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DEPARTMENT OF REVENUE

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

CASS COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Cass 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 Cass 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 black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Sasha Frye, Cass 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.

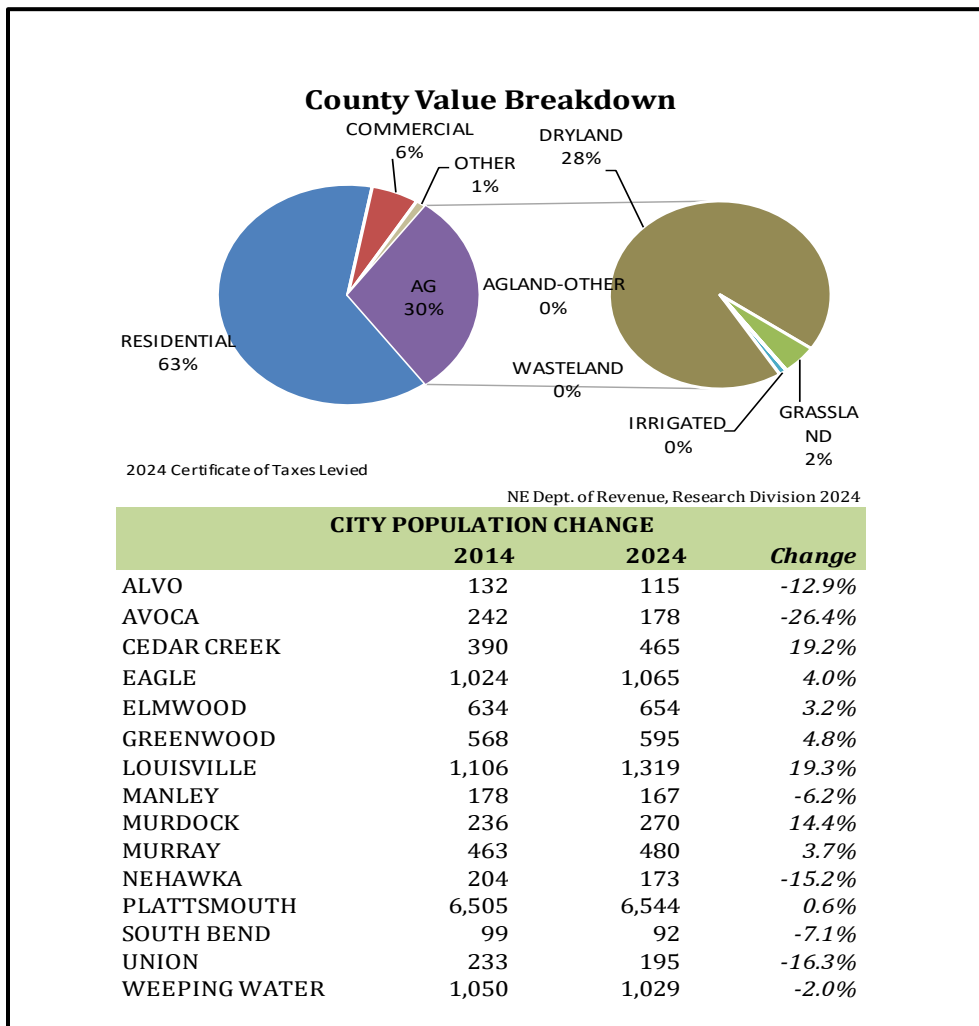
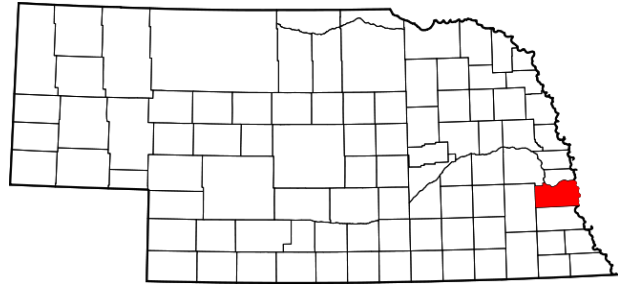
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 557 square miles, Cass County has 27,446 residents, per the Census Bureau Quick Facts for 2023, a 3% population increase over the 2020 U.S. Census. Reports indicate that 84% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$230,018 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of commercial properties in Cass County are located in and around Plattsmouth, the county seat, as well as some rural areas. According to the latest information available from the U.S. Census Bureau, there are 611 employer establishments with total employment of 4,523, for a 9% decrease in employment.

Cass County is included in both the Lower Platte South and Nemaha Natural Resources Districts (NRD).

2025 Residential Correlation for Cass 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 have been reviewed. The usability percentage for the residential class is below the statewide average, however, Division staff worked with the county assessor staff to correct the usability determination of several sales, as a result, all arm's-length sales have been utilized for measurement of the residential class.

Cass County recognizes six valuation groups for the residential class. Valuation Group 1 is Plattsmouth, Valuation Groups 2 through 5 represent five different geographical locations throughout the county that represent the county assessor's inspection and review cycle. The Division does not find these to be adequate representations of economic areas as they contain a mixture of villages, rural residential and recreationally influenced areas such as lakes and a golf course. The county assessor's stratification of sales has been displayed in the Report & Opinion, and additional analyses will be conducted on different stratifications of sales. The Division will work the county assessor to amend the valuation groups for the next assessment year.

2025 Residential Assessment Details for Cass 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	Plattsmouth	2022	2022*	2024*	2024*	
2	Murry, Beaver Lake Waconda, Rural Geo Code East Rock Bluff(3265), West Rock Bluff (3267), and Liberty (3483)	2022	2022*	2024*	2019	
3	Avoca, Manley, Nehawka, Union, Weeping Water, Rural Geo codes MT Pleasant (3269), Center (3271), Weeping Water, (3477) Avoca/Nehawka (3479)Nehawka/Liberty (3481)	2022	2022*	2024*	2020	
4	Alvo, Eagle, Elmwood, Murdock, Rural Geo Codes, Elmwood d (3273, Greenwood (3275, Tipton (3473 and Stove Creek (3475)	2022	2022*	2024*	2021	
5	Greenwood, Louisville, South Bend, North Lake, Middle Island, HorseShoe and Plattevale, Two Gates, Rural Salt Creek(3249)South Bend (3251), Louisville (3253)	2022	2022*	2024*	2022	
6	Cedar Creek, Rural residential subdivision Buccaneer Vay, Rural outside of Plattsmouth, (3257/2971),(3259/2969) and Eight Mile Grove (3255/2973)	2022	2022*	2024*	2023	
7						

Additional comments:
 * = assessment action for current year

2025 Residential Correlation for Cass County

The required six-year inspection plan has been reviewed. Residential property is reviewed by staff appraisers, the inspection cycle within the county adheres to the statutory requirements. The county assessor does have a written valuation methodology on file.

Description of Analysis

Review of the statistics indicates that there are 455 sales within the residential class. The median and mean are at the low end of the acceptable range, and the weighted mean is just slightly below the acceptable range but also points to a level of value at the low end of the acceptable range. The COD at 11% supports that assessments within the class are uniformly applied and support the use of the median as a point estimate of the level of value. The PRD does not indicate assessment regressivity, but the sales price substratum does show a slightly declining median as the sale price increases.

Review of the valuation group substrata shows that all valuation groups have a median within the acceptable range; however, as previously discussed; the valuation groups as stratified do not parallel the economics of the area. Nevertheless, the Division has analyzed various other stratifications of properties and consistently finds that all stratifications with sufficient sample size are within the acceptable range. The Division's analysis primarily separated sales into three categories, cities/villages, rural residential, and recreational influenced homes (on lakes or golf courses); cities and villages were further stratified geographically. All analysis suggests that residential properties are at the low end of the acceptable range, with the exception of a small sample of sales at Iron Horse golf course in the Northwest portion of Cass County.

