

NEBRASKA

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DEPARTMENT OF REVENUE

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

ARTHUR COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Becky Swanson, Arthur 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.

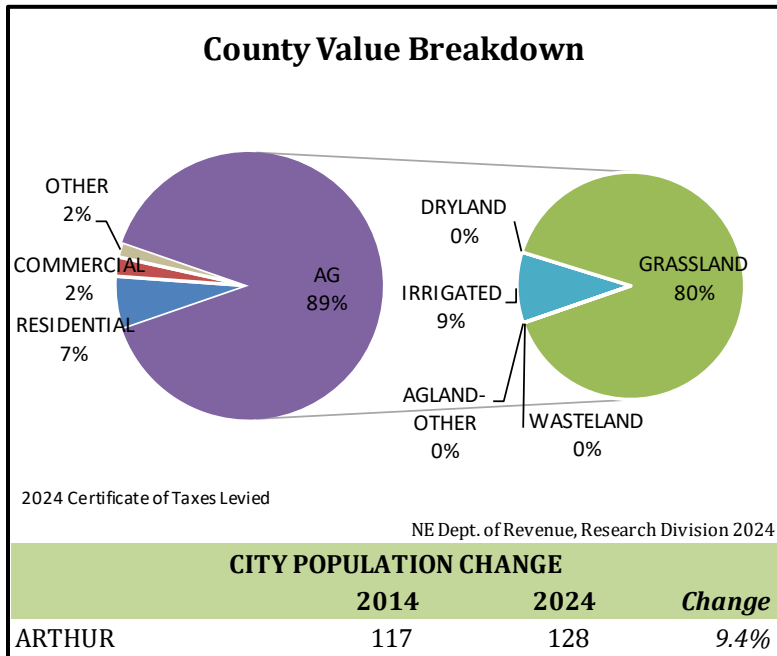
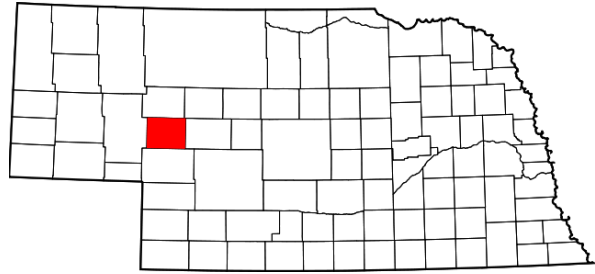
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 715 square miles, Arthur County has 412 residents, per the Census Bureau Quick Facts for 2023, a 4% decrease from the 2020 U.S. Census. Reports indicate that 75% of county residents are homeowners and 98% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$83,176 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Arthur County are located in and around Arthur, the county seat. According to the latest information available from the U.S. Census Bureau, there are 11 employer establishments with total employment of 72 for a 6% increase since 2021

An overwhelming majority of the county's valuation base comes from agricultural land. Grassland makes up the majority of the land in the county. Arthur County is included in the Twin Platte Natural

Resource District (NRD).

2025 Residential Correlation for Arthur 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.

A review of the sales verification and qualification was completed for Arthur County showing that the usability rate in the residential class is below the statewide average. An analysis of the sales roster demonstrates that all arm’s-length transactions are being used for measurement purposes.

With the small number of residential parcels in the county, only one valuation group is used for analysis purposes. The Arthur County Assessor is within the six-year inspection and review cycle. Due to the small ex-officio office in Arthur County, all reappraisal, data entry and pick-up work is completed by Lake Mac Assessments. A written valuation methodology is on file.

2025 Residential Assessment Details for Arthur 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	Entire County	2023	2023	2023	2023	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll.						
* = assessment action for current year						

Description of Analysis

A review of the residential statistical profile indicates five sales were deemed qualified during the two-year timeframe of the sales study period. The median is within the acceptable range while the weighted mean and mean are both low. The, COD and PRD are within the recommended range. A full reappraisal was completed for 2023 showing the sales in the first year of the study period as equalized while the one sale in 2024 shows considerably lower measures of central tendency.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows the changes consistent with the assessment actions made by the county assessor.

2025 Residential Correlation for Arthur County

Equalization and Quality of Assessment

Through a review of assessment practices, it was determined that residential property is valued uniformly and in accordance with generally accepted mass appraisal techniques.

Level of Value

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

2025 Commercial Correlation for Arthur 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.

A review of the sales verification and qualification for Arthur County indicated that 100% of the sales in the commercial class are being used for measurement purposes. All sales are deemed arm’s-length transactions for the current study period.

Due to small number of commercial parcels only one valuation group is needed for the analysis of the commercial class. A full reappraisal including costing, depreciation and lot values was completed in 2024 by Lake Mac Assessments.

2025 Commercial Assessment Details for Arthur 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	Entire County	2023	2023	2023	2023	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

The commercial statistics for Arthur County consist of three qualified sales during the two-year study period, with the most recent in 2023. A review of the statistics shows that the median is within range while all other measures of central tendency and qualitative statistics are not. With a small sample, and no viable commercial market, a review of assessment practices will constitute the primary factor for determining statutory compliance.

Analysis of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) is consistent with the reported actions of the assessor.

Equalization and Quality of Assessment

Consideration of all available information indicates that commercial property complies with generally accepted mass appraisal techniques.

2025 Commercial Correlation for Arthur County

Level of Value

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

2025 Agricultural Correlation for Arthur 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.

A sales verification and qualification were completed for the agricultural class with a usability rate for this study period of 100%. A thorough review of the small number of sales shows that all are arm’s-length transactions and good for measurement purposes.

For analysis of the agricultural class in Arthur County, only one market area is necessary nearly 90% of the county is grassland. Home site and farm home site values are the same for agricultural parcels and rural residential. Land use for the county is updated via aerial imagery. Arthur County is up to date on the six-year inspection and review cycle for the agricultural class. All reappraisal, data entry and pick-up work is completed by Lake Mac Assessments.

There is one hog confinement identified in the county for intensive use. The Conservation Reserve Program (CRP) acres in the county have not been identified.

2025 Agricultural Assessment Details for Arthur 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	2023	2023	2023	2023	
AB DW	Agricultural dwellings	2023	2023	2023	2023	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Majority is grassland with small amount of irrigated and waste acres.	2023	
<u>Additional comments:</u> * = assessment action for current year			

Description of Analysis

The three-year study period consisted of four agricultural sales for Arthur County. Analysis of the statistics shows that all measures of central tendency are high while the COD is in acceptable

2025 Agricultural Correlation for Arthur County

range. All but one sale during the study period occurred in 2022 with the last being in 2023. Analysis of all surrounding counties support that the agricultural market increased in the current study period; Arthur County made no change to valuation for the current year. An examination of the Average Acre Value Comparison Chart and the current grassland statistics show that Arthur County is comparable to surrounding counties. A reduction to valuation to the midpoint of the acceptable range would decrease grassland values by 8% and would decrease the average acre value of grassland to \$465; this value would be 14-15% lower than all surrounding counties; supporting that a reduction based on the statistic is not appropriate. A statistical profile showing this adjustment and a Hypothetical Average Acre Land chart showing the adjustment can be found in the appendix of this report.

A review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows the value changed consistent with the reported actions of the county assessor.

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.

The reviewed assessment practices of the Arthur County Assessor indicates that the land values are assessed uniformly. The quality of assessment of agricultural properties in Arthur County comply with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Arthur County is determined to be at the statutory level of 75% of market value.

2025 Opinions of the Property Tax Administrator for Arthur 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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	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.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary

for Arthur County

Residential Real Property - Current

Number of Sales	5	Median	92.05
Total Sales Price	\$236,000	Mean	87.64
Total Adj. Sales Price	\$236,000	Wgt. Mean	86.03
Total Assessed Value	\$203,028	Average Assessed Value of the Base	\$60,288
Avg. Adj. Sales Price	\$47,200	Avg. Assessed Value	\$40,606

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	70.00 to 105.28
% of Value of the Class of all Real Property Value in the County	3.02
% of Records Sold in the Study Period	3.60
% of Value Sold in the Study Period	2.42

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	4	100	96.70
2023	7	100	103.20
2022	5	100	100.00
2021	3	100	105.82

2025 Commission Summary for Arthur County

Commercial Real Property - Current

Number of Sales	3	Median	97.04
Total Sales Price	\$5,845,000	Mean	126.31
Total Adj. Sales Price	\$5,845,000	Wgt. Mean	86.95
Total Assessed Value	\$5,082,351	Average Assessed Value of the Base	\$143,473
Avg. Adj. Sales Price	\$1,948,333	Avg. Assessed Value	\$1,694,117

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-24.39 to 277.01
% of Value of the Class of all Real Property Value in the County	2.33
% of Records Sold in the Study Period	6.67
% of Value Sold in the Study Period	78.72

