

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**GAGE 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 Gage 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 Gage 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: Patti Milligan, Gage County Assessor

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## Introduction

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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.

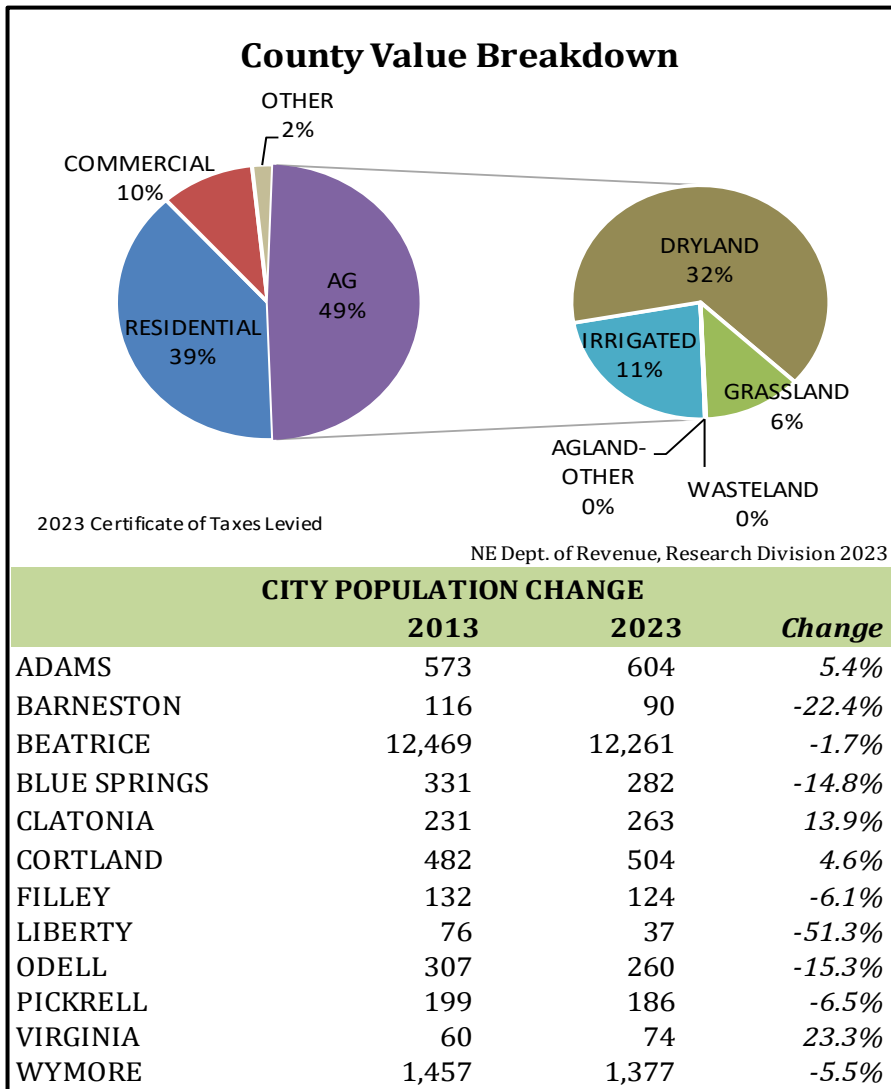
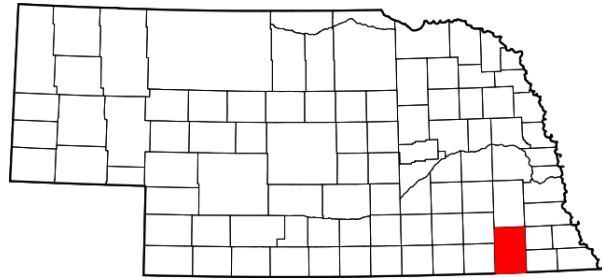
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 851 square miles, Gage County has 21,583 residents, per the Census Bureau Quick Facts for 2024, a slight population decline from the 2023 U.S. Census. Reports indicate that 71% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$141,463 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Gage County are located in and around Beatrice, the county seat. Per the information available from the U.S. Census Bureau, there are 656 employer establishments that employ 6,946 residents, a slight decrease.

Agricultural land accounts for 54% of the total valuation base in the county. Dryland makes up a majority of the land in the county. Gage County is included in both the Lower Big Blue and Nemaha Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Gage County ranks third in soybeans for beans. In value of sales by commodity group, Gage County ranks fourth in poultry and eggs (USDA AgCensus). The ethanol plant located in Adams

also contributes to the local agricultural economy.

## 2024 Residential Correlation for Gage County

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### *Assessment Actions*

In Beatrice, a 10% adjustment was applied to homes built between 1900 and 1999, all homes in Adams also received a 10% increase.

A reappraisal of Odell was completed as well as an inspection of homes in the Rural Subdivision North location. The pick-up work was completed timely.

### *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.

A sales verification summary review revealed that the Gage County Assessor qualified sales near the state average usability rate. Sales were not qualified if sold privately, not on the open market, sold to relatives or when buyers were located next to the property. Review supports that all arm's-length sales have been utilized for the measurement of the residential class.

The county assessor uses 16 valuation groups which are reviewed based on economic differences. The valuation groups are stratified by assessor locations and geographic locations. Northern residential properties have influence from the Lincoln area and those on the south side of the county have very little outside influence.

A study of older neighborhoods in Valuation Group 3 showed that recent sales were significantly above assessed value and a 10% increase was made to correct the valuations. Lot values were found to be low when a study was completed in 2023.

The current six-year plan began in 2019. Residential depreciation tables are from 2019 and costing tables are from 2021. Updates to both depreciation and costing tables are to occur when the next property reviews occur. Rural residential was reviewed in 2023 using aerial imagery to check for changes. The county assessor does have a written valuation methodology on file.

### *Description of Analysis*

There are sixteen valuation groups within the residential class, only half of which have a sufficient sample of sales.

## 2024 Residential Correlation for Gage County

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Valuation Group	Description
1	Adams
2	Barneston
3	Beatrice, Beatrice Subdivisions
5	Blue Springs
6	Clatonia
7	Cortland
9	Filley
10	Liberty
11	Odell
12	Pickrell
13	Rockford, Ellis, Lanham, Holmesville
15	Rural Sub South, Rural
16	Rural Sub North
17	Virginia
18	Wymore
19	Doctor's Lake

There are 688 sales in the residential class for the current study period. The median and mean are within the acceptable range, while the weighted mean is low. The COD is at the IAAO recommended range, and the PRD is high. The sales price substrata does not show a clearly regressive pattern but does show a low dollar influence. Removal of low dollar sales significantly decreases the PRD without moving the median; the low dollar sales ranges contain the greatest dispersion in the sample, as demonstrated by the COD of each sale price range.

All valuation groups with a sufficient number of sales are within the acceptable range, while several small samples display medians outside the acceptable range. Most notably, Valuation Group 6 and 12 have eight sales each, with medians that are below the acceptable range. Valuation Group 6 is quite low but has a COD that is wide. This valuation group is scheduled for inspection and revaluation for assessment year 2025. Valuation Group 12 also has a broad COD; the small sample has ratios around the median that array from 74% to 97%, suggesting that the median would not be stable as sales move in and out of the sample.

Within Valuation Group 18, nine of the total sales had a sales review, which adjusted the median of sample from 77% into the acceptable range. The COD of the sample is wide, suggesting outliers exist, the county assessor has committed to a reappraisal for assessment year 2025; the sales review within Valuation Group 18 did not affect the overall median and the overall change to the sales file.

The 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflects increases that are consistent with the assessment actions reported by the county assessor.

## 2024 Residential Correlation for Gage County

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### *Equalization and Quality of Assessment*

The sales analysis and review of assessment practices indicates that values are uniform within the class. The quality of assessment of residential property in Gage County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	21	93.94	95.15	89.74	20.04	106.03
2	1	101.65	101.65	101.65	00.00	100.00
3	511	92.47	97.66	91.99	20.76	106.16
5	7	94.18	105.98	86.04	28.50	123.18
6	8	54.91	57.60	56.03	24.90	102.80
7	14	91.81	91.45	91.55	11.15	99.89
11	14	99.59	97.08	89.36	10.08	108.64
12	8	84.91	86.53	79.65	26.39	108.64
13	1	94.42	94.42	94.42	00.00	100.00
15	47	91.93	87.39	85.39	15.19	102.34
16	9	93.85	95.41	95.40	03.97	100.01
17	2	90.31	90.31	60.66	45.34	148.88
18	42	93.22	91.78	83.08	24.28	110.47
19	3	83.89	70.60	70.25	21.25	100.50
<u>ALL</u>	688	92.52	95.71	89.96	20.37	106.39

### *Level of Value*

The level of value of residential property in Gage County is 93%.

# 2024 Commercial Correlation for Gage County

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## *Assessment Actions*

Sales review was completed. Pick-up and new construction review occurred as needed.

## *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.

A sales qualification review revealed that the Gage County Assessor qualified sales based on arm's-length transactions near the statewide average. Non-qualified sales included family transfers, adjacent owners, gifts and substantial change to the property. No apparent bias existed in the qualification determination of the commercial property sales.

There are five valuation groups within the commercial class. The review and analysis indicate that the county assessor has adequately identified economic areas for the commercial property class based on geography. The latest commercial lot studies were completed in 2021 in all valuation groups by a contracted commercial appraiser.

The six-year inspection and review cycle is in compliance, having last been completed from 2019 to 2021. Cost tables used are 2021 and depreciation tables are 2019.

## *Description of Analysis*

Five valuation groups are used within the commercial class.

<b>Valuation Group</b>	<b>Description</b>
3	Beatrice
10	North Region: Adams, Clatonia, Cortland, Filley, Pickrell
15	South Region: Blue Springs, Holmesville, Liberty, Odell, Virginia
18	Wymore
50	Rural

Only the median is within the acceptable range, the COD is within the recommended range for rural commercial markets; however, the PRD is high. Two sales with sales prices greater than \$2 million are influencing the PRD, their removal reduces the PRD to 101%.

Review of the assessment actions indicates that only sales reviews were completed. Review of the sales shows that 19 of 66 sales had adjustments in value due to sales review. The volume of changes attributable only to sales review suggests that the county has an issue with the quality of commercial data being used to assess properties, and that a reappraisal may be needed. The sales review changes affected the overall value in the sales file by 11% but did not change the median;

## 2024 Commercial Correlation for Gage County

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it did significantly improve the COD and PRD. Analysis was conducted removing the 19 sales that were selectively revalued through sales review, their removal had no effect on the median, but further improved the PRD to 101%, supporting that despite the sales review changes, the county has achieved an acceptable level of value. Due to the dispersion in the measures of central tendency and the disparity between sold and unsold changes, the median will not be used as a point estimate of the level of value.

Analysis of the sales file and the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) shows that the sales file increased 11% while the abstract increased less than 1%. This is reflective of the sales review changes previously discussed. The county assessor is encouraged to complete a reappraisal of commercial property for 2024 and to refrain from sales review changes that disproportionately affect sold parcels in the future.

### *Equalization and Quality of Assessment*

Based on the review of the county assessor’s assessment practices for the commercial property in Gage County the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
3	48	98.06	93.59	82.06	17.31	114.05
7	1	46.81	46.81	46.81	00.00	100.00
10	8	47.64	54.97	51.63	34.89	106.47
12	1	70.78	70.78	70.78	00.00	100.00
15	5	94.35	94.27	100.61	30.05	93.70
18	3	97.59	81.01	76.17	23.96	106.35
____ALL____	66	96.63	87.34	81.52	22.71	107.14

### *Level of Value*

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

## 2024 Agricultural Correlation for Gage County

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### *Assessment Actions*

All agricultural land values were adjusted for 2024. In Market Area 1, irrigated land values increased 23%, dryland 18%, and grassland 13%. In Market Area 2, irrigated land values increased 7%, dryland 16%, and grassland 14%.

The pick-up work and other routine maintenance were completed.

### *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.

A sales qualification review revealed that the Gage County Assessor qualified available sales but shows that the sales were below the State average usability rate. Evaluation showed that the assessor used all arm's-length sales for the agricultural class. The county assessor uses verification forms, personal interviews with both buyer and seller and when possible, real estate professionals. Most non-qualified sales were between family members, adjacent owners, and partial transfers.

The county assessor uses two market areas which are based on land classification groups and geographic location. Market area 1 is in central and eastern parts of the county which have better soils and irrigation potential. Market area 2 is the western part of the county that has limited production potential based on soil associations. Rural homesites were increased in value in 2021 and farm sites were updated in 2022.

Intensive use of agricultural properties will be looked at in the next rural review. The county assessor has determined the Conservation Reserve Program (CRP) acres using aerial imagery. There are special valuation applications on file, however, the county assessor does not currently recognize any non-agricultural influence.

A six-year plan began in 2018 and the plan is being followed. The last land use review was completed in 2022 using aerial imagery and the dwellings and outbuildings were physically reviewed at that time. Agricultural depreciation tables are dated from 2019 and costing tables are from 2021. The county assessor will update both depreciation and costing tables when the next property review occurs.

### *Description of Analysis*

There are 85 total sales for the agricultural class. All three measures of central tendency are within the acceptable range; the COD is reflective of the amount of market change that has occurred within the three-year study period. The date of sale substrata reflects that by study period year, the median of agricultural land sales has dropped by over 35 percentage points.

