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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

ADAMS COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Adams 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 Adams County.

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

For the Tax Commissioner

Sincerely,

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Danielle Wahl, Adams County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

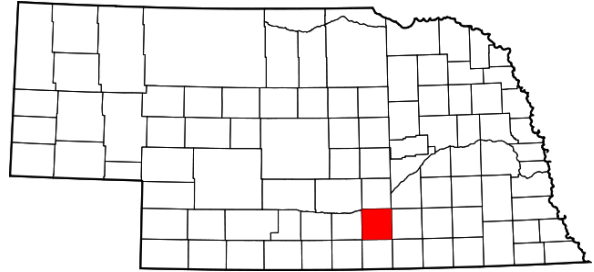
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

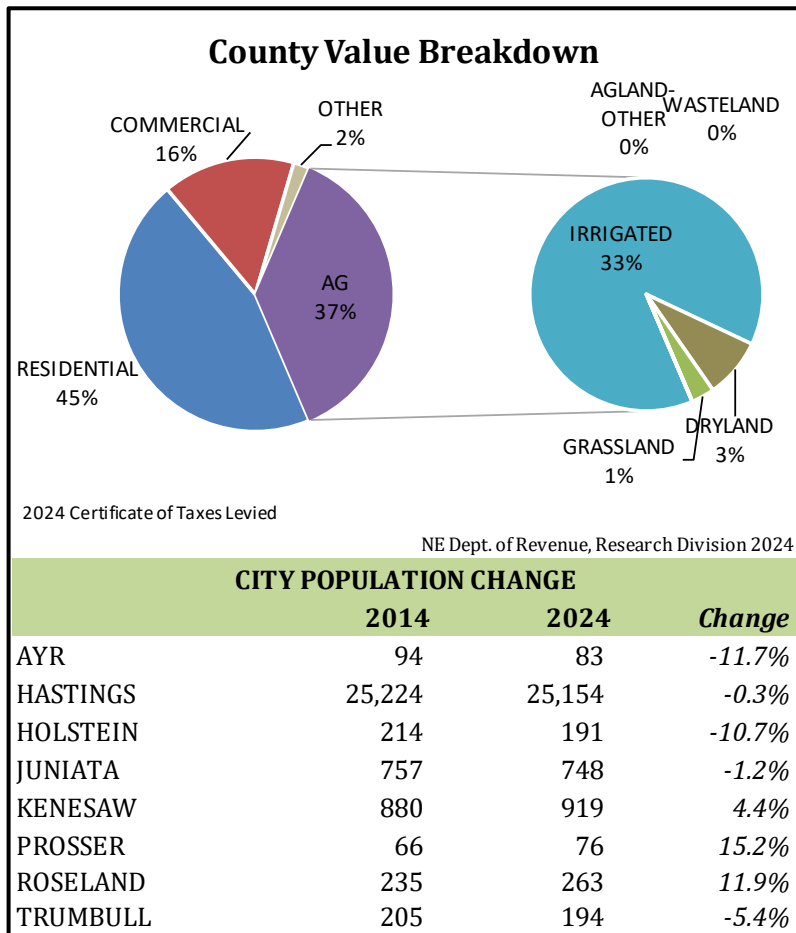
**Further information may be found in Exhibit 94*

County Overview

With a total area of 563 square miles, Adams County has 30,899 residents, per the Census Bureau Quick Facts for 2023, a slight decrease over the 2020 U.S. Census. The reports indicate that 69% of county residents are homeowners and 86% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$189,716 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Adams County are located in and around the county seat of Hastings. According to the latest information available from the U.S. Census Bureau, there are 991 employer establishments with total employment of 12,756, for a 3% increase in employment.



Agricultural land makes up a significant percentage of the valuation base of the county. Adams County is included in both the Little Blue and Upper Big Blue Natural Resource Districts (NRD). Irrigated land makes up the majority of the land in the county.

An ethanol plant located in Hastings also contributes to the local agricultural economy.

2025 Residential Correlation for Adams County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification process was reviewed and indicates that the Adams County Assessor qualifies sales at a rate above the statewide average rate. A review of the sales roster shows no bias in qualifications and that all arm's-length sales have been made available for measurement. Sales questionnaires are sent on all sales.

There are six valuation groups in Adams County. Valuation Group 1 is the largest town and county seat, Valuation Groups 2 and 3 are the next largest towns, Valuation Groups 4 and 5 are the suburban area around Hastings and rural residential and Valuation Group 6 is comprised of the small villages. There is a systematic review schedule by neighborhood that is followed, and the county assessor is in compliance with the six-year inspection and review cycle.

The Adams County Assessor does have a written valuation methodology on file.

2025 Residential Assessment Details for Adams County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Hastings	2022	2020	2022	2019-2024*	2-20% map factor adjustment
2	Juniata	2022	2020	2022	2020	4% map factor adjustment
3	Kenesaw	2022	2020	2022	2020	
4	Suburban	2022	2020	2022	2024*	9% map factor adjustment
5	Rural	2022	2020	2022	2019	
6	Small Villages	2022	2020	2022	2020	2-15% map factor adjustment
Additional comments: Pick-up work and routine maintenance was completed on the residential class.						
* = assessment action for current year						

Description of Analysis

The statistical sample for the residential class consists of 828 qualified sales. All three measures of central tendency are within the acceptable range and both qualitative statistics are within the recommended range. All valuation groups have medians within the acceptable range. Valuation Groups 2, 3 and 6 have high PRDs, the inspection dates are nearing due for inspection, likely accounting for the high PRD's.

2025 Residential Correlation for Adams County

A review of the sold parcels compared to the change in the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and reflect the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggests that assessments within the county are valued within the acceptable range and are equalized. The quality of assessment of the residential property in Adams County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	723	92.58	96.30	93.45	16.26	103.05
2	15	92.89	99.61	92.61	21.06	107.56
3	27	95.07	101.92	97.06	16.92	105.01
4	10	92.37	90.06	88.78	08.89	101.44
5	29	92.92	98.73	95.25	17.75	103.65
6	24	92.32	91.92	87.65	22.34	104.87
____ALL____	828	92.64	96.43	93.43	16.52	103.21

Level of Value

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

2025 Commercial Correlation for Adams County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification process was reviewed and indicated that the Adams County Assessor qualifies sales near the statewide average rate. A review of the sales roster shows a sufficient reason for non-qualified sales and that all arm's-length sales were made available for measurement. Sales questionnaires are sent on all sales.

There are two valuation groups for the commercial class. Valuation Group 1 is the largest town and Valuation Group 3 is the rest of the county. Commercial parcels are generally reviewed in one or two years by the appraisal staff; the Adams County Assessor is in compliance with the six-year inspection and review cycle.

2025 Commercial Assessment Details for Adams County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Hastings	2021	2020	2023	2023	6% & 19% map factor adjustment in two Neighborhoods
3	Villages and Rural	2021	2020	2023	2020	
<u>Additional comments:</u> Occ Code 494 increased 35% and Multi-Family decreased 3%. Valuation Group 3 had a desk review in 2023. Pick-up work and routine maintenance was completed for the commercial class.						
* = assessment action for current year						

Description of Analysis

The statistical sample for the commercial class consists of 96 qualified sales. Two of the three measures of central tendency are within the acceptable range while the weighted mean is low. The COD is within the recommended range, but the PRD is high. The sales price substrata does not display a clearly regressive pattern; removal of a single high dollar outlier reduces the PRD to 105%

A review of the Valuation Groups shows them both with medians within the acceptable range.

Further analysis shows property type 02 and 03 with medians within the acceptable range and property type 04 with a median that is high at 114%. There are only three sales in property type 04 with ratios that range from 81% to 140%; the median is not reliable. Occupancy code 344 had six sales with a median of 84% but it represents less than 3% of the total population; the median is calculated by a ratio of 79% and 88% and the range around the median sales is 74% to 94%; the

2025 Commercial Correlation for Adams County

statistics from this small sample are not reliable. In the appendix of this report is a substat of Property Type 4 and Occupancy 344.

Comparison of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied (CTL) support that the values were uniformly applied to the commercial class and reflect the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range and are equalized. The quality of assessment of the commercial property in Adams County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	84	95.32	100.60	89.78	23.99	112.05
3	12	94.39	93.28	87.72	24.77	106.34
____ALL____	96	95.32	99.69	89.59	24.07	111.27

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Adams County is 95%.

2025 Agricultural Correlation for Adams County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification processes were reviewed and indicates that the Adams County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows no bias in qualifications and that all arm's-length sales have been made available for measurement. Sales questionnaires are sent on all sales.

There is a schedule of review for the agricultural dwellings and outbuildings but due to lack of staff the scheduled review work was not completed this year, therefore the county assessor is not in compliance with the six-year inspection and review cycle. Intensive use has been identified and is valued at \$1,000 an acre. Conservation Reserve Program (CRP) acres have not been identified.

2025 Agricultural Assessment Details for Adams County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2022	2020	2022	2018	
AB DW	Agricultural dwellings	2022	2020	2022	2018	
<u>Additional comments:</u> Due to lack of staff the review did not get completed for this year but will be done next year. Pick-up work and routine maintenance was completed for the agricultural class. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
4000	One market area for entire county	2019	Irrigated land and irrigated grass increased 11%, dryland and grassland increased 10%
<u>Additional comments:</u> * = assessment action for current year			

Description of Analysis

The statistical sample for the agricultural class consists of 37 qualified sales. The overall statistics show all three measures of central tendency as well as the COD within the acceptable range. Review of the 80% Majority Land Use (MLU) substrata shows that there are only sales in the irrigated subclass with all statistics within the acceptable range. All land uses are comparable to

2025 Agricultural Correlation for Adams County

the surrounding counties, which indicates that Adams County values are reasonably comparable with surrounding counties.

Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the reported assessment actions.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural property in Adams County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	27	73.41	74.08	70.46	17.63	105.14
4000	27	73.41	74.08	70.46	17.63	105.14
____ALL____	37	71.28	73.51	69.93	17.55	105.12

Level of Value

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

2025 Opinions of the Property Tax Administrator for Adams County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	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 7th day of April, 2025.



A handwritten signature in black ink, appearing to read "Sarah Scott", written over a horizontal line.

Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary

for Adams County

Residential Real Property - Current

Number of Sales	828	Median	92.64
Total Sales Price	\$181,645,542	Mean	96.43
Total Adj. Sales Price	\$181,645,542	Wgt. Mean	93.43
Total Assessed Value	\$169,717,432	Average Assessed Value of the Base	\$187,005
Avg. Adj. Sales Price	\$219,379	Avg. Assessed Value	\$204,973

Confidence Interval - Current

95% Median C.I	91.69 to 93.68
95% Wgt. Mean C.I	92.22 to 94.65
95% Mean C.I	94.54 to 98.32
% of Value of the Class of all Real Property Value in the County	41.45
% of Records Sold in the Study Period	7.13
% of Value Sold in the Study Period	7.82

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	921	93	92.90
2023	1,063	93	93.46
2022	1,036	94	93.60
2021	877	93	92.74

2025 Commission Summary for Adams County

Commercial Real Property - Current

Number of Sales	96	Median	95.32
Total Sales Price	\$44,552,162	Mean	99.69
Total Adj. Sales Price	\$44,552,162	Wgt. Mean	89.59
Total Assessed Value	\$39,915,404	Average Assessed Value of the Base	\$502,889
Avg. Adj. Sales Price	\$464,085	Avg. Assessed Value	\$415,785

Confidence Interval - Current

95% Median C.I	89.61 to 102.95
95% Wgt. Mean C.I	78.35 to 100.84
95% Mean C.I	93.12 to 106.26
% of Value of the Class of all Real Property Value in the County	17.69
% of Records Sold in the Study Period	5.21
% of Value Sold in the Study Period	4.31

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	69	93	92.56
2023	50	96	95.51
2022	35	97	97.17
2021	53	92	91.69

01 Adams
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 828
 Total Sales Price : 181,645,542
 Total Adj. Sales Price : 181,645,542
 Total Assessed Value : 169,717,432
 Avg. Adj. Sales Price : 219,379
 Avg. Assessed Value : 204,973

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 96
 COD : 16.52
 PRD : 103.21

COV : 28.75
 STD : 27.72
 Avg. Abs. Dev : 15.30
 MAX Sales Ratio : 491.76
 MIN Sales Ratio : 41.32

95% Median C.I. : 91.69 to 93.68
 95% Wgt. Mean C.I. : 92.22 to 94.65
 95% Mean C.I. : 94.54 to 98.32