With only 8 sales, Iron Horse has a median at 80% and a COD of 11%. The Division notes that the homes at Iron Horse are some of the highest valued properties in the county, accounting for the slightly regressive pattern reflected in the sale price substratum. A hypothetical 20% increase to Assessor Location Iron Horse, brings the 8 sales to the midpoint of the acceptable range, and moves the median of Valuation Group 5 and the residential class as a whole to 94%. Further, the adjustment brings all three measures of central tendency within the acceptable range, narrows the 95% median confidence interval, and improves vertical equalization, as demonstrated by the sales price ranges. A substat of assessor location Iron Horse can be found in the appendix of this report, along with a what-if statistic showing the impact of the 20% increase on the assessor location, and a separate what-if statistics showing the adjustment's impact to the class as a whole.

Although the sample at Iron Horse is small, the statistics clearly support that assessments are uniform, but under assessed. Iron Horse is a residential subdivision at a golf course on the Cass – Saunders County line. Three residential sales occurred in Saunder's County during the study period, those sales have a median of 92%, supporting that the adjustment will not only improve equalization within Cass County, but will also support equalization for property owners at Iron Horse.

2025 Residential Correlation for Cass County

Review of the 2025 County Abstract of Assessment for Real Property, Form 45 compared with the 2025 Certificate of Taxes Levied Report (CTL) shows that both sold and unsold parcels increased at a similar rate, supporting that valuation adjustments were uniformly applied within the class.

Equalization and Quality of Assessment

Review of the statistics and assessment practices indicate that while most residential properties have been uniformly assessed, a small assessor location of high-end homes, Iron Horse Golf Course has been significantly under assessed. Because a location is not equalized, the assessment quality of the residential class does not meet generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the residential property in Cass County is 92%. To achieve equalization in Cass County, the non-binding recommendation of the PTA is a 20% increase to total value in the Iron Horse Assessor location should be made. With the increase to this assessor location, the median of the location will move to the midpoint of the acceptable range, and the level of value for the entire residential class will be within the acceptable range at 94%.

13 - Cass COUNTY			PAD 2025 R&O Statistics			
RESIDENTIAL IMPROVED			Type : C			
Number of Sales :	455	Median :	93			
Total Sales Price :	138,300,014	Wgt. Mean :	92			
Total Adj. Sales Price :	138,300,014	Mean :	94	Avg. Abs		
Total Assessed Value :	127,270,865					
Avg. Adj. Sales Price :	303,956	COD :	10.62	MAX Sales R		
Avg. Assessed Value :	279,716	PRD :	101.73	MIN Sales R		
<u>VALUATION GROUP</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
1	140	92.66	95.88	93.00	12.77	103.10
2	84	91.74	91.46	91.06	09.92	100.44
3	34	94.33	92.99	90.16	11.27	103.14
4	45	91.88	91.48	88.67	09.44	103.17
5	63	93.96	95.18	95.21	08.17	99.97
6	89	92.17	92.35	91.71	09.74	100.70

2025 Commercial Correlation for Cass 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, a sales questionnaire is utilized to aid in the verification of all commercial class sales and ongoing market studies. The usability percentage for the commercial class was below the state average; the Division has been working with the Cass County Assessor and staff on the sales qualification process and believes that all arm’s-length sales were ultimately used for measurement purposes.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified, the Cass County Assessor uses six valuation groups that correspond to the physical inspection cycle. Review of the valuation groups does not support that they represent economic areas. However, there are not enough sales within the class to support stratification by location; the Division’s analysis is therefore restricted to the class as a whole.

The required six-year inspection plan has been reviewed, the county assessor’s staff completes the physical inspection work and adheres to a six-year cycle to comply with statutory requirements.

2025 Commercial Assessment Details for Cass 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	Plattsmouth	2022	2022*	2024*	2024*	
2	Murry , beverLake, Wconda, RulBeaver Lake, Lake Waconda, Murray, Rural Geo Codes 3265, 3267, 3483	2022	2022*	2024*	2019	
3	Avoca, Manley, Nehawka, Union, Weeping Water, Rural Geo Codes 3269, 3271, 3477, 3479, 3481	2022	2022*	2024*	2020	
4	Alvo, Eagle, Elmwood, Murdock, Rural Geo Codes 3273, 3275, 3473, 3475	2022	2022*	2024*	2021	
5	Iron Horse, Greenwood, Louisville, South Bend, Rural Geo Codes 3249, 3251, 3253	2022	2022*	2024*	2022	
6	Buccaneer Bay, Cedar Creek, Rural Geo Codes 3255,3257, 3259, 2971, 2973	2022	2022*	2024*	2023	
<u>Additional comments:</u>						
* = assessment action for current year						

Description of Analysis

There are 21 sales within the commercial class of property; only the median measure of central tendency is within the acceptable range, and the COD supports the use of the median as an indicator of the level of value. The mean and weighted mean while slightly high support a level of value at the upper end of the acceptable range.

2025 Commercial Correlation for Cass County

Only Valuation Group 1 has a sufficient sample of sales and is within the acceptable range; all other samples are too small to be statistically reliable. Both Property Type 2 and Occupancy Code 352, Multi-family properties, have 5 sales with a median slightly above the acceptable range. The ratios on either side of the median range from 100-120%, suggesting that the sample is not statistically reliable.

Review of the 2025 Abstract of Assessment for Real Property, Form 45 compared with the 2024 Certificate of Taxes Levied Report (CTL) supports that commercial changes were equitably applied to sold and unsold property.

Equalization and Quality of Assessment

Review of the statistics, along with other available information, suggests that assessment within the county are uniformly valued. The quality of assessment of the commercial property in Cass County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	12	99.13	105.91	104.29	16.08	101.55
2	1	92.70	92.70	92.70	00.00	100.00
3	2	94.48	94.48	94.27	02.55	100.22
4	4	95.87	100.26	96.33	19.11	104.08
6	2	92.62	92.62	92.71	05.68	99.90
<u>ALL</u>	<u>21</u>	96.89	101.85	101.40	14.11	100.44

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Cass County is 97%.

2025 Agricultural Correlation for Cass 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 usability rate within the class was low in the preliminary analysis, partially due to a large portion of the county being subject to non-agricultural influence; however, through review the Division worked with the county assessor’s office class to increase the sample size; as a result, all arm’s-length transactions have been utilized for measurement of the agricultural class.

There are two market areas within Cass County; Market Area 1 located in the south-central portion of the county contains parcels that are only agriculturally influenced. Through analysis and cooperative work between the Division and the county assessor’s staff, the market area boundary was shifted six miles west this year to include two additional GEO codes in the uninfluenced area. Market Area 2 contains parcels influenced by non-agricultural uses as it is considered to have strong residential influence. The county does have special valuation applications on file and derives special valuations from Market Area 1.

Aerial imagery is used to keep parcel land use up to date and to pick up new improvements. The required six-year inspection and review cycle is current for the agricultural class, with inspections on rural parcels occurring on the same cycle as residential and commercial parcels. Agricultural improvements are valued utilizing the same appraisal tables and processes that are used for rural residential properties. Farm home site values also match rural residential first acre values, although there are market variations throughout the county based on market conditions.

2025 Agricultural Assessment Details for Cass 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	2022	2023	2023	
AB DW	Agricultural dwellings	2022	2022	2023	2023	
Additional comments:						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	South central portion of county, uninfluenced area	2023	12% increase to irrigated land, 24% increase to dry and grassland
2	Influenced area	2023	12% increase to irrigated land, 24% increase to dry and grassland
Additional comments:			
Year = assessment action for current year			

2025 Agricultural Correlation for Cass County

Description of Analysis

There are 21 sales in the agricultural class, all three measures of central tendency are within the acceptable range and correlate closely; the COD supports the use of the median as an indicator of the level of value.