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	2	100	146.55
2023	2	100	134.21
2022	2	100	114.93
2021	2	100	109.87

**03 Arthur
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 : 5
 Total Sales Price : 236,000
 Total Adj. Sales Price : 236,000
 Total Assessed Value : 203,028
 Avg. Adj. Sales Price : 47,200
 Avg. Assessed Value : 40,606

MEDIAN : 92
 WGT. MEAN : 86
 MEAN : 88
 COD : 11.14
 PRD : 101.87

COV : 16.21
 STD : 14.21
 Avg. Abs. Dev : 10.25
 MAX Sales Ratio : 102.04
 MIN Sales Ratio : 66.24

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 70.00 to 105.28

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	1	92.05	92.05	92.05	00.00	100.00	92.05	92.05	N/A	85,000	78,240
01-JUL-23 To 30-SEP-23	1	96.66	96.66	96.66	00.00	100.00	96.66	96.66	N/A	29,000	28,030
01-OCT-23 To 31-DEC-23	2	91.62	91.62	91.96	11.37	99.63	81.20	102.04	N/A	31,000	28,507
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	1	66.24	66.24	66.24	00.00	100.00	66.24	66.24	N/A	60,000	39,745
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	2	94.36	94.36	93.22	02.45	101.22	92.05	96.66	N/A	57,000	53,135
01-OCT-23 To 30-SEP-24	3	81.20	83.16	79.31	14.69	104.85	66.24	102.04	N/A	40,667	32,253
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	4	94.36	92.99	92.77	06.74	100.24	81.20	102.04	N/A	44,000	40,821
<u>ALL</u>	5	92.05	87.64	86.03	11.14	101.87	66.24	102.04	N/A	47,200	40,606

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	5	92.05	87.64	86.03	11.14	101.87	66.24	102.04	N/A	47,200	40,606
<u>ALL</u>	5	92.05	87.64	86.03	11.14	101.87	66.24	102.04	N/A	47,200	40,606

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	5	92.05	87.64	86.03	11.14	101.87	66.24	102.04	N/A	47,200	40,606
06											
07											
<u>ALL</u>	5	92.05	87.64	86.03	11.14	101.87	66.24	102.04	N/A	47,200	40,606

**03 Arthur
RESIDENTIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

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 MEAN : 88
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 STD : 14.21
 Avg. Abs. Dev : 10.25
 MAX Sales Ratio : 102.04
 MIN Sales Ratio : 66.24

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 70.00 to 105.28

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	96.66	96.66	96.66	00.00	100.00	96.66	96.66	N/A	29,000	28,030	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	5	92.05	87.64	86.03	11.14	101.87	66.24	102.04	N/A	47,200	40,606	
Greater Than 14,999	5	92.05	87.64	86.03	11.14	101.87	66.24	102.04	N/A	47,200	40,606	
Greater Than 29,999	4	86.63	85.38	84.54	13.46	100.99	66.24	102.04	N/A	51,750	43,750	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	96.66	96.66	96.66	00.00	100.00	96.66	96.66	N/A	29,000	28,030	
30,000 TO 59,999	2	91.62	91.62	91.96	11.37	99.63	81.20	102.04	N/A	31,000	28,507	
60,000 TO 99,999	2	79.15	79.15	81.37	16.31	97.27	66.24	92.05	N/A	72,500	58,993	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	5	92.05	87.64	86.03	11.14	101.87	66.24	102.04	N/A	47,200	40,606	

**03 Arthur
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 : 3
 Total Sales Price : 5,845,000
 Total Adj. Sales Price : 5,845,000
 Total Assessed Value : 5,082,351
 Avg. Adj. Sales Price : 1,948,333
 Avg. Assessed Value : 1,694,117

MEDIAN : 97
 WGT. MEAN : 87
 MEAN : 126
 COD : 37.86
 PRD : 145.27

COV : 48.02
 STD : 60.66
 Avg. Abs. Dev : 36.74
 MAX Sales Ratio : 196.05
 MIN Sales Ratio : 85.84

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -24.39 to 277.01

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	1	85.84	85.84	85.84	00.00	100.00	85.84	85.84	N/A	5,661,500	4,859,729
01-JUL-22 To 30-SEP-22	1	196.05	196.05	196.05	00.00	100.00	196.05	196.05	N/A	45,000	88,222
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	138,500	134,400
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	2	140.95	140.95	86.71	39.10	162.55	85.84	196.05	N/A	2,853,250	2,473,976
01-OCT-22 To 30-SEP-23	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	138,500	134,400
01-OCT-23 To 30-SEP-24											
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	2	140.95	140.95	86.71	39.10	162.55	85.84	196.05	N/A	2,853,250	2,473,976
01-JAN-23 To 31-DEC-23	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	138,500	134,400
<u>ALL</u>	3	97.04	126.31	86.95	37.86	145.27	85.84	196.05	N/A	1,948,333	1,694,117

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	3	97.04	126.31	86.95	37.86	145.27	85.84	196.05	N/A	1,948,333	1,694,117
<u>ALL</u>	3	97.04	126.31	86.95	37.86	145.27	85.84	196.05	N/A	1,948,333	1,694,117

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	3	97.04	126.31	86.95	37.86	145.27	85.84	196.05	N/A	1,948,333	1,694,117
04											
<u>ALL</u>	3	97.04	126.31	86.95	37.86	145.27	85.84	196.05	N/A	1,948,333	1,694,117

**03 Arthur
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 : 3
 Total Sales Price : 5,845,000
 Total Adj. Sales Price : 5,845,000
 Total Assessed Value : 5,082,351
 Avg. Adj. Sales Price : 1,948,333
 Avg. Assessed Value : 1,694,117

MEDIAN : 97
 WGT. MEAN : 87
 MEAN : 126
 COD : 37.86
 PRD : 145.27

COV : 48.02
 STD : 60.66
 Avg. Abs. Dev : 36.74
 MAX Sales Ratio : 196.05
 MIN Sales Ratio : 85.84

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -24.39 to 277.01

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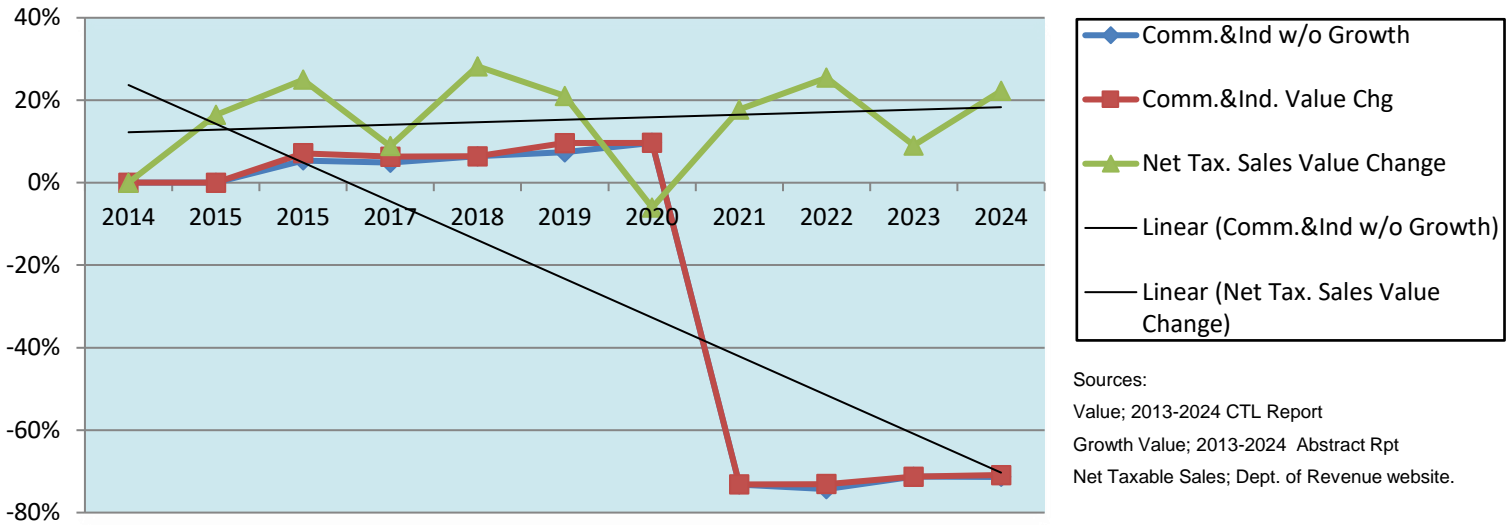
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	3	97.04	126.31	86.95	37.86	145.27	85.84	196.05	N/A	1,948,333	1,694,117
Greater Than 14,999	3	97.04	126.31	86.95	37.86	145.27	85.84	196.05	N/A	1,948,333	1,694,117
Greater Than 29,999	3	97.04	126.31	86.95	37.86	145.27	85.84	196.05	N/A	1,948,333	1,694,117
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	196.05	196.05	196.05	00.00	100.00	196.05	196.05	N/A	45,000	88,222
60,000 TO 99,999											
100,000 TO 149,999	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	138,500	134,400
150,000 TO 249,999											
250,000 TO 499,999											
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	1	85.84	85.84	85.84	00.00	100.00	85.84	85.84	N/A	5,661,500	4,859,729
10,000,000 +											
ALL	3	97.04	126.31	86.95	37.86	145.27	85.84	196.05	N/A	1,948,333	1,694,117

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
343	1	196.05	196.05	196.05	00.00	100.00	196.05	196.05	N/A	45,000	88,222
396	1	85.84	85.84	85.84	00.00	100.00	85.84	85.84	N/A	5,661,500	4,859,729
442	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	138,500	134,400
ALL	3	97.04	126.31	86.95	37.86	145.27	85.84	196.05	N/A	1,948,333	1,694,117

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Sources:
 Value; 2013-2024 CTL Report
 Growth Value; 2013-2024 Abstract Rpt
 Net Taxable Sales; Dept. of Revenue website.