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	114	99.75	104.34	100.97	14.54	103.34	74.41	242.68	96.42 to 103.55	204,702	206,681
01-JAN-23 To 31-MAR-23	61	99.07	100.46	97.85	11.21	102.67	68.86	164.14	94.72 to 102.33	192,227	188,097
01-APR-23 To 30-JUN-23	123	93.32	97.13	95.57	14.35	101.63	62.13	205.21	91.27 to 96.76	218,385	208,705
01-JUL-23 To 30-SEP-23	112	93.41	96.46	94.25	14.22	102.34	54.22	201.43	91.64 to 96.39	217,247	204,758
01-OCT-23 To 31-DEC-23	97	95.07	99.71	95.08	18.00	104.87	53.37	179.82	90.96 to 99.16	192,158	182,699
01-JAN-24 To 31-MAR-24	86	91.53	100.87	92.61	21.85	108.92	65.68	491.76	88.32 to 93.59	248,258	229,901
01-APR-24 To 30-JUN-24	119	85.15	89.33	89.73	17.08	99.55	41.32	264.15	82.04 to 91.02	228,839	205,335
01-JUL-24 To 30-SEP-24	116	82.68	86.99	85.73	15.40	101.47	52.55	155.60	79.83 to 86.66	242,840	208,191
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	410	96.24	99.45	96.97	14.16	102.56	54.22	242.68	93.70 to 97.61	210,378	203,998
01-OCT-23 To 30-SEP-24	418	88.91	93.46	90.24	18.37	103.57	41.32	491.76	86.01 to 91.02	228,208	205,929
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	393	94.55	98.09	95.39	14.88	102.83	53.37	205.21	92.94 to 96.39	207,527	197,963
<u>ALL</u>	828	92.64	96.43	93.43	16.52	103.21	41.32	491.76	91.69 to 93.68	219,379	204,973

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	723	92.58	96.30	93.45	16.26	103.05	43.37	491.76	91.61 to 93.70	215,044	200,950
2	15	92.89	99.61	92.61	21.06	107.56	55.68	179.82	85.82 to 111.62	199,867	185,104
3	27	95.07	101.92	97.06	16.92	105.01	74.90	177.04	87.95 to 107.41	186,226	180,751
4	10	92.37	90.06	88.78	08.89	101.44	62.13	105.41	77.95 to 101.48	341,350	303,039
5	29	92.92	98.73	95.25	17.75	103.65	65.68	205.21	85.97 to 108.12	377,786	359,850
6	24	92.32	91.92	87.65	22.34	104.87	41.32	148.07	73.78 to 102.75	157,233	137,817
<u>ALL</u>	828	92.64	96.43	93.43	16.52	103.21	41.32	491.76	91.69 to 93.68	219,379	204,973

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	827	92.67	96.49	93.49	16.47	103.21	43.37	491.76	91.69 to 93.70	219,420	205,128
06											
07	1	41.32	41.32	41.32	00.00	100.00	41.32	41.32	N/A	185,000	76,448
<u>ALL</u>	828	92.64	96.43	93.43	16.52	103.21	41.32	491.76	91.69 to 93.68	219,379	204,973

01 Adams
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 828	MEDIAN : 93	COV : 28.75	95% Median C.I. : 91.69 to 93.68
Total Sales Price : 181,645,542	WGT. MEAN : 93	STD : 27.72	95% Wgt. Mean C.I. : 92.22 to 94.65
Total Adj. Sales Price : 181,645,542	MEAN : 96	Avg. Abs. Dev : 15.30	95% Mean C.I. : 94.54 to 98.32
Total Assessed Value : 169,717,432			
Avg. Adj. Sales Price : 219,379	COD : 16.52	MAX Sales Ratio : 491.76	
Avg. Assessed Value : 204,973	PRD : 103.21	MIN Sales Ratio : 41.32	

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	148.07	148.07	148.07	00.00	100.00	148.07	148.07	N/A	23,000	34,056
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	828	92.64	96.43	93.43	16.52	103.21	41.32	491.76	91.69 to 93.68	219,379	204,973
Greater Than 14,999	828	92.64	96.43	93.43	16.52	103.21	41.32	491.76	91.69 to 93.68	219,379	204,973
Greater Than 29,999	827	92.61	96.36	93.43	16.47	103.14	41.32	491.76	91.65 to 93.68	219,616	205,179
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	148.07	148.07	148.07	00.00	100.00	148.07	148.07	N/A	23,000	34,056
30,000 TO 59,999	17	144.09	172.07	175.31	47.65	98.15	43.37	491.76	103.98 to 205.21	49,359	86,529
60,000 TO 99,999	68	116.16	120.72	119.13	17.09	101.33	76.23	201.43	109.61 to 125.06	81,402	96,976
100,000 TO 149,999	168	92.68	96.79	96.07	16.30	100.75	62.57	264.15	90.89 to 96.03	125,983	121,037
150,000 TO 249,999	324	89.41	89.55	89.64	13.78	99.90	41.32	141.89	86.31 to 91.36	197,212	176,780
250,000 TO 499,999	225	92.73	92.86	92.68	10.60	100.19	55.68	172.70	90.73 to 94.15	332,731	308,378
500,000 TO 999,999	25	92.92	95.51	95.43	11.26	100.08	74.41	129.18	87.40 to 103.34	612,871	584,882
1,000,000 +											
<u>ALL</u>	828	92.64	96.43	93.43	16.52	103.21	41.32	491.76	91.69 to 93.68	219,379	204,973

01 Adams
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 96
 Total Sales Price : 44,552,162
 Total Adj. Sales Price : 44,552,162
 Total Assessed Value : 39,915,404
 Avg. Adj. Sales Price : 464,085
 Avg. Assessed Value : 415,785

MEDIAN : 95
 WGT. MEAN : 90
 MEAN : 100
 COD : 24.07
 PRD : 111.27

COV : 32.93
 STD : 32.83
 Avg. Abs. Dev : 22.94
 MAX Sales Ratio : 271.63
 MIN Sales Ratio : 32.37

95% Median C.I. : 89.61 to 102.95
 95% Wgt. Mean C.I. : 78.35 to 100.84
 95% Mean C.I. : 93.12 to 106.26

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	10	90.87	91.80	90.87	12.75	101.02	62.01	118.84	78.78 to 107.51	231,849	210,671
01-JAN-22 To 31-MAR-22	5	110.17	112.37	107.76	14.38	104.28	88.15	150.30	N/A	215,700	232,439
01-APR-22 To 30-JUN-22	9	89.72	97.24	99.51	15.65	97.72	70.68	117.97	86.10 to 115.48	726,304	722,732
01-JUL-22 To 30-SEP-22	3	117.13	118.17	120.77	17.48	97.85	87.98	149.40	N/A	152,333	183,976
01-OCT-22 To 31-DEC-22	9	90.78	97.36	88.92	29.72	109.49	56.91	175.57	60.52 to 138.98	536,236	476,841
01-JAN-23 To 31-MAR-23	8	99.51	103.76	104.39	15.85	99.40	71.53	134.62	71.53 to 134.62	253,150	264,272
01-APR-23 To 30-JUN-23	8	100.93	95.84	112.48	23.31	85.21	51.53	139.99	51.53 to 139.99	245,325	275,936
01-JUL-23 To 30-SEP-23	5	104.34	111.58	101.04	37.62	110.43	59.07	164.36	N/A	186,660	188,600
01-OCT-23 To 31-DEC-23	7	116.34	107.79	116.34	27.31	92.65	32.37	149.85	32.37 to 149.85	442,460	514,755
01-JAN-24 To 31-MAR-24	5	81.33	115.48	74.51	65.94	154.99	56.72	271.63	N/A	683,892	509,584
01-APR-24 To 30-JUN-24	8	94.78	101.17	102.44	18.48	98.76	79.30	137.62	79.30 to 137.62	309,125	316,679
01-JUL-24 To 30-SEP-24	19	90.42	88.86	73.58	17.09	120.77	50.18	133.31	74.48 to 100.00	811,818	597,322
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	27	98.09	100.35	99.37	16.40	100.99	62.01	150.30	86.38 to 114.48	384,842	382,423
01-OCT-22 To 30-SEP-23	30	95.71	101.03	98.04	26.72	103.05	51.53	175.57	88.62 to 108.84	324,907	318,541
01-OCT-23 To 30-SEP-24	39	92.12	98.20	82.06	27.68	119.67	32.37	271.63	81.40 to 103.91	626,005	513,686
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	26	97.37	102.61	96.99	22.10	105.79	56.91	175.57	87.98 to 115.13	496,091	481,165
01-JAN-23 To 31-DEC-23	28	105.92	103.90	110.60	25.39	93.94	32.37	164.36	92.50 to 121.53	286,369	316,712
<u>ALL</u>	96	95.32	99.69	89.59	24.07	111.27	32.37	271.63	89.61 to 102.95	464,085	415,785

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	84	95.32	100.60	89.78	23.99	112.05	50.18	271.63	88.62 to 102.95	482,759	433,406
3	12	94.39	93.28	87.72	24.77	106.34	32.37	160.54	60.52 to 110.17	333,367	292,440
<u>ALL</u>	96	95.32	99.69	89.59	24.07	111.27	32.37	271.63	89.61 to 102.95	464,085	415,785

01 Adams
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 96
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 Total Assessed Value : 39,915,404
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 Avg. Assessed Value : 415,785

MEDIAN : 95
 WGT. MEAN : 90
 MEAN : 100
 COD : 24.07
 PRD : 111.27

COV : 32.93
 STD : 32.83
 Avg. Abs. Dev : 22.94
 MAX Sales Ratio : 271.63
 MIN Sales Ratio : 32.37

95% Median C.I. : 89.61 to 102.95
 95% Wgt. Mean C.I. : 78.35 to 100.84
 95% Mean C.I. : 93.12 to 106.26

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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	14	98.22	110.47	104.63	22.53	105.58	79.52	164.36	85.68 to 149.40	169,250	177,089
03	79	94.27	97.31	87.34	24.26	111.42	32.37	271.63	88.15 to 101.68	493,135	430,691
04	3	114.48	111.93	105.79	17.08	105.80	81.33	139.99	N/A	1,075,000	1,137,199
<u>ALL</u>	<u>96</u>	95.32	99.69	89.59	24.07	111.27	32.37	271.63	89.61 to 102.95	464,085	415,785

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											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	96	95.32	99.69	89.59	24.07	111.27	32.37	271.63	89.61 to 102.95	464,085	415,785
Greater Than 14,999	96	95.32	99.69	89.59	24.07	111.27	32.37	271.63	89.61 to 102.95	464,085	415,785
Greater Than 29,999	96	95.32	99.69	89.59	24.07	111.27	32.37	271.63	89.61 to 102.95	464,085	415,785
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	5	84.92	88.53	87.99	21.56	100.61	54.32	117.13	N/A	41,997	36,955
60,000 TO 99,999	6	141.81	153.34	154.51	28.78	99.24	82.30	271.63	82.30 to 271.63	78,302	120,987
100,000 TO 149,999	17	98.34	98.24	98.50	18.69	99.74	60.52	164.36	71.53 to 108.84	118,550	116,777
150,000 TO 249,999	21	92.12	100.17	101.02	17.95	99.16	59.07	175.57	88.15 to 108.67	199,976	202,024
250,000 TO 499,999	24	96.66	99.60	100.25	18.96	99.35	51.53	146.05	85.74 to 115.13	333,083	333,914
500,000 TO 999,999	13	101.68	93.34	98.69	32.54	94.58	32.37	149.85	56.91 to 134.40	693,248	684,180
1,000,000 TO 1,999,999	7	81.33	83.52	83.14	19.35	100.46	56.72	117.97	56.72 to 117.97	1,206,852	1,003,364
2,000,000 TO 4,999,999	2	92.74	92.74	91.86	06.86	100.96	86.38	99.09	N/A	2,435,000	2,236,811
5,000,000 TO 9,999,999	1	59.61	59.61	59.61	00.00	100.00	59.61	59.61	N/A	7,333,333	4,371,560
10,000,000 +											
<u>ALL</u>	<u>96</u>	95.32	99.69	89.59	24.07	111.27	32.37	271.63	89.61 to 102.95	464,085	415,785

01 Adams
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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 MEAN : 100
 COD : 24.07
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COV : 32.93
 STD : 32.83
 Avg. Abs. Dev : 22.94
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 MIN Sales Ratio : 32.37