Review of the statistics by 80% Majority Land Use (MLU) indicates that only the dry land subclass has sales within the sample and has a statistical profile that closely mirrors the overall sample. Although there are no sales of irrigated or grassland in the county, the adjustments made for the current assessment significantly improved the equalization of agricultural land with adjacent counties. All land uses are assessed within the acceptable range.

Cass County has a school bond subject to a 50% assessment pursuant to LB2. The school district statistics for the Conestoga School District can be found in the Appendix of this report and reflect two sales, both of which are in the acceptable range. Based on the review of the statistics and the assessed values reported by the Cass County Assessor, the valuations for the district were reduced as required to achieve the statutory level of value. With only two sales, the median of the sample will not be used as a point estimate of the level of value.

Equalization and Quality of Assessment

Agricultural improvements have been inspected and reviewed and assessed using the same processes that are utilized for similar property in the county and are therefore equalized at the statutorily required level.

A review of the statistics and surrounding county values supports that equalization has been achieved for the agricultural land values. The quality of assessment of agricultural property in Cass County adheres to generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Dry ____						
County	18	69.96	72.08	70.72	15.79	101.92
1	18	69.96	72.08	70.72	15.79	101.92
____ ALL ____	21	71.47	72.70	71.51	15.94	101.66

Level of Value

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

Special Valuation Level of Value

A review of agricultural land values in Cass County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 71%.

2025 Agricultural Correlation for Cass County

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land value in Cass County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 34%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Cass County 50%.

Special Valuation Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land values in Cass County in areas that are subject to a reduced school bond valuation and that also have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of school bond valuation in Cass County is 50%.

2025 Opinions of the Property Tax Administrator for Cass 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	92	Does not meet generally accepted mass appraisal techniques.	Iron Horse Assessor Location, an adjustment of 20%
Commercial Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	50	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 Cass County

Residential Real Property - Current

Number of Sales	455	Median	92.32
Total Sales Price	\$138,300,014	Mean	93.32
Total Adj. Sales Price	\$138,300,014	Wgt. Mean	91.37
Total Assessed Value	\$126,368,085	Average Assessed Value of the Base	\$188,747
Avg. Adj. Sales Price	\$303,956	Avg. Assessed Value	\$277,732

Confidence Interval - Current

95% Median C.I	90.96 to 93.56
95% Wgt. Mean C.I	90.20 to 92.55
95% Mean C.I	92.12 to 94.52
% of Value of the Class of all Real Property Value in the County	55.95
% of Records Sold in the Study Period	3.11
% of Value Sold in the Study Period	4.58

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	378	93	92.57
2023	476	92	92.21
2022	712	91	91.32
2021	713	93	92.85

2025 Commission Summary for Cass County

Commercial Real Property - Current

Number of Sales	21	Median	96.89
Total Sales Price	\$4,269,616	Mean	101.85
Total Adj. Sales Price	\$4,269,616	Wgt. Mean	101.40
Total Assessed Value	\$4,329,355	Average Assessed Value of the Base	\$294,105
Avg. Adj. Sales Price	\$203,315	Avg. Assessed Value	\$206,160

Confidence Interval - Current

95% Median C.I	87.36 to 107.00
95% Wgt. Mean C.I	92.16 to 110.63
95% Mean C.I	93.02 to 110.68
% of Value of the Class of all Real Property Value in the County	5.63
% of Records Sold in the Study Period	2.23
% of Value Sold in the Study Period	1.56

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	18	100	96.11
2023	22	96	96.21
2022	28	92	92.37
2021	45	93	92.86

13 Cass
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 : 455
 Total Sales Price : 138,300,014
 Total Adj. Sales Price : 138,300,014
 Total Assessed Value : 126,368,085
 Avg. Adj. Sales Price : 303,956
 Avg. Assessed Value : 277,732

MEDIAN : 92
 WGT. MEAN : 91
 MEAN : 93
 COD : 10.69
 PRD : 102.13

COV : 13.98
 STD : 13.05
 Avg. Abs. Dev : 09.87
 MAX Sales Ratio : 145.64
 MIN Sales Ratio : 57.86

95% Median C.I. : 90.96 to 93.56
 95% Wgt. Mean C.I. : 90.20 to 92.55
 95% Mean C.I. : 92.12 to 94.52

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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	24	99.15	100.47	97.03	11.59	103.55	76.00	145.64	90.63 to 106.43		306,167	297,070
01-JAN-23 To 31-MAR-23	29	99.68	100.90	99.61	06.77	101.30	86.12	138.08	96.41 to 104.55		292,403	291,270
01-APR-23 To 30-JUN-23	62	91.69	93.53	91.75	10.70	101.94	66.83	140.32	88.71 to 97.53		341,402	313,249
01-JUL-23 To 30-SEP-23	69	95.51	95.38	93.61	11.01	101.89	61.15	129.85	91.01 to 99.43		316,143	295,946
01-OCT-23 To 31-DEC-23	53	92.06	91.28	90.34	08.94	101.04	69.01	111.12	86.58 to 94.25		343,857	310,629
01-JAN-24 To 31-MAR-24	44	92.05	94.00	92.52	09.38	101.60	72.50	139.61	88.42 to 96.00		287,441	265,937
01-APR-24 To 30-JUN-24	95	86.72	90.07	87.62	11.53	102.80	68.95	138.13	84.23 to 90.67		267,226	234,151
01-JUL-24 To 30-SEP-24	79	91.83	91.32	88.41	09.62	103.29	57.86	126.01	88.72 to 94.91		294,092	260,012
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	184	96.19	96.29	94.24	10.58	102.18	61.15	145.64	93.74 to 98.78		319,611	301,186
01-OCT-23 To 30-SEP-24	271	90.74	91.31	89.25	10.18	102.31	57.86	139.61	88.87 to 92.04		293,327	261,808
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	213	94.25	94.57	92.92	10.21	101.78	61.15	140.32	92.65 to 96.60		327,159	304,000
<u>ALL</u>	455	92.32	93.32	91.37	10.69	102.13	57.86	145.64	90.96 to 93.56		303,956	277,732

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	140	92.66	95.88	93.00	12.77	103.10	68.95	145.64	90.47 to 95.09		196,567	182,816
2	84	91.74	91.46	91.06	09.92	100.44	72.43	122.61	88.21 to 93.93		400,732	364,914
3	34	94.33	92.99	90.16	11.27	103.14	57.86	120.57	87.76 to 101.46		216,333	195,037
4	45	91.88	91.48	88.67	09.44	103.17	61.15	119.14	86.69 to 95.28		250,173	221,821
5	63	92.63	93.02	91.02	08.71	102.20	76.47	138.08	90.08 to 95.06		341,638	310,955
6	89	92.17	92.35	91.71	09.74	100.70	69.80	121.78	89.17 to 95.79		415,538	381,098
<u>ALL</u>	455	92.32	93.32	91.37	10.69	102.13	57.86	145.64	90.96 to 93.56		303,956	277,732

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	455	92.32	93.32	91.37	10.69	102.13	57.86	145.64	90.96 to 93.56		303,956	277,732
06												
07												
<u>ALL</u>	455	92.32	93.32	91.37	10.69	102.13	57.86	145.64	90.96 to 93.56		303,956	277,732

13 Cass
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 : 455
 Total Sales Price : 138,300,014
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 Total Assessed Value : 126,368,085
 Avg. Adj. Sales Price : 303,956
 Avg. Assessed Value : 277,732