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	\$ 4,600,220	\$ 17,315	0.38%	\$ 4,582,905		\$ 1,318,328	
2014	\$ 4,601,308	\$ -	0.00%	\$ 4,601,308	0.02%	\$ 1,534,862	16.42%
2015	\$ 4,928,166	\$ 79,560	1.61%	\$ 4,848,606	5.37%	\$ 1,647,422	7.33%
2015	\$ 4,891,342	\$ 67,480	1.38%	\$ 4,823,862	-2.12%	\$ 1,435,129	-12.89%
2017	\$ 4,894,202	\$ -	0.00%	\$ 4,894,202	0.06%	\$ 1,690,615	17.80%
2018	\$ 5,043,194	\$ 103,510	2.05%	\$ 4,939,684	0.93%	\$ 1,595,650	-5.62%
2019	\$ 5,044,194	\$ -	0.00%	\$ 5,044,194	0.02%	\$ 1,238,782	-22.37%
2020	\$ 1,234,004	\$ -	0.00%	\$ 1,234,004	-75.54%	\$ 1,552,324	25.31%
2021	\$ 1,237,082	\$ 54,965	4.44%	\$ 1,182,117	-4.20%	\$ 1,653,900	6.54%
2022	\$ 1,319,900	\$ -	0.00%	\$ 1,319,900	6.69%	\$ 1,437,318	-13.10%
2023	\$ 1,338,594	\$ 20,005	1.49%	\$ 1,318,589	-0.10%	\$ 1,612,081	12.16%
2024	\$ 6,467,389	\$ -	0.00%	\$ 6,467,389	383.15%	\$ 1,616,222	0.26%
Ann %chg	3.46%			Average	28.57%	0.52%	2.90%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	0.02%	0.02%	16.42%
2015	5.40%	7.13%	24.96%
2016	4.86%	6.33%	8.86%
2017	6.39%	6.39%	28.24%
2018	7.38%	9.63%	21.04%
2019	9.65%	9.65%	-6.03%
2020	-73.18%	-73.18%	17.75%
2021	-74.30%	-73.11%	25.45%
2022	-71.31%	-71.31%	9.03%
2023	-71.34%	-70.90%	22.28%
2024	40.59%	40.59%	22.60%

County Number	3
County Name	Arthur

03 Arthur
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 : 4
Total Sales Price : 4,945,697
Total Adj. Sales Price : 4,945,697
Total Assessed Value : 3,832,793
Avg. Adj. Sales Price : 1,236,424
Avg. Assessed Value : 958,198

MEDIAN : 79
WGT. MEAN : 78
MEAN : 84
COD : 09.08
PRD : 108.39

COV : 14.69
STD : 12.34
Avg. Abs. Dev : 07.13
MAX Sales Ratio : 102.39
MIN Sales Ratio : 76.58

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 64.37 to 103.63

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22	3	79.86	86.47	77.58	10.53	111.46	77.17	102.39	N/A	1,509,899	1,171,405
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	76.58	76.58	76.58	00.00	100.00	76.58	76.58	N/A	416,000	318,579
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	3	79.86	86.47	77.58	10.53	111.46	77.17	102.39	N/A	1,509,899	1,171,405
01-OCT-22 To 30-SEP-23											
01-OCT-23 To 30-SEP-24	1	76.58	76.58	76.58	00.00	100.00	76.58	76.58	N/A	416,000	318,579
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	3	79.86	86.47	77.58	10.53	111.46	77.17	102.39	N/A	1,509,899	1,171,405
01-JAN-23 To 31-DEC-23	1	76.58	76.58	76.58	00.00	100.00	76.58	76.58	N/A	416,000	318,579
<u>ALL</u>	4	78.52	84.00	77.50	09.08	108.39	76.58	102.39	N/A	1,236,424	958,198

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	4	78.52	84.00	77.50	09.08	108.39	76.58	102.39	N/A	1,236,424	958,198
<u>ALL</u>	4	78.52	84.00	77.50	09.08	108.39	76.58	102.39	N/A	1,236,424	958,198

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	3	77.17	77.87	77.17	01.41	100.91	76.58	79.86	N/A	1,627,232	1,255,755
1	3	77.17	77.87	77.17	01.41	100.91	76.58	79.86	N/A	1,627,232	1,255,755
<u>ALL</u>	4	78.52	84.00	77.50	09.08	108.39	76.58	102.39	N/A	1,236,424	958,198

03 Arthur
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 : 4	MEDIAN : 79	COV : 14.69	95% Median C.I. : N/A
Total Sales Price : 4,945,697	WGT. MEAN : 78	STD : 12.34	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 4,945,697	MEAN : 84	Avg. Abs. Dev : 07.13	95% Mean C.I. : 64.37 to 103.63
Total Assessed Value : 3,832,793			
Avg. Adj. Sales Price : 1,236,424	COD : 09.08	MAX Sales Ratio : 102.39	
Avg. Assessed Value : 958,198	PRD : 108.39	MIN Sales Ratio : 76.58	

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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
____ Grass ____											
County	4	78.52	84.00	77.50	09.08	108.39	76.58	102.39	N/A	1,236,424	958,198
1	4	78.52	84.00	77.50	09.08	108.39	76.58	102.39	N/A	1,236,424	958,198
____ ALL ____	4	78.52	84.00	77.50	09.08	108.39	76.58	102.39	N/A	1,236,424	958,198

Arthur County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Grant	1	n/a	n/a	n/a	1,760	1,760	1,760	1,760	1,760	1,760
Hooker	1	n/a	n/a	n/a	1,950	1,950	1,950	1,950	1,950	1,950
McPherson	1	n/a	2,100	n/a	2,100	2,100	n/a	2,100	2,100	2,100
Keith	1	n/a	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Keith	1	n/a	625	625	625	600	600	600	600	609
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Arthur	1	505	505	505	505	505	505	n/a	505	505
Grant	1	645	645	645	645	645	645	n/a	650	645
Hooker	1	656	656	656	656	656	656	656	656	656
McPherson	1	670	670	670	670	670	670	670	670	670
Keith	1	760	760	n/a	760	720	720	720	720	722
Garden	1	495	n/a	498	495	485	485	485	485	486

County	Mkt Area	CRP	TIMBER	WASTE
Arthur	1	n/a	n/a	10
Grant	1	n/a	n/a	10
Hooker	1	n/a	n/a	9
McPherson	1	725	n/a	10
Keith	1	484	n/a	316
Garden	1	854	n/a	50

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.