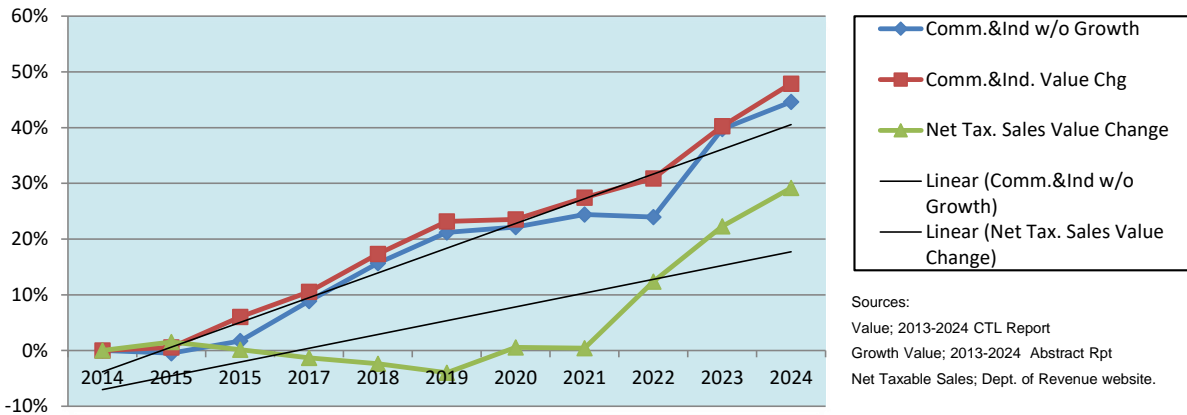
95% Median C.I. : 89.61 to 102.95
 95% Wgt. Mean C.I. : 78.35 to 100.84
 95% Mean C.I. : 93.12 to 106.26

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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
318	1	65.38	65.38	65.38	00.00	100.00	65.38	65.38	N/A	1,130,000	738,817
341	2	111.19	111.19	125.06	20.87	88.91	87.98	134.40	N/A	477,110	596,685
344	6	83.63	82.59	81.10	17.16	101.84	51.53	108.67	51.53 to 108.67	257,917	209,183
346	1	88.15	88.15	88.15	00.00	100.00	88.15	88.15	N/A	161,000	141,924
349	2	101.39	101.39	74.29	44.06	136.48	56.72	146.05	N/A	762,500	566,466
352	17	98.09	107.60	104.31	21.52	103.15	71.53	164.36	85.68 to 133.31	212,735	221,896
353	5	104.75	117.77	114.48	31.84	102.87	62.01	175.57	N/A	571,225	653,943
384	1	54.32	54.32	54.32	00.00	100.00	54.32	54.32	N/A	40,000	21,729
386	2	74.30	74.30	69.10	15.88	107.53	62.50	86.10	N/A	527,500	364,481
406	22	95.66	92.52	89.96	18.46	102.85	57.24	134.62	74.48 to 107.99	287,781	258,875
410	1	138.98	138.98	138.98	00.00	100.00	138.98	138.98	N/A	380,000	528,116
419	2	98.78	98.78	99.60	02.95	99.18	95.87	101.68	N/A	389,500	387,938
434	1	123.44	123.44	123.44	00.00	100.00	123.44	123.44	N/A	215,000	265,394
436	2	93.90	93.90	79.33	46.56	118.37	50.18	137.62	N/A	375,000	297,485
442	3	121.53	124.66	114.22	18.83	109.14	91.91	160.54	N/A	202,767	231,606
455	1	115.48	115.48	115.48	00.00	100.00	115.48	115.48	N/A	950,000	1,097,090
471	1	92.50	92.50	92.50	00.00	100.00	92.50	92.50	N/A	262,500	242,812
477	1	271.63	271.63	271.63	00.00	100.00	271.63	271.63	N/A	81,960	222,632
494	10	93.93	97.93	103.23	17.36	94.87	56.91	139.99	85.74 to 116.34	421,555	435,183
495	2	70.47	70.47	63.30	15.41	111.33	59.61	81.33	N/A	4,416,667	2,795,773
498	1	115.13	115.13	115.13	00.00	100.00	115.13	115.13	N/A	341,500	393,160
528	5	100.00	95.07	96.18	15.08	98.85	70.68	118.84	N/A	249,700	240,163
530	1	81.40	81.40	81.40	00.00	100.00	81.40	81.40	N/A	275,000	223,837
594	1	99.09	99.09	99.09	00.00	100.00	99.09	99.09	N/A	2,100,000	2,080,890
595	2	109.76	109.76	92.28	21.30	118.94	86.38	133.14	N/A	1,585,000	1,462,647
851	1	32.37	32.37	32.37	00.00	100.00	32.37	32.37	N/A	510,000	165,099
987	2	97.56	97.56	99.38	06.95	98.17	90.78	104.34	N/A	307,500	305,600
<u>ALL</u>	<u>96</u>	95.32	99.69	89.59	24.07	111.27	32.37	271.63	89.61 to 102.95	464,085	415,785

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
2013	\$ 399,417,255	\$ 3,626,410	0.91%	\$ 395,790,845		\$ 385,669,121	
2014	\$ 401,709,592	\$ 4,189,804	1.04%	\$ 397,519,788	-0.48%	\$ 391,584,885	1.53%
2015	\$ 423,553,036	\$ 17,281,608	4.08%	\$ 406,271,428	1.14%	\$ 386,186,261	-1.38%
2016	\$ 441,429,631	\$ 6,457,775	1.46%	\$ 434,971,856	2.70%	\$ 380,528,293	-1.47%
2017	\$ 468,681,430	\$ 6,628,658	1.41%	\$ 462,052,772	4.67%	\$ 376,564,097	-1.04%
2018	\$ 491,955,072	\$ 7,900,384	1.61%	\$ 484,054,688	3.28%	\$ 370,294,350	-1.66%
2019	\$ 493,480,653	\$ 5,557,192	1.13%	\$ 487,923,461	-0.82%	\$ 387,872,332	4.75%
2020	\$ 509,033,564	\$ 12,110,737	2.38%	\$ 496,922,827	0.70%	\$ 387,329,187	-0.14%
2021	\$ 522,855,794	\$ 27,873,153	5.33%	\$ 494,982,641	-2.76%	\$ 433,338,174	11.88%
2022	\$ 560,249,980	\$ 2,076,951	0.37%	\$ 558,173,029	6.75%	\$ 471,734,149	8.86%
2023	\$ 590,744,772	\$ 13,112,962	2.22%	\$ 577,631,810	3.10%	\$ 498,169,085	5.60%
2024	\$ 798,577,780	\$ 21,510,804	2.69%	\$ 777,066,976	31.54%	\$ 495,560,553	-0.52%
Ann %chg	7.11%			Average	4.53%	2.38%	2.40%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-0.48%	0.57%	1.53%
2015	1.72%	6.04%	0.13%
2016	8.90%	10.52%	-1.33%
2017	15.68%	17.34%	-2.36%
2018	21.19%	23.17%	-3.99%
2019	22.16%	23.55%	0.57%
2020	24.41%	27.44%	0.43%
2021	23.93%	30.90%	12.36%
2022	39.75%	40.27%	22.32%
2023	44.62%	47.90%	29.17%
2024	94.55%	99.94%	28.49%

County Number	1
County Name	Adams

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	3	Median :	114	COV :	26.28	95% Median C.I. :	N/A
Total Sales Price :	3,225,000	Wgt. Mean :	106	STD :	29.41	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,225,000	Mean :	112	Avg.Abs.Dev :	19.55	95% Mean C.I. :	38.87 to 184.99
Total Assessed Value :	3,411,596						
Avg. Adj. Sales Price :	1,075,000	COD :	17.08	MAX Sales Ratio :	139.99		
Avg. Assessed Value :	1,137,199	PRD :	105.80	MIN Sales Ratio :	81.33		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____ Qrtrs ____											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022	1	114.48	114.48	114.48		100.00	114.48	114.48	N/A	875,000	1,001,721
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	1	139.99	139.99	139.99		100.00	139.99	139.99	N/A	850,000	1,189,890
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	1	81.33	81.33	81.33		100.00	81.33	81.33	N/A	1,500,000	1,219,985
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
____ Study Yrs ____											
10/01/2021 To 09/30/2022	1	114.48	114.48	114.48		100.00	114.48	114.48	N/A	875,000	1,001,721
10/01/2022 To 09/30/2023	1	139.99	139.99	139.99		100.00	139.99	139.99	N/A	850,000	1,189,890
10/01/2023 To 09/30/2024	1	81.33	81.33	81.33		100.00	81.33	81.33	N/A	1,500,000	1,219,985
____ Calendar Yrs ____											
01/01/2022 To 12/31/2022	1	114.48	114.48	114.48		100.00	114.48	114.48	N/A	875,000	1,001,721
01/01/2023 To 12/31/2023	1	139.99	139.99	139.99		100.00	139.99	139.99	N/A	850,000	1,189,890

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	3	Median :	114	COV :	26.28	95% Median C.I. :	N/A
Total Sales Price :	3,225,000	Wgt. Mean :	106	STD :	29.41	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,225,000	Mean :	112	Avg.Abs.Dev :	19.55	95% Mean C.I. :	38.87 to 184.99
Total Assessed Value :	3,411,596						
Avg. Adj. Sales Price :	1,075,000	COD :	17.08	MAX Sales Ratio :	139.99		
Avg. Assessed Value :	1,137,199	PRD :	105.80	MIN Sales Ratio :	81.33		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	3	114.48	111.93	105.79	17.08	105.80	81.33	139.99	N/A	1,075,000	1,137,199

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
02											
03											
04	3	114.48	111.93	105.79	17.08	105.80	81.33	139.99	N/A	1,075,000	1,137,199

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	3	Median :	114	COV :	26.28	95% Median C.I. :	N/A
Total Sales Price :	3,225,000	Wgt. Mean :	106	STD :	29.41	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,225,000	Mean :	112	Avg.Abs.Dev :	19.55	95% Mean C.I. :	38.87 to 184.99
Total Assessed Value :	3,411,596						
Avg. Adj. Sales Price :	1,075,000	COD :	17.08	MAX Sales Ratio :	139.99		
Avg. Assessed Value :	1,137,199	PRD :	105.80	MIN Sales Ratio :	81.33		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	3	114.48	111.93	105.79	17.08	105.80	81.33	139.99	N/A	1,075,000	1,137,199
Greater Than 15,000	3	114.48	111.93	105.79	17.08	105.80	81.33	139.99	N/A	1,075,000	1,137,199
Greater Than 30,000	3	114.48	111.93	105.79	17.08	105.80	81.33	139.99	N/A	1,075,000	1,137,199
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999	2	127.24	127.24	127.05	10.03	100.15	114.48	139.99	N/A	862,500	1,095,806
1,000,000 TO 1,999,999	1	81.33	81.33	81.33		100.00	81.33	81.33	N/A	1,500,000	1,219,985
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	3	Median :	114	COV :	26.28	95% Median C.I. :	N/A
Total Sales Price :	3,225,000	Wgt. Mean :	106	STD :	29.41	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,225,000	Mean :	112	Avg.Abs.Dev :	19.55	95% Mean C.I. :	38.87 to 184.99
Total Assessed Value :	3,411,596						
Avg. Adj. Sales Price :	1,075,000	COD :	17.08	MAX Sales Ratio :	139.99		
Avg. Assessed Value :	1,137,199	PRD :	105.80	MIN Sales Ratio :	81.33		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
494	2	127.24	127.24	127.05	10.03	100.15	114.48	139.99	N/A	862,500	1,095,806
495	1	81.33	81.33	81.33		100.00	81.33	81.33	N/A	1,500,000	1,219,985

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
PROPERTY TYPE *	04	Total	Increase	0%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	84	COV :	23.50	95% Median C.I. :	51.53 to 108.67
Total Sales Price :	1,547,500	Wgt. Mean :	81	STD :	19.41	95% Wgt. Mean C.I. :	60.87 to 101.34
Total Adj. Sales Price :	1,547,500	Mean :	83	Avg.Abs.Dev :	14.35	95% Mean C.I. :	62.22 to 102.96
Total Assessed Value :	1,255,098						
Avg. Adj. Sales Price :	257,917	COD :	17.16	MAX Sales Ratio :	108.67		
Avg. Assessed Value :	209,183	PRD :	101.84	MIN Sales Ratio :	51.53		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	1	78.78	78.78	78.78		100.00	78.78	78.78	N/A	52,500	41,358
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	1	88.48	88.48	88.48		100.00	88.48	88.48	N/A	385,000	340,667
01/01/2023 To 03/31/2023	1	93.65	93.65	93.65		100.00	93.65	93.65	N/A	165,000	154,521
04/01/2023 To 06/30/2023	1	51.53	51.53	51.53		100.00	51.53	51.53	N/A	270,000	139,143
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	108.67	108.67	108.67		100.00	108.67	108.67	N/A	225,000	244,512
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	74.42	74.42	74.42		100.00	74.42	74.42	N/A	450,000	334,897
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	1	78.78	78.78	78.78		100.00	78.78	78.78	N/A	52,500	41,358
10/01/2022 To 09/30/2023	3	88.48	77.89	77.36	15.87	100.69	51.53	93.65	N/A	273,333	211,444
10/01/2023 To 09/30/2024	2	91.55	91.55	85.84	18.71	106.65	74.42	108.67	N/A	337,500	289,705
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	1	88.48	88.48	88.48		100.00	88.48	88.48	N/A	385,000	340,667
01/01/2023 To 12/31/2023	3	93.65	84.62	81.54	20.34	103.78	51.53	108.67	N/A	220,000	179,392