Analysis of the 80% MLU by Market Area shows that only dryland in Market Area 1 has a sufficient sample of sales and is within the acceptable range. Review of the Average Acre Value Comparison Chart supports that the agricultural land values in Gage County are comparable to adjacent counties, generally falling in the middle of the valuation array.

A review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report, reflects a significant increase to irrigated, dry and grass land as noted in the Assessment Actions.

***Equalization and Quality of Assessment***

Review of the agricultural improvements supports that rural improvements are valued using a similar process as rural residential properties are and are therefore equalized.

Agricultural land has been assessed within the acceptable range. The quality of assessment of agricultural property in Gage County complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	3	77.64	74.11	69.66	15.71	106.39
1	3	77.64	74.11	69.66	15.71	106.39
<u>Dry</u>						
County	48	71.43	75.90	69.03	28.95	109.95
1	44	72.14	77.73	70.69	29.28	109.96
2	4	54.53	55.78	54.42	11.88	102.50
<u>Grass</u>						
County	6	74.99	80.24	71.04	22.43	112.95
1	2	94.74	94.74	80.09	23.40	118.29
2	4	71.61	72.99	67.53	19.76	108.09
<u>ALL</u>	85	70.85	74.73	68.55	25.24	109.02

***Level of Value***

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



## 2024 Opinions of the Property Tax Administrator for Gage 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
<b>Residential Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	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

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## 2024 Commission Summary for Gage County

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### Residential Real Property - Current

Number of Sales	688	Median	92.52
Total Sales Price	\$114,513,431	Mean	95.71
Total Adj. Sales Price	\$114,513,431	Wgt. Mean	89.96
Total Assessed Value	\$103,010,905	Average Assessed Value of the Base	\$128,683
Avg. Adj. Sales Price	\$166,444	Avg. Assessed Value	\$149,725

### Confidence Interval - Current

95% Median C.I	90.76 to 93.52
95% Wgt. Mean C.I	88.29 to 91.62
95% Mean C.I	93.51 to 97.91
% of Value of the Class of all Real Property Value in the County	32.28
% of Records Sold in the Study Period	7.24
% of Value Sold in the Study Period	8.42

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	800	94	93.65
2022	724	95	94.52
2021	645	94	93.78
2020	582	94	93.87

## 2024 Commission Summary for Gage County

### Commercial Real Property - Current

Number of Sales	66	Median	96.63
Total Sales Price	\$25,388,663	Mean	87.34
Total Adj. Sales Price	\$25,388,663	Wgt. Mean	81.52
Total Assessed Value	\$20,696,600	Average Assessed Value of the Base	\$281,080
Avg. Adj. Sales Price	\$384,677	Avg. Assessed Value	\$313,585

### Confidence Interval - Current

95% Median C.I	90.35 to 99.10
95% Wgt. Mean C.I	66.88 to 96.16
95% Mean C.I	79.99 to 94.69
% of Value of the Class of all Real Property Value in the County	9.18
% of Records Sold in the Study Period	5.34
% of Value Sold in the Study Period	5.95

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	59	98	98.15
2022	45	94	93.99
2021	50	96	96.09
2020	44	96	96.09

**34 Gage**  
**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 : 688  
 Total Sales Price : 114,513,431  
 Total Adj. Sales Price : 114,513,431  
 Total Assessed Value : 103,010,905  
 Avg. Adj. Sales Price : 166,444  
 Avg. Assessed Value : 149,725

MEDIAN : 93  
 WGT. MEAN : 90  
 MEAN : 96  
 COD : 20.37  
 PRD : 106.39

COV : 30.79  
 STD : 29.47  
 Avg. Abs. Dev : 18.85  
 MAX Sales Ratio : 309.62  
 MIN Sales Ratio : 22.24

95% Median C.I. : 90.76 to 93.52  
 95% Wgt. Mean C.I. : 88.29 to 91.62  
 95% Mean C.I. : 93.51 to 97.91

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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	100	95.86	101.37	97.50	20.43	103.97	37.22	190.20	91.47 to 103.88	143,813	140,211
01-JAN-22 To 31-MAR-22	78	97.22	104.33	97.43	22.21	107.08	41.56	307.33	92.81 to 103.80	156,285	152,261
01-APR-22 To 30-JUN-22	113	92.38	96.41	89.29	22.06	107.97	28.63	309.62	87.58 to 96.19	150,511	134,396
01-JUL-22 To 30-SEP-22	88	92.33	95.66	91.19	19.02	104.90	26.83	213.35	87.25 to 94.30	190,961	174,136
01-OCT-22 To 31-DEC-22	79	92.45	91.89	85.99	18.16	106.86	36.32	193.44	86.46 to 96.44	164,802	141,707
01-JAN-23 To 31-MAR-23	61	91.27	92.85	88.32	18.41	105.13	40.21	196.93	83.16 to 96.96	161,941	143,020
01-APR-23 To 30-JUN-23	87	88.25	92.70	86.05	19.85	107.73	44.02	265.69	83.68 to 93.31	180,634	155,430
01-JUL-23 To 30-SEP-23	82	90.49	88.70	84.82	20.21	104.57	22.24	164.75	84.49 to 96.10	189,228	160,503
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	379	93.85	99.18	93.42	21.21	106.17	26.83	309.62	91.93 to 95.95	159,324	148,834
01-OCT-22 To 30-SEP-23	309	90.70	91.46	86.09	19.21	106.24	22.24	265.69	87.73 to 92.89	175,177	150,818
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	358	93.01	96.95	90.78	20.75	106.80	26.83	309.62	90.52 to 95.43	164,866	149,670
<u>ALL</u>	688	92.52	95.71	89.96	20.37	106.39	22.24	309.62	90.76 to 93.52	166,444	149,725

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	21	93.94	95.15	89.74	20.04	106.03	63.51	147.86	77.49 to 108.64	185,318	166,309
2	1	101.65	101.65	101.65	00.00	100.00	101.65	101.65	N/A	10,000	10,165
3	511	92.47	97.66	91.99	20.76	106.16	22.24	309.62	90.56 to 95.04	152,446	140,232
5	7	94.18	105.98	86.04	28.50	123.18	46.88	184.29	46.88 to 184.29	69,726	59,994
6	8	54.91	57.60	56.03	24.90	102.80	37.22	84.49	37.22 to 84.49	149,250	83,627
7	14	91.81	91.45	91.55	11.15	99.89	67.37	125.74	77.99 to 99.40	209,184	191,506
11	14	99.59	97.08	89.36	10.08	108.64	73.76	122.76	78.24 to 106.27	82,500	73,721
12	8	84.91	86.53	79.65	26.39	108.64	40.21	140.30	40.21 to 140.30	194,625	155,014
13	1	94.42	94.42	94.42	00.00	100.00	94.42	94.42	N/A	36,000	33,990
15	47	91.93	87.39	85.39	15.19	102.34	33.73	123.81	84.75 to 95.22	333,011	284,371
16	9	93.85	95.41	95.40	03.97	100.01	89.87	102.80	90.20 to 100.92	516,667	492,892
17	2	90.31	90.31	60.66	45.34	148.88	49.36	131.25	N/A	29,000	17,590
18	42	93.22	91.78	83.08	24.28	110.47	26.83	193.44	84.41 to 99.33	79,606	66,139
19	3	83.89	70.60	70.25	21.25	100.50	37.21	90.70	N/A	550,000	386,390
<u>ALL</u>	688	92.52	95.71	89.96	20.37	106.39	22.24	309.62	90.76 to 93.52	166,444	149,725

**34 Gage**  
**RESIDENTIAL**

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Qualified

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	688	92.52	95.71	89.96	20.37	106.39	22.24	309.62	90.76 to 93.52	166,444	149,725
06											
07											
<u>ALL</u>	688	92.52	95.71	89.96	20.37	106.39	22.24	309.62	90.76 to 93.52	166,444	149,725

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	136.50	136.50	129.59	17.22	105.33	112.99	160.00	N/A	3,540	4,588
Less Than 15,000	14	133.38	139.67	139.94	23.86	99.81	57.11	193.44	102.32 to 184.29	8,924	12,488
Less Than 30,000	35	135.13	145.33	145.26	29.28	100.05	57.11	307.33	119.60 to 164.75	17,124	24,873
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	686	92.48	95.59	89.95	20.31	106.27	22.24	309.62	90.74 to 93.52	166,919	150,148
Greater Than 14,999	674	92.37	94.80	89.90	19.66	105.45	22.24	309.62	90.59 to 93.40	169,716	152,576
Greater Than 29,999	653	91.93	93.05	89.66	18.23	103.78	22.24	309.62	90.31 to 93.13	174,447	156,417
<u>Incremental Ranges</u>											
0 TO 4,999	2	136.50	136.50	129.59	17.22	105.33	112.99	160.00	N/A	3,540	4,588
5,000 TO 14,999	12	133.38	140.19	140.56	24.90	99.74	57.11	193.44	102.32 to 184.29	9,821	13,805
15,000 TO 29,999	21	135.13	149.11	146.66	33.09	101.67	70.62	307.33	107.53 to 184.56	22,590	33,130
30,000 TO 59,999	84	101.93	108.82	109.49	24.54	99.39	42.21	309.62	96.83 to 107.92	44,924	49,187
60,000 TO 99,999	99	95.04	99.40	98.32	22.00	101.10	42.78	213.35	91.53 to 100.23	78,046	76,737
100,000 TO 149,999	129	92.81	89.65	89.53	18.02	100.13	22.24	176.14	89.49 to 96.54	125,647	112,492
150,000 TO 249,999	217	87.73	89.46	89.32	14.29	100.16	42.86	142.97	85.12 to 90.44	191,894	171,397
250,000 TO 499,999	111	90.21	87.06	86.74	14.87	100.37	33.73	125.63	85.29 to 93.85	327,160	283,764
500,000 TO 999,999	12	91.11	88.05	88.11	08.48	99.93	37.21	102.80	89.87 to 94.44	591,242	520,971
1,000,000 +	1	82.91	82.91	82.91	00.00	100.00	82.91	82.91	N/A	1,154,844	957,490
<u>ALL</u>	688	92.52	95.71	89.96	20.37	106.39	22.24	309.62	90.76 to 93.52	166,444	149,725

**34 Gage**  
**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 : 66  
Total Sales Price : 25,388,663  
Total Adj. Sales Price : 25,388,663  
Total Assessed Value : 20,696,600  
Avg. Adj. Sales Price : 384,677  
Avg. Assessed Value : 313,585

MEDIAN : 97  
WGT. MEAN : 82  
MEAN : 87  
COD : 22.71  
PRD : 107.14

COV : 34.90  
STD : 30.48  
Avg. Abs. Dev : 21.94  
MAX Sales Ratio : 177.60  
MIN Sales Ratio : 22.66

95% Median C.I. : 90.35 to 99.10  
95% Wgt. Mean C.I. : 66.88 to 96.16  
95% Mean C.I. : 79.99 to 94.69

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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-20 To 31-DEC-20	2	115.04	115.04	114.23	12.33	100.71	100.85	129.22	N/A	175,000	199,898
01-JAN-21 To 31-MAR-21	7	97.59	99.52	97.41	04.08	102.17	93.66	107.85	93.66 to 107.85	143,571	139,847
01-APR-21 To 30-JUN-21	4	97.25	97.58	98.14	13.02	99.43	77.56	118.28	N/A	86,500	84,894
01-JUL-21 To 30-SEP-21	3	98.15	93.29	84.48	10.19	110.43	75.86	105.85	N/A	305,000	257,670
01-OCT-21 To 31-DEC-21	8	69.82	74.08	78.30	36.18	94.61	37.76	120.98	37.76 to 120.98	566,275	443,373
01-JAN-22 To 31-MAR-22	4	72.26	73.03	55.57	35.11	131.42	33.67	113.94	N/A	373,750	207,696
01-APR-22 To 30-JUN-22	8	96.79	86.48	92.31	13.99	93.68	40.22	103.06	40.22 to 103.06	511,250	471,919
01-JUL-22 To 30-SEP-22	10	90.00	89.03	103.54	49.71	85.99	22.66	177.60	34.46 to 158.52	166,950	172,863
01-OCT-22 To 31-DEC-22	6	97.07	91.09	95.47	21.80	95.41	37.83	121.37	37.83 to 121.37	237,500	226,734
01-JAN-23 To 31-MAR-23	5	96.48	79.59	87.21	18.18	91.26	36.11	97.83	N/A	354,500	309,160
01-APR-23 To 30-JUN-23	6	96.16	86.70	96.39	16.31	89.95	46.81	108.93	46.81 to 108.93	619,244	596,883
01-JUL-23 To 30-SEP-23	3	99.12	78.61	45.06	21.38	174.46	36.56	100.14	N/A	1,358,333	612,015
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	16	97.98	99.81	95.23	09.15	104.81	75.86	129.22	93.66 to 107.80	163,500	155,707
01-OCT-21 To 30-SEP-22	30	86.61	82.23	83.85	35.09	98.07	22.66	177.60	61.66 to 99.58	392,823	329,392
01-OCT-22 To 30-SEP-23	20	96.63	85.03	75.75	19.40	112.25	36.11	121.37	71.89 to 100.00	549,398	416,177
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	22	96.94	89.06	82.97	16.48	107.34	37.76	120.98	77.42 to 102.21	308,918	256,295
01-JAN-22 To 31-DEC-22	28	95.11	86.46	88.66	30.44	97.52	22.66	177.60	65.09 to 100.00	309,982	274,827
<u>ALL</u>	66	96.63	87.34	81.52	22.71	107.14	22.66	177.60	90.35 to 99.10	384,677	313,585