MEDIAN : 92
 WGT. MEAN : 91
 MEAN : 93
 COD : 10.69
 PRD : 102.13

COV : 13.98
 STD : 13.05
 Avg. Abs. Dev : 09.87
 MAX Sales Ratio : 145.64
 MIN Sales Ratio : 57.86

95% Median C.I. : 90.96 to 93.56
 95% Wgt. Mean C.I. : 90.20 to 92.55
 95% Mean C.I. : 92.12 to 94.52

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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	455	92.32	93.32	91.37	10.69	102.13	57.86	145.64	90.96 to 93.56	303,956	277,732
Greater Than 14,999	455	92.32	93.32	91.37	10.69	102.13	57.86	145.64	90.96 to 93.56	303,956	277,732
Greater Than 29,999	455	92.32	93.32	91.37	10.69	102.13	57.86	145.64	90.96 to 93.56	303,956	277,732
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	105.24	105.24	105.41	01.14	99.84	104.04	106.44	N/A	43,750	46,118
60,000 TO 99,999	27	101.91	107.50	106.36	14.52	101.07	78.98	145.64	94.89 to 120.57	75,667	80,482
100,000 TO 149,999	26	105.09	106.79	106.54	13.56	100.23	76.96	140.32	92.55 to 118.14	126,280	134,538
150,000 TO 249,999	147	91.89	92.69	92.17	09.84	100.56	68.95	136.86	89.35 to 93.86	199,312	183,708
250,000 TO 499,999	195	91.41	91.54	91.73	09.13	99.79	57.86	120.36	90.28 to 93.56	342,656	314,316
500,000 TO 999,999	58	88.84	87.87	87.87	10.39	100.00	61.15	109.34	83.04 to 93.22	633,957	557,036
1,000,000 +											
ALL	455	92.32	93.32	91.37	10.69	102.13	57.86	145.64	90.96 to 93.56	303,956	277,732

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	80	COV :	12.28	95% Median C.I. :	76.47 to 104.82
Total Sales Price :	5,360,000	Wgt. Mean :	84	STD :	10.41	95% Wgt. Mean C.I. :	76.11 to 92.32
Total Adj. Sales Price :	5,360,000	Mean :	85	Avg. Abs.Dev :	06.99	95% Mean C.I. :	76.06 to 93.46
Total Assessed Value :	4,513,900						
Avg. Adj. Sales Price :	670,000	COD :	08.74	MAX Sales Ratio :	104.82		
Avg. Assessed Value :	564,238	PRD :	100.65	MIN Sales Ratio :	76.47		

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>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	96.41	96.41	96.41		100.00	96.41	96.41	N/A	717,000	691,245
04/01/2023 To 06/30/2023	3	80.46	80.74	80.59	03.65	100.19	76.47	85.29	N/A	734,667	592,070
07/01/2023 To 09/30/2023	1	104.82	104.82	104.82		100.00	104.82	104.82	N/A	535,000	560,765
10/01/2023 To 12/31/2023	1	78.52	78.52	78.52		100.00	78.52	78.52	N/A	645,000	506,480
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	79.50	79.50	79.50		100.00	79.50	79.50	N/A	510,000	405,440
07/01/2024 To 09/30/2024	1	76.60	76.60	76.60		100.00	76.60	76.60	N/A	749,000	573,760
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	5	85.29	88.69	87.62	10.39	101.22	76.47	104.82	N/A	691,200	605,644
10/01/2023 To 09/30/2024	3	78.52	78.21	78.03	01.24	100.23	76.60	79.50	N/A	634,667	495,227
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	6	82.88	87.00	86.19	10.27	100.94	76.47	104.82	76.47 to 104.82	683,500	589,117

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
5	8	79.98	84.76	84.21	08.74	100.65	76.47	104.82	76.47 to 104.82	670,000	564,238

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
IRON HORSE	8	79.98	84.76	84.21	08.74	100.65	76.47	104.82	76.47 to 104.82	670,000	564,238

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	80	COV :	12.28	95% Median C.I. :	76.47 to 104.82
Total Sales Price :	5,360,000	Wgt. Mean :	84	STD :	10.41	95% Wgt. Mean C.I. :	76.11 to 92.32
Total Adj. Sales Price :	5,360,000	Mean :	85	Avg. Abs. Dev :	06.99	95% Mean C.I. :	76.06 to 93.46
Total Assessed Value :	4,513,900						
Avg. Adj. Sales Price :	670,000	COD :	08.74	MAX Sales Ratio :	104.82		
Avg. Assessed Value :	564,238	PRD :	100.65	MIN Sales Ratio :	76.47		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	8	79.98	84.76	84.21	08.74	100.65	76.47	104.82	76.47 to 104.82	670,000	564,238
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	8	79.98	84.76	84.21	08.74	100.65	76.47	104.82	76.47 to 104.82	670,000	564,238
Greater Than 15,000	8	79.98	84.76	84.21	08.74	100.65	76.47	104.82	76.47 to 104.82	670,000	564,238
Greater Than 30,000	8	79.98	84.76	84.21	08.74	100.65	76.47	104.82	76.47 to 104.82	670,000	564,238
__ 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	8	79.98	84.76	84.21	08.74	100.65	76.47	104.82	76.47 to 104.82	670,000	564,238
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ASSESSOR LOCATION	IRON HORSE	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	96	COV :	12.28	95% Median C.I. :	91.76 to 125.78
Total Sales Price :	5,360,000	Wgt. Mean :	101	STD :	12.49	95% Wgt. Mean C.I. :	91.33 to 110.79
Total Adj. Sales Price :	5,360,000	Mean :	102	Avg. Abs. Dev :	08.38	95% Mean C.I. :	91.27 to 112.15
Total Assessed Value :	5,416,680						
Avg. Adj. Sales Price :	670,000	COD :	08.73	MAX Sales Ratio :	125.78		
Avg. Assessed Value :	677,085	PRD :	100.64	MIN Sales Ratio :	91.76		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	115.69	115.69	115.69		100.00	115.69	115.69	N/A	717,000	829,494
04/01/2023 To 06/30/2023	3	96.56	96.89	96.71	03.66	100.19	91.76	102.35	N/A	734,667	710,484
07/01/2023 To 09/30/2023	1	125.78	125.78	125.78		100.00	125.78	125.78	N/A	535,000	672,918
10/01/2023 To 12/31/2023	1	94.23	94.23	94.23		100.00	94.23	94.23	N/A	645,000	607,776
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	95.40	95.40	95.40		100.00	95.40	95.40	N/A	510,000	486,528
07/01/2024 To 09/30/2024	1	91.92	91.92	91.92		100.00	91.92	91.92	N/A	749,000	688,512
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	5	102.35	106.43	105.15	10.39	101.22	91.76	125.78	N/A	691,200	726,773
10/01/2023 To 09/30/2024	3	94.23	93.85	93.64	01.23	100.22	91.92	95.40	N/A	634,667	594,272
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	6	99.46	104.40	103.43	10.27	100.94	91.76	125.78	91.76 to 125.78	683,500	706,940

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
5	8	95.98	101.71	101.06	08.73	100.64	91.76	125.78	91.76 to 125.78	670,000	677,085

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
IRON HORSE	8	95.98	101.71	101.06	08.73	100.64	91.76	125.78	91.76 to 125.78	670,000	677,085