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	84	COV :	23.50	95% Median C.I. :	51.53 to 108.67
Total Sales Price :	1,547,500	Wgt. Mean :	81	STD :	19.41	95% Wgt. Mean C.I. :	60.87 to 101.34
Total Adj. Sales Price :	1,547,500	Mean :	83	Avg.Abs.Dev :	14.35	95% Mean C.I. :	62.22 to 102.96
Total Assessed Value :	1,255,098						
Avg. Adj. Sales Price :	257,917	COD :	17.16	MAX Sales Ratio :	108.67		
Avg. Assessed Value :	209,183	PRD :	101.84	MIN Sales Ratio :	51.53		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	6	83.63	82.59	81.10	17.16	101.84	51.53	108.67	51.53 to 108.67	257,917	209,183

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
02											
03	6	83.63	82.59	81.10	17.16	101.84	51.53	108.67	51.53 to 108.67	257,917	209,183
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	84	COV :	23.50	95% Median C.I. :	51.53 to 108.67
Total Sales Price :	1,547,500	Wgt. Mean :	81	STD :	19.41	95% Wgt. Mean C.I. :	60.87 to 101.34
Total Adj. Sales Price :	1,547,500	Mean :	83	Avg.Abs.Dev :	14.35	95% Mean C.I. :	62.22 to 102.96
Total Assessed Value :	1,255,098						
Avg. Adj. Sales Price :	257,917	COD :	17.16	MAX Sales Ratio :	108.67		
Avg. Assessed Value :	209,183	PRD :	101.84	MIN Sales Ratio :	51.53		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	6	83.63	82.59	81.10	17.16	101.84	51.53	108.67	51.53 to 108.67	257,917	209,183
Greater Than 15,000	6	83.63	82.59	81.10	17.16	101.84	51.53	108.67	51.53 to 108.67	257,917	209,183
Greater Than 30,000	6	83.63	82.59	81.10	17.16	101.84	51.53	108.67	51.53 to 108.67	257,917	209,183
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	78.78	78.78	78.78		100.00	78.78	78.78	N/A	52,500	41,358
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	2	101.16	101.16	102.32	07.42	98.87	93.65	108.67	N/A	195,000	199,517
250,000 TO 499,999	3	74.42	71.48	73.73	16.55	96.95	51.53	88.48	N/A	368,333	271,569
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	84	COV :	23.50	95% Median C.I. :	51.53 to 108.67
Total Sales Price :	1,547,500	Wgt. Mean :	81	STD :	19.41	95% Wgt. Mean C.I. :	60.87 to 101.34
Total Adj. Sales Price :	1,547,500	Mean :	83	Avg.Abs.Dev :	14.35	95% Mean C.I. :	62.22 to 102.96
Total Assessed Value :	1,255,098						
Avg. Adj. Sales Price :	257,917	COD :	17.16	MAX Sales Ratio :	108.67		
Avg. Assessed Value :	209,183	PRD :	101.84	MIN Sales Ratio :	51.53		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
344	6	83.63	82.59	81.10	17.16	101.84	51.53	108.67	51.53 to 108.67	257,917	209,183

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	344	Total	Increase	0%

What IF

01 Adams**AGRICULTURAL LAND****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 37	MEDIAN : 71	COV : 22.68	95% Median C.I. : 63.70 to 77.48
Total Sales Price : 38,517,496	WGT. MEAN : 70	STD : 16.67	95% Wgt. Mean C.I. : 64.83 to 75.04
Total Adj. Sales Price : 38,517,496	MEAN : 74	Avg. Abs. Dev : 12.51	95% Mean C.I. : 68.14 to 78.88
Total Assessed Value : 26,936,698			
Avg. Adj. Sales Price : 1,041,013	COD : 17.55	MAX Sales Ratio : 130.47	
Avg. Assessed Value : 728,019	PRD : 105.12	MIN Sales Ratio : 46.36	

*Printed:3/31/2025 11:05:40AM***DATE OF SALE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	7	82.59	79.95	76.41	14.83	104.63	57.82	100.12	57.82 to 100.12	946,811	723,435
01-JAN-22 To 31-MAR-22	8	63.86	66.03	61.32	13.86	107.68	46.36	83.43	46.36 to 83.43	1,165,689	714,851
01-APR-22 To 30-JUN-22	5	73.41	73.12	71.68	10.75	102.01	56.24	90.98	N/A	797,557	571,715
01-JUL-22 To 30-SEP-22	1	96.95	96.95	96.95	00.00	100.00	96.95	96.95	N/A	400,000	387,803
01-OCT-22 To 31-DEC-22	2	62.06	62.06	62.89	05.06	98.68	58.92	65.20	N/A	1,242,650	781,444
01-JAN-23 To 31-MAR-23	3	83.41	78.71	74.05	12.49	106.29	60.73	92.00	N/A	1,217,331	901,411
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	3	61.11	60.88	60.17	03.19	101.18	57.84	63.70	N/A	1,338,088	805,132
01-JAN-24 To 31-MAR-24	3	71.28	75.88	73.67	08.14	103.00	69.48	86.87	N/A	891,287	656,640
01-APR-24 To 30-JUN-24	4	71.78	67.11	71.47	11.87	93.90	47.41	77.48	N/A	1,155,278	825,644
01-JUL-24 To 30-SEP-24	1	130.47	130.47	130.47	00.00	100.00	130.47	130.47	N/A	730,000	952,459
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	21	74.75	73.83	68.97	16.01	107.05	46.36	100.12	60.74 to 83.43	968,618	668,058
01-OCT-22 To 30-SEP-23	5	65.20	72.05	69.53	17.10	103.62	58.92	92.00	N/A	1,227,458	853,424
01-OCT-23 To 30-SEP-24	11	69.77	73.56	71.77	18.29	102.49	47.41	130.47	57.84 to 86.87	1,094,476	785,487
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	16	67.97	69.68	64.99	15.18	107.22	46.36	96.95	59.75 to 75.50	1,012,412	658,004
01-JAN-23 To 31-DEC-23	6	62.41	69.80	66.78	15.88	104.52	57.84	92.00	57.84 to 92.00	1,277,709	853,272
<u>ALL</u>	37	71.28	73.51	69.93	17.55	105.12	46.36	130.47	63.70 to 77.48	1,041,013	728,019

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
4000	37	71.28	73.51	69.93	17.55	105.12	46.36	130.47	63.70 to 77.48	1,041,013	728,019
<u>ALL</u>	37	71.28	73.51	69.93	17.55	105.12	46.36	130.47	63.70 to 77.48	1,041,013	728,019

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
<u>Irrigated</u>											
County	13	73.41	72.51	66.94	16.76	108.32	46.36	97.18	59.75 to 90.98	1,040,432	696,472
4000	13	73.41	72.51	66.94	16.76	108.32	46.36	97.18	59.75 to 90.98	1,040,432	696,472
<u>ALL</u>	37	71.28	73.51	69.93	17.55	105.12	46.36	130.47	63.70 to 77.48	1,041,013	728,019

01 Adams**AGRICULTURAL LAND****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 37	MEDIAN : 71	COV : 22.68	95% Median C.I. : 63.70 to 77.48
Total Sales Price : 38,517,496	WGT. MEAN : 70	STD : 16.67	95% Wgt. Mean C.I. : 64.83 to 75.04
Total Adj. Sales Price : 38,517,496	MEAN : 74	Avg. Abs. Dev : 12.51	95% Mean C.I. : 68.14 to 78.88
Total Assessed Value : 26,936,698			
Avg. Adj. Sales Price : 1,041,013	COD : 17.55	MAX Sales Ratio : 130.47	
Avg. Assessed Value : 728,019	PRD : 105.12	MIN Sales Ratio : 46.36	

*Printed:3/31/2025 11:05:40AM***80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	27	73.41	74.08	70.46	17.63	105.14	46.36	130.47	61.11 to 83.41	1,023,329	720,999
4000	27	73.41	74.08	70.46	17.63	105.14	46.36	130.47	61.11 to 83.41	1,023,329	720,999
____ALL____	37	71.28	73.51	69.93	17.55	105.12	46.36	130.47	63.70 to 77.48	1,041,013	728,019

Adams County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Adams	1	7,259	7,183	7,035	6,888	6,449	6,596	6,559	6,305	7,087
Hall	1	6,767	6,515	4,930	4,918	4,770	4,770	4,395	4,395	5,872
Hamilton	1	8,085	8,086	7,970	7,999	2,200	7,700	7,500	7,500	8,011
Clay	1	8,025	8,025	7,905	7,905	n/a	7,610	7,435	7,435	7,915
Nuckolls	1	6,102	6,102	5,481	5,481	n/a	5,424	4,803	4,803	5,683
Webster	1	5,570	5,529	5,464	5,480	4,914	5,290	5,231	5,139	5,391
Franklin	2	5,310	5,061	4,735	4,790	1,265	4,284	4,373	4,275	4,987
Kearney	1	7,900	7,798	7,300	6,000	4,950	4,400	4,000	4,000	7,014
Buffalo	6	3,801	7,235	6,980	6,815	2,995	6,365	5,920	5,920	6,507

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Adams	1	3,998	3,785	3,560	3,317	3,320	3,320	3,095	3,099	3,660
Hall	1	2,800	2,811	2,400	2,400	2,115	2,115	1,888	1,898	2,454
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	5,149
Clay	1	3,750	3,750	3,425	3,425	3,220	3,220	3,110	3,110	3,541
Nuckolls	1	3,080	3,080	2,912	2,912	2,632	2,632	2,576	2,576	2,930
Webster	1	3,305	3,305	3,134	3,135	2,965	n/a	2,925	2,925	3,157
Franklin	2	3,050	3,025	2,725	2,600	2,376	2,275	1,850	1,800	2,750
Kearney	1	n/a	3,900	3,250	3,250	2,790	2,500	2,500	2,200	3,573
Buffalo	6	n/a	2,530	2,360	2,360	2,195	n/a	n/a	2,050	2,150

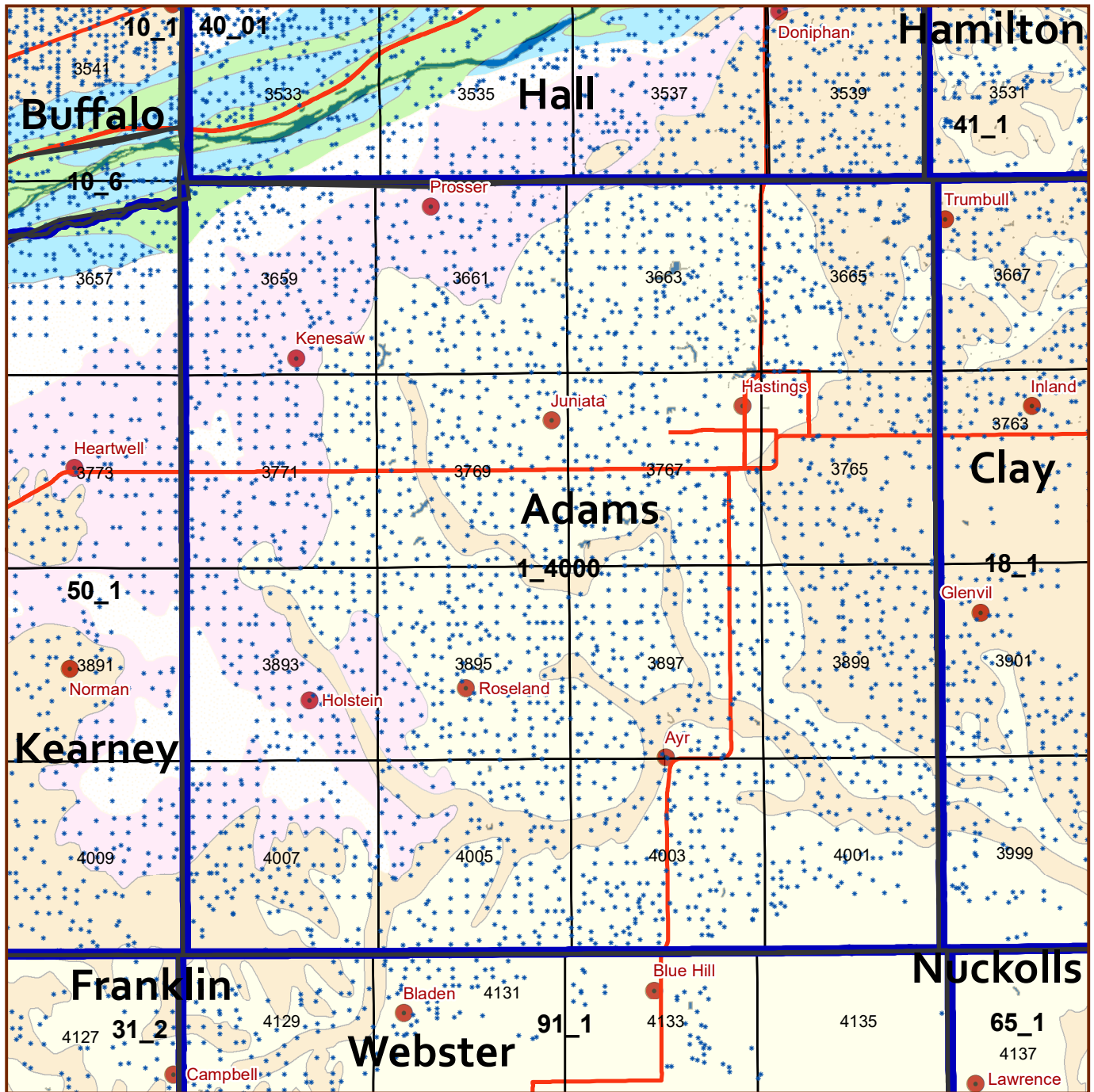
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Adams	1	1,605	1,605	1,570	1,570	1,550	n/a	1,550	1,550	1,580
Hall	1	1,485	1,489	1,415	1,415	1,340	1,340	1,300	1,300	1,449
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,697
Clay	1	1,540	1,540	1,540	1,540	n/a	n/a	n/a	1,435	1,533
Nuckolls	1	1,478	1,478	1,467	1,467	n/a	1,456	1,453	1,456	1,470
Webster	1	1,665	1,665	1,510	1,510	1,450	1,450	1,300	1,300	1,585
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	1,253
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Buffalo	6	1,850	1,850	1,810	n/a	1,755	n/a	n/a	n/a	1,850