AGRICULTURAL

Type : Qualified

Number of Sales :	4	Median :	72	COV :	14.70	95% Median C.I. :	N/A
Total Sales Price :	4,945,697	Wgt. Mean :	71	STD :	11.36	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	4,945,697	Mean :	77	Avg. Abs. Dev :	06.56	95% Mean C.I. :	59.21 to 95.35
Total Assessed Value :	3,526,171						
Avg. Adj. Sales Price :	1,236,424	COD :	09.08	MAX Sales Ratio :	94.20		
Avg. Assessed Value :	881,543	PRD :	108.39	MIN Sales Ratio :	70.45		

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											
01/01/2022 To 03/31/2022	3	73.47	79.55	71.38	10.53	111.45	70.99	94.20	N/A	1,509,899	1,077,693
04/01/2022 To 06/30/2022											
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											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	70.45	70.45	70.46		99.99	70.45	70.45	N/A	416,000	293,093
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	3	73.47	79.55	71.38	10.53	111.45	70.99	94.20	N/A	1,509,899	1,077,693
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024	1	70.45	70.45	70.46		99.99	70.45	70.45	N/A	416,000	293,093
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	3	73.47	79.55	71.38	10.53	111.45	70.99	94.20	N/A	1,509,899	1,077,693
01/01/2023 To 12/31/2023	1	70.45	70.45	70.46		99.99	70.45	70.45	N/A	416,000	293,093

AGRICULTURAL

Type : Qualified

Number of Sales :	4	Median :	72	COV :	14.70	95% Median C.I. :	N/A
Total Sales Price :	4,945,697	Wgt. Mean :	71	STD :	11.36	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	4,945,697	Mean :	77	Avg. Abs. Dev :	06.56	95% Mean C.I. :	59.21 to 95.35
Total Assessed Value :	3,526,171						
Avg. Adj. Sales Price :	1,236,424	COD :	09.08	MAX Sales Ratio :	94.20		
Avg. Assessed Value :	881,543	PRD :	108.39	MIN Sales Ratio :	70.45		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	4	72.23	77.28	71.30	09.08	108.39	70.45	94.20	N/A	1,236,424	881,543

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 Value
____ Grass ____											
County	3	70.99	71.64	71.00	01.42	100.90	70.45	73.47	N/A	1,627,232	1,155,295
1	3	70.99	71.64	71.00	01.42	100.90	70.45	73.47	N/A	1,627,232	1,155,295
____ ALL ____											
10/01/2021 To 09/30/2024	4	72.23	77.28	71.30	09.08	108.39	70.45	94.20	N/A	1,236,424	881,543

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 Value
____ Grass ____											
County	4	72.23	77.28	71.30	09.08	108.39	70.45	94.20	N/A	1,236,424	881,543
1	4	72.23	77.28	71.30	09.08	108.39	70.45	94.20	N/A	1,236,424	881,543
____ ALL ____											
10/01/2021 To 09/30/2024	4	72.23	77.28	71.30	09.08	108.39	70.45	94.20	N/A	1,236,424	881,543

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_1	Land	Decrease	8%

What IF

Arthur County 2025 Average Acre Value Comparison

With grassland values decreased 8%

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Grant	1	n/a	n/a	n/a	1,760	1,760	1,760	1,760	1,760	1,760
Hooker	1	n/a	n/a	n/a	1,950	1,950	1,950	1,950	1,950	1,950
McPherson	1	n/a	2,100	n/a	2,100	2,100	n/a	2,100	2,100	2,100
Keith	1	n/a	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Keith	1	n/a	625	625	625	600	600	600	600	609
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925

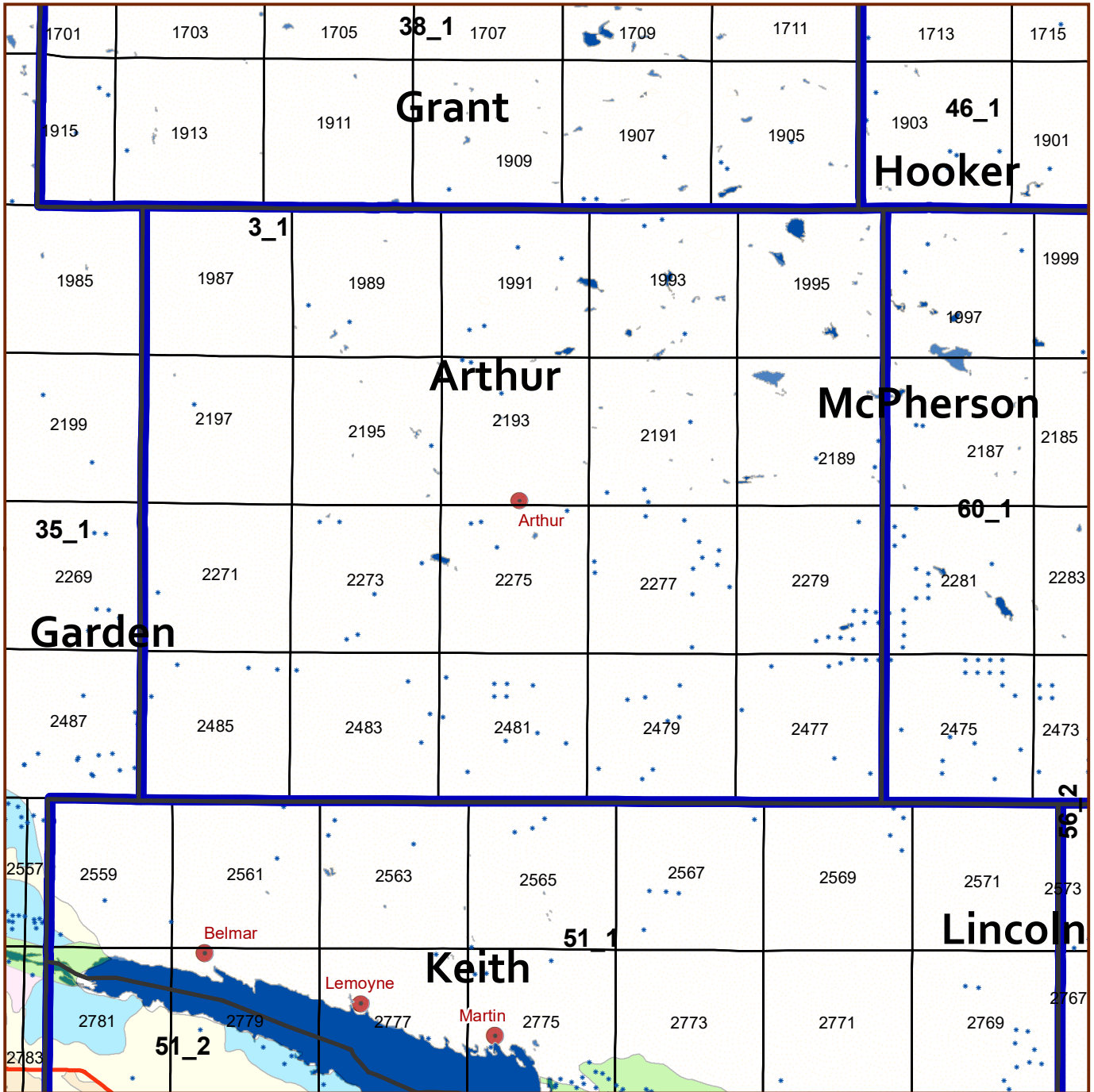
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Arthur	1	465	465	465	465	465	465	n/a	465	465
Grant	1	645	645	645	645	645	645	n/a	650	645
Hooker	1	656	656	656	656	656	656	656	656	656
McPherson	1	670	670	670	670	670	670	670	670	670
Keith	1	760	760	n/a	760	720	720	720	720	722
Garden	1	495	n/a	498	495	485	485	485	485	486

County	Mkt Area	CRP	TIMBER	WASTE
Arthur	1	n/a	n/a	10
Grant	1	n/a	n/a	10
Hooker	1	n/a	n/a	9
McPherson	1	725	n/a	10
Keith	1	484	n/a	316
Garden	1	854	n/a	50

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.

ARTHUR COUNTY



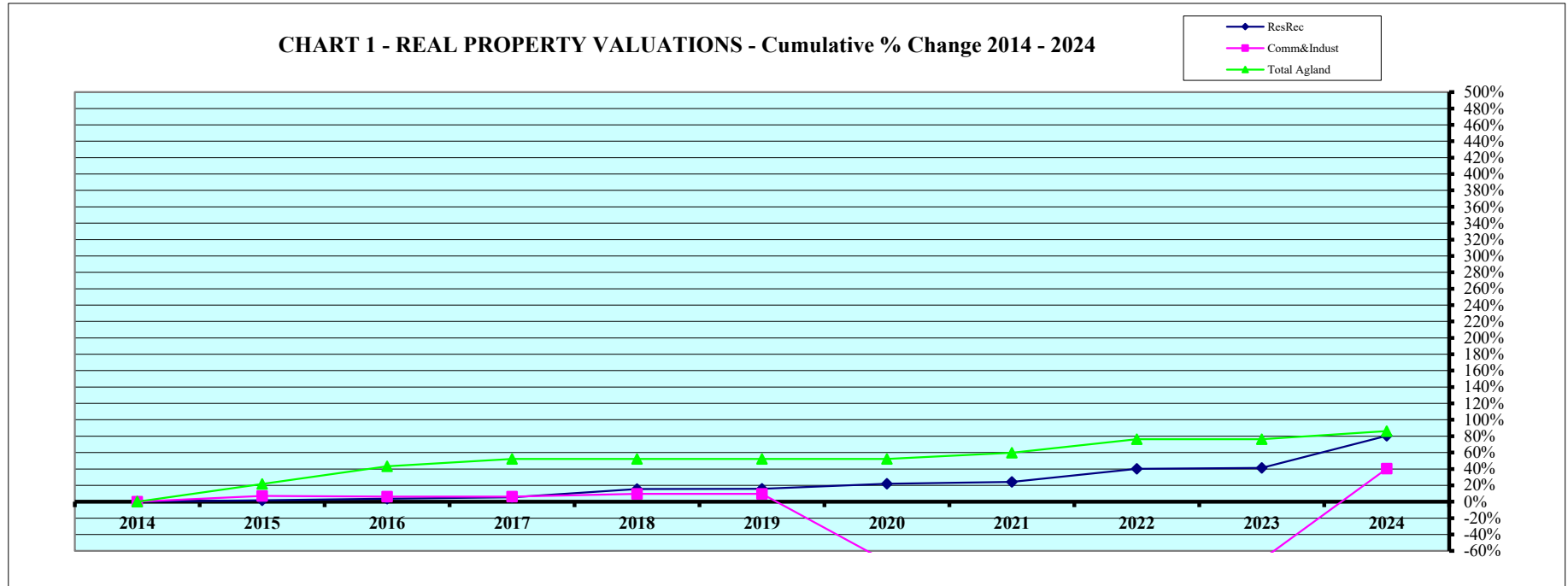
Legend

- 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	4,550,635	-	-	-	4,601,308	-	-	-	132,895,142	-	-	-
2015	4,625,503	74,868	1.65%	1.65%	4,928,166	326,858	7.10%	7.10%	161,725,380	28,830,238	21.69%	21.69%
2016	4,718,177	92,674	2.00%	3.68%	4,891,342	-36,824	-0.75%	6.30%	190,454,210	28,728,830	17.76%	43.31%
2017	4,800,443	82,266	1.74%	5.49%	4,894,202	2,860	0.06%	6.37%	202,231,879	11,777,669	6.18%	52.17%
2018	5,256,811	456,368	9.51%	15.52%	5,043,194	148,992	3.04%	9.60%	202,165,052	-66,827	-0.03%	52.12%
2019	5,271,326	14,515	0.28%	15.84%	5,044,194	1,000	0.02%	9.63%	202,166,802	1,750	0.00%	52.13%
2020	5,546,071	274,745	5.21%	21.87%	1,234,004	-3,810,190	-75.54%	-73.18%	202,187,395	20,593	0.01%	52.14%
2021	5,653,372	107,301	1.93%	24.23%	1,237,082	3,078	0.25%	-73.11%	212,375,635	10,188,240	5.04%	59.81%
2022	6,374,846	721,474	12.76%	40.09%	1,319,900	82,818	6.69%	-71.31%	234,297,657	21,922,022	10.32%	76.30%
2023	6,423,404	48,558	0.76%	41.15%	1,338,594	18,694	1.42%	-70.91%	234,286,367	-11,290	0.00%	76.29%
2024	8,211,237	1,787,833	27.83%	80.44%	6,456,305	5,117,711	382.32%	40.31%	247,473,807	13,187,440	5.63%	86.22%

Rate Annual %chg: Residential & Recreational **6.08%**

Commercial & Industrial **3.45%**

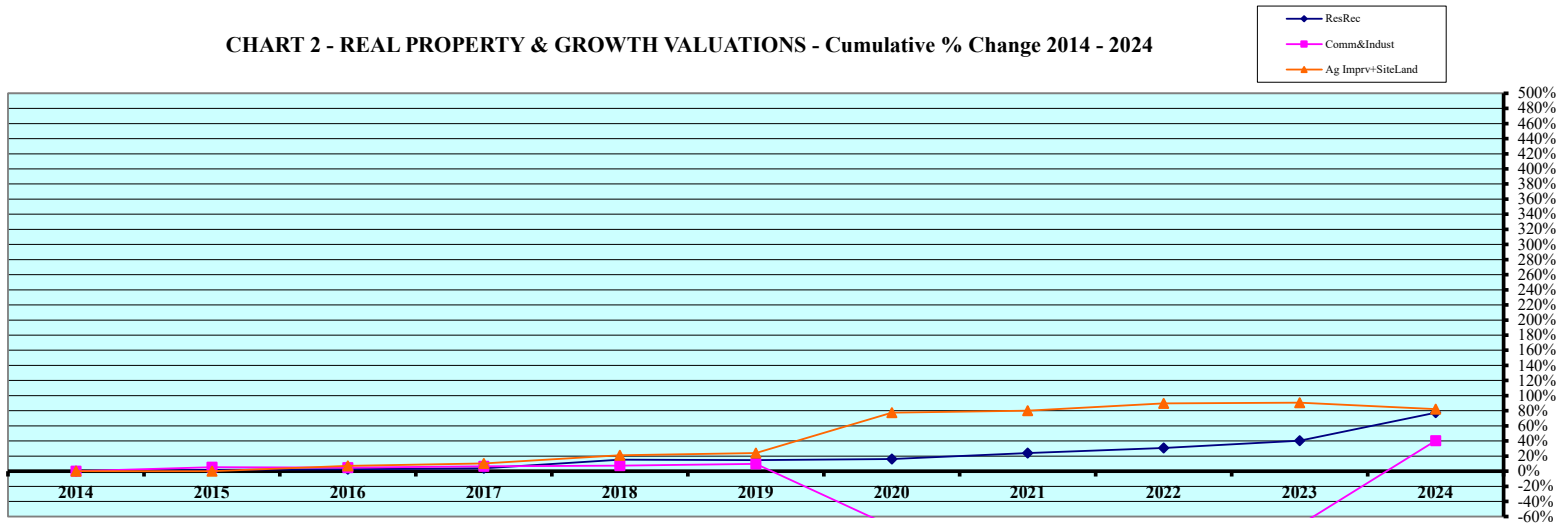
Agricultural Land **6.41%**

Cnty# **3**
County **ARTHUR**

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 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	4,550,635	122,540	2.69%	4,428,095	--	--	4,601,308	0	0.00%	4,601,308	--	--
2015	4,625,503	0	0.00%	4,625,503	1.65%	1.65%	4,928,166	79,560	1.61%	4,848,606	5.37%	5.37%
2016	4,718,177	40,955	0.87%	4,677,222	1.12%	2.78%	4,891,342	67,480	1.38%	4,823,862	-2.12%	4.84%
2017	4,800,443	78,105	1.63%	4,722,338	0.09%	3.77%	4,894,202	0	0.00%	4,894,202	0.06%	6.37%
2018	5,256,811	12,210	0.23%	5,244,601	9.25%	15.25%	5,043,194	103,510	2.05%	4,939,684	0.93%	7.35%
2019	5,271,326	48,890	0.93%	5,222,436	-0.65%	14.76%	5,044,194	0	0.00%	5,044,194	0.02%	9.63%
2020	5,546,071	266,780	4.81%	5,279,291	0.15%	16.01%	1,234,004	0	0.00%	1,234,004	-75.54%	-73.18%
2021	5,653,372	16,020	0.28%	5,637,352	1.65%	23.88%	1,237,082	54,965	4.44%	1,182,117	-4.20%	-74.31%
2022	6,374,846	433,385	6.80%	5,941,461	5.10%	30.56%	1,319,900	0	0.00%	1,319,900	6.69%	-71.31%
2023	6,423,404	42,370	0.66%	6,381,034	0.10%	40.22%	1,338,594	20,005	1.49%	1,318,589	-0.10%	-71.34%
2024	8,211,237	140,182	1.71%	8,071,055	25.65%	77.36%	6,456,305	0	0.00%	6,456,305	382.32%	40.31%
Rate Ann%chg	6.08%	Resid & Recreat w/o growth				4.41%	C & I w/o growth				31.34%	

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	5,874,831	2,087,399	7,962,230	55,910	0.70%	7,906,320	--	--
2015	6,236,181	2,211,855	8,448,036	486,240	5.76%	7,961,796	-0.01%	-0.01%
2016	6,375,261	2,354,707	8,729,968	213,450	2.45%	8,516,518	0.81%	6.96%
2017	6,540,001	2,436,677	8,976,678	204,800	2.28%	8,771,878	0.48%	10.17%
2018	7,034,615	2,836,379	9,870,994	232,510	2.36%	9,638,484	7.37%	21.05%
2019	7,214,155	2,932,194	10,146,349	279,075	2.75%	9,867,274	-0.04%	23.93%
2020	7,277,410	7,003,209	14,280,619	157,140	1.10%	14,123,479	39.20%	77.38%
2021	7,312,745	7,091,409	14,404,154	74,540	0.52%	14,329,614	0.34%	79.97%
2022	7,723,855	7,446,064	15,169,919	75,060	0.49%	15,094,859	4.80%	89.58%
2023	7,779,625	7,635,938	15,415,563	234,745	1.52%	15,180,818	0.07%	90.66%
2024	9,631,255	5,046,813	14,678,068	169,175	1.15%	14,508,893	-5.88%	82.22%
Rate Ann%chg	5.07%	9.23%	6.31%	Ag Imprv+Site w/o growth			4.71%	

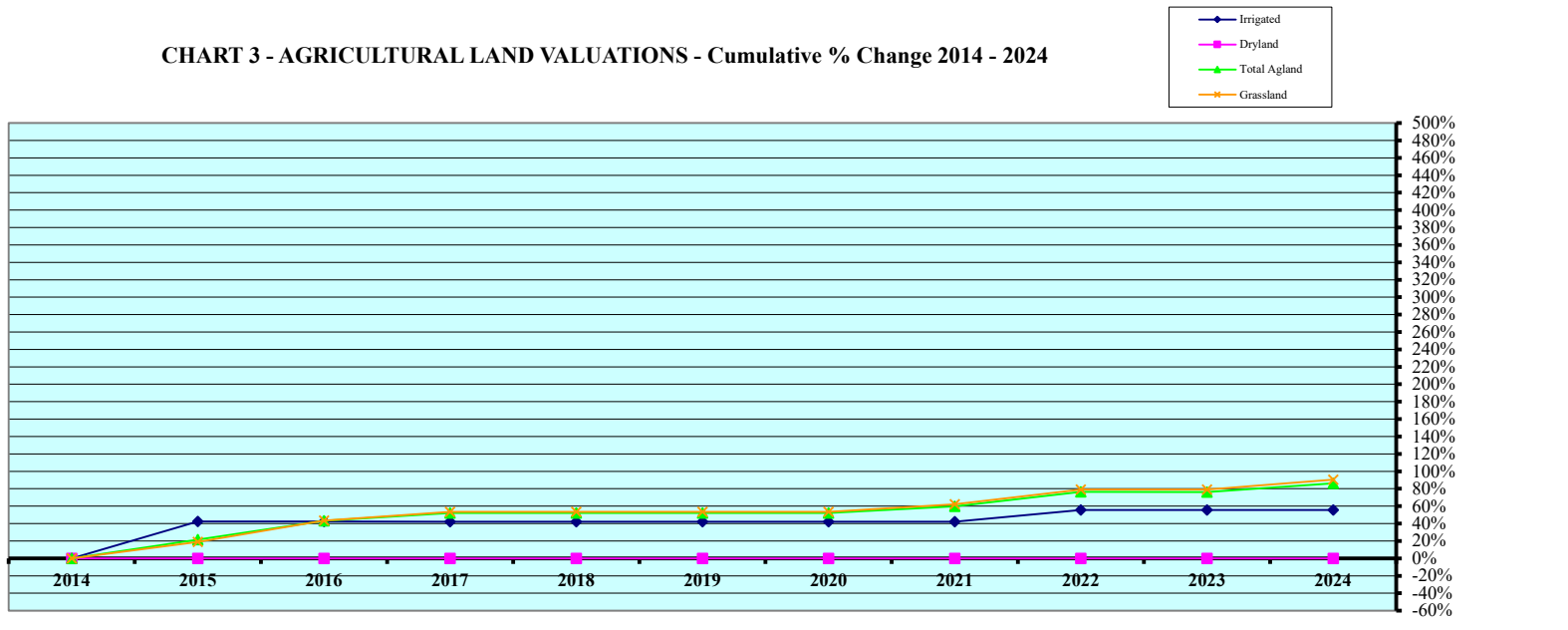
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 3
County ARTHUR

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	16,046,658	-	-	-	0	-	-	-	116,802,148	-	-	-
2015	22,846,026	6,799,368	42.37%	42.37%	0	0	-	-	138,840,233	22,038,085	18.87%	18.87%
2016	22,846,026	0	0.00%	42.37%	0	0	-	-	167,569,063	28,728,830	20.69%	43.46%
2017	22,796,865	-49,161	-0.22%	42.07%	0	0	-	-	179,395,893	11,826,830	7.06%	53.59%
2018	22,796,865	0	0.00%	42.07%	0	0	-	-	179,329,066	-66,827	-0.04%	53.53%
2019	22,796,865	0	0.00%	42.07%	0	0	-	-	179,330,816	1,750	0.00%	53.53%
2020	22,796,865	0	0.00%	42.07%	0	0	-	-	179,351,324	20,508	0.01%	53.55%
2021	22,796,865	0	0.00%	42.07%	0	0	-	-	189,539,564	10,188,240	5.68%	62.27%
2022	24,967,995	2,171,130	9.52%	55.60%	0	0	-	-	209,290,541	19,750,977	10.42%	79.18%
2023	24,967,995	0	0.00%	55.60%	0	0	-	-	209,279,251	-11,290	-0.01%	79.17%
2024	24,967,995	0	0.00%	55.60%	0	0	-	-	222,466,691	13,187,440	6.30%	90.46%

Rate Ann.%chg: Irrigated Dryland Grassland

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	39,121	-	-	-	7,215	-	-	-	132,895,142	-	-	-
2015	39,121	0	0.00%	0.00%	0	-7,215	-100.00%	-100.00%	161,725,380	28,830,238	21.69%	21.69%
2016	39,121	0	0.00%	0.00%	0	0	-	-100.00%	190,454,210	28,728,830	17.76%	43.31%
2017	39,121	0	0.00%	0.00%	0	0	-	-100.00%	202,231,879	11,777,669	6.18%	52.17%
2018	39,121	0	0.00%	0.00%	0	0	-	-100.00%	202,165,052	-66,827	-0.03%	52.12%
2019	39,121	0	0.00%	0.00%	0	0	-	-100.00%	202,166,802	1,750	0.00%	52.13%
2020	39,206	85	0.22%	0.22%	0	0	-	-100.00%	202,187,395	20,593	0.01%	52.14%
2021	39,206	0	0.00%	0.22%	0	0	-	-100.00%	212,375,635	10,188,240	5.04%	59.81%
2022	39,121	-85	-0.22%	0.00%	0	0	-	-100.00%	234,297,657	21,922,022	10.32%	76.30%
2023	39,121	0	0.00%	0.00%	0	0	-	-100.00%	234,286,367	-11,290	0.00%	76.29%
2024	39,121	0	0.00%	0.00%	0	0	-	-100.00%	247,473,807	13,187,440	5.63%	86.22%

Cnty# County Rate Ann.%chg: Total Agric Land

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	16,046,658	10,879	1,475			0	0				116,802,148	440,762	265		
2015	22,846,026	10,879	2,100	42.37%	42.37%	0	0				138,840,233	440,762	315	18.87%	
2016	22,846,026	10,879	2,100	0.00%	42.37%	0	0				167,569,063	440,971	380	20.63%	
2017	22,796,865	10,856	2,100	0.00%	42.37%	0	0				179,395,893	440,776	407	7.11%	
2018	22,796,865	10,856	2,100	0.00%	42.37%	0	0				179,385,925	440,752	407	0.00%	
2019	22,796,865	10,856	2,100	0.00%	42.37%	0	0				179,330,818	440,616	407	0.00%	
2020	22,796,865	10,856	2,100	0.00%	42.37%	0	0				179,351,324	440,667	407	0.00%	
2021	22,796,865	10,856	2,100	0.00%	42.37%	0	0				189,540,751	440,666	430	5.68%	
2022	24,967,995	10,856	2,300	9.52%	55.93%	0	0				209,290,541	440,611	475	10.43%	
2023	24,967,995	10,856	2,300	0.00%	55.93%	0	0				209,280,913	440,590	475	0.00%	
2024	24,967,995	10,856	2,300	0.00%	55.93%	0	0				222,466,692	440,528	505	6.32%	

Rate Annual %chg Average Value/Acre: 4.52%

#DIV/0!