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
3	48	98.06	93.59	82.06	17.31	114.05	22.66	177.60	95.64 to 100.14	396,129	325,065
7	1	46.81	46.81	46.81	00.00	100.00	46.81	46.81	N/A	140,000	65,540
10	8	47.64	54.97	51.63	34.89	106.47	34.46	96.28	34.46 to 96.28	274,838	141,898
12	1	70.78	70.78	70.78	00.00	100.00	70.78	70.78	N/A	480,000	339,745
15	5	94.35	94.27	100.61	30.05	93.70	40.22	158.52	N/A	691,150	695,369
18	3	97.59	81.01	76.17	23.96	106.35	37.65	107.80	N/A	33,333	25,388
<u>ALL</u>	66	96.63	87.34	81.52	22.71	107.14	22.66	177.60	90.35 to 99.10	384,677	313,585

**34 Gage**  
**COMMERCIAL**

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	9	100.00	91.39	79.12	15.85	115.51	33.67	122.18	61.66 to 107.85	334,056	264,289
03	54	95.00	85.82	77.43	24.91	110.84	22.66	177.60	77.82 to 97.97	337,582	261,402
04	3	99.94	102.48	101.19	03.45	101.27	98.58	108.93	N/A	1,384,238	1,400,767
<u>ALL</u>	<u>66</u>	<u>96.63</u>	<u>87.34</u>	<u>81.52</u>	<u>22.71</u>	<u>107.14</u>	<u>22.66</u>	<u>177.60</u>	<u>90.35 to 99.10</u>	<u>384,677</u>	<u>313,585</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	103.45	105.14	103.15	09.13	101.93	92.28	121.37	N/A	23,500	24,241
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	66	96.63	87.34	81.52	22.71	107.14	22.66	177.60	90.35 to 99.10	384,677	313,585
Greater Than 14,999	66	96.63	87.34	81.52	22.71	107.14	22.66	177.60	90.35 to 99.10	384,677	313,585
Greater Than 29,999	62	96.38	86.19	81.44	23.51	105.83	22.66	177.60	80.90 to 98.58	407,978	332,252
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	103.45	105.14	103.15	09.13	101.93	92.28	121.37	N/A	23,500	24,241
30,000 TO 59,999	7	71.89	74.79	76.07	35.05	98.32	37.65	118.28	37.65 to 118.28	46,929	35,699
60,000 TO 99,999	7	77.56	76.22	75.13	44.06	101.45	34.46	122.18	34.46 to 122.18	71,714	53,879
100,000 TO 149,999	5	96.28	101.27	98.30	33.40	103.02	46.81	177.60	N/A	118,000	115,996
150,000 TO 249,999	16	98.91	93.82	92.90	13.77	100.99	45.77	129.22	80.90 to 102.21	193,375	179,642
250,000 TO 499,999	14	97.14	84.06	86.01	18.07	97.73	22.66	115.39	44.99 to 100.36	356,393	306,540
500,000 TO 999,999	8	92.24	90.34	91.75	27.05	98.46	33.67	158.52	33.67 to 158.52	673,089	617,565
1,000,000 TO 1,999,999	3	98.58	82.94	84.01	16.79	98.73	50.29	99.94	N/A	1,595,400	1,340,320
2,000,000 TO 4,999,999	2	65.46	65.46	58.10	44.15	112.67	36.56	94.35	N/A	2,809,875	1,632,655
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>66</u>	<u>96.63</u>	<u>87.34</u>	<u>81.52</u>	<u>22.71</u>	<u>107.14</u>	<u>22.66</u>	<u>177.60</u>	<u>90.35 to 99.10</u>	<u>384,677</u>	<u>313,585</u>



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 Avg. Abs. Dev : 21.94  
 MAX Sales Ratio : 177.60  
 MIN Sales Ratio : 22.66

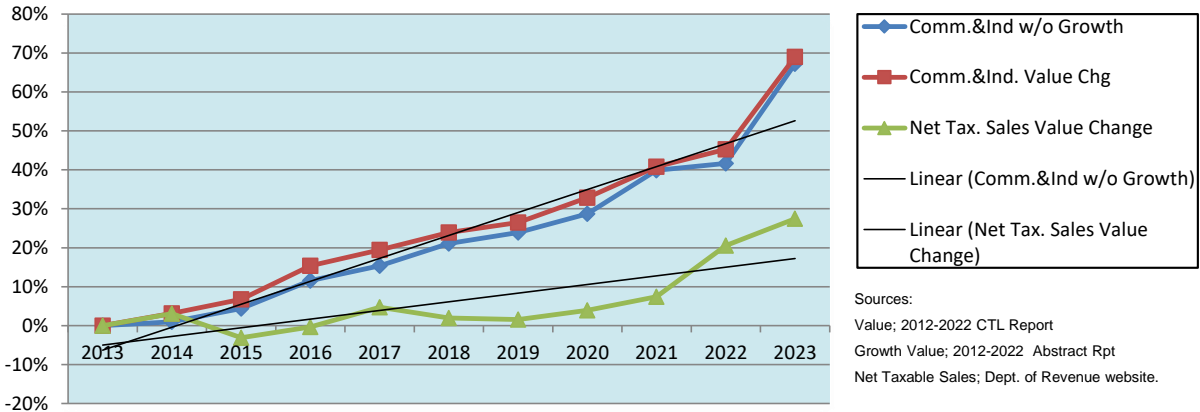
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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	149.89	149.89	156.05	18.49	96.05	122.18	177.60	N/A	90,000	140,445
298	1	36.11	36.11	36.11	00.00	100.00	36.11	36.11	N/A	80,000	28,885
303	1	103.06	103.06	103.06	00.00	100.00	103.06	103.06	N/A	335,000	345,240
319	1	50.29	50.29	50.29	00.00	100.00	50.29	50.29	N/A	1,486,200	747,480
326	1	22.66	22.66	22.66	00.00	100.00	22.66	22.66	N/A	275,000	62,325
336	2	64.32	64.32	66.00	28.84	97.45	45.77	82.86	N/A	192,500	127,048
343	1	107.80	107.80	107.80	00.00	100.00	107.80	107.80	N/A	25,000	26,950
344	7	97.81	102.67	96.95	06.46	105.90	94.35	120.98	94.35 to 120.98	497,321	482,130
349	1	94.13	94.13	94.13	00.00	100.00	94.13	94.13	N/A	800,000	753,040
351	1	40.22	40.22	40.22	00.00	100.00	40.22	40.22	N/A	300,000	120,650
352	12	97.30	84.99	77.29	16.99	109.96	33.67	107.85	61.66 to 100.85	310,792	240,219
353	8	77.69	78.38	85.21	25.58	91.98	37.76	129.22	37.76 to 129.22	117,188	99,854
381	1	65.09	65.09	65.09	00.00	100.00	65.09	65.09	N/A	220,000	143,195
386	2	85.75	85.75	80.40	11.53	106.65	75.86	95.64	N/A	413,500	332,470
391	2	138.40	138.40	155.18	14.54	89.19	118.28	158.52	N/A	346,250	537,303
406	8	96.84	90.64	89.36	18.31	101.43	34.46	121.37	34.46 to 121.37	240,125	214,581
423	1	100.23	100.23	100.23	00.00	100.00	100.23	100.23	N/A	216,000	216,490
426	1	80.90	80.90	80.90	00.00	100.00	80.90	80.90	N/A	198,000	160,180
436	1	36.56	36.56	36.56	00.00	100.00	36.56	36.56	N/A	3,525,000	1,288,870
481	1	37.83	37.83	37.83	00.00	100.00	37.83	37.83	N/A	60,000	22,700
494	3	99.94	102.48	101.19	03.45	101.27	98.58	108.93	N/A	1,384,238	1,400,767
528	8	98.63	89.31	98.00	15.52	91.13	37.65	113.94	37.65 to 113.94	195,250	191,343
<u>ALL</u>	<u>66</u>	96.63	87.34	81.52	22.71	107.14	22.66	177.60	90.35 to 99.10	384,677	313,585

### 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	\$ 180,773,775	\$ 5,945,995	3.29%	\$ 174,827,780		\$ 200,705,970	
2013	\$ 186,416,445	\$ 3,886,860	2.09%	\$ 182,529,585	0.97%	\$ 206,830,388	3.05%
2014	\$ 192,999,075	\$ 4,329,150	2.24%	\$ 188,669,925	1.21%	\$ 194,466,645	-5.98%
2015	\$ 208,522,095	\$ 6,854,035	3.29%	\$ 201,668,060	4.49%	\$ 199,964,153	2.83%
2016	\$ 215,967,950	\$ 7,382,670	3.42%	\$ 208,585,280	0.03%	\$ 210,231,530	5.13%
2017	\$ 223,948,820	\$ 4,996,915	2.23%	\$ 218,951,905	1.38%	\$ 204,628,435	-2.67%
2018	\$ 228,650,060	\$ 4,696,245	2.05%	\$ 223,953,815	0.00%	\$ 203,849,437	-0.38%
2019	\$ 240,181,480	\$ 7,510,425	3.13%	\$ 232,671,055	1.76%	\$ 208,629,154	2.34%
2020	\$ 254,532,105	\$ 1,693,820	0.67%	\$ 252,838,285	5.27%	\$ 215,641,904	3.36%
2021	\$ 262,645,730	\$ 6,601,665	2.51%	\$ 256,044,065	0.59%	\$ 242,031,092	12.24%
2022	\$ 305,573,160	\$ 3,247,140	1.06%	\$ 302,326,020	15.11%	\$ 255,797,789	5.69%
2023	\$ 343,515,820	\$ 4,571,160	1.33%	\$ 338,944,660	10.92%	\$ 261,087,823	2.07%
<b>Ann %chg</b>	<b>6.30%</b>			<b>Average</b>	<b>3.79%</b>	2.36%	<b>2.52%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	0.97%	3.12%	3.05%
2014	4.37%	6.76%	-3.11%
2015	11.56%	15.35%	-0.37%
2016	15.38%	19.47%	4.75%
2017	21.12%	23.88%	1.95%
2018	23.89%	26.48%	1.57%
2019	28.71%	32.86%	3.95%
2020	39.86%	40.80%	7.44%
2021	41.64%	45.29%	20.59%
2022	67.24%	69.04%	27.45%
2023	87.50%	90.03%	30.08%

County Number	34
County Name	Gage

34 Gage

PAD 2024 R&O Statistics (Using 2024 Values)

AGRICULTURAL LAND

Qualified

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

Number of Sales : 85  
 Total Sales Price : 59,906,132  
 Total Adj. Sales Price : 59,906,132  
 Total Assessed Value : 41,067,805  
 Avg. Adj. Sales Price : 704,778  
 Avg. Assessed Value : 483,151

MEDIAN : 71  
 WGT. MEAN : 69  
 MEAN : 75  
 COD : 25.24  
 PRD : 109.02

COV : 32.89  
 STD : 24.58  
 Avg. Abs. Dev : 17.88  
 MAX Sales Ratio : 168.40  
 MIN Sales Ratio : 29.77

95% Median C.I. : 65.82 to 75.80  
 95% Wgt. Mean C.I. : 64.23 to 72.88  
 95% Mean C.I. : 69.50 to 79.96

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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	15	90.55	94.99	90.51	17.42	104.95	69.55	168.40	75.80 to 102.03	462,462	418,580	
01-JAN-21 To 31-MAR-21	3	77.40	82.31	82.88	06.59	99.31	77.12	92.41	N/A	624,996	517,995	
01-APR-21 To 30-JUN-21	11	86.93	94.52	91.38	19.75	103.44	63.33	154.97	77.99 to 132.10	554,299	506,504	
01-JUL-21 To 30-SEP-21	5	67.00	69.66	68.49	15.37	101.71	56.14	97.79	N/A	825,000	565,066	
01-OCT-21 To 31-DEC-21	6	64.11	64.48	63.98	09.70	100.78	56.27	77.64	56.27 to 77.64	1,101,755	704,878	
01-JAN-22 To 31-MAR-22	8	68.24	63.57	61.92	17.73	102.66	36.95	87.16	36.95 to 87.16	1,009,121	624,881	
01-APR-22 To 30-JUN-22	8	78.39	87.46	88.73	26.00	98.57	59.10	118.00	59.10 to 118.00	428,404	380,113	
01-JUL-22 To 30-SEP-22	4	71.38	68.86	66.99	07.90	102.79	58.09	74.58	N/A	813,113	544,691	
01-OCT-22 To 31-DEC-22	14	53.03	59.43	54.11	20.05	109.83	44.41	116.91	48.78 to 66.79	829,792	448,964	
01-JAN-23 To 31-MAR-23	6	51.84	50.90	50.42	15.64	100.95	29.77	70.85	29.77 to 70.85	761,610	384,030	
01-APR-23 To 30-JUN-23	4	54.15	54.53	53.08	06.85	102.73	49.78	60.03	N/A	757,500	402,100	
01-JUL-23 To 30-SEP-23	1	65.82	65.82	65.82	00.00	100.00	65.82	65.82	N/A	292,000	192,185	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	34	87.69	89.99	85.27	19.19	105.54	56.14	168.40	77.40 to 96.55	559,830	477,340	
01-OCT-21 To 30-SEP-22	26	69.26	71.95	67.63	18.81	106.39	36.95	118.00	62.21 to 74.42	821,661	555,692	
01-OCT-22 To 30-SEP-23	25	52.14	56.85	53.26	17.34	106.74	29.77	116.91	50.24 to 58.09	780,350	415,611	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	25	77.64	80.87	75.80	20.04	106.69	56.14	154.97	67.00 to 86.93	748,312	567,205	
01-JAN-22 To 31-DEC-22	34	65.85	68.11	62.59	23.25	108.82	36.95	118.00	55.04 to 72.43	775,580	485,418	
<u>ALL</u>	85	70.85	74.73	68.55	25.24	109.02	29.77	168.40	65.82 to 75.80	704,778	483,151	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	73	70.85	75.16	69.06	25.84	108.83	29.77	168.40	65.28 to 75.26	737,141	509,089	
2	12	71.40	72.10	64.06	21.43	112.55	47.08	107.88	51.85 to 88.45	507,905	325,360	
<u>ALL</u>	85	70.85	74.73	68.55	25.24	109.02	29.77	168.40	65.82 to 75.80	704,778	483,151	