County	Mkt Area	CRP	TIMBER	WASTE
Adams	1	n/a	n/a	206
Hall	1	n/a	n/a	599
Hamilton	1	n/a	n/a	900
Clay	1	1,257	n/a	500
Nuckolls	1	1,312	120	120
Webster	1	1,831	500	500
Franklin	2	1,234	600	150
Kearney	1	1,300	n/a	150
Buffalo	6	1,699	576	554

Source: 2025 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.

ADAMS COUNTY



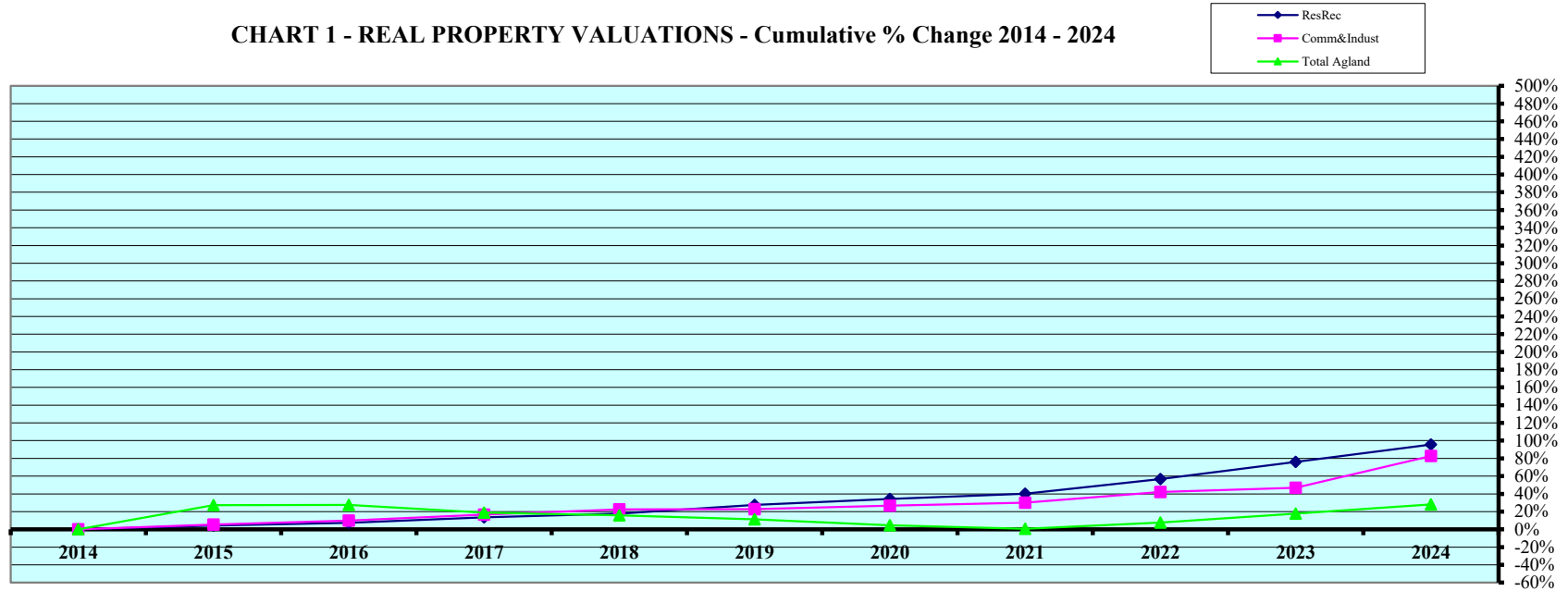
Legend

- 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 2014 - 2024



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	1,032,853,232	-	-	-	401,709,592	-	-	-	1,361,323,455	-	-	-
2015	1,077,081,805	44,228,573	4.28%	4.28%	423,553,036	21,843,444	5.44%	5.44%	1,734,202,225	372,878,770	27.39%	27.39%
2016	1,109,759,390	32,677,585	3.03%	7.45%	441,429,631	17,876,595	4.22%	9.89%	1,734,646,870	444,645	0.03%	27.42%
2017	1,171,428,280	61,668,890	5.56%	13.42%	468,681,430	27,251,799	6.17%	16.67%	1,618,434,305	-116,212,565	-6.70%	18.89%
2018	1,215,890,040	44,461,760	3.80%	17.72%	491,955,072	23,273,642	4.97%	22.47%	1,575,362,795	-43,071,510	-2.66%	15.72%
2019	1,317,645,512	101,755,472	8.37%	27.57%	493,480,653	1,525,581	0.31%	22.85%	1,513,664,488	-61,698,307	-3.92%	11.19%
2020	1,385,527,240	67,881,728	5.15%	34.15%	509,033,564	15,552,911	3.15%	26.72%	1,424,111,989	-89,552,499	-5.92%	4.61%
2021	1,447,724,706	62,197,466	4.49%	40.17%	522,855,794	13,822,230	2.72%	30.16%	1,368,943,775	-55,168,214	-3.87%	0.56%
2022	1,618,378,808	170,654,102	11.79%	56.69%	570,563,671	47,707,877	9.12%	42.03%	1,464,107,078	95,163,303	6.95%	7.55%
2023	1,819,024,634	200,645,826	12.40%	76.12%	589,506,039	18,942,368	3.32%	46.75%	1,602,425,778	138,318,700	9.45%	17.71%
2024	2,020,173,200	201,148,566	11.06%	95.59%	733,826,205	144,320,166	24.48%	82.68%	1,743,839,749	141,413,971	8.82%	28.10%

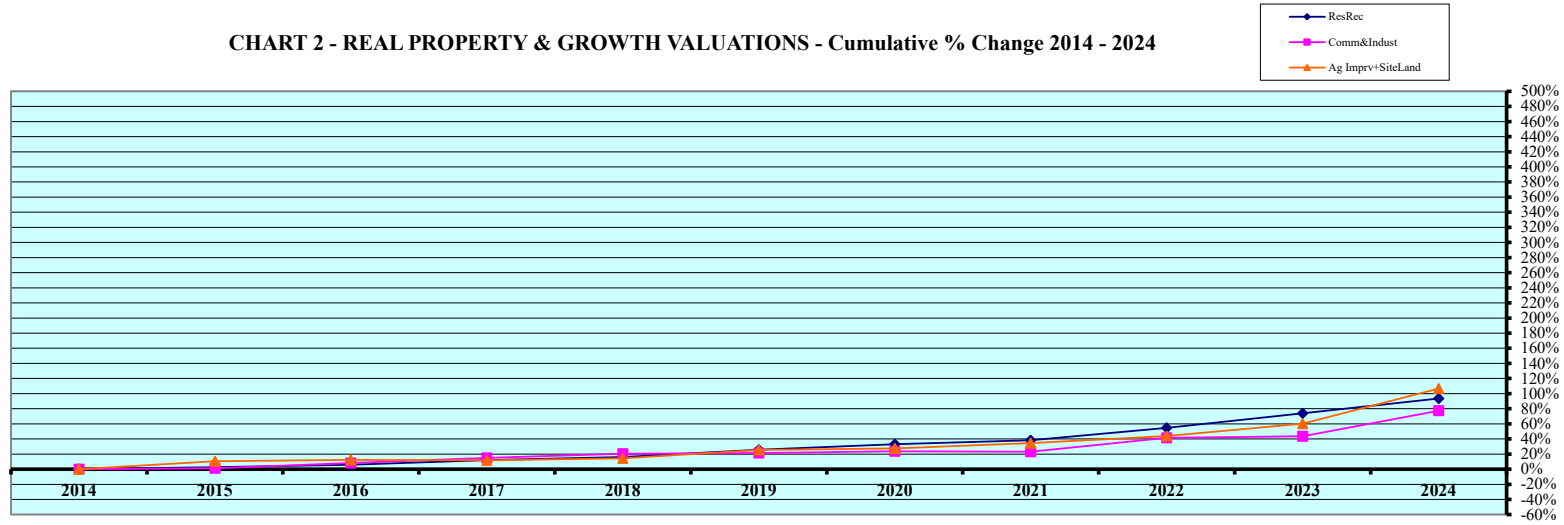
Rate Annual %chg: Residential & Recreational **6.94%** Commercial & Industrial **6.21%** Agricultural Land **2.51%**

Cnty# **1**
County **ADAMS**

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.
Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	1,032,853,232	13,153,927	1.27%	1,019,699,305	--	--	401,709,592	4,189,804	1.04%	397,519,788	--	--
2015	1,077,081,805	15,990,432	1.48%	1,061,091,373	2.73%	2.73%	423,553,036	17,281,608	4.08%	406,271,428	1.14%	1.14%
2016	1,109,759,390	16,497,335	1.49%	1,093,262,055	1.50%	5.85%	441,429,631	6,457,775	1.46%	434,971,856	2.70%	8.28%
2017	1,171,428,280	14,980,681	1.28%	1,156,447,599	4.21%	11.97%	468,681,430	6,628,658	1.41%	462,052,772	4.67%	15.02%
2018	1,215,890,040	16,341,648	1.34%	1,199,548,392	2.40%	16.14%	491,955,072	7,900,384	1.61%	484,054,688	3.28%	20.50%
2019	1,317,645,512	17,797,075	1.35%	1,299,848,437	6.91%	25.85%	493,480,653	5,557,192	1.13%	487,923,461	-0.82%	21.46%
2020	1,385,527,240	12,691,482	0.92%	1,372,835,758	4.19%	32.92%	509,033,564	12,110,737	2.38%	496,922,827	0.70%	23.70%
2021	1,447,724,706	19,901,213	1.37%	1,427,823,493	3.05%	38.24%	522,855,794	27,873,153	5.33%	494,982,641	-2.76%	23.22%
2022	1,618,378,808	21,813,405	1.35%	1,596,565,403	10.28%	54.58%	570,563,671	2,076,951	0.36%	568,486,720	8.73%	41.52%
2023	1,819,024,634	23,127,432	1.27%	1,795,897,202	10.97%	73.88%	589,506,039	13,112,962	2.22%	576,393,077	1.02%	43.49%
2024	2,020,173,200	21,372,309	1.06%	1,998,800,891	9.88%	93.52%	733,826,205	21,510,804	2.93%	712,315,401	20.83%	77.32%
Rate Ann%chg	6.94%	Resid & Recreat w/o growth				5.61%	6.21%	C & I w/o growth				3.95%

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	58,165,165	36,263,170	94,428,335	3,435,420	3.64%	90,992,915	--	--
2015	67,173,420	39,113,185	106,286,605	2,011,085	1.89%	104,275,520	10.43%	10.43%
2016	67,192,960	39,886,755	107,079,715	1,120,720	1.05%	105,958,995	-0.31%	12.21%
2017	67,141,130	40,546,615	107,687,745	2,255,690	2.09%	105,432,055	-1.54%	11.65%
2018	67,982,370	40,845,552	108,827,922	876,510	0.81%	107,951,412	0.24%	14.32%
2019	72,831,839	46,628,980	119,460,819	902,559	0.76%	118,558,260	8.94%	25.55%
2020	73,822,355	48,996,026	122,818,381	2,474,984	2.02%	120,343,397	0.74%	27.44%
2021	77,219,921	52,905,772	130,125,693	2,991,627	2.30%	127,134,066	3.51%	34.64%
2022	82,857,144	55,965,602	138,822,746	3,078,485	2.22%	135,744,261	4.32%	43.75%
2023	91,952,815	64,590,134	156,542,949	5,297,095	3.38%	151,245,854	8.95%	60.17%
2024	108,514,209	88,461,236	196,975,445	1,815,538	0.92%	195,159,907	24.67%	106.68%
Rate Ann%chg	6.43%	9.33%	7.63%	Ag Imprv+Site w/o growth			6.00%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land.
Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2014 - 2024 CTL
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.
Prepared as of 02/11/2025