6.66%

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	39,121	3,911	10			0	0				132,887,927	455,552	292		
2015	39,121	3,911	10	0.00%	0.00%	0	0				161,725,380	455,552	355	21.70%	21.70%
2016	39,121	3,911	10	0.00%	0.00%	0	0				190,454,210	455,761	418	17.71%	43.25%
2017	39,121	3,911	10	0.00%	0.00%	0	0				202,231,879	455,543	444	6.23%	52.19%
2018	39,121	3,911	10	0.00%	0.00%	0	0				202,221,911	455,518	444	0.00%	52.19%
2019	39,121	3,911	10	0.00%	0.00%	0	0				202,166,804	455,383	444	0.00%	52.19%
2020	39,206	3,919	10	0.00%	0.00%	0	0				202,187,395	455,442	444	0.00%	52.19%
2021	39,206	3,919	10	0.00%	0.00%	0	0				212,376,822	455,441	466	5.04%	59.86%
2022	39,121	3,911	10	0.00%	0.00%	0	0				234,297,657	455,377	515	10.34%	76.38%
2023	39,121	3,911	10	0.00%	0.00%	0	0				234,288,029	455,357	515	0.00%	76.38%
2024	39,121	3,911	10	0.00%	0.00%	0	0				247,473,808	455,295	544	5.64%	86.33%

3
ARTHUR

Rate Annual %chg Average Value/Acre: 6.42%

(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
434	ARTHUR	6,441,431	1,408,708	66,623	8,211,237	6,456,305	0	0	247,473,807	9,631,255	5,046,813	0	284,736,179
cnty sectorvalue % of total value:		2.26%	0.49%	0.02%	2.88%	2.27%			86.91%	3.38%	1.77%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
128	ARTHUR	290,970	295,887	5,446	4,780,986	850,247	0	0	0	0	0	0	6,223,536
29.49%	%sector of county sector	4.52%	21.00%	8.17%	58.22%	13.17%							2.19%
	%sector of municipality	4.68%	4.75%	0.09%	76.82%	13.66%							100.00%
128	Total Municipalities	290,970	295,887	5,446	4,780,987	850,247	0	0	0	0	0	0	6,223,537
29.56%	%all municip.sectors of cnty	4.52%	21.00%	8.17%	58.22%	13.17%							2.19%

3	ARTHUR
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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

Total Real Property Sum Lines 17, 25, & 30	Records : 1,140	Value : 277,566,120	Growth 743,530	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	15	90,187	4	821	5	1,500	24	92,508	
02. Res Improve Land	82	637,199	12	155,431	14	116,857	108	909,487	
03. Res Improvements	83	4,088,910	15	1,489,740	17	1,799,370	115	7,378,020	
04. Res Total	98	4,816,296	19	1,645,992	22	1,917,727	139	8,380,015	105,055
% of Res Total	70.50	57.47	13.67	19.64	15.83	22.88	12.19	3.02	14.13
05. Com UnImp Land	10	39,763	0	0	0	0	10	39,763	
06. Com Improve Land	21	105,154	4	24,907	4	60,938	29	190,999	
07. Com Improvements	21	705,330	5	334,470	9	5,185,743	35	6,225,543	
08. Com Total	31	850,247	5	359,377	9	5,246,681	45	6,456,305	0
% of Com Total	68.89	13.17	11.11	5.57	20.00	81.26	3.95	2.33	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	98	4,816,296	19	1,645,992	22	1,917,727	139	8,380,015	105,055
% of Res & Rec Total	70.50	57.47	13.67	19.64	15.83	22.88	12.19	3.02	14.13
Com & Ind Total	31	850,247	5	359,377	9	5,246,681	45	6,456,305	0
% of Com & Ind Total	68.89	13.17	11.11	5.57	20.00	81.26	3.95	2.33	0.00
17. Taxable Total	129	5,666,543	24	2,005,369	31	7,164,408	184	14,836,320	105,055
% of Taxable Total	70.11	38.19	13.04	13.52	16.85	48.29	16.14	5.35	14.13

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

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	3	0	1	4

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	80,755	831	212,839,932	832	212,920,687
28. Ag-Improved Land	0	0	3	99,534	119	35,490,149	122	35,589,683
29. Ag Improvements	0	0	3	304,685	121	13,914,745	124	14,219,430

30. Ag Total				956	262,729,800
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	2	2.00	10,000	
33. HomeSite Improvements	0	0.00	0	2	0.00	203,390	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	3	6.76	4,225	
37. FarmSite Improvements	0	0.00	0	3	0.00	101,295	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	4.01	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	10	10.00	50,000	10	10.00	50,000	
32. HomeSite Improv Land	96	138.00	690,000	98	140.00	700,000	
33. HomeSite Improvements	99	0.00	9,047,815	101	0.00	9,251,205	638,475
34. HomeSite Total				111	150.00	10,001,205	
35. FarmSite UnImp Land	11	50.27	31,419	11	50.27	31,419	
36. FarmSite Improv Land	107	401.47	250,919	110	408.23	255,144	
37. FarmSite Improvements	113	0.00	4,866,930	116	0.00	4,968,225	0
38. FarmSite Total				127	458.50	5,254,788	
39. Road & Ditches	359	2,105.55	0	360	2,109.56	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				238	2,718.06	15,255,993	638,475

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	21.85	0.20%	50,255	0.20%	2,300.00
47. 2A1	37.06	0.34%	85,238	0.34%	2,300.00
48. 2A	989.48	9.11%	2,275,804	9.11%	2,300.00
49. 3A1	1,103.13	10.16%	2,537,199	10.16%	2,300.00
50. 3A	31.78	0.29%	73,094	0.29%	2,300.00
51. 4A1	4,123.77	37.99%	9,484,671	37.99%	2,300.00
52. 4A	4,548.58	41.90%	10,461,734	41.90%	2,300.00
53. Total	10,855.65	100.00%	24,967,995	100.00%	2,300.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	10,387.56	2.36%	5,245,730	2.36%	505.00
64. 1G	1,239.81	0.28%	626,101	0.28%	505.00
65. 2G1	5,474.48	1.24%	2,764,621	1.24%	505.00
66. 2G	6,731.63	1.53%	3,399,477	1.53%	505.00
67. 3G1	8,080.32	1.83%	4,080,572	1.83%	505.00
68. 3G	408,444.98	92.72%	206,264,759	92.72%	505.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	169.17	0.04%	85,431	0.04%	505.00
71. Total	440,527.95	100.00%	222,466,691	100.00%	505.00
Irrigated Total					
	10,855.65	2.38%	24,967,995	10.09%	2,300.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	440,527.95	96.76%	222,466,691	89.90%	505.00
72. Waste	3,911.00	0.86%	39,121	0.02%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	455,294.60	100.00%	247,473,807	100.00%	543.55

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	10,855.65	24,967,995	10,855.65	24,967,995
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	328.84	166,064	440,199.11	222,300,627	440,527.95	222,466,691
79. Waste	0.00	0	0.00	0	3,911.00	39,121	3,911.00	39,121
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	328.84	166,064	454,965.76	247,307,743	455,294.60	247,473,807

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,855.65	2.38%	24,967,995	10.09%	2,300.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	440,527.95	96.76%	222,466,691	89.90%	505.00
Waste	3,911.00	0.86%	39,121	0.02%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	455,294.60	100.00%	247,473,807	100.00%	543.55

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 Arthur	15	90,187	82	637,199	84	4,123,910	99	4,851,296	35,310
83.2 Rural	9	2,321	26	272,288	31	3,254,110	40	3,528,719	69,745
84 Residential Total	24	92,508	108	909,487	115	7,378,020	139	8,380,015	105,055

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Arthur	10	39,763	21	105,154	21	705,330	31	850,247	0
85.2	Rural	0	0	8	85,845	14	5,520,213	14	5,606,058	0
86	Commercial Total	10	39,763	29	190,999	35	6,225,543	45	6,456,305	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	10,387.56	2.36%	5,245,730	2.36%	505.00
88. 1G	1,239.81	0.28%	626,101	0.28%	505.00
89. 2G1	5,474.48	1.24%	2,764,621	1.24%	505.00
90. 2G	6,731.63	1.53%	3,399,477	1.53%	505.00
91. 3G1	8,080.32	1.83%	4,080,572	1.83%	505.00
92. 3G	408,444.98	92.72%	206,264,759	92.72%	505.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	169.17	0.04%	85,431	0.04%	505.00
95. Total	440,527.95	100.00%	222,466,691	100.00%	505.00
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
<hr/>					
Grass Total	440,527.95	100.00%	222,466,691	100.00%	505.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	440,527.95	100.00%	222,466,691	100.00%	505.00

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

03 Arthur

	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	8,211,237	8,380,015	168,778	2.06%	105,055	0.78%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	9,631,255	10,001,205	369,950	3.84%	638,475	-2.79%
04. Total Residential (sum lines 1-3)	17,842,492	18,381,220	538,728	3.02%	743,530	-1.15%
05. Commercial	6,456,305	6,456,305	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	6,456,305	6,456,305	0	0.00%	0	0.00%
08. Ag-Farmsite Land, Outbuildings	5,046,813	5,254,788	207,975	4.12%	0	4.12%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	5,046,813	5,254,788	207,975	4.12%	0	4.12%
12. Irrigated	24,967,995	24,967,995	0	0.00%		
13. Dryland	0	0	0			
14. Grassland	222,466,691	222,466,691	0	0.00%		
15. Wasteland	39,121	39,121	0	0.00%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	247,473,807	247,473,807	0	0.00%		
18. Total Value of all Real Property (Locally Assessed)	276,819,417	277,566,120	746,703	0.27%	743,530	0.00%

2025 Assessment Survey for Arthur County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$36,050
7.	Adopted budget, or granted budget if different from above:
	\$36,050
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$25,000
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:
	\$7,100
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,300
12.	Amount of last year's assessor's budget not used:
	\$12,686.98

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes, gWorks.
7.	Is GIS available to the public? If so, what is the web address?
	Yes GIS is available to the public. www.arthur.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No

3.	What municipalities in the county are zoned?
	None
4.	When was zoning implemented?
	Zoning was implemented in 1999.

D. Contracted Services

1.	Appraisal Services:
	Lake Mac Assessments with Bryan Hill is hired by the county for pickup work and for the six-year inspection and review cycle.
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, Lake Mac Assessments with Bryan Hill is hired by the county for appraisal and listing services.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county requires appraisal knowledge and experience, familiarity with CAMA system, and knowledge of the county itself.
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?
	The appraiser will review all data obtained with the county assessor and may make recommendations; however, final value estimates are determined by the county assessor. The appraiser assists with the depreciation and valuation estimates. The county assessor is then responsible for final value estimates.