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	96	COV :	12.28	95% Median C.I. :	91.76 to 125.78
Total Sales Price :	5,360,000	Wgt. Mean :	101	STD :	12.49	95% Wgt. Mean C.I. :	91.33 to 110.79
Total Adj. Sales Price :	5,360,000	Mean :	102	Avg. Abs. Dev :	08.38	95% Mean C.I. :	91.27 to 112.15
Total Assessed Value :	5,416,680						
Avg. Adj. Sales Price :	670,000	COD :	08.73	MAX Sales Ratio :	125.78		
Avg. Assessed Value :	677,085	PRD :	100.64	MIN Sales Ratio :	91.76		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	8	95.98	101.71	101.06	08.73	100.64	91.76	125.78	91.76 to 125.78	670,000	677,085
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	8	95.98	101.71	101.06	08.73	100.64	91.76	125.78	91.76 to 125.78	670,000	677,085
Greater Than 15,000	8	95.98	101.71	101.06	08.73	100.64	91.76	125.78	91.76 to 125.78	670,000	677,085
Greater Than 30,000	8	95.98	101.71	101.06	08.73	100.64	91.76	125.78	91.76 to 125.78	670,000	677,085
__ 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	8	95.98	101.71	101.06	08.73	100.64	91.76	125.78	91.76 to 125.78	670,000	677,085
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ASSESSOR LOCATION	IRON HORSE	Total	Increase	20%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	455	Median :	93	COV :	13.96	95% Median C.I. :	91.62 to 93.86
Total Sales Price :	138,300,014	Wgt. Mean :	92	STD :	13.07	95% Wgt. Mean C.I. :	90.83 to 93.22
Total Adj. Sales Price :	138,300,014	Mean :	94	Avg. Abs.Dev :	09.83	95% Mean C.I. :	92.42 to 94.82
Total Assessed Value :	127,270,865						
Avg. Adj. Sales Price :	303,956	COD :	10.62	MAX Sales Ratio :	145.64		
Avg. Assessed Value :	279,716	PRD :	101.73	MIN Sales Ratio :	57.86		

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>											
10/01/2022 To 12/31/2022	24	99.15	100.47	97.03	11.59	103.55	76.00	145.64	90.63 to 106.43	306,167	297,070
01/01/2023 To 03/31/2023	29	99.74	101.57	101.24	07.21	100.33	86.12	138.08	97.06 to 105.50	292,403	296,037
04/01/2023 To 06/30/2023	62	92.95	94.31	93.43	10.21	100.94	66.83	140.32	89.43 to 97.81	341,402	318,978
07/01/2023 To 09/30/2023	69	95.51	95.68	94.13	11.33	101.65	61.15	129.85	91.01 to 99.43	316,143	297,572
10/01/2023 To 12/31/2023	53	92.65	91.58	90.89	08.63	100.76	69.01	111.12	87.11 to 94.25	343,857	312,541
01/01/2024 To 03/31/2024	44	92.05	94.00	92.52	09.38	101.60	72.50	139.61	88.42 to 96.00	287,441	265,937
04/01/2024 To 06/30/2024	95	87.81	90.24	87.94	11.39	102.62	68.95	138.13	84.30 to 90.92	267,226	235,004
07/01/2024 To 09/30/2024	79	91.86	91.52	88.91	09.39	102.94	57.86	126.01	89.07 to 94.91	294,092	261,465
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	184	96.81	96.77	95.26	10.54	101.59	61.15	145.64	93.96 to 98.97	319,611	304,478
10/01/2023 To 09/30/2024	271	90.87	91.48	89.63	10.05	102.06	57.86	139.61	89.07 to 92.17	293,327	262,904
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	213	94.37	95.06	93.94	10.18	101.19	61.15	140.32	92.99 to 97.15	327,159	307,318

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	455	Median :	93	COV :	13.96	95% Median C.I. :	91.62 to 93.86
Total Sales Price :	138,300,014	Wgt. Mean :	92	STD :	13.07	95% Wgt. Mean C.I. :	90.83 to 93.22
Total Adj. Sales Price :	138,300,014	Mean :	94	Avg. Abs. Dev :	09.83	95% Mean C.I. :	92.42 to 94.82
Total Assessed Value :	127,270,865						
Avg. Adj. Sales Price :	303,956	COD :	10.62	MAX Sales Ratio :	145.64		
Avg. Assessed Value :	279,716	PRD :	101.73	MIN Sales Ratio :	57.86		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	140	92.66	95.88	93.00	12.77	103.10	68.95	145.64	90.47 to 95.09	196,567	182,816
2	84	91.74	91.46	91.06	09.92	100.44	72.43	122.61	88.21 to 93.93	400,732	364,914
3	34	94.33	92.99	90.16	11.27	103.14	57.86	120.57	87.76 to 101.46	216,333	195,037
4	45	91.88	91.48	88.67	09.44	103.17	61.15	119.14	86.69 to 95.28	250,173	221,821
5	63	93.96	95.18	95.21	08.17	99.97	77.60	138.08	91.41 to 96.14	341,638	325,285
6	89	92.17	92.35	91.71	09.74	100.70	69.80	121.78	89.17 to 95.79	415,538	381,098

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	455	Median :	93	COV :	13.96	95% Median C.I. :	91.62 to 93.86
Total Sales Price :	138,300,014	Wgt. Mean :	92	STD :	13.07	95% Wgt. Mean C.I. :	90.83 to 93.22
Total Adj. Sales Price :	138,300,014	Mean :	94	Avg. Abs.Dev :	09.83	95% Mean C.I. :	92.42 to 94.82
Total Assessed Value :	127,270,865						
Avg. Adj. Sales Price :	303,956	COD :	10.62	MAX Sales Ratio :	145.64		
Avg. Assessed Value :	279,716	PRD :	101.73	MIN Sales Ratio :	57.86		

What IF

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
BEAVER LAKE	60	91.74	90.92	90.73	08.91	100.21	72.50	107.74	88.04 to 94.13	416,033	377,447
BUCCANEER BAY	46	90.92	92.67	92.17	08.81	100.54	69.80	121.78	87.84 to 95.68	379,737	349,990
IRON HORSE	8	95.98	101.71	101.06	08.73	100.64	91.76	125.78	91.76 to 125.78	670,000	677,085
LAKE WACONDA	11	100.27	96.31	96.87	12.69	99.42	73.34	115.16	80.42 to 113.67	379,000	367,144
NW REC LAKES	2	104.29	104.29	104.02	04.42	100.26	99.68	108.90	N/A	85,000	88,418
RES-ALVO	4	97.13	95.46	96.67	06.88	98.75	85.23	102.35	N/A	212,000	204,933
RES-AVOCA	5	94.25	93.19	93.14	06.93	100.05	76.96	103.48	N/A	165,220	153,893
RES-CEDAR CREEK	5	83.54	88.36	86.89	12.66	101.69	75.44	120.36	N/A	492,900	428,294
RES-EAGLE	21	89.08	91.60	90.71	08.33	100.98	79.53	119.14	85.31 to 95.09	235,043	213,196
RES-ELMWOOD	8	98.77	98.38	96.97	06.46	101.45	81.02	109.82	81.02 to 109.82	176,702	171,344
RES-GREENWOOD	8	84.49	88.31	87.05	08.33	101.45	77.60	101.83	77.60 to 101.83	225,750	196,519
RES-LOUISVILLE	42	93.59	95.04	94.18	07.98	100.91	79.83	138.08	90.30 to 96.34	291,600	274,643
RES-MANLEY	3	87.76	87.94	79.75	12.16	110.27	72.03	104.04	N/A	207,000	165,082
RES-MURDOCK	6	90.59	90.48	89.45	09.08	101.15	78.90	106.25	78.90 to 106.25	171,583	153,475
RES-MURRAY	8	88.08	91.85	87.70	11.99	104.73	78.49	122.61	78.49 to 122.61	197,563	173,270
RES-NEHAWKA	2	86.09	86.09	83.73	07.61	102.82	79.54	92.63	N/A	147,000	123,078
RES-PLATTSMOUTH	137	92.32	95.93	93.12	12.81	103.02	68.95	145.64	90.47 to 95.00	194,681	181,281
RES-UNION	1	101.46	101.46	101.46		100.00	101.46	101.46	N/A	145,000	147,120
RES-WEeping WATER	19	98.20	94.92	93.28	11.20	101.76	66.83	120.57	84.48 to 103.37	208,737	194,712
RURRES 3253	3	92.04	91.99	92.38	01.37	99.58	90.08	93.85	N/A	646,667	597,420
RURRES 3255/2973	7	80.45	88.99	90.05	15.04	98.82	73.79	109.34	73.79 to 109.34	661,074	595,294
RURRES 3257/2971	26	95.78	93.20	92.21	07.90	101.07	73.80	108.06	88.61 to 97.74	381,654	351,921
RURRES 3259	8	96.18	93.59	93.14	08.96	100.48	72.85	106.68	72.85 to 106.68	418,500	389,809
RURRES 3265	3	92.42	86.79	88.21	08.32	98.39	72.43	95.51	N/A	580,000	511,590
RURRES 3267	2	86.44	86.44	86.48	07.18	99.95	80.23	92.64	N/A	605,000	523,215
RURRES 3269	1	57.86	57.86	57.86		100.00	57.86	57.86	N/A	475,000	274,820
RURRES 3473	5	80.15	84.03	83.37	08.21	100.79	76.00	97.29	N/A	486,151	405,318

RURRES 3477	1	97.15	97.15	97.15	100.00	97.15	97.15	N/A	275,000	267,155
RURRES 3479	1	106.94	106.94	106.94	100.00	106.94	106.94	N/A	236,214	252,615
RURRES 3481	1	92.68	92.68	92.68	100.00	92.68	92.68	N/A	517,000	479,170
SW AGLAND	1	61.15	61.15	61.15	100.00	61.15	61.15	N/A	600,000	366,910

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	455	Median :	93	COV :	13.96	95% Median C.I. :	91.62 to 93.86
Total Sales Price :	138,300,014	Wgt. Mean :	92	STD :	13.07	95% Wgt. Mean C.I. :	90.83 to 93.22
Total Adj. Sales Price :	138,300,014	Mean :	94	Avg. Abs. Dev :	09.83	95% Mean C.I. :	92.42 to 94.82
Total Assessed Value :	127,270,865						
Avg. Adj. Sales Price :	303,956	COD :	10.62	MAX Sales Ratio :	145.64		
Avg. Assessed Value :	279,716	PRD :	101.73	MIN Sales Ratio :	57.86		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	455	92.55	93.62	92.03	10.62	101.73	57.86	145.64	91.62 to 93.86	303,956	279,716
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	455	92.55	93.62	92.03	10.62	101.73	57.86	145.64	91.62 to 93.86	303,956	279,716
Greater Than 15,000	455	92.55	93.62	92.03	10.62	101.73	57.86	145.64	91.62 to 93.86	303,956	279,716
Greater Than 30,000	455	92.55	93.62	92.03	10.62	101.73	57.86	145.64	91.62 to 93.86	303,956	279,716
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	105.24	105.24	105.41	01.14	99.84	104.04	106.44	N/A	43,750	46,118
60,000 TO 99,999	27	101.91	107.50	106.36	14.52	101.07	78.98	145.64	94.89 to 120.57	75,667	80,482
100,000 TO 149,999	26	105.09	106.79	106.54	13.56	100.23	76.96	140.32	92.55 to 118.14	126,280	134,538
150,000 TO 249,999	147	91.89	92.69	92.17	09.84	100.56	68.95	136.86	89.35 to 93.86	199,312	183,708
250,000 TO 499,999	195	91.41	91.54	91.73	09.13	99.79	57.86	120.36	90.28 to 93.56	342,656	314,316
500,000 TO 999,999	58	92.24	90.21	90.32	09.97	99.88	61.15	125.78	87.84 to 93.93	633,957	572,601
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ASSESSOR LOCATION	IRON HORSE	Total	Increase	20%

What IF

13 Cass
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 : 21
Total Sales Price : 4,269,616
Total Adj. Sales Price : 4,269,616
Total Assessed Value : 4,329,355
Avg. Adj. Sales Price : 203,315
Avg. Assessed Value : 206,160

MEDIAN : 97
WGT. MEAN : 101
MEAN : 102
COD : 14.11
PRD : 100.44

COV : 19.05
STD : 19.40
Avg. Abs. Dev : 13.67
MAX Sales Ratio : 152.48
MIN Sales Ratio : 79.15

95% Median C.I. : 87.36 to 107.00
95% Wgt. Mean C.I. : 92.16 to 110.63
95% Mean C.I. : 93.02 to 110.68

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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	2	93.08	93.08	81.86	14.97	113.71	79.15	107.00	N/A	36,000	29,470	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22	1	122.51	122.51	122.51	00.00	100.00	122.51	122.51	N/A	80,000	98,005	
01-JUL-22 To 30-SEP-22	1	130.16	130.16	130.16	00.00	100.00	130.16	130.16	N/A	137,000	178,315	
01-OCT-22 To 31-DEC-22	3	97.88	108.17	115.81	14.47	93.40	92.07	134.56	N/A	205,205	237,652	
01-JAN-23 To 31-MAR-23	3	95.49	95.17	95.13	01.31	100.04	93.14	96.89	N/A	89,333	84,980	
01-APR-23 To 30-JUN-23	1	92.70	92.70	92.70	00.00	100.00	92.70	92.70	N/A	130,000	120,510	
01-JUL-23 To 30-SEP-23	1	101.51	101.51	101.51	00.00	100.00	101.51	101.51	N/A	260,000	263,920	
01-OCT-23 To 31-DEC-23	1	83.89	83.89	83.89	00.00	100.00	83.89	83.89	N/A	250,000	209,715	
01-JAN-24 To 31-MAR-24	1	98.45	98.45	98.45	00.00	100.00	98.45	98.45	N/A	1,000,000	984,520	
01-APR-24 To 30-JUN-24	4	103.14	110.39	108.81	25.17	101.45	82.79	152.48	N/A	194,250	211,359	
01-JUL-24 To 30-SEP-24	3	87.36	90.63	88.54	05.75	102.36	84.74	99.80	N/A	226,667	200,700	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	4	114.76	109.71	116.01	14.49	94.57	79.15	130.16	N/A	72,250	83,815	
01-OCT-22 To 30-SEP-23	8	96.19	100.53	106.18	07.46	94.68	92.07	134.56	92.07 to 134.56	159,202	169,041	
01-OCT-23 To 30-SEP-24	9	87.36	99.53	97.59	16.98	101.99	82.79	152.48	83.89 to 120.21	300,778	293,530	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	5	122.51	115.44	118.82	12.20	97.16	92.07	134.56	N/A	166,523	197,855	
01-JAN-23 To 31-DEC-23	6	94.32	93.94	93.51	04.27	100.46	83.89	101.51	83.89 to 101.51	151,333	141,514	
<u>ALL</u>	21	96.89	101.85	101.40	14.11	100.44	79.15	152.48	87.36 to 107.00	203,315	206,160	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	12	99.13	105.91	104.29	16.08	101.55	82.79	152.48	86.07 to 122.51	252,250	263,075	
2	1	92.70	92.70	92.70	00.00	100.00	92.70	92.70	N/A	130,000	120,510	
3	2	94.48	94.48	94.27	02.55	100.22	92.07	96.89	N/A	52,500	49,493	
4	4	95.87	100.26	96.33	19.11	104.08	79.15	130.16	N/A	129,750	124,990	
6	2	92.62	92.62	92.71	05.68	99.90	87.36	97.88	N/A	244,308	226,500	
<u>ALL</u>	21	96.89	101.85	101.40	14.11	100.44	79.15	152.48	87.36 to 107.00	203,315	206,160	

13 Cass
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 : 21
 Total Sales Price : 4,269,616
 Total Adj. Sales Price : 4,269,616
 Total Assessed Value : 4,329,355
 Avg. Adj. Sales Price : 203,315
 Avg. Assessed Value : 206,160

MEDIAN : 97
 WGT. MEAN : 101
 MEAN : 102
 COD : 14.11
 PRD : 100.44

COV : 19.05
 STD : 19.40
 Avg. Abs. Dev : 13.67
 MAX Sales Ratio : 152.48
 MIN Sales Ratio : 79.15

95% Median C.I. : 87.36 to 107.00
 95% Wgt. Mean C.I. : 92.16 to 110.63
 95% Mean C.I. : 93.02 to 110.68

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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	5	101.51	111.36	109.37	17.75	101.82	82.79	152.48	N/A	201,400	220,275
03	16	94.32	98.88	98.94	12.18	99.94	79.15	134.56	86.07 to 107.00	203,914	201,749
04											
<u>ALL</u>	<u>21</u>	<u>96.89</u>	<u>101.85</u>	<u>101.40</u>	<u>14.11</u>	<u>100.44</u>	<u>79.15</u>	<u>152.48</u>	<u>87.36 to 107.00</u>	<u>203,315</u>	<u>206,160</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	107.00	107.00	107.00	00.00	100.00	107.00	107.00	N/A	7,000	7,490
Less Than 30,000	1	107.00	107.00	107.00	00.00	100.00	107.00	107.00	N/A	7,000	7,490
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	21	96.89	101.85	101.40	14.11	100.44	79.15	152.48	87.36 to 107.00	203,315	206,160
Greater Than 14,999	20	96.19	101.59	101.39	14.40	100.20	79.15	152.48	87.36 to 101.51	213,131	216,093
Greater Than 29,999	20	96.19	101.59	101.39	14.40	100.20	79.15	152.48	87.36 to 101.51	213,131	216,093
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	107.00	107.00	107.00	00.00	100.00	107.00	107.00	N/A	7,000	7,490
15,000 TO 29,999											
30,000 TO 59,999	2	94.48	94.48	94.27	02.55	100.22	92.07	96.89	N/A	52,500	49,493
60,000 TO 99,999	3	93.14	98.27	99.84	15.51	98.43	79.15	122.51	N/A	71,667	71,552
100,000 TO 149,999	3	99.80	107.55	107.95	12.52	99.63	92.70	130.16	N/A	132,333	142,853
150,000 TO 249,999	6	96.69	106.58	106.23	17.52	100.33	86.07	152.48	86.07 to 152.48	191,769	203,712
250,000 TO 499,999	5	84.74	97.50	98.41	16.38	99.08	82.79	134.56	N/A	279,000	274,575
500,000 TO 999,999											
1,000,000 TO 1,999,999	1	98.45	98.45	98.45	00.00	100.00	98.45	98.45	N/A	1,000,000	984,520
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>21</u>	<u>96.89</u>	<u>101.85</u>	<u>101.40</u>	<u>14.11</u>	<u>100.44</u>	<u>79.15</u>	<u>152.48</u>	<u>87.36 to 107.00</u>	<u>203,315</u>	<u>206,160</u>

13 Cass
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 : 21
 Total Sales Price : 4,269,616
 Total Adj. Sales Price : 4,269,616
 Total Assessed Value : 4,329,355
 Avg. Adj. Sales Price : 203,315
 Avg. Assessed Value : 206,160

MEDIAN : 97
 WGT. MEAN : 101
 MEAN : 102
 COD : 14.11
 PRD : 100.44

COV : 19.05
 STD : 19.40
 Avg. Abs. Dev : 13.67
 MAX Sales Ratio : 152.48
 MIN Sales Ratio : 79.15

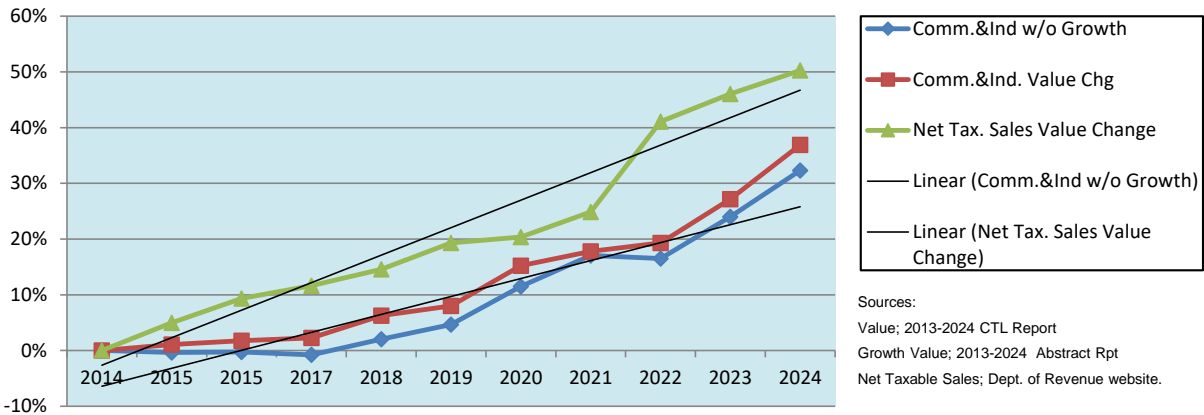
95% Median C.I. : 87.36 to 107.00
 95% Wgt. Mean C.I. : 92.16 to 110.63
 95% Mean C.I. : 93.02 to 110.68

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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
344	3	107.00	104.47	93.53	12.03	111.70	83.89	122.51	N/A	112,333	105,070
350	2	95.29	95.29	96.10	02.72	99.16	92.70	97.88	N/A	189,308	181,925
352	5	101.51	111.36	109.37	17.75	101.82	82.79	152.48	N/A	201,400	220,275
353	1	93.14	93.14	93.14	00.00	100.00	93.14	93.14	N/A	70,000	65,200
384	1	92.07	92.07	92.07	00.00	100.00	92.07	92.07	N/A	57,000	52,480
386	1	98.45	98.45	98.45	00.00	100.00	98.45	98.45	N/A	1,000,000	984,520
406	4	96.19	103.25	111.47	12.96	92.63	86.07	134.56	N/A	167,000	186,148
419	1	84.74	84.74	84.74	00.00	100.00	84.74	84.74	N/A	310,000	262,705
434	1	79.15	79.15	79.15	00.00	100.00	79.15	79.15	N/A	65,000	51,450
447	1	130.16	130.16	130.16	00.00	100.00	130.16	130.16	N/A	137,000	178,315
470	1	87.36	87.36	87.36	00.00	100.00	87.36	87.36	N/A	240,000	209,660
<u>ALL</u>	21	96.89	101.85	101.40	14.11	100.44	79.15	152.48	87.36 to 107.00	203,315	206,160

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	\$ 187,462,530	\$ 510,259	0.27%	\$ 186,952,271		\$ 110,422,566	
2014	\$ 189,508,942	\$ 2,679,176	1.41%	\$ 186,829,766	-0.34%	\$ 115,937,490	4.99%
2015	\$ 190,729,803	\$ 3,791,243	1.99%	\$ 186,938,560	-1.36%	\$ 120,732,717	4.14%
2015	\$ 191,672,464	\$ 5,686,749	2.97%	\$ 185,985,715	-2.49%	\$ 123,281,283	2.11%
2017	\$ 199,198,238	\$ 7,948,359	3.99%	\$ 191,249,879	-0.22%	\$ 126,494,224	2.61%
2018	\$ 202,459,709	\$ 6,254,137	3.09%	\$ 196,205,572	-1.50%	\$ 131,738,679	4.15%
2019	\$ 216,029,414	\$ 6,976,168	3.23%	\$ 209,053,246	3.26%	\$ 132,927,579	0.90%
2020	\$ 220,781,176	\$ 1,329,935	0.60%	\$ 219,451,241	1.58%	\$ 137,891,425	3.73%
2021	\$ 223,652,472	\$ 5,261,344	2.35%	\$ 218,391,128	-1.08%	\$ 155,796,159	12.98%
2022	\$ 238,421,375	\$ 6,023,245	2.53%	\$ 232,398,130	3.91%	\$ 161,251,635	3.50%
2023	\$ 256,634,803	\$ 8,594,945	3.35%	\$ 248,039,858	4.03%	\$ 165,910,456	2.89%
2024	\$ 261,768,031	\$ 9,451,980	3.61%	\$ 252,316,051	-1.68%	\$ 169,544,916	2.19%
Ann %chg	3.28%			Average	0.37%	3.87%	4.02%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-0.34%	1.09%	4.99%
2015	-0.28%	1.74%	9.34%
2016	-0.79%	2.25%	11.65%
2017	2.02%	6.26%	14.55%
2018	4.66%	8.00%	19.30%
2019	11.52%	15.24%	20.38%
2020	17.06%	17.77%	24.88%
2021	16.50%	19.31%	41.09%
2022	23.97%	27.18%	46.03%
2023	32.31%	36.90%	50.25%
2024	34.60%	39.64%	53.54%

County Number	13
County Name	Cass

13 Cass
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 : 21
 Total Sales Price : 16,746,181
 Total Adj. Sales Price : 16,746,181
 Total Assessed Value : 11,974,935
 Avg. Adj. Sales Price : 797,437
 Avg. Assessed Value : 570,235

MEDIAN : 71
 WGT. MEAN : 72
 MEAN : 73
 COD : 15.94
 PRD : 101.66

COV : 18.65
 STD : 13.56
 Avg. Abs. Dev : 11.39
 MAX Sales Ratio : 95.09
 MIN Sales Ratio : 55.80

95% Median C.I. : 60.94 to 84.51
 95% Wgt. Mean C.I. : 65.51 to 77.51
 95% Mean C.I. : 66.53 to 78.87

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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	2	80.22	80.22	78.96	14.68	101.60	68.44	91.99	N/A	559,542	441,818
01-JAN-22 To 31-MAR-22	4	79.54	78.07	75.84	14.32	102.94	58.80	94.40	N/A	885,081	671,286
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	1	71.80	71.80	71.80	00.00	100.00	71.80	71.80	N/A	720,000	516,985
01-OCT-22 To 31-DEC-22	1	60.94	60.94	60.94	00.00	100.00	60.94	60.94	N/A	717,000	436,970
01-JAN-23 To 31-MAR-23	1	79.28	79.28	79.28	00.00	100.00	79.28	79.28	N/A	1,061,625	841,610
01-APR-23 To 30-JUN-23	4	66.92	71.06	69.42	13.39	102.36	61.84	88.56	N/A	560,875	389,340
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	55.80	55.80	55.80	00.00	100.00	55.80	55.80	N/A	703,120	392,320
01-JAN-24 To 31-MAR-24	3	91.64	81.36	74.24	13.73	109.59	57.36	95.09	N/A	880,177	653,445
01-APR-24 To 30-JUN-24	3	59.72	64.91	68.58	08.79	94.65	59.62	75.38	N/A	1,067,000	731,765
01-JUL-24 To 30-SEP-24	1	63.16	63.16	63.16	00.00	100.00	63.16	63.16	N/A	800,000	505,280
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	7	74.57	77.79	75.95	13.77	102.42	58.80	94.40	58.80 to 94.40	768,487	583,681
01-OCT-22 To 30-SEP-23	6	66.92	70.74	70.51	13.49	100.33	60.94	88.56	60.94 to 88.56	670,354	472,657
01-OCT-23 To 30-SEP-24	8	61.44	69.72	68.80	18.88	101.34	55.80	95.09	55.80 to 95.09	918,081	631,654
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	6	73.19	74.17	73.11	14.10	101.45	58.80	94.40	58.80 to 94.40	829,554	606,517
01-JAN-23 To 31-DEC-23	6	66.92	69.89	69.64	14.76	100.36	55.80	88.56	55.80 to 88.56	668,041	465,215
<u>ALL</u>	21	71.47	72.70	71.51	15.94	101.66	55.80	95.09	60.94 to 84.51	797,437	570,235

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	21	71.47	72.70	71.51	15.94	101.66	55.80	95.09	60.94 to 84.51	797,437	570,235
<u>ALL</u>	21	71.47	72.70	71.51	15.94	101.66	55.80	95.09	60.94 to 84.51	797,437	570,235

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>Dry</u>											
County	11	63.16	70.76	69.39	17.07	101.97	55.80	94.40	57.36 to 91.64	776,775	539,033
1	11	63.16	70.76	69.39	17.07	101.97	55.80	94.40	57.36 to 91.64	776,775	539,033
<u>ALL</u>	21	71.47	72.70	71.51	15.94	101.66	55.80	95.09	60.94 to 84.51	797,437	570,235

13 Cass
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

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 COD : 15.94
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COV : 18.65
 STD : 13.56
 Avg. Abs. Dev : 11.39
 MAX Sales Ratio : 95.09
 MIN Sales Ratio : 55.80

95% Median C.I. : 60.94 to 84.51
 95% Wgt. Mean C.I. : 65.51 to 77.51
 95% Mean C.I. : 66.53 to 78.87

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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
___Dry___											
County	18	69.96	72.08	70.72	15.79	101.92	55.80	94.40	60.94 to 84.51	724,457	512,369
1	18	69.96	72.08	70.72	15.79	101.92	55.80	94.40	60.94 to 84.51	724,457	512,369
___ALL___	21	71.47	72.70	71.51	15.94	101.66	55.80	95.09	60.94 to 84.51	797,437	570,235

Cass County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cass	1	7,080	n/a	6,700	6,234	6,010	5,860	4,518	4,448	5,454
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,507
Otoe	1	7,040	n/a	6,910	6,910	6,270	6,270	5,370	5,370	6,623
Sarpy	1	8,124	n/a	7,457	7,276	n/a	6,140	5,741	5,404	7,243
Saunders	3	7,471	n/a	6,940	6,382	n/a	5,809	4,967	4,385	6,242

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cass	1	6,780	6,579	6,398	5,940	5,710	5,559	5,175	4,880	5,968
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,694	5,362	5,024	6,211
Otoe	1	6,300	6,300	5,860	5,700	5,550	5,500	4,680	4,290	5,656
Sarpy	1	7,326	7,093	6,660	6,461	6,234	5,514	4,642	4,848	6,126
Saunders	3	6,265	6,075	5,944	n/a	5,156	4,848	4,365	4,120	5,468

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cass	1	2,040	2,040	2,040	n/a	2,040	n/a	2,040	2,040	2,040
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996
Otoe	1	2,300	2,300	2,100	2,100	1,800	1,800	1,800	1,800	2,278
Sarpy	1	3,003	2,971	2,869	2,760	2,639	2,601	2,346	2,264	2,979
Saunders	3	2,365	2,365	2,365	n/a	n/a	2,100	n/a	2,100	2,361

County	Mkt Area	CRP	TIMBER	WASTE
Cass	1	3,000	1,650	965
Lancaster	1	3,008	1,250	750
Otoe	1	3,137	1,159	200
Sarpy	1	4,434	1,524	299
Saunders	3	2,477	630	250

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 :	2	Median :