**34 Gage**  
**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

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MEDIAN : 71  
WGT. MEAN : 69  
MEAN : 75  
COD : 25.24  
PRD : 109.02

COV : 32.89  
STD : 24.58  
Avg. Abs. Dev : 17.88  
MAX Sales Ratio : 168.40  
MIN Sales Ratio : 29.77

95% Median C.I. : 65.82 to 75.80  
95% Wgt. Mean C.I. : 64.23 to 72.88  
95% Mean C.I. : 69.50 to 79.96

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	1	77.64	77.64	77.64	00.00	100.00	77.64	77.64	N/A	640,000	496,910
1	1	77.64	77.64	77.64	00.00	100.00	77.64	77.64	N/A	640,000	496,910
<b>Dry</b>											
County	20	74.50	71.28	66.26	21.58	107.58	45.66	102.03	51.39 to 90.52	684,066	453,276
1	20	74.50	71.28	66.26	21.58	107.58	45.66	102.03	51.39 to 90.52	684,066	453,276
<b>Grass</b>											
County	4	71.61	78.00	64.91	26.76	120.17	51.85	116.91	N/A	319,413	207,343
1	1	116.91	116.91	116.91	00.00	100.00	116.91	116.91	N/A	95,652	111,825
2	3	65.82	65.02	60.71	12.94	107.10	51.85	77.40	N/A	394,000	239,182
<b>ALL</b>	<b>85</b>	<b>70.85</b>	<b>74.73</b>	<b>68.55</b>	<b>25.24</b>	<b>109.02</b>	<b>29.77</b>	<b>168.40</b>	<b>65.82 to 75.80</b>	<b>704,778</b>	<b>483,151</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	3	77.64	74.11	69.66	15.71	106.39	54.05	90.64	N/A	1,103,696	768,835
1	3	77.64	74.11	69.66	15.71	106.39	54.05	90.64	N/A	1,103,696	768,835
<b>Dry</b>											
County	48	71.43	75.90	69.03	28.95	109.95	36.95	168.40	57.52 to 78.24	669,945	462,433
1	44	72.14	77.73	70.69	29.28	109.96	36.95	168.40	58.09 to 86.93	655,989	463,730
2	4	54.53	55.78	54.42	11.88	102.50	47.08	67.00	N/A	823,465	448,155
<b>Grass</b>											
County	6	74.99	80.24	71.04	22.43	112.95	51.85	116.91	51.85 to 116.91	336,756	239,217
1	2	94.74	94.74	80.09	23.40	118.29	72.57	116.91	N/A	281,768	225,680
2	4	71.61	72.99	67.53	19.76	108.09	51.85	96.87	N/A	364,250	245,985
<b>ALL</b>	<b>85</b>	<b>70.85</b>	<b>74.73</b>	<b>68.55</b>	<b>25.24</b>	<b>109.02</b>	<b>29.77</b>	<b>168.40</b>	<b>65.82 to 75.80</b>	<b>704,778</b>	<b>483,151</b>

## Gage County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gage	1	n/a	6,330	6,330	6,330	5,245	n/a	5,100	5,100	5,980
Jefferson	1	7,984	7,704	7,704	6,024	6,023	n/a	5,573	2,746	6,828
Jefferson	2	7,956	7,412	7,412	6,024	6,035	n/a	4,847	2,844	6,615
Jefferson	3	6,410	6,265	6,265	5,490	3,745	3,745	3,924	3,123	5,447
Johnson	1	n/a	6,720	6,720	5,920	4,200	4,200	3,900	3,400	5,801
Lancaster	1	6,506	6,076	6,076	5,681	5,232	5,038	4,802	4,594	5,577
Otoe	2	n/a	4,515	4,515	4,410	n/a	4,200	3,990	3,990	4,352
Pawnee	1	4,675	4,296	4,296	4,300	3,740	3,235	3,070	3,070	3,929
Saline	1	5,265	4,310	4,310	4,310	4,255	4,255	4,090	4,090	4,573
Saline	2	5,704	5,601	5,601	5,500	5,100	4,900	4,500	4,300	5,464
Gage	2	n/a	3,960	3,960	3,960	3,300	n/a	3,050	3,050	3,531
Johnson	1	n/a	6,720	6,720	5,920	4,200	4,200	3,900	3,400	5,801
Pawnee	1	4,675	4,296	4,296	4,300	3,740	3,235	3,070	3,070	3,929

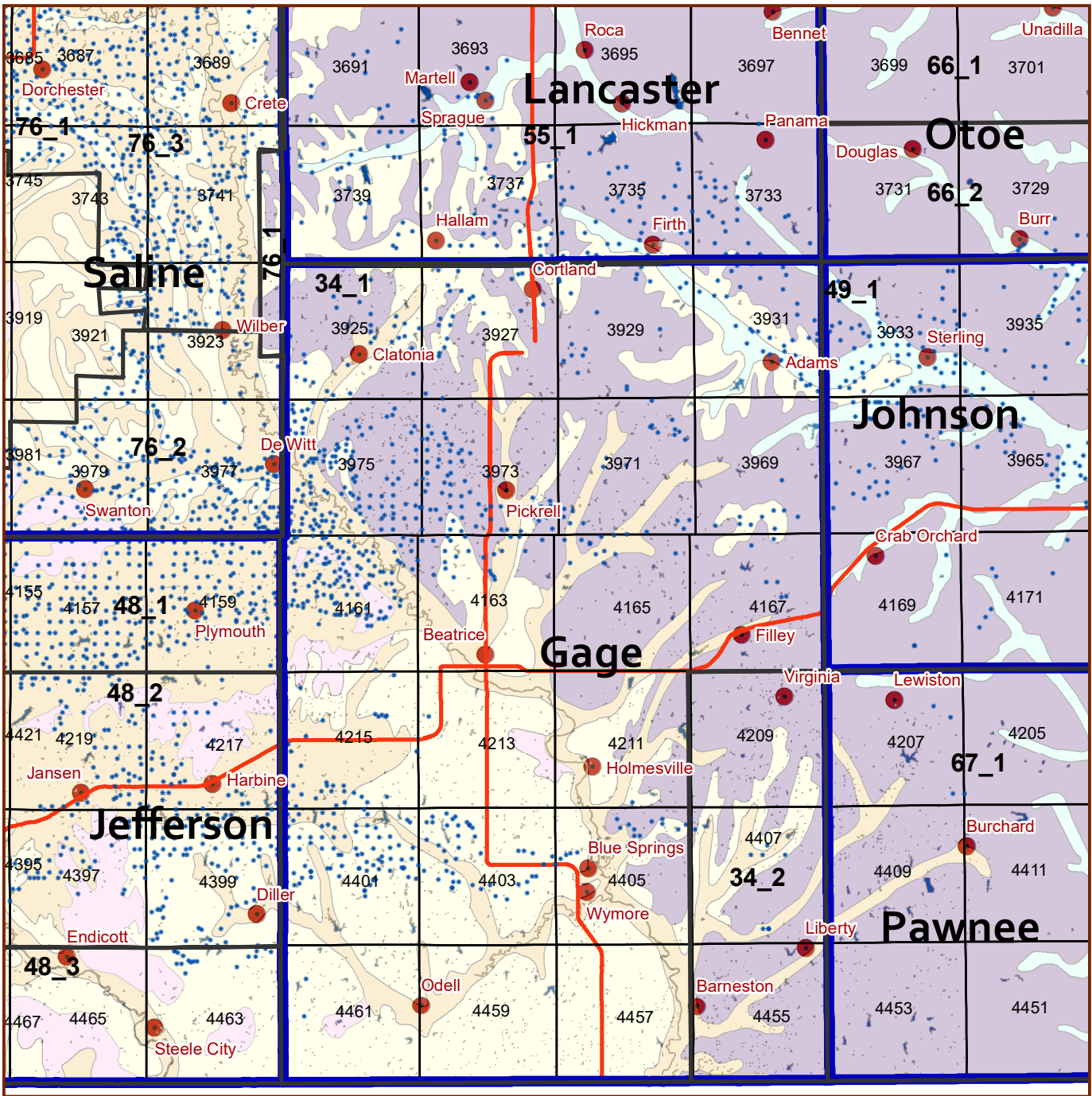
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gage	1	4,870	4,870	4,775	4,775	3,580	n/a	3,300	3,300	4,174
Jefferson	1	4,010	5,561	5,442	3,234	n/a	3,698	3,058	2,008	4,205
Jefferson	2	4,005	4,354	4,229	2,953	1,840	3,123	2,140	1,956	3,552
Jefferson	3	4,007	4,479	4,336	3,917	2,675	2,713	2,742	2,174	3,800
Johnson	1	4,740	4,240	3,880	3,500	3,080	3,080	2,880	2,560	3,423
Lancaster	1	5,560	5,027	4,631	4,330	4,138	3,604	3,394	3,281	4,184
Otoe	2	4,640	4,430	4,220	4,150	3,890	3,650	3,620	3,130	3,978
Pawnee	1	3,940	3,895	3,585	3,585	3,115	2,700	2,560	2,560	3,119
Saline	1	4,138	4,139	4,025	4,026	3,795	3,776	3,624	3,619	3,990
Saline	2	3,700	3,600	3,551	3,457	3,300	3,200	3,200	3,150	3,498
Gage	2	3,940	3,940	3,900	3,900	n/a	3,200	2,850	2,850	3,412
Johnson	1	4,740	4,240	3,880	3,500	3,080	3,080	2,880	2,560	3,423
Pawnee	1	3,940	3,895	3,585	3,585	3,115	2,700	2,560	2,560	3,119

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gage	1	2,210	2,210	2,210	2,210	2,210	2,210	n/a	2,210	2,210
Jefferson	1	2,164	2,189	2,150	2,150	n/a	n/a	n/a	1,795	2,162
Jefferson	2	1,763	1,746	1,840	1,797	1,795	1,795	3,805	1,795	1,804
Jefferson	3	2,205	2,208	2,150	1,923	n/a	1,795	n/a	1,795	2,110
Johnson	1	2,240	2,140	2,020	n/a	2,020	n/a	2,008	2,020	2,185
Lancaster	1	2,387	2,355	2,333	n/a	2,279	2,240	2,255	2,168	2,358
Otoe	2	2,200	2,200	2,000	n/a	n/a	n/a	1,750	1,600	2,178
Pawnee	1	2,026	2,026	2,006	n/a	1,945	1,887	n/a	1,770	2,013
Saline	1	890	903	830	831	785	692	665	646	784
Saline	2	1,992	1,994	1,973	n/a	1,925	1,280	1,255	1,565	1,979
Gage	2	2,100	2,100	2,100	n/a	2,100	n/a	n/a	2,100	2,100
Johnson	1	2,240	2,140	2,020	n/a	2,020	n/a	2,008	2,020	2,185
Pawnee	1	2,026	2,026	2,006	n/a	1,945	1,887	n/a	1,770	2,013

County	Mkt Area	CRP	TIMBER	WASTE
Gage	1	3,404	1,000	200
Jefferson	1	n/a	1,021	330
Jefferson	2	n/a	1,353	330
Jefferson	3	n/a	1,061	330
Johnson	1	2,573	1,200	150
Lancaster	1	3,011	n/a	750
Otoe	2	2,794	1,181	200
Pawnee	1	2,610	1,134	936
Saline	1	1,983	516	100
Saline	2	1,981	514	105
Gage	2	2,755	1,000	200
Johnson	1	2,573	1,200	150
Pawnee	1	2,610	1,134	936

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.