2025 Residential Assessment Survey for Arthur County

1.	Valuation data collection done by:
	The county assessor and Lake Mac Assessments with Bryan Hill
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Residential property values are determined by the cost approach. Sales are used to develop a depreciation table for residential properties. With the lack of residential sales in the county other valuation approaches are not viable.
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?
	Depreciation tables are developed by Lake Mac Assessments with Bryan Hill for the county.
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.
	Only one valuation group is used for residential property in the county.
5.	Describe the methodology used to determine the residential lot values?
	Residential lot values are set at \$5,000 per lot. On rural acreage lots with more than 1 acre are valued at \$5,000 for the first acre and \$600 per acre for the 2nd - 10th acre and then to grass value. For Farm site \$5000 for the first acre, \$600 per acre for 2-4 acres and then to grass values.
6.	How are rural residential site values developed?
	Rural residential site values are developed based on the lot value within the village of Arthur.
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?
	There are no vacant lots being held for sale or resale in Arthur County. If there were they would be valued the same as the vacant lots.

2025 Commercial Assessment Survey for Arthur County

1.	Valuation data collection done by:
	The county assessor and Lake Mac Assessments with Bryan Hill
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Due to the lack of sales and meaningful income and expense information, a sales comparison approach can not be used. The county uses a cost approach to value commercial property.
2a.	Describe the process used to determine the value of unique commercial properties.
	A contract appraiser will be hired to properly value any unique commercial properties.
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?
	Depreciation tables are developed based on local market experience and information provided by Lake Mac Assessments with Bryan Hill
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.
	Only one valuation group is utilized to value commercial property.
5.	Describe the methodology used to determine the commercial lot values.
	There are not many commercial lot sales in Arthur. The assessor depends on Lake Mac Assessments with Bryan Hill to help with the valuation methodology.

2025 Agricultural Assessment Survey for Arthur County

1.	Valuation data collection done by:
	The county assessor.
2.	Describe the process used to determine and monitor market areas.
	Only one market area is utilized due to the homogenous nature of the land countywide.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The county does not have any recreational land in the county. It is primarily ranch land. There are some rural residential sites near the Village of Arthur. Any small acreages that are not part of a larger ranch holding or adjoining another property are considered to be rural residential.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	The farm home site values are the same as rural residential home sites.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	A hog facility is located in the county, but is not currently valued through intensive use. The assessor is going to look at other possible locations where intensive use may be involved.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<i><u>If your county has special value applications, please answer the following</u></i>
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
	<i><u>If your county recognizes a special value, please answer the following</u></i>
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

2024 Plan of Assessment for Arthur County
Assessment Years 2025, 2026, 2027
June 14, 2024

Plan of Assessment Requirements

Pursuant to Neb Laws 2005, LB263, Section 9, on or before June 15 of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The assessment plan shall indicate classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 of each year, the assessor may amend the assessment plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation by October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 69% to 75% of actual value for agricultural land and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

General Description of Real Property in Arthur County

Per the 2024 County Abstract, Arthur County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	135	12%	2%
Commercial	45	3%	2%
Agricultural	953	85%	96%

There is approximately 455,419 vacant acres in Arthur County and only about 3% of that is irrigated. I would estimate there will be approximately 2 building permits filed for new construction and additions.

Current Resources/Staff/Training

- A. The 2024-25 budget has not been prepared. I do not see the budget for the assessor to increase this next fiscal year as the six year physical inspection has been complete. The cost of an

appraiser should go down. The cost of the software program and gWorks seems to increase annually.

- B. I am required to get 60 hours of continuing education as set out in REG.71-0062A. Most of the hours are obtained at workshops and meetings. I am an ex-officio County Official. I have no office help right now. I have been in office since January 1981. Since I am the only one in the office, Arthur County hires Lake Mac Assessment to assist with the appraisal work.
- C. I have contracted with GWorks to provide support services and maintenance for Arthur County. We have Assessor GIS and WebGIS services. GWorks has made county information more accessible to everyone since it is on the web. GWorks built out the Village of Arthur in 2018.

Current Assessment Procedures for Real Property

- A. Discover, List & Inventory: I am also county clerk. I handle the real estate transfer statements that are filed with the deeds. So I am immediately able to change ownership on the record cards. Building permits are reviewed as well as phone calls made to the buyers or sellers. I also visit with real estate agents or an abstractor about some of the sales.
- B. Data Collection: I sometimes inspect the property that has been sold. More often I visit with the buyer to find the condition and quality of the property they purchased and make sure it is an arm's length transaction.
- C. Review assessment sales ratio studies before assessment actions: I consistently work with the field liaison, Alison Rauch, on the analysis of the assessment sales ratio studies. I review preliminary statistics to help me determine what the values should be.
- D. Approaches to Value: The cost approach to value is the only approach that seems feasible to use in Arthur County.

Notice of value changes were sent by the 1st of June, 2024. I publish in the local paper when homestead exemption and personal property schedules are due. I follow up with a reminder by phone. Real Estate Transfer Statements are sent monthly.

Level of Value, Quality and Uniformity for Assessment Year 2024:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	97.00	06.81	101.08
Commercial	147.00	33.78	120.80
Agriculture	71.00	11.37	105.18

Assessment Actions Planned for Assessment Year 2025

Residential: Sales will be reviewed. I plan on reviewing the properties that have been sold. All residential properties were reviewed by Lake Mac Assessment the fall of 2023. The data entry was completed and the new values were applied in 2024. I will continue to do the annual pick up work. I used the 2023 cost tables for 2024 values.

Commercials: There are minimal commercial properties in Arthur County. I will continue to do the pick-up work with the help of an appraisal firm. We implemented the new cost table and depreciation tables in 2023.

Agricultural: Sales will be reviewed. The field liaison will help me gather information from surrounding counties to expand the sales base for Arthur County if necessary. GWorks will help Arthur County keep the agricultural parcels up to date.

Assessment Actions Planned for Assessment Year 2026

Residential: The sales will be reviewed. Annual pick up work will be done by the county assessor and an appraisal firm. The county wide physical inspection should be complete.

Commercials: Pick up work will be done by the assessor and an appraisal firm.

Agricultural: Sales will be reviewed. Surrounding counties sales will be used if necessary to expand the sales base. GWorks will help keep the agricultural parcels updated and current as far as land splits, ownership and land use.

Assessment Actions Planned for Assessment Year 2027

Residential: Sales will be reviewed. Pick up work will be done by the assessor and an appraisal firm. Building permits will be reviewed.

Commercials: Pick up work will be done. Sales will be reviewed.

Agricultural: Sales will be reviewed. I will work with the field liaison to expand the sales files with sales from surrounding counties. GWorks will help keep the agricultural parcels updated and current.

Other functions performed by the Assessor's Office

1. Record maintenance, mapping updates and ownership changes
2. Annually prepare and file the administrative reports required by law/regulation
 - a. Abstracts
 - b. Assessor Survey
 - c. Sales information to PAD monthly
 - d. Certification of value to political subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report
 - g. Certificate of Taxes Levied
 - h. Report exempt properties
 - i. Annual Plan of Assessment Report

3. Personal Property-administer annual filings of all personal property schedules.
4. Permissive Exemptions: Administer annual filings of applications for new or continued filings for exempt use, review and make recommendations to the county board.
5. Homestead Exemptions-Administer the annual filings of applications of homesteads, notify taxpayers and assist taxpayers with the paperwork.
6. Centrally Assessed-Review valuations as certified by PAD for public service entities, establish assessment records and tax billing for tax list.
7. Tax District and Tax Rates-Manage school district and other tax entity boundary changes as necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
8. Tax Lists-prepare and certify tax lists to county treasurer for real, personal and centrally assessed properties.
9. Tax List Corrections-prepare tax list correction documents for county board approval.
10. County Board of Equalization-attend board of equalization meetings for valuation protests; assemble and provide information.
11. Education-Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.

Conclusion

I used Lake Mac Assessment to help with Arthur County's pick-up work and physical review of Arthur County. I have no office help at this time so it is difficult for me to get out in the field for any length of time.

Respectfully Submitted:

Becky Swanson

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Arthur Co. Assessor

06/14/2024