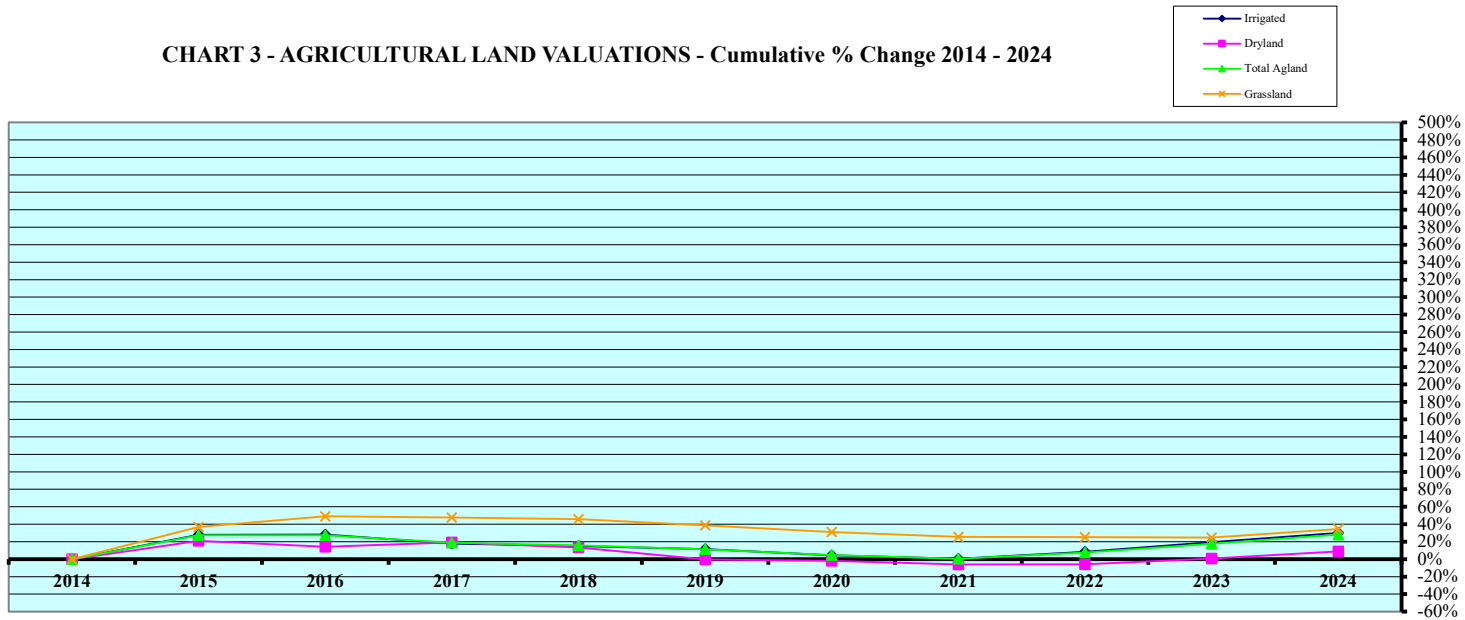
Cnty#
County

1
ADAMS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	1,186,179,760	-	-	-	133,099,150	-	-	-	41,715,180	-	-	-
2015	1,515,767,555	329,587,795	27.79%	27.79%	161,012,785	27,913,635	20.97%	20.97%	57,068,910	15,353,730	36.81%	36.81%
2016	1,520,398,675	4,631,120	0.31%	28.18%	151,847,315	-9,165,470	-5.69%	14.09%	62,198,330	5,129,420	8.99%	49.10%
2017	1,398,002,220	-122,396,455	-8.05%	17.86%	158,611,105	6,763,790	4.45%	19.17%	61,612,765	-585,565	-0.94%	47.70%
2018	1,363,220,090	-34,782,130	-2.49%	14.93%	150,908,819	-7,702,286	-4.86%	13.38%	60,853,556	-759,209	-1.23%	45.88%
2019	1,322,690,788	-40,529,302	-2.97%	11.51%	132,663,604	-18,245,215	-12.09%	-0.33%	57,815,410	-3,038,146	-4.99%	38.60%
2020	1,238,219,028	-84,471,760	-6.39%	4.39%	130,675,591	-1,988,013	-1.50%	-1.82%	54,701,959	-3,113,451	-5.39%	31.13%
2021	1,190,975,465	-47,243,563	-3.82%	0.40%	125,100,666	-5,574,925	-4.27%	-6.01%	52,355,245	-2,346,714	-4.29%	25.51%
2022	1,286,109,307	95,133,842	7.99%	8.42%	125,234,087	133,421	0.11%	-5.91%	52,240,672	-114,573	-0.22%	25.23%
2023	1,415,916,553	129,807,246	10.09%	19.37%	133,994,632	8,760,545	7.00%	0.67%	51,994,325	-246,347	-0.47%	24.64%
2024	1,542,190,347	126,273,794	8.92%	30.01%	145,013,603	11,018,971	8.22%	8.95%	56,117,459	4,123,134	7.93%	34.53%

Rate Ann.%chg: Irrigated 2.66% Dryland 0.86% Grassland 3.01%

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	166,195	-	-	-	163,170	-	-	-	1,361,323,455	-	-	-
2015	194,935	28,740	17.29%	17.29%	158,040	-5,130	-3.14%	-3.14%	1,734,202,225	372,878,770	27.39%	27.39%
2016	202,550	7,615	3.91%	21.87%	0	-158,040	-100.00%	-100.00%	1,734,646,870	444,645	0.03%	27.42%
2017	208,215	5,665	2.80%	25.28%	0	0	-	-100.00%	1,618,434,305	-116,212,565	-6.70%	18.89%
2018	216,575	8,360	4.02%	30.31%	163,755	163,755	0.36%	0.36%	1,575,362,795	-43,071,510	-2.66%	15.72%
2019	236,409	19,834	9.16%	42.25%	258,277	94,522	57.72%	58.29%	1,513,664,488	-61,698,307	-3.92%	11.19%
2020	254,464	18,055	7.64%	53.11%	260,947	2,670	1.03%	59.92%	1,424,111,989	-89,552,499	-5.92%	4.61%
2021	254,349	-115	-0.05%	53.04%	258,050	-2,897	-1.11%	58.15%	1,368,943,775	-55,168,214	-3.87%	0.56%
2022	269,367	15,018	5.90%	62.08%	253,645	-4,405	-1.71%	55.45%	1,464,107,078	95,163,303	6.95%	7.55%
2023	263,672	-5,695	-2.11%	58.65%	256,596	2,951	1.16%	57.26%	1,602,425,778	138,318,700	9.45%	17.71%
2024	261,810	-1,862	-0.71%	57.53%	256,530	-66	-0.03%	57.22%	1,743,839,749	141,413,971	8.82%	28.10%

Cnty# 1
County ADAMS

Rate Ann.%chg: Total Agric Land 2.51%

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	1,186,582,625	229,122	5,179			133,105,180	52,251	2,547			41,725,020	43,966	949		
2015	1,517,994,325	231,801	6,549	26.45%	26.45%	160,461,680	50,298	3,190	25.23%	25.23%	57,205,970	43,330	1,320	39.11%	39.11%
2016	1,521,163,475	232,319	6,548	-0.01%	26.43%	151,769,475	50,071	3,031	-4.99%	18.99%	62,236,805	42,813	1,454	10.11%	53.17%
2017	1,398,239,390	233,187	5,996	-8.42%	15.78%	158,100,190	49,569	3,189	5.23%	25.20%	61,484,660	42,293	1,454	0.01%	53.18%
2018	1,363,023,070	234,383	5,815	-3.02%	12.29%	151,226,850	48,841	3,096	-2.92%	21.55%	60,981,470	41,939	1,454	0.02%	53.21%
2019	1,322,998,834	240,678	5,497	-5.47%	6.14%	132,798,305	44,684	2,972	-4.02%	16.66%	57,983,667	39,882	1,454	-0.01%	53.19%
2020	1,238,896,036	241,455	5,131	-6.66%	-0.92%	130,931,680	43,979	2,977	0.17%	16.87%	54,704,885	39,504	1,385	-4.75%	45.91%
2021	1,191,019,015	241,529	4,931	-3.89%	-4.78%	125,258,969	43,888	2,854	-4.13%	12.04%	52,309,677	39,365	1,329	-4.04%	40.02%
2022	1,286,194,672	241,317	5,330	8.09%	2.92%	125,291,070	43,892	2,855	0.02%	12.06%	52,266,605	39,332	1,329	0.00%	40.02%
2023	1,416,384,547	241,812	5,857	9.90%	13.10%	133,811,822	43,426	3,081	7.95%	20.96%	51,980,894	39,118	1,329	0.00%	40.02%
2024	1,541,713,849	241,459	6,385	9.01%	23.29%	145,045,670	43,585	3,328	8.00%	30.64%	56,124,141	39,089	1,436	8.05%	51.29%

Rate Annual %chg Average Value/Acre:

2.65%

0.86%

3.01%

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
2014	161,690	769	210			0	0				1,361,574,515	326,108	4,175		
2015	162,440	773	210	0.00%	0.00%	0	0				1,735,824,415	326,201	5,321	27.45%	27.45%
2016	194,935	936	208	-0.90%	-0.90%	0	0				1,735,364,690	326,139	5,321	-0.01%	27.44%
2017	206,820	993	208	0.05%	-0.85%	0	0				1,618,031,060	326,043	4,963	-6.73%	18.86%
2018	211,615	1,015	208	0.02%	-0.84%	0	0				1,575,443,005	326,178	4,830	-2.67%	15.68%
2019	214,649	1,070	201	-3.76%	-4.57%	258,385	762	339			1,514,253,840	327,076	4,630	-4.15%	10.88%
2020	255,294	1,264	202	0.72%	-3.88%	257,964	760	339	0.06%		1,425,045,859	326,962	4,358	-5.86%	4.39%
2021	254,196	1,259	202	-0.02%	-3.90%	256,469	754	340	0.22%		1,369,098,326	326,794	4,189	-3.88%	0.34%
2022	262,208	1,294	203	0.34%	-3.57%	253,645	718	353	3.85%		1,464,268,200	326,553	4,484	7.03%	7.40%
2023	263,672	1,278	206	1.78%	-1.86%	256,596	718	358	1.22%		1,602,697,531	326,351	4,911	9.52%	17.62%
2024	261,934	1,270	206	-0.01%	-1.87%	256,530	717	358	0.01%		1,743,402,124	326,120	5,346	8.86%	28.04%

1

ADAMS

Rate Annual %chg Average Value/Acre:

2.50%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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
31,205	ADAMS	281,483,092	58,231,950	135,075,917	2,019,223,204	595,778,485	138,047,720	949,996	1,743,839,749	108,514,209	88,461,236	0	5,169,605,558
cnty sectorvalue % of total value:		5.44%	1.13%	2.61%	39.06%	11.52%	2.67%	0.02%	33.73%	2.10%	1.71%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
83	AYR	23,119	106,983	308,694	6,085,556	604,866	0	0	98,381	0	34,273	0	7,261,872
0.27%	%sector of county sector	0.01%	0.18%	0.23%	0.30%	0.10%			0.01%		0.04%		0.14%
	%sector of municipality	0.32%	1.47%	4.25%	83.80%	8.33%			1.35%		0.47%		100.00%
25,154	HASTINGS	66,847,715	23,961,463	23,723,151	1,481,629,431	488,706,835	42,959,553	0	5,450,510	1,307,361	1,919,979	0	2,136,505,998
80.61%	%sector of county sector	23.75%	41.15%	17.56%	73.38%	82.03%	31.12%		0.31%	1.20%	2.17%		41.33%
	%sector of municipality	3.13%	1.12%	1.11%	69.35%	22.87%	2.01%		0.26%	0.06%	0.09%		100.00%
191	HOLSTEIN	574,183	0	0	11,879,935	3,313,205	0	0	90,219	0	0	0	15,857,542
0.61%	%sector of county sector	0.20%			0.59%	0.56%			0.01%	0.31%			0.31%
	%sector of municipality	3.62%			74.92%	20.89%			0.57%				100.00%
748	JUNIATA	561,760	726,988	615,635	48,438,211	9,279,866	229,779	0	104,541	0	0	0	59,956,780
2.40%	%sector of county sector	0.20%	1.25%	0.46%	2.40%	1.56%	0.17%		0.01%				1.16%
	%sector of municipality	0.94%	1.21%	1.03%	80.79%	15.48%	0.38%		0.17%				100.00%
919	KENESAW	2,102,195	1,105,193	1,338,858	56,491,851	8,265,272	0	0	993,127	663,208	262,065	0	71,221,769
2.95%	%sector of county sector	0.75%	1.90%	0.99%	2.80%	1.39%			0.06%	0.61%	0.30%		1.38%
	%sector of municipality	2.95%	1.55%	1.88%	79.32%	11.60%			1.39%	0.93%	0.37%		100.00%
76	PROSSER	561,766	21,202	648	4,209,168	148,105	45,800	0	112,409	175,883	11,262	0	5,286,243
0.24%	%sector of county sector	0.20%	0.04%	0.00%	0.21%	0.02%	0.03%		0.01%	0.16%	0.01%		0.10%
	%sector of municipality	10.63%	0.40%	0.01%	79.62%	2.80%	0.87%		2.13%	3.33%	0.21%		100.00%
263	ROSELAND	721,873	52,965	312,362	14,441,414	4,305,907	185,776	0	39,571	0	0	0	20,059,868
0.84%	%sector of county sector	0.26%	0.09%	0.23%	0.72%	0.72%	0.13%		0.00%				0.39%
	%sector of municipality	3.60%	0.26%	1.56%	71.99%	21.47%	0.93%		0.20%				100.00%
194	TRUMBULL	0	86	1	243,439	0	0	0	49,494	0	0	0	293,020
0.62%	%sector of county sector		0.00%	0.00%	0.01%				0.00%				0.01%
	%sector of municipality		0.03%	0.00%	83.08%				16.89%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
27,629	Total Municipalities	71,392,612	25,974,881	26,299,349	1,623,419,012	514,624,058	43,420,908	0	6,938,252	2,146,452	2,227,579	0	2,316,443,100
88.54%	%all municip.sectors of cnty	25.36%	44.61%	19.47%	80.40%	86.38%	31.45%		0.40%	1.98%	2.52%		44.81%

1	ADAMS
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Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 16,677	Value : 5,239,335,550	Growth 37,766,694	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	575	6,246,570	37	624,741	35	569,472	647	7,440,783	
02. Res Improve Land	9,001	217,311,200	647	31,527,251	729	28,344,767	10,377	277,183,218	
03. Res Improvements	9,557	1,433,185,699	657	214,122,660	744	238,610,893	10,958	1,885,919,252	
04. Res Total	10,132	1,656,743,469	694	246,274,652	779	267,525,132	11,605	2,170,543,253	17,518,711
% of Res Total	87.31	76.33	5.98	11.35	6.71	12.33	69.59	41.43	46.39
05. Com UnImp Land	223	12,803,438	28	1,039,495	38	952,519	289	14,795,452	
06. Com Improve Land	1,236	72,084,298	108	5,218,636	89	4,091,391	1,433	81,394,325	
07. Com Improvements	1,250	477,604,337	120	91,632,659	98	39,968,063	1,468	609,205,059	
08. Com Total	1,473	562,492,073	148	97,890,790	136	45,011,973	1,757	705,394,836	15,845,414
% of Com Total	83.84	79.74	8.42	13.88	7.74	6.38	10.54	13.46	41.96
09. Ind UnImp Land	9	1,208,972	2	67,648	4	67,507	15	1,344,127	
10. Ind Improve Land	26	2,446,850	30	2,611,709	14	605,216	70	5,663,775	
11. Ind Improvements	26	36,818,426	30	160,110,698	15	17,491,755	71	214,420,879	
12. Ind Total	35	40,474,248	32	162,790,055	19	18,164,478	86	221,428,781	3,153,348
% of Ind Total	40.70	18.28	37.21	73.52	22.09	8.20	0.52	4.23	8.35
13. Rec UnImp Land	0	0	0	0	4	382,190	4	382,190	
14. Rec Improve Land	0	0	0	0	3	291,532	3	291,532	
15. Rec Improvements	0	0	0	0	3	289,061	3	289,061	
16. Rec Total	0	0	0	0	7	962,783	7	962,783	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.04	0.02	0.00
Res & Rec Total	10,132	1,656,743,469	694	246,274,652	786	268,487,915	11,612	2,171,506,036	17,518,711
% of Res & Rec Total	87.25	76.29	5.98	11.34	6.77	12.36	69.63	41.45	46.39
Com & Ind Total	1,508	602,966,321	180	260,680,845	155	63,176,451	1,843	926,823,617	18,998,762
% of Com & Ind Total	81.82	65.06	9.77	28.13	8.41	6.82	11.05	17.69	50.31
17. Taxable Total	11,640	2,259,709,790	874	506,955,497	941	331,664,366	13,455	3,098,329,653	36,517,473
% of Taxable Total	86.51	72.93	6.50	16.36	6.99	10.70	80.68	59.14	96.69

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	112	1,989,743	36,316,009		4	21,680	1,397,477
19. Commercial	64	3,477,230	48,127,669		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		116	2,011,423	37,713,486
19. Commercial	0	0	0		64	3,477,230	48,127,669
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					180	5,488,653	85,841,155

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	779	70	572	1,421

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	155	5,754,218	312	178,528,281	1,949	1,263,945,982	2,416	1,448,228,481
28. Ag-Improved Land	20	1,041,044	77	31,165,269	676	472,113,483	773	504,319,796
29. Ag Improvements	20	5,407,911	78	19,402,152	708	163,647,557	806	188,457,620

30. Ag Total

3,222

2,141,005,897

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	4	4.97	119,248	39	40.00	1,698,000	
33. HomeSite Improvements	7	0.00	2,819,245	40	0.00	11,564,785	
34. HomeSite Total							
35. FarmSite UnImp Land	2	10.29	88,000	2	19.97	33,951	
36. FarmSite Improv Land	14	63.45	155,883	72	161.48	529,430	
37. FarmSite Improvements	18	0.00	2,588,666	74	0.00	7,837,367	
38. FarmSite Total							
39. Road & Ditches	0	15.20	0	0	644.17	0	Growth
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	3.00	87,000	3	3.00	87,000	
32. HomeSite Improv Land	352	367.10	10,341,780	395	412.07	12,159,028	
33. HomeSite Improvements	376	0.00	88,055,359	423	0.00	102,439,389	722,608
34. HomeSite Total				426	415.07	114,685,417	
35. FarmSite UnImp Land	20	60.42	188,966	24	90.68	310,917	
36. FarmSite Improv Land	638	1,523.51	5,224,228	724	1,748.44	5,909,541	
37. FarmSite Improvements	689	0.00	75,592,198	781	0.00	86,018,231	526,613
38. FarmSite Total				805	1,839.12	92,238,689	
39. Road & Ditches	0	6,237.82	0	0	6,897.19	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,231	9,151.38	206,924,106	1,249,221

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	4	332.38	365,122	4	332.38	365,122

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4000

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	118,659.00	49.12%	861,302,055	50.31%	7,258.63
46. 1A	47,479.21	19.65%	341,020,115	19.92%	7,182.51
47. 2A1	19,299.37	7.99%	135,768,074	7.93%	7,034.84
48. 2A	26,516.62	10.98%	182,635,911	10.67%	6,887.60
49. 3A1	61.38	0.03%	395,838	0.02%	6,448.97
50. 3A	2,275.45	0.94%	15,009,874	0.88%	6,596.44
51. 4A1	15,694.80	6.50%	102,943,343	6.01%	6,559.07
52. 4A	11,590.60	4.80%	73,076,586	4.27%	6,304.81
53. Total	241,576.43	100.00%	1,712,151,796	100.00%	7,087.41
Dry					
54. 1D1	12,668.31	29.05%	50,651,304	31.73%	3,998.27
55. 1D	14,764.83	33.86%	55,885,053	35.01%	3,785.01
56. 2D1	3,067.99	7.04%	10,922,040	6.84%	3,560.00
57. 2D	6,652.01	15.26%	22,067,027	13.83%	3,317.35
58. 3D1	407.76	0.94%	1,353,763	0.85%	3,320.00
59. 3D	82.84	0.19%	275,029	0.17%	3,320.00
60. 4D1	3,579.11	8.21%	11,077,179	6.94%	3,094.95
61. 4D	2,382.43	5.46%	7,382,115	4.62%	3,098.57
62. Total	43,605.28	100.00%	159,613,510	100.00%	3,660.42
Grass					
63. 1G1	14,687.62	37.54%	23,569,460	38.14%	1,604.72
64. 1G	797.14	2.04%	1,279,420	2.07%	1,605.01
65. 2G1	11,496.70	29.39%	18,044,090	29.20%	1,569.50
66. 2G	4,243.85	10.85%	6,662,813	10.78%	1,569.99
67. 3G1	7,733.14	19.77%	11,986,439	19.40%	1,550.01
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	107.65	0.28%	166,860	0.27%	1,550.02
70. 4G	56.35	0.14%	87,346	0.14%	1,550.06
71. Total	39,122.45	100.00%	61,796,428	100.00%	1,579.56
Irrigated Total	241,576.43	74.04%	1,712,151,796	88.53%	7,087.41
Dry Total	43,605.28	13.36%	159,613,510	8.25%	3,660.42
Grass Total	39,122.45	11.99%	61,796,428	3.20%	1,579.56
72. Waste	1,269.46	0.39%	261,810	0.01%	206.24
73. Other	719.55	0.22%	258,247	0.01%	358.90
74. Exempt	488.21	0.15%	0	0.00%	0.00
75. Market Area Total	326,293.17	100.00%	1,934,081,791	100.00%	5,927.44

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	652.66	4,689,340	26,293.40	187,940,026	214,630.37	1,519,522,430	241,576.43	1,712,151,796
77. Dry Land	368.10	1,423,005	4,642.64	17,572,076	38,594.54	140,618,429	43,605.28	159,613,510
78. Grass	197.93	315,353	1,160.11	1,852,884	37,764.41	59,628,191	39,122.45	61,796,428
79. Waste	11.33	2,213	200.88	42,185	1,057.25	217,412	1,269.46	261,810
80. Other	9.06	2,220	102.02	24,998	608.47	231,029	719.55	258,247
81. Exempt	10.59	0	183.75	0	293.87	0	488.21	0
82. Total	1,239.08	6,432,131	32,399.05	207,432,169	292,655.04	1,720,217,491	326,293.17	1,934,081,791

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	241,576.43	74.04%	1,712,151,796	88.53%	7,087.41
Dry Land	43,605.28	13.36%	159,613,510	8.25%	3,660.42
Grass	39,122.45	11.99%	61,796,428	3.20%	1,579.56
Waste	1,269.46	0.39%	261,810	0.01%	206.24
Other	719.55	0.22%	258,247	0.01%	358.90
Exempt	488.21	0.15%	0	0.00%	0.00
Total	326,293.17	100.00%	1,934,081,791	100.00%	5,927.44

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 Ayr	24	116,381	48	731,128	50	5,609,692	74	6,457,201	6,020
83.2 Hansen	8	59,621	30	588,603	30	5,417,610	38	6,065,834	0
83.3 Hastings	399	5,331,122	8,231	210,391,915	8,751	1,380,256,508	9,150	1,595,979,545	12,401,243
83.4 Holstein	18	108,670	106	1,434,639	106	10,375,678	124	11,918,987	69,788
83.5 Juniata	85	446,611	292	7,973,281	325	42,118,429	410	50,538,321	235,132
83.6 Kenesaw	26	250,963	366	6,503,301	374	50,187,827	400	56,942,091	208,586
83.7 Pauline	7	20,930	31	210,785	31	1,882,202	38	2,113,917	0
83.8 Prosser	8	21,963	49	457,452	50	4,336,488	58	4,815,903	45,433
83.9 Roseland	8	82,185	109	1,970,454	109	14,660,846	117	16,713,485	7,481
83.10 Rural	58	1,270,579	823	33,659,383	839	276,605,133	897	311,535,095	1,390,150
83.11 Suburban	10	113,948	295	13,553,809	296	94,757,900	306	108,425,657	3,154,878
84 Residential Total	651	7,822,973	10,380	277,474,750	10,961	1,886,208,313	11,612	2,171,506,036	17,518,711

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>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 Ayr	3	27,376	1	6,808	1	33,008	4	67,192	0
85.2 Hansen	0	0	2	24,320	2	1,213,473	2	1,237,793	0
85.3 Hastings	210	12,963,129	1,167	76,200,542	1,173	569,163,695	1,383	658,327,366	9,748,902
85.4 Holstein	3	24,923	15	161,802	16	3,170,613	19	3,357,338	5,248
85.5 Juniata	10	177,470	33	728,411	35	10,751,507	45	11,657,388	0
85.6 Kenesaw	10	129,838	51	754,628	54	8,370,223	64	9,254,689	0
85.7 Pauline	1	700	0	0	0	0	1	700	0
85.8 Prosser	1	11,612	9	52,540	9	259,055	10	323,207	0
85.9 Roseland	8	83,996	24	245,992	26	4,265,133	34	4,595,121	0
85.10 Rural	53	2,454,076	188	7,570,461	201	188,493,104	254	198,517,641	3,780,987
85.11 Suburban	5	266,459	13	1,312,596	22	37,906,127	27	39,485,182	5,463,625
86 Commercial Total	304	16,139,579	1,503	87,058,100	1,539	823,625,938	1,843	926,823,617	18,998,762