# GAGE COUNTY



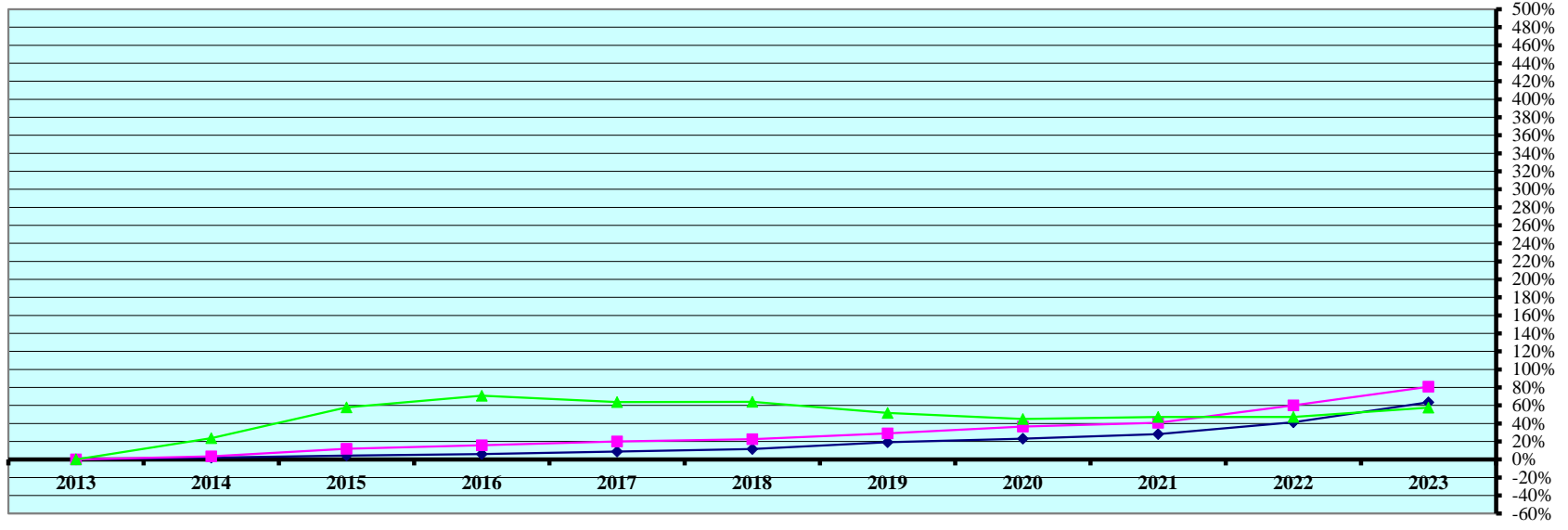
### Legend

- 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 <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	687,159,655	-	-	-	186,416,445	-	-	-	1,042,296,895	-	-	-
2014	702,193,175	15,033,520	2.19%	2.19%	192,999,075	6,582,630	3.53%	3.53%	1,290,138,190	247,841,295	23.78%	23.78%
2015	717,180,630	14,987,455	2.13%	4.37%	208,522,095	15,523,020	8.04%	11.86%	1,645,237,625	355,099,435	27.52%	57.85%
2016	729,171,205	11,990,575	1.67%	6.11%	215,967,950	7,445,855	3.57%	15.85%	1,780,617,015	135,379,390	8.23%	70.84%
2017	747,102,100	17,930,895	2.46%	8.72%	223,948,820	7,980,870	3.70%	20.13%	1,707,634,175	-72,982,840	-4.10%	63.83%
2018	766,217,030	19,114,930	2.56%	11.50%	228,650,060	4,701,240	2.10%	22.66%	1,711,043,345	3,409,170	0.20%	64.16%
2019	819,634,220	53,417,190	6.97%	19.28%	240,181,480	11,531,420	5.04%	28.84%	1,580,537,065	-130,506,280	-7.63%	51.64%
2020	845,915,950	26,281,730	3.21%	23.10%	254,532,105	14,350,625	5.97%	36.54%	1,511,174,460	-69,362,605	-4.39%	44.99%
2021	879,907,805	33,991,855	4.02%	28.05%	262,645,730	8,113,625	3.19%	40.89%	1,535,067,285	23,892,825	1.58%	47.28%
2022	971,692,995	91,785,190	10.43%	41.41%	298,456,175	35,810,445	13.63%	60.10%	1,535,639,195	571,910	0.04%	47.33%
2023	1,123,751,545	152,058,550	15.65%	63.54%	336,906,260	38,450,085	12.88%	80.73%	1,643,231,325	107,592,130	7.01%	57.65%

Rate Annual %chg: Residential & Recreational **5.04%** Commercial & Industrial **6.10%** Agricultural Land **4.66%**

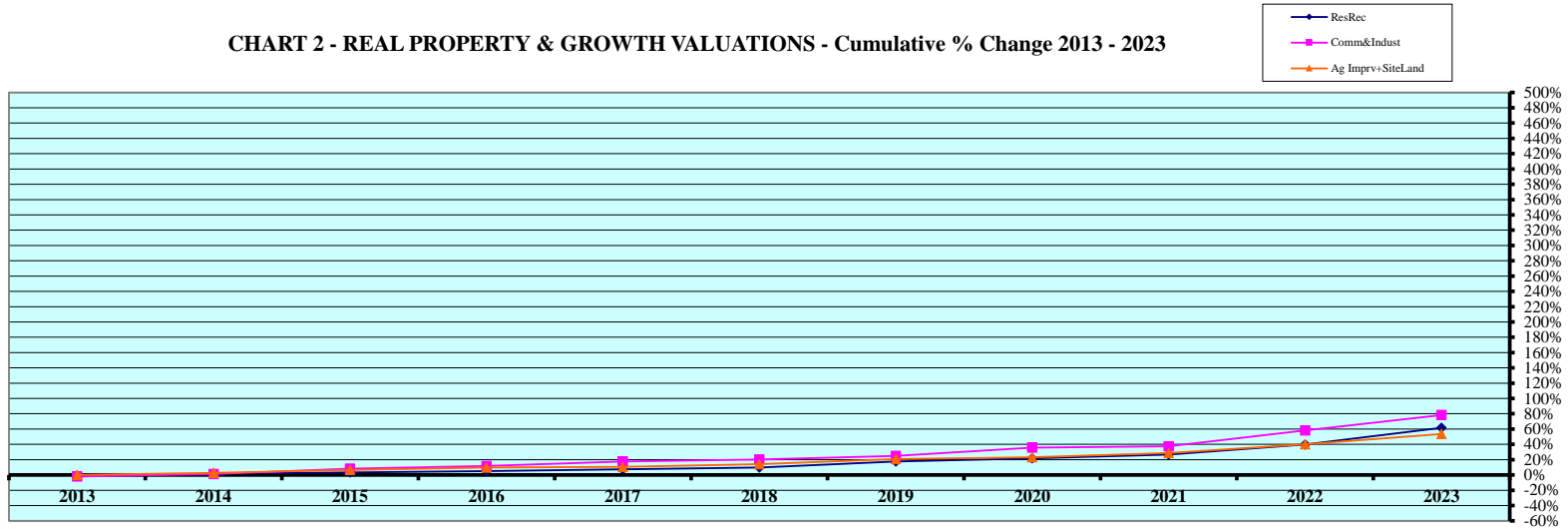
Cnty# **34**  
County **GAGE**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2013	687,159,655	5,421,380	0.79%	681,738,275	-	-0.79%	186,416,445	3,886,860	2.09%	182,529,585	-	-2.09%	
2014	702,193,175	5,449,355	0.78%	696,743,820	1.39%	1.39%	192,999,075	4,329,150	2.24%	188,669,925	1.21%	1.21%	
2015	717,180,630	7,043,860	0.98%	710,136,770	1.13%	3.34%	208,522,095	6,854,035	3.29%	201,668,060	4.49%	8.18%	
2016	729,171,205	7,305,350	1.00%	721,865,855	0.65%	5.05%	215,967,950	7,382,670	3.42%	208,585,280	0.03%	11.89%	
2017	747,102,100	9,598,796	1.28%	737,503,304	1.14%	7.33%	223,948,820	4,996,915	2.23%	218,951,905	1.38%	17.45%	
2018	766,217,030	12,252,700	1.60%	753,964,330	0.92%	9.72%	228,650,060	4,696,245	2.05%	223,953,815	0.00%	20.14%	
2019	819,634,220	12,297,250	1.50%	807,336,970	5.37%	17.49%	240,181,480	7,510,425	3.13%	232,671,055	1.76%	24.81%	
2020	845,915,950	8,874,475	1.05%	837,041,475	2.12%	21.81%	254,532,105	1,693,820	0.67%	252,838,285	5.27%	35.63%	
2021	879,907,805	9,887,110	1.12%	870,020,695	2.85%	26.61%	262,645,730	6,601,665	2.51%	256,044,065	0.59%	37.35%	
2022	971,692,995	11,701,950	1.20%	959,991,045	9.10%	39.70%	298,456,175	3,247,140	1.09%	295,209,035	12.40%	58.36%	
2023	1,123,751,545	12,976,355	1.15%	1,110,775,190	14.31%	61.65%	336,906,260	4,571,160	1.36%	332,335,100	11.35%	78.28%	
Rate Ann%chg	5.04%			Resid & Recreat w/o growth			6.10%			C & I w/o growth			3.85%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	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	125,750,215	39,878,405	165,628,620	6,199,075	3.74%	159,429,545	-	-
2014	129,822,380	45,298,650	175,121,030	5,165,760	2.95%	169,955,270	2.61%	2.61%
2015	133,710,050	47,476,835	181,186,885	4,985,055	2.75%	176,201,830	0.62%	6.38%
2016	134,417,575	49,712,675	184,130,250	2,602,745	1.41%	181,527,505	0.19%	9.60%
2017	136,861,425	51,535,345	188,396,770	5,330,575	2.83%	183,066,195	-0.58%	10.53%
2018	140,483,135	54,271,765	194,754,900	5,808,585	2.98%	188,946,315	0.29%	14.08%
2019	146,806,180	59,896,785	206,702,965	6,608,555	3.20%	200,094,410	2.74%	20.81%
2020	147,760,880	62,752,835	210,513,715	6,783,955	3.22%	203,729,760	-1.44%	23.00%
2021	149,640,960	67,913,955	217,554,915	4,497,760	2.07%	213,057,155	1.21%	28.64%
2022	168,085,370	72,913,405	240,998,775	8,729,775	3.62%	232,269,000	6.76%	40.23%
2023	183,927,910	75,104,500	259,032,410	4,729,045	1.83%	254,303,365	5.52%	53.54%
Rate Ann%chg	3.88%	6.54%	4.57%	Ag Imprv+Site w/o growth			1.79%	

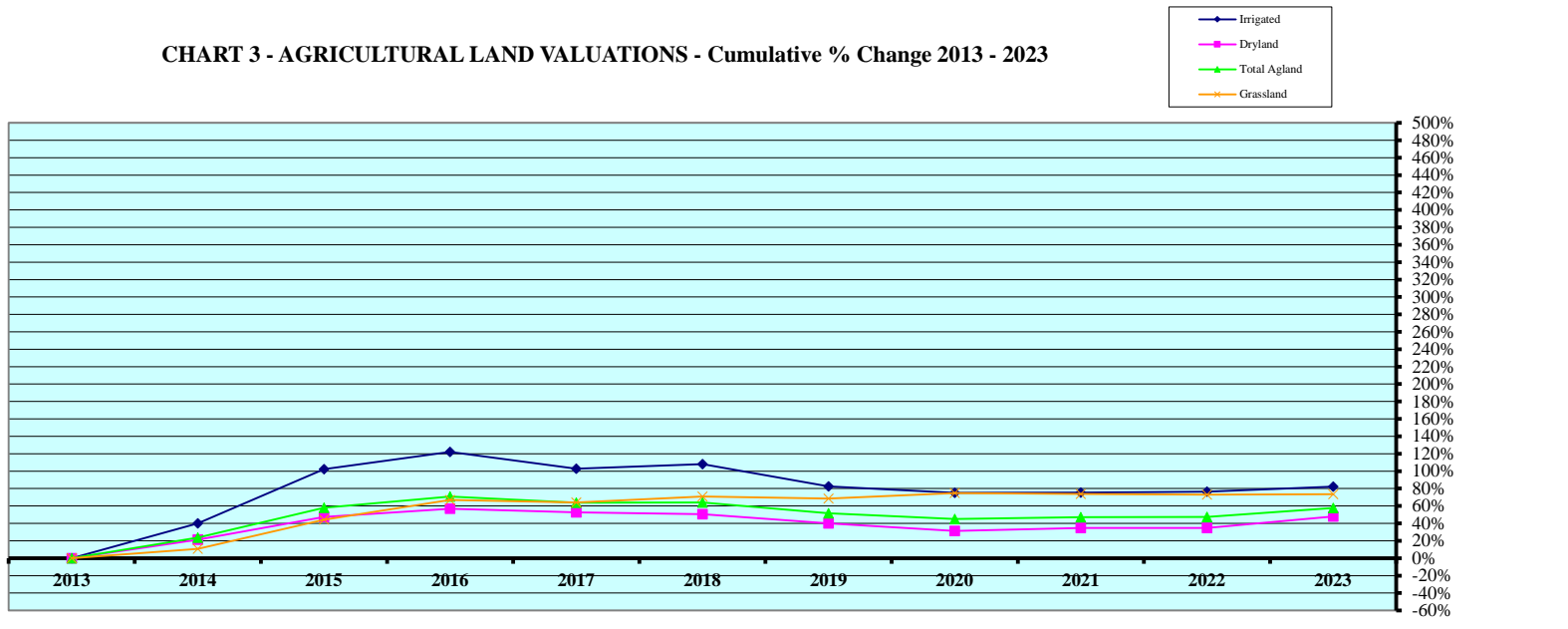
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 34  
County GAGE

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	205,225,385	-	-	-	718,905,450	-	-	-	117,074,645	-	-	-
2014	287,136,785	81,911,400	39.91%	39.91%	872,267,555	153,362,105	21.33%	21.33%	129,640,605	12,565,960	10.73%	10.73%
2015	415,146,970	128,010,185	44.58%	102.29%	1,060,056,010	187,788,455	21.53%	47.45%	168,930,795	39,290,190	30.31%	44.29%
2016	455,784,760	40,637,790	9.79%	122.09%	1,127,252,935	67,196,925	6.34%	56.80%	195,356,700	26,425,905	15.64%	66.87%
2017	416,050,200	-39,734,560	-8.72%	102.73%	1,097,314,810	-29,938,125	-2.66%	52.64%	192,040,265	-3,316,435	-1.70%	64.03%
2018	426,908,550	10,858,350	2.61%	108.02%	1,081,813,560	-15,501,250	-1.41%	50.48%	200,060,430	8,020,165	4.18%	70.88%
2019	374,335,240	-52,573,310	-12.31%	82.40%	1,006,646,250	-75,167,310	-6.95%	40.02%	197,293,065	-2,767,365	-1.38%	68.52%
2020	359,584,655	-14,750,585	-3.94%	75.21%	944,661,545	-61,984,705	-6.16%	31.40%	204,660,020	7,366,955	3.73%	74.81%
2021	359,774,240	189,585	0.05%	75.31%	969,449,275	24,787,730	2.62%	34.85%	203,575,555	-1,084,465	-0.53%	73.89%
2022	361,876,355	2,102,115	0.58%	76.33%	968,817,445	-631,830	-0.07%	34.76%	202,678,835	-896,720	-0.44%	73.12%
2023	373,886,755	12,010,400	3.32%	82.18%	1,063,756,560	94,939,115	9.80%	47.97%	203,298,005	619,170	0.31%	73.65%

Rate Ann.%chg: Irrigated **6.18%** Dryland **4.00%** Grassland **5.67%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	1,091,415	-	-	-	0	-	-	-	1,042,296,895	-	-	-
2014	1,093,245	1,830	0.17%	0.17%	0	0	-	-	1,290,138,190	247,841,295	23.78%	23.78%
2015	1,103,850	10,605	0.97%	1.14%	0	0	-	-	1,645,237,625	355,099,435	27.52%	57.85%
2016	2,222,620	1,118,770	101.35%	103.65%	0	0	-	-	1,780,617,015	135,379,390	8.23%	70.84%
2017	2,228,900	6,280	0.28%	104.22%	0	0	-	-	1,707,634,175	-72,982,840	-4.10%	63.83%
2018	2,260,805	31,905	1.43%	107.14%	0	0	-	-	1,711,043,345	3,409,170	0.20%	64.16%
2019	2,262,510	1,705	0.08%	107.30%	0	0	-	-	1,580,537,065	-130,506,280	-7.63%	51.64%
2020	2,268,240	5,730	0.25%	107.83%	0	0	-	-	1,511,174,460	-69,362,605	-4.39%	44.99%
2021	2,268,215	-25	0.00%	107.82%	0	0	-	-	1,535,067,285	23,892,825	1.58%	47.28%
2022	2,266,560	-1,655	-0.07%	107.67%	0	0	-	-	1,535,639,195	571,910	0.04%	47.33%
2023	2,290,005	23,445	1.03%	109.82%	0	0	-	-	1,643,231,325	107,592,130	7.01%	57.65%

Cnty# **34**  
County **GAGE**

Rate Ann.%chg: Total Agric Land **4.66%**

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	202,723,985	60,144	3,371			722,216,560	322,718	2,238			115,628,585	112,571	1,027		
2014	279,786,120	61,707	4,534	34.52%	34.52%	878,306,670	320,943	2,737	22.28%	22.28%	128,669,350	112,616	1,143	11.23%	11.23%
2015	415,523,505	68,200	6,093	34.38%	80.76%	1,062,389,635	315,348	3,369	23.11%	50.54%	167,812,405	111,998	1,498	31.14%	45.87%
2016	455,233,285	71,537	6,364	4.45%	88.80%	1,128,190,775	312,103	3,615	7.30%	61.52%	195,078,475	112,691	1,731	15.53%	68.53%
2017	416,419,705	72,698	5,728	-9.99%	69.94%	1,097,332,115	311,092	3,527	-2.42%	57.62%	192,058,650	112,417	1,708	-1.31%	66.33%
2018	420,940,235	73,504	5,727	-0.02%	69.90%	1,093,553,635	310,009	3,527	0.00%	57.62%	192,588,000	112,528	1,711	0.18%	66.62%
2019	373,957,410	74,663	5,009	-12.54%	48.60%	1,007,262,870	306,286	3,289	-6.77%	46.95%	197,309,670	114,928	1,717	0.31%	67.14%
2020	360,579,395	76,130	4,736	-5.44%	40.52%	943,750,085	306,043	3,084	-6.23%	37.79%	225,783,460	113,519	1,989	15.85%	93.63%
2021	360,021,560	76,077	4,732	-0.09%	40.40%	969,274,910	306,627	3,161	2.51%	41.25%	203,591,795	112,643	1,807	-9.13%	75.96%
2022	361,872,300	76,485	4,731	-0.02%	40.37%	969,363,415	306,681	3,161	-0.01%	41.24%	202,337,385	111,989	1,807	-0.04%	75.90%
2023	373,715,445	77,358	4,831	2.11%	43.33%	1,063,797,885	306,741	3,468	9.72%	54.97%	203,340,835	111,032	1,831	1.36%	78.29%

Rate Annual %chg Average Value/Acre: 3.67%

4.48%

5.95%

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	1,086,570	10,865	100			0	0				1,041,655,700	506,298	2,057		
2014	1,092,740	10,927	100	0.00%	0.00%	0	0				1,287,854,880	506,193	2,544	23.66%	23.66%
2015	1,092,300	10,922	100	0.00%	0.00%	0	0				1,646,817,845	506,468	3,252	27.80%	58.04%
2016	2,217,480	11,087	200	99.99%	99.99%	0	0				1,780,720,015	507,418	3,509	7.93%	70.57%
2017	2,221,605	11,108	200	0.00%	99.99%	0	0				1,708,032,075	507,316	3,367	-4.06%	63.64%
2018	2,242,860	11,214	200	0.00%	99.99%	0	0				1,709,324,730	507,255	3,370	0.09%	63.79%
2019	2,260,685	11,303	200	0.00%	99.99%	0	0				1,580,790,635	507,181	3,117	-7.51%	51.49%
2020	2,257,910	11,289	200	0.00%	99.99%	24,900	125	200			1,532,395,750	507,106	3,022	-3.05%	46.88%
2021	2,268,210	11,341	200	0.00%	99.99%	24,900	125	200	0.00%		1,535,181,375	506,813	3,029	0.24%	47.23%
2022	2,266,585	11,333	200	0.00%	99.99%	24,900	125	200	0.00%		1,535,864,585	506,612	3,032	0.08%	47.35%
2023	2,267,005	11,335	200	0.00%	99.99%	24,850	124	200	0.01%		1,643,146,020	506,589	3,244	6.99%	57.65%

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**GAGE**

Rate Annual %chg Average Value/Acre: 4.66%

(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
21,704	GAGE	226,456,991	126,521,748	51,718,199	1,123,714,190	237,543,585	99,362,675	37,355	1,643,231,325	183,927,910	75,104,500	0	3,767,618,478
cnty sectorvalue % of total value:		6.01%	3.36%	1.37%	29.83%	6.30%	2.64%	0.00%	43.61%	4.88%	1.99%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
604	ADAMS	22,717,023	978,982	2,867,939	43,479,090	8,355,065	26,567,010	0	52,940	0	0	0	105,018,049
2.78%	%sector of county sector	10.03%	0.77%	5.55%	3.87%	3.52%	26.74%		0.00%				2.79%
	%sector of municipality	21.63%	0.93%	2.73%	41.40%	7.96%	25.30%		0.05%				100.00%
90	BARNESTON	3,022	168,299	6,299	1,559,095	2,306,885	0	0	0	0	0	0	4,043,600
0.41%	%sector of county sector	0.00%	0.13%	0.01%	0.14%	0.97%							0.11%
	%sector of municipality	0.07%	4.16%	0.16%	38.56%	57.05%							100.00%
12,261	BEATRICE	63,471,945	13,767,114	3,687,190	600,639,990	171,289,785	60,866,580	0	542,145	73,580	0	0	914,338,329
56.49%	%sector of county sector	28.03%	10.88%	7.13%	53.45%	72.11%	61.26%		0.03%	0.04%			24.27%
	%sector of municipality	6.94%	1.51%	0.40%	65.69%	18.73%	6.66%		0.06%	0.01%			100.00%
282	BLUE SPRINGS	397,184	421,339	41,467	6,753,600	1,470,130	0	3,685	8,885	0	0	0	9,096,290
1.30%	%sector of county sector	0.18%	0.33%	0.08%	0.60%	0.62%		9.86%	0.00%				0.24%
	%sector of municipality	4.37%	4.63%	0.46%	74.25%	16.16%		0.04%	0.10%				100.00%
263	CLATONIA	120,300	274,179	17,542	10,532,120	870,225	0	0	0	0	0	0	11,814,366
1.21%	%sector of county sector	0.05%	0.22%	0.03%	0.94%	0.37%							0.31%
	%sector of municipality	1.02%	2.32%	0.15%	89.15%	7.37%							100.00%
504	CORTLAND	857,685	490,272	33,137	35,582,215	4,858,585	0	0	0	0	0	0	41,821,894
2.32%	%sector of county sector	0.38%	0.39%	0.06%	3.17%	2.05%							1.11%
	%sector of municipality	2.05%	1.17%	0.08%	85.08%	11.62%							100.00%
124	FILLEY	58,816	203,506	7,616	4,683,430	598,950	0	0	0	0	0	0	5,552,318
0.57%	%sector of county sector	0.03%	0.16%	0.01%	0.42%	0.25%							0.15%
	%sector of municipality	1.06%	3.67%	0.14%	84.35%	10.79%							100.00%
37	LIBERTY	77	158,843	5,945	1,059,605	108,290	0	0	0	0	0	0	1,332,760
0.17%	%sector of county sector	0.00%	0.13%	0.01%	0.09%	0.05%							0.04%
	%sector of municipality	0.01%	11.92%	0.45%	79.50%	8.13%							100.00%
260	ODELL	762,076	733,255	28,756	9,886,125	2,062,010	0	0	0	0	0	0	13,472,222
1.20%	%sector of county sector	0.34%	0.58%	0.06%	0.88%	0.87%							0.36%
	%sector of municipality	5.66%	5.44%	0.21%	73.38%	15.31%							100.00%
186	PICKRELL	119,917	168,413	6,303	12,549,180	2,703,460	0	0	0	0	0	0	15,547,273
0.86%	%sector of county sector	0.05%	0.13%	0.01%	1.12%	1.14%							0.41%
	%sector of municipality	0.77%	1.08%	0.04%	80.72%	17.39%							100.00%
74	VIRGINIA	12,756	206,609	4,683	1,074,400	3,120,375	0	0	0	0	0	0	4,418,823
0.34%	%sector of county sector	0.01%	0.16%	0.01%	0.10%	1.31%							0.12%
	%sector of municipality	0.29%	4.68%	0.11%	24.31%	70.62%							100.00%
1,377	WYMORE	1,258,945	1,910,030	518,527	34,430,425	4,553,215	0	0	74,100	0	0	0	42,745,242
6.34%	%sector of county sector	0.56%	1.51%	1.00%	3.06%	1.92%			0.00%				1.13%
	%sector of municipality	2.95%	4.47%	1.21%	80.55%	10.65%			0.17%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
16,063	Total Municipalities	89,779,747	19,480,842	7,225,404	762,229,284	202,296,978	87,433,591	3,685	678,070	73,580	0	0	1,169,201,178
74.01%	%all municip.sectors of cnty	39.65%	15.40%	13.97%	67.83%	85.16%	87.99%	9.87%	0.04%	0.04%			31.03%

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 16,594</b>	<b>Value : 3,789,030,435</b>	<b>Growth 29,568,470</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	1,156	5,969,235	67	1,043,525	107	1,733,520	1,330	8,746,280	
<b>02. Res Improve Land</b>	6,766	69,270,090	290	9,037,050	1,076	39,778,440	8,132	118,085,580	
<b>03. Res Improvements</b>	6,770	750,836,235	317	69,184,895	1,081	276,109,210	8,168	1,096,130,340	
<b>04. Res Total</b>	7,926	826,075,560	384	79,265,470	1,188	317,621,170	9,498	1,222,962,200	12,393,232
<b>% of Res Total</b>	83.45	67.55	4.04	6.48	12.51	25.97	57.24	32.28	41.91
<b>05. Com UnImp Land</b>	193	1,997,780	11	112,135	8	69,145	212	2,179,060	
<b>06. Com Improve Land</b>	883	21,425,380	25	643,810	32	857,770	940	22,926,960	
<b>07. Com Improvements</b>	899	184,058,915	25	10,674,230	56	26,164,875	980	220,898,020	
<b>08. Com Total</b>	1,092	207,482,075	36	11,430,175	64	27,091,790	1,192	246,004,040	6,343,498
<b>% of Com Total</b>	91.61	84.34	3.02	4.65	5.37	11.01	7.18	6.49	21.45
<b>09. Ind UnImp Land</b>	9	761,565	0	0	0	0	9	761,565	
<b>10. Ind Improve Land</b>	31	3,837,785	0	0	5	2,168,395	36	6,006,180	
<b>11. Ind Improvements</b>	30	83,701,545	1	585,855	5	10,637,010	36	94,924,410	
<b>12. Ind Total</b>	39	88,300,895	1	585,855	5	12,805,405	45	101,692,155	2,728,805
<b>% of Ind Total</b>	86.67	86.83	2.22	0.58	11.11	12.59	0.27	2.68	9.23
<b>13. Rec UnImp Land</b>	1	3,685	2	30,690	1	1,960	4	36,335	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	2	3,355	2	3,355	
<b>16. Rec Total</b>	1	3,685	2	30,690	3	5,315	6	39,690	9,130
<b>% of Rec Total</b>	16.67	9.28	33.33	77.32	50.00	13.39	0.04	0.00	0.03
<b>Res &amp; Rec Total</b>	7,927	826,079,245	386	79,296,160	1,191	317,626,485	9,504	1,223,001,890	12,402,362
<b>% of Res &amp; Rec Total</b>	83.41	67.55	4.06	6.48	12.53	25.97	57.27	32.28	41.94
<b>Com &amp; Ind Total</b>	1,131	295,782,970	37	12,016,030	69	39,897,195	1,237	347,696,195	9,072,303
<b>% of Com &amp; Ind Total</b>	91.43	85.07	2.99	3.46	5.58	11.47	7.45	9.18	30.68
<b>17. Taxable Total</b>	9,058	1,121,862,215	423	91,312,190	1,260	357,523,680	10,741	1,570,698,085	21,474,665
<b>% of Taxable Total</b>	84.33	71.42	3.94	5.81	11.73	22.76	64.73	41.45	72.63

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	72	1,343,440	12,459,005	0	0	0
19. Commercial	15	2,555,810	20,469,255	0	0	0
20. Industrial	6	7,427,090	18,842,820	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	72	1,343,440	12,459,005
19. Commercial	0	0	0	15	2,555,810	20,469,255
20. Industrial	0	0	0	6	7,427,090	18,842,820
21. Other	0	0	0	0	0	0
22. Total Sch II				93	11,326,340	51,771,080

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	1,062	121	163	1,346

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	16	467,775	538	130,371,165	3,563	1,278,581,855	4,117	1,409,420,795
28. Ag-Improved Land	1	55,370	181	53,692,225	1,444	509,713,085	1,626	563,460,680
29. Ag Improvements	1	55,580	187	24,825,660	1,548	220,569,635	1,736	245,450,875

30. Ag Total				5,853	2,218,332,350
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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	2	2.00	40,000	
32. HomeSite Improv Land	1	1.00	20,000	118	119.00	2,380,000	
33. HomeSite Improvements	1	0.00	55,580	126	0.00	19,862,700	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	20	27.64	92,920	
36. FarmSite Improv Land	0	0.00	0	158	323.13	970,390	
37. FarmSite Improvements	0	0.00	0	171	0.00	4,962,960	
38. FarmSite Total							
39. Road & Ditches	2	1.85	0	482	856.30	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	56	55.00	1,100,000	58	57.00	1,140,000	
32. HomeSite Improv Land	915	948.20	18,903,000	1,034	1,068.20	21,303,000	
33. HomeSite Improvements	995	0.00	154,293,540	1,122	0.00	174,211,820	1,916,440
34. HomeSite Total				<b>1,180</b>	<b>1,125.20</b>	<b>196,654,820</b>	
35. FarmSite UnImp Land	118	263.76	812,320	138	291.40	905,240	
36. FarmSite Improv Land	1,279	2,961.52	9,017,900	1,437	3,284.65	9,988,290	
37. FarmSite Improvements	1,465	0.00	66,276,095	1,636	0.00	71,239,055	6,177,365
38. FarmSite Total				<b>1,774</b>	<b>3,576.05</b>	<b>82,132,585</b>	
39. Road & Ditches	4,490	10,411.42	0	4,974	11,269.57	0	
40. Other- Non Ag Use	1	0.00	21,000	1	0.00	21,000	
41. Total Section VI				<b>2,954</b>	<b>15,970.82</b>	<b>278,808,405</b>	<b>8,093,805</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	6	476.55	713,425	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	6	476.55	713,425

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	521	38,090.37	150,408,390
44. Market Value	0	0.00	0	521	38,090.37	150,408,390
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,903	379,329.56	1,457,517,460	4,424	417,419.93	1,607,925,850
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	2,955.68	3.93%	18,753,815	4.17%	6,345.01
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	30,125.31	40.05%	190,693,355	42.39%	6,330.00
48. 2A	20,633.90	27.43%	130,612,710	29.04%	6,330.01
49. 3A1	519.65	0.69%	2,725,570	0.61%	5,245.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	20,089.45	26.71%	102,456,255	22.78%	5,100.00
52. 4A	901.82	1.20%	4,599,325	1.02%	5,100.05
53. Total	75,225.81	100.00%	449,841,030	100.00%	5,979.88
<b>Dry</b>					
54. 1D1	3,365.34	1.26%	16,389,185	1.47%	4,869.99
55. 1D	9,383.58	3.52%	45,698,095	4.11%	4,870.01
56. 2D1	60,792.82	22.82%	290,280,265	26.10%	4,774.91
57. 2D	83,438.07	31.32%	398,417,470	35.83%	4,775.01
58. 3D1	66.62	0.03%	238,490	0.02%	3,579.86
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	105,771.36	39.70%	349,045,495	31.39%	3,300.00
61. 4D	3,615.30	1.36%	11,930,535	1.07%	3,300.01
62. Total	266,433.09	100.00%	1,111,999,535	100.00%	4,173.65
<b>Grass</b>					
63. 1G1	32,028.73	35.63%	73,687,340	39.61%	2,300.66
64. 1G	45,120.65	50.20%	88,288,930	47.46%	1,956.73
65. 2G1	8,062.36	8.97%	16,359,850	8.79%	2,029.16
66. 2G	249.14	0.28%	490,025	0.26%	1,966.87
67. 3G1	3,376.46	3.76%	5,235,665	2.81%	1,550.64
68. 3G	689.29	0.77%	1,350,145	0.73%	1,958.75
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	357.49	0.40%	607,275	0.33%	1,698.72
71. Total	89,884.12	100.00%	186,019,230	100.00%	2,069.54
<b>Irrigated Total</b>					
	75,225.81	17.07%	449,841,030	25.71%	5,979.88
<b>Dry Total</b>					
	266,433.09	60.45%	1,111,999,535	63.55%	4,173.65
<b>Grass Total</b>					
	89,884.12	20.39%	186,019,230	10.63%	2,069.54
72. Waste	9,211.11	2.09%	1,842,295	0.11%	200.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	538.81	0.12%	2,009,555	0.11%	3,729.62
75. Market Area Total	440,754.13	100.00%	1,749,702,090	100.00%	3,969.79

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	56.15	2.99%	247,060	3.73%	4,400.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	273.77	14.60%	1,084,130	16.37%	3,960.00
48. 2A	631.44	33.67%	2,500,510	37.76%	3,960.01
49. 3A1	10.84	0.58%	35,775	0.54%	3,300.28
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	860.69	45.89%	2,625,105	39.64%	3,050.00
52. 4A	42.71	2.28%	130,265	1.97%	3,049.99
<b>53. Total</b>	<b>1,875.60</b>	<b>100.00%</b>	<b>6,622,845</b>	<b>100.00%</b>	<b>3,531.05</b>
<b>Dry</b>					
54. 1D1	307.36	0.74%	1,210,985	0.86%	3,939.96
55. 1D	1,670.68	4.03%	6,582,470	4.65%	3,939.99
56. 2D1	5,950.61	14.34%	23,207,375	16.39%	3,900.00
57. 2D	14,218.14	34.26%	55,450,770	39.16%	3,900.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	18.10	0.04%	57,920	0.04%	3,200.00
60. 4D1	18,494.67	44.57%	52,710,045	37.22%	2,850.01
61. 4D	836.97	2.02%	2,385,440	1.68%	2,850.09
<b>62. Total</b>	<b>41,496.53</b>	<b>100.00%</b>	<b>141,605,005</b>	<b>100.00%</b>	<b>3,412.45</b>
<b>Grass</b>					
63. 1G1	5,457.90	27.19%	12,177,770	29.59%	2,231.22
64. 1G	9,569.74	47.68%	19,490,470	47.36%	2,036.68
65. 2G1	3,972.41	19.79%	7,738,400	18.80%	1,948.04
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	1,051.58	5.24%	1,707,520	4.15%	1,623.77
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	18.17	0.09%	36,875	0.09%	2,029.44
<b>71. Total</b>	<b>20,069.80</b>	<b>100.00%</b>	<b>41,151,035</b>	<b>100.00%</b>	<b>2,050.40</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,875.60</b>	<b>2.86%</b>	<b>6,622,845</b>	<b>3.49%</b>	<b>3,531.05</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>41,496.53</b>	<b>63.20%</b>	<b>141,605,005</b>	<b>74.60%</b>	<b>3,412.45</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>20,069.80</b>	<b>30.57%</b>	<b>41,151,035</b>	<b>21.68%</b>	<b>2,050.40</b>
72. Waste	2,214.87	3.37%	442,970	0.23%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	135.33	0.21%	284,190	0.15%	2,099.98
<b>75. Market Area Total</b>	<b>65,656.80</b>	<b>100.00%</b>	<b>189,821,855</b>	<b>100.00%</b>	<b>2,891.12</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	6,650.71	40,458,130	70,450.70	416,005,745	77,101.41	456,463,875
<b>77. Dry Land</b>	99.97	451,330	29,338.78	122,188,845	278,490.87	1,130,964,365	307,929.62	1,253,604,540
<b>78. Grass</b>	32.44	49,320	9,125.26	17,698,445	100,796.22	209,422,500	109,953.92	227,170,265
<b>79. Waste</b>	12.46	2,495	1,173.32	234,660	10,240.20	2,048,110	11,425.98	2,285,265
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	76.51	346,025	82.71	360,245	514.92	1,587,475	674.14	2,293,745
<b>82. Total</b>	<b>144.87</b>	<b>503,145</b>	<b>46,288.07</b>	<b>180,580,080</b>	<b>459,977.99</b>	<b>1,758,440,720</b>	<b>506,410.93</b>	<b>1,939,523,945</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	77,101.41	15.23%	456,463,875	23.53%	5,920.31
<b>Dry Land</b>	307,929.62	60.81%	1,253,604,540	64.63%	4,071.07
<b>Grass</b>	109,953.92	21.71%	227,170,265	11.71%	2,066.05
<b>Waste</b>	11,425.98	2.26%	2,285,265	0.12%	200.01
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	674.14	0.13%	2,293,745	0.12%	3,402.48
<b>Total</b>	<b>506,410.93</b>	<b>100.00%</b>	<b>1,939,523,945</b>	<b>100.00%</b>	<b>3,829.94</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Adams	55	353,575	231	1,926,865	231	45,427,390	286	47,707,830	125,760
83.2 Barneston	33	44,130	62	48,925	63	1,466,040	96	1,559,095	0
83.3 Beatrice	520	4,585,025	4,767	60,272,505	4,767	588,544,685	5,287	653,402,215	3,559,699
83.4 Beatrice Subdivision	18	258,820	88	1,910,940	88	17,823,995	106	19,993,755	228,130
83.5 Blue Springs	147	110,205	167	117,520	168	6,671,370	315	6,899,095	160,770
83.6 Clatonia	19	96,760	126	585,495	126	9,862,275	145	10,544,530	32,575
83.7 Cortland	11	163,250	211	3,665,365	212	32,089,345	223	35,917,960	349,104
83.8 Doctors' Lake	7	201,340	23	1,545,160	23	5,786,240	30	7,532,740	265,355
83.9 Ellis	12	3,575	17	3,425	17	395,345	29	402,345	36,310
83.10 Filley	21	25,500	76	87,600	76	4,590,470	97	4,703,570	14,445
83.11 Holmesville	23	15,300	34	20,360	34	1,481,880	57	1,517,540	42,920
83.12 Lanham	9	5,900	10	7,825	10	433,840	19	447,565	0
83.13 Liberty	75	39,115	56	33,345	56	1,086,665	131	1,159,125	103,955
83.14 Odell	33	74,225	135	325,205	135	11,367,820	168	11,767,250	8,740
83.15 Pickrell	6	29,125	94	496,395	94	12,317,325	100	12,842,845	324,915
83.16 Rockford	6	1,725	17	7,750	17	685,505	23	694,980	0
83.17 Rural	126	1,646,935	1,064	36,742,480	1,097	239,361,885	1,223	277,751,300	3,932,340
83.18 Rural Sub North	19	558,600	173	7,980,610	173	73,661,025	192	82,200,235	816,190
83.19 Rural Sub South	6	140,000	19	673,000	19	8,934,600	25	9,747,600	2,204,424
83.20 Virginia	20	8,580	42	25,845	43	1,043,115	63	1,077,540	0
83.21 Wymore	168	420,930	720	1,608,965	721	33,102,880	889	35,132,775	196,730
84 Residential Total	1,334	8,782,615	8,132	118,085,580	8,170	1,096,133,695	9,504	1,223,001,890	12,402,362

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Adams	13	91,370	43	1,035,610	45	34,352,180	58	35,479,160	512,955
85.2	Barneston	8	4,250	11	6,730	12	2,295,905	20	2,306,885	0
85.3	Beatrice	125	2,533,605	627	23,107,750	634	210,860,605	759	236,501,960	2,389,100
85.4	Blue Springs	4	8,215	20	36,720	20	1,419,835	24	1,464,770	0
85.5	Clatonia	6	18,250	15	34,995	15	1,000,410	21	1,053,655	183,430
85.6	Cortland	5	13,965	29	500,955	30	4,343,665	35	4,858,585	0
85.7	Ellis	0	0	1	430	2	260,595	2	261,025	0
85.8	Filley	5	7,650	20	43,280	20	548,020	25	598,950	0
85.9	Holmesville	0	0	0	0	1	260,375	1	260,375	0
85.10	Lanham	0	0	4	3,570	4	67,205	4	70,775	0
85.11	Liberty	6	3,365	7	4,940	7	139,350	13	147,655	0
85.12	Odell	4	7,960	25	130,405	26	1,955,825	30	2,094,190	0
85.13	Pickrell	2	7,690	18	57,620	18	2,697,670	20	2,762,980	59,520
85.14	Rockford	0	0	1	705	1	3,245	1	3,950	0
85.15	Rural	20	158,795	61	3,668,505	86	48,051,530	106	51,878,830	5,628,713
85.16	Virginia	5	2,630	11	8,665	11	3,109,080	16	3,120,375	0
85.17	Wymore	18	82,880	83	292,260	84	4,456,935	102	4,832,075	298,585
86	Commercial Total	221	2,940,625	976	28,933,140	1,016	315,822,430	1,237	347,696,195	9,072,303

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	23,987.55	39.64%	53,012,735	39.64%	2,210.01
88. 1G	28,185.57	46.58%	62,290,380	46.58%	2,210.01
89. 2G1	5,894.77	9.74%	13,027,545	9.74%	2,210.02
90. 2G	188.43	0.31%	416,415	0.31%	2,209.92
91. 3G1	1,505.37	2.49%	3,326,950	2.49%	2,210.05
92. 3G	546.16	0.90%	1,207,015	0.90%	2,210.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	203.83	0.34%	450,470	0.34%	2,210.03
95. Total	60,511.68	100.00%	133,731,510	100.00%	2,210.01
<b>CRP</b>					
96. 1C1	5,242.09	54.99%	17,875,515	55.09%	3,410.00
97. 1C	3,760.74	39.45%	12,824,210	39.52%	3,410.02
98. 2C1	496.68	5.21%	1,661,395	5.12%	3,345.00
99. 2C	5.50	0.06%	18,400	0.06%	3,345.45
100. 3C1	25.01	0.26%	62,635	0.19%	2,504.40
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.40	0.03%	5,545	0.02%	2,310.42
104. Total	9,532.42	100.00%	32,447,700	100.00%	3,403.93
<b>Timber</b>					
105. 1T1	2,799.09	14.11%	2,799,090	14.11%	1,000.00
106. 1T	13,174.34	66.40%	13,174,340	66.40%	1,000.00
107. 2T1	1,670.91	8.42%	1,670,910	8.42%	1,000.00
108. 2T	55.21	0.28%	55,210	0.28%	1,000.00
109. 3T1	1,846.08	9.30%	1,846,080	9.30%	1,000.00
110. 3T	143.13	0.72%	143,130	0.72%	1,000.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	151.26	0.76%	151,260	0.76%	1,000.00
113. Total	19,840.02	100.00%	19,840,020	100.00%	1,000.00
<hr/>					
Grass Total	60,511.68	67.32%	133,731,510	71.89%	2,210.01
CRP Total	9,532.42	10.61%	32,447,700	17.44%	3,403.93
Timber Total	19,840.02	22.07%	19,840,020	10.67%	1,000.00
<hr/>					
114. Market Area Total	89,884.12	100.00%	186,019,230	100.00%	2,069.54

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	3,607.65	27.21%	7,576,080	27.21%	2,100.00
88. 1G	6,146.94	46.36%	12,908,590	46.36%	2,100.00
89. 2G1	2,907.91	21.93%	6,106,580	21.93%	2,099.99
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	581.53	4.39%	1,221,230	4.39%	2,100.03
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	13.71	0.10%	28,795	0.10%	2,100.29
95. Total	13,257.74	100.00%	27,841,275	100.00%	2,100.00
<b>CRP</b>					
96. 1C1	1,563.31	42.22%	4,314,750	42.30%	2,760.01
97. 1C	1,794.93	48.47%	4,954,010	48.57%	2,760.00
98. 2C1	327.92	8.86%	895,240	8.78%	2,730.06
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	13.10	0.35%	29,340	0.29%	2,239.69
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	3.64	0.10%	7,260	0.07%	1,994.51
104. Total	3,702.90	100.00%	10,200,600	100.00%	2,754.76
<b>Timber</b>					
105. 1T1	286.94	9.23%	286,940	9.23%	1,000.00
106. 1T	1,627.87	52.36%	1,627,870	52.36%	1,000.00
107. 2T1	736.58	23.69%	736,580	23.69%	1,000.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	456.95	14.70%	456,950	14.70%	1,000.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.82	0.03%	820	0.03%	1,000.00
113. Total	3,109.16	100.00%	3,109,160	100.00%	1,000.00
<hr/>					
Grass Total	13,257.74	66.06%	27,841,275	67.66%	2,100.00
CRP Total	3,702.90	18.45%	10,200,600	24.79%	2,754.76
Timber Total	3,109.16	15.49%	3,109,160	7.56%	1,000.00
<hr/>					
114. Market Area Total	20,069.80	100.00%	41,151,035	100.00%	2,050.40

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

34 Gage

	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	1,123,714,190	1,222,962,200	99,248,010	8.83%	12,393,232	7.73%
02. Recreational	37,355	39,690	2,335	6.25%	9,130	-18.19%
03. Ag-Homesite Land, Ag-Res Dwelling	183,927,910	196,654,820	12,726,910	6.92%	1,916,440	5.88%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,307,679,455</b>	<b>1,419,656,710</b>	<b>111,977,255</b>	<b>8.56%</b>	<b>14,318,802</b>	<b>7.47%</b>
05. Commercial	237,543,585	246,004,040	8,460,455	3.56%	6,343,498	0.89%
06. Industrial	99,362,675	101,692,155	2,329,480	2.34%	2,728,805	-0.40%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>336,906,260</b>	<b>347,696,195</b>	<b>10,789,935</b>	<b>3.20%</b>	<b>9,072,303</b>	<b>0.51%</b>
08. Ag-Farmsite Land, Outbuildings	75,104,500	82,132,585	7,028,085	9.36%	6,177,365	1.13%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	21,000	21,000			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>75,104,500</b>	<b>82,153,585</b>	<b>7,049,085</b>	<b>9.39%</b>	<b>6,177,365</b>	<b>1.16%</b>
12. Irrigated	373,886,755	456,463,875	82,577,120	22.09%		
13. Dryland	1,063,756,560	1,253,604,540	189,847,980	17.85%		
14. Grassland	203,298,005	227,170,265	23,872,260	11.74%		
15. Wasteland	2,290,005	2,285,265	-4,740	-0.21%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>1,643,231,325</b>	<b>1,939,523,945</b>	<b>296,292,620</b>	<b>18.03%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>3,362,921,540</b>	<b>3,789,030,435</b>	<b>426,108,895</b>	<b>12.67%</b>	<b>29,568,470</b>	<b>11.79%</b>



## 2024 Assessment Survey for Gage County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	Contracted only - Darrel Stanard (Commercial); Lloyd Dickinson (Agricultural land studies and verifying sales on a part time basis) Bob Thoma is considered a county employee (Agricultural land studies). Josh Garris (residential )
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$434,483.00. - includes salaries.
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$96,030
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	Funding for MIPS, gWorks and various IT work included in budget. First flight of Pictometry (A.K.A Eagleview) was made \$45,000 t for second year payment and balance of 45,000 due next year Gworks and other misc. IT work for a total of \$90,000 budgeted.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Nominal amount

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor staff.
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="https://gage.gworks.com/">https://gage.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor staff
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks - 2020. USDA. Pictometry fly over in December of 2021.
10.	<b>When was the aerial imagery last updated?</b>
	Pictometry in December 2021.

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes. However, some municipalities (i.e. Beatrice) within county boundaries have developed local zoning regulations.

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	All, with the exception of Ellis, Rockford, Holmesville, and Lanham, each of which are considered unincorporated towns.
<b>4.</b>	<b>When was zoning implemented?</b>
	2000

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal and Cardinal Assessment Group
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	Pictometry/Eagleview

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Stanard Appraisal. and Cardinal Assessment Group
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes. Stanard Appraisal and Cardinal Assessment Group
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Contracted must have Appraisal License.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	yes contracts on file.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes

## 2024 Residential Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>																																						
	Assessor staff and contract appraiser																																						
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																																						
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																																						
	Gage County uses a sales comparison approach in addition to a market approach that is tied to the RCN, based on RCN less market based depreciation.																																						
<b>4.</b>	<b>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?</b>																																						

	The county does not use the cost approach solely in developing market value. The county utilizes market studies for each valuation group. The depreciation table is prepared by Robert Thoma and is based on local market information.
<b>5.</b>	<b>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.</b>
	Yes, in conjunction with the market analysis. Adjusting to fit MIPS software transfer.
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The county uses a sales comparison approach. In the valuation group of Beatrice, it is applied on a square foot basis. For the rest of the valuation groups, residential lot values are determined and adjustments made for larger vacant parcels. A study will be conducted in 2024.
<b>7.</b>	<b>How are rural residential site values developed?</b>
	Rural residential site values are developed through market analysis.
<b>8.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	N/A

10.	<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	2019	2021	2021	2020
	2	2019	2021	2021	2019
	3	2019	2021	2021	2017
	5	2019	2021	2021	2021
	6	2019	2021	2021	2019
	7	2019	2021	2021	2019
	9	2019	2021	2021	2019
	10	2019	2021	2021	2019
	11	2019	2021	2021	2023
	12	2019	2021	2021	2019
	13	2019	2021	2021	2019
	15	2019	2021	2021	2019
	16	2019	2021	2021	2019
	17	2019	2021	2021	2019
	18	2019	2021	2021	2020
	19	2019	2021	2021	2021
	AG OB	2019	2021	2022	2022
	AG DW	2019	2021	2022	2022

Gage County addresses the residential class by using each incorporated area as its own valuation group. During their sales analysis they complete a market study at a minimum by reviewing the statistical analysis provided in the state sales file and by reviewing and verifying the sales throughout the year. The County has a systematical review process in place to meet the six year review cycle. The county contends that each of the valuation groups has its own unique market and that any adjustments are only considered within the confines of these valuation groups. The groups correspond with the appraisal cycle in the County.

## 2024 Commercial Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Stanard Appraisal with office staff helping.												
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>												
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50	Rural - Area outside of any corporate limits throughout the county.												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>												
	The county uses a correlated market, cost and income, weighted towards market and income approaches. Where possible the county gathers income information from the market and during sales verification. Beatrice is thus far the only location where enough contract rents are collected to be useful in analyzing the commercial properties. Revaluation on Beatrice downtown area.												
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>												
	The county's contract appraiser uses information that he has gathered across the state, in conjunction with the work he does in other counties, as well as relying on the State Sales File.												
<b>4.</b>	<b>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?</b>												
	The county relies more on market information and income, but they do use tables provided by the CAMA vendor. Additional tables are developed for some unique properties based on market information.												
<b>5.</b>	<b>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.</b>												
	Only in those groups where there is adequate sales information available are individual depreciation tables. When tables can be developed, they are driven by market and income as applicable.												
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>												

The County develops the value for commercial lots based on vacant lot sales utilizing a square footage process.

7.

<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>
3	2019	2021	2021	2019
10	2019	2021	2021	2021
15	2019	2021	2021	2021
18	2019	2021	2021	2021
50	2019	2021	2021	2019



## 2024 Agricultural Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessors Office staff and contracted appraisers.										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The entire county except for the three townships bordering Pawnee county to the east. Better quality overall with regards to soil structure. This market area also has higher potential for irrigation than market area 2.</td> <td style="text-align: center;">2022</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The three townships sharing a border with Pawnee County. The general soil association is more consistent with Pawnee County than the soils in the townships within the county directly to the west. The market is more consistent with and has similar influences with the Pawnee county land.</td> <td style="text-align: center;">2022</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The entire county except for the three townships bordering Pawnee county to the east. Better quality overall with regards to soil structure. This market area also has higher potential for irrigation than market area 2.	2022	2	The three townships sharing a border with Pawnee County. The general soil association is more consistent with Pawnee County than the soils in the townships within the county directly to the west. The market is more consistent with and has similar influences with the Pawnee county land.	2022
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	The entire county except for the three townships bordering Pawnee county to the east. Better quality overall with regards to soil structure. This market area also has higher potential for irrigation than market area 2.	2022									
2	The three townships sharing a border with Pawnee County. The general soil association is more consistent with Pawnee County than the soils in the townships within the county directly to the west. The market is more consistent with and has similar influences with the Pawnee county land.	2022									
	This is an ongoing review to pickup pivots etc. including a questionnaire that goes out to landowners. Request information from landowners to verify use.										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Analysis of all agricultural sales allows for the determination and monitoring of market area boundaries. When significant variables that could impact market area boundaries are discovered, such variables are noted and flagged for further review of data.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Use of sales verification forms, interviews with buyers and/or sellers, and consultation with real estate professionals are all steps taken to determine the possibility of influencing factors outside of typical indicators representative of true agricultural sales including consideration of the number of acres. Parcels less than 20 acres require more investigative procedures for verification. Additional actions include physical inspection of parcels and determination of land use. Recreational land is not utilized at this time, except for parcels owned by Nebraska Game & Parks.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>										
	Farm home sites and rural acreages in the county are valued the same. The first acre is assigned a value of \$20,000 with remaining building sites valued according to where it is located in the county (Northern half or Southern half).										
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>										
	Intensive use parcels have not been identified in the county. Analysis of a Christmas tree farm near Blue Springs concluded the property should be valued as dryland for valuation purposes.										
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										

	No designated wetlands.
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	<b><i>If your county has special value applications, please answer the following</i></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	4,378.
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Whether or not non-agricultural influences exist in the county is determined through the process of calling by Lloyd Dickinson, reviewing responses as well as routine sales reviews.
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	None present.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A