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

Market Area 4000

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	14,687.62	37.54%	23,569,460	38.14%	1,604.72
88. 1G	797.14	2.04%	1,279,420	2.07%	1,605.01
89. 2G1	11,496.70	29.39%	18,044,090	29.20%	1,569.50
90. 2G	4,243.85	10.85%	6,662,813	10.78%	1,569.99
91. 3G1	7,733.14	19.77%	11,986,439	19.40%	1,550.01
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	107.65	0.28%	166,860	0.27%	1,550.02
94. 4G	56.35	0.14%	87,346	0.14%	1,550.06
95. Total	39,122.45	100.00%	61,796,428	100.00%	1,579.56
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	39,122.45	100.00%	61,796,428	100.00%	1,579.56
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	39,122.45	100.00%	61,796,428	100.00%	1,579.56

2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)

01 Adams

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,019,223,204	2,170,543,253	151,320,049	7.49%	17,518,711	6.63%
02. Recreational	949,996	962,783	12,787	1.35%	0	1.35%
03. Ag-Homesite Land, Ag-Res Dwelling	108,514,209	114,685,417	6,171,208	5.69%	722,608	5.02%
04. Total Residential (sum lines 1-3)	2,128,687,409	2,286,191,453	157,504,044	7.40%	18,241,319	6.54%
05. Commercial	595,778,485	705,394,836	109,616,351	18.40%	15,845,414	15.74%
06. Industrial	138,047,720	221,428,781	83,381,061	60.40%	3,153,348	58.12%
07. Total Commercial (sum lines 5-6)	733,826,205	926,823,617	192,997,412	26.30%	18,998,762	23.71%
08. Ag-Farmsite Land, Outbuildings	88,461,236	92,238,689	3,777,453	4.27%	526,613	3.67%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	88,461,236	92,238,689	3,777,453	4.27%	526,613	3.67%
12. Irrigated	1,542,190,347	1,712,151,796	169,961,449	11.02%		
13. Dryland	145,013,603	159,613,510	14,599,907	10.07%		
14. Grassland	56,117,459	61,796,428	5,678,969	10.12%		
15. Wasteland	261,810	261,810	0	0.00%		
16. Other Agland	256,530	258,247	1,717	0.67%		
17. Total Agricultural Land	1,743,839,749	1,934,081,791	190,242,042	10.91%		
18. Total Value of all Real Property (Locally Assessed)	4,694,814,599	5,239,335,550	544,520,951	11.60%	37,766,694	10.79%

2025 Assessment Survey for Adams County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	5
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$655,033
7.	Adopted budget, or granted budget if different from above:
	Same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$26,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$33,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,000
12.	Amount of last year's assessor's budget not used:
	\$64,591

B. Computer, Automation Information and GIS

1.	Administrative software:
	CAMAVISION
2.	CAMA software:
	CAMAVISION
3.	Personal Property software:
	CAMAVISION
4.	Are cadastral maps currently being used?
	No use GIS maps
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes; gis.adamscounty.org
8.	Who maintains the GIS software and maps?
	IT Department and the City of Hastings
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry
10.	When was the aerial imagery last updated?
	3/2025 anticipated flyover date.

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	All
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Central Plains Valuation LLC
2.	GIS Services:
	Pictometry/In House
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Central Plains Valuation LLC
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2025 Residential Assessment Survey for Adams County

1.	Valuation data collection done by:
	The appraisal staff.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The county reconciles the sales comparison and cost approach to estimate market value.
3.	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?
	The depreciation tables are developed based on the local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No adjusted with a map factor.
5.	Describe the methodology used to determine the residential lot values?
	The county does not use allocation on a per lot basis
6.	How are rural residential site values developed?
	Using an allocation method from rural residential sales.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	The county utilizes a discounted cash flow analysis to arrive at market value for parcels being held for sale or resale

2025 Commercial Assessment Survey for Adams County

1.	Valuation data collection done by:
	The appraisal staff.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost approach is primarily used to estimate the market value of commercial property; the income approach is used when the data is available. All three approaches to value are reconciled.
2a.	Describe the process used to determine the value of unique commercial properties.
	All unique commercial properties are appraised in-house; comparable sales from outside of the county are used when necessary.
3.	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?
	Commercial Depreciation tables by Vendor used currently with new costing. Not enough data yet for changes from current market.
4.	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.
	Yes, one for each valuation group based on occupancy code and neighborhood according to the local market.
5.	Describe the methodology used to determine the commercial lot values.
	15-20% allocation

2025 Agricultural Assessment Survey for Adams County

1.	Valuation data collection done by:
	The appraisal staff.
2.	Describe the process used to determine and monitor market areas.
	Sales are annually plotted and reviewed to determine any differences across the county. Sales are analyzed annually to determine if market areas need to be created or adjusted.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Small parcels are reviewed for primary use, and either typically considered agricultural or rural residential; recreational land influences are studied through sales verification.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	In Adams County, only feedlots and hog confinements fall into the intensive use category. The intensive use land is valued at \$1,000 an acre based on sales analysis and comparison to other counties in the region.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The county values WRP land based on sales of land enrolled in WRP and is valued at \$1,000 per acre. Currently there are six WRP parcels in Adams County.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	CRP
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?

	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

Adams County Assessor's Office

Three Year Plan of Assessment

June 15, 2024

Adams County

Assessor's Office Overview

Introduction:

Required by law- pursuant to Neb. Laws 2005, LB 263, Section 9

The Purpose: To submit a plan to the County Board of Equalization and to the Department of Property Assessment and Taxation on or before July 31st of each year. The plan describes the assessment actions planned for the next assessment year and the two years thereafter. This plan is required every 3 years and an update to the plan is required between the adoptions of each 3-year plan.

General Description of Office:

There are approximately 16,500 non-exempt parcels in Adams County. There is an average of 250 permits per year. There are approximately 2,000 personal property schedules filed and approximately 1,100 homestead exemptions forms processed per year.

The office staff typically consists of the county assessor, one deputy assessor, one full time head appraiser, three associate appraisers, and two full time senior clerks. Our office has had a turnover with the county assessor, head appraiser and an associate appraiser all leaving at the beginning of 2024 leaving our office in a short staffing situation. Two new appraiser associates were hired and began work the first part of June and the office clerk position has been filled and will begin at the end of June.

The assessor supervises all proceedings in the office and controls the valuation procedures. The head appraiser would typically oversee the job duties and performance of the associate appraisers and assists the assessor in valuation procedures. With the departure of our head appraiser, the position has not been filled and the assessor has assumed these rolls, until one is appointed into the position. The associate appraisers assist with the valuation for the residential, agricultural, and commercial properties, and do the pick-up work for all property classes as assigned. The deputy assessor is in charge of the transfer statements, splits, combos, and reporting to the state as well as assisting the senior clerks in handling everyday occurrences and taxpayer inquiries/issues by taking personal property schedules, homestead exemptions, address changes, and any other assistance as needed. One senior clerk specializes in exemptions (homestead and permissive) and mobile home issues while the other senior clerks' job has been personal property. With the vacancy of a senior clerk, the assessor has handled personal property until the new clerk begins at the end of June. Both clerks also handle everyday occurrences.

Budgeting:

The proposed budget for 2024-2025 is \$655,033. The county board accommodates for a GIS technician through the Information & Technology budget.

Responsibilities of Assessment:

Record Maintenance:

Mapping - Cadastral maps are updated as the real estate transfers are processed but with the implementation of GIS, the information is also available electronically. All of the books were reprinted which was completed in 2010.

Property Record Cards - Cards contain all improvement information about the property including the required legal description, ownership, and valuation.

Reports Filed:

Abstract- Due March 19th

Certification of Values- August 20th

School District Taxable Value Report- August 25th

Generate Tax Roll- November 22nd

Certificate of Taxes Levied- December 1st

Filing for Homestead Exemptions:

Applications for homestead exemptions are accepted from February 2nd – June 30th.

Filing Personal Property:

Applications for personal property are accepted from January 1st – May 1st. After which there is a 10% penalty until July 1st when the penalty changes to 25%.

Real Property:

Adams County consists of the following real property types taken from the March Abstract Values before protest changes and August value certification:

2024 Prelim						
	Parcels	% of Total Parcels	Values	% of Taxable Value Base	Increase from Previous Year	% Increase
Residential	11,567	69.7%	2,032,472,986	43%	203,331,876	11.12%
Commercial	1,730	10.4%	639,368,723	13%	153,206,404	31.51%
Industrial	88	0.5%	159,209,057	3%	54,626,604	52.23%
Recreational	7	0.0%	949,996	0%	128,844	15.69%
Agricultural	3,200	19.3%	1,942,370,624	41%	181,900,127	10.33%
Total	16,592		4,774,371,386	100%	593,193,855	14.19%

Agricultural land is 41% of the real property valuation base and 79% of that is assessed as irrigated.

Pick-up Work:

Pick-up work will be done from November through January of the next year.

Sales File:

The real estate transfer statements (521s) are filed within 45 days of receiving them from the Register of Deeds. They are recorded on the property record cards, in the CAMA system, and in the cadastral maps.

A sales review of residential, commercial, and rural properties will be completed for the sales file. A questionnaire is sent to each buyer of a sold property and an inspection is performed as needed.

Three Year Plan of Assessment Adams County Assessor's Office

Ratio studies are done on each property type and market area based on current sales beginning in September of each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted each year in all categories of properties to ensure that the level of value and quality of assessment in Adams County is in compliance with state statutes. Grading also plays such

an important role in the overall valuation process of properties. We are continuing to ensure that the Vanguard grade guide is utilized appropriately on each parcel before conducting the complete revaluation. Physical reviews consist of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, a door hanger is left and appointments for a review are set up if needed.

Agriculture land sales were reviewed and land use was updated if need be.

Assessment Actions Planned for the 2024 Calendar Year:

Residential:

Hastings urban areas (1009/1009.5/1010/1017/1018), rural homesites and outbuilding sites (4000), and suburban homesites (4550) consisting of approximately 3,000 parcels are set for physical inspections. We will be continuing to review properties and neighborhoods at least once every 6 years as required by the State statutes. The physical review consists of checking measurements, quality, condition, interior information, and taking a new photo. If there is no one present at the property, a door hanger is left and appointments for a review are attempted and set up as needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1 of the following assessment year.

Agricultural Land:

An Ag land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use if need be.

Commercial:

Suburban and rural commercial properties consisting of 400 parcels will be physically reviewed. This process will consist of checking measurements, occupancy codes, quality, condition, and interior information as we are able, to make adjustments as necessary and update all properties to the new Vanguard costing tables for 2024's assessment. Commercial sales reviews and pick-up work will be completed by March 1st of the following assessment year.

Our office is also in the works of hiring Central Plains Valuation LLC to help with our commercial values for future years.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved.

Assessment Actions Planned for the 2025 Calendar Year:

Residential:

Hastings urban areas (1011/1011.4/1011.5/1011.6/1012/1013/1013.1/1014/1015) consisting of 944 parcels and mobile home areas (1900) consisting of approximately 512 parcels are set to be physically reviewed. The physical review consists of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, a door hanger is left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1st of the following assessment year.

Agricultural Land:

An Ag land sales review will be completed and land use will be updated as the information becomes available. A review of the ag properties will be completed to verify the land use utilizing imagery from the 2022

pictometry flyover of all Ag land (nbhd 4000) of 2,318 parcels. Physical inspections will be conducted as needed.

Commercial:

There will be a statistical review of the Hastings market areas or occupancy codes most out of compliance. A physical review will follow as needed consisting of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1st of the following assessment year.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved.

Exempt:

All exempt parcels throughout the county are set for physical inspection during this year. This includes approximately 1,500 parcels. The physical review consists of checking measurements, quality, condition, interior information, and taking a new photo, when possible. If there is no one present at the property, a door hanger is left and appointments for a review are set up as needed.

Assessment Actions Planned for the 2026 Calendar Year:

Residential:

Small Villages & 1 Hastings urban (1027,1030,1032,1040,1045,1050,1060,1070,1071,1075,1076,) consisting of approximately 1400 parcels for physical review. The physical review consists of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, a door hanger is left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1st of the following assessment year

Agricultural Land:

An Ag land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use if need be.

Commercial:

There will be a statistical review of the Hastings market areas or occupancy codes most out of compliance. A physical review will follow as needed consisting of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1st of the following assessment year.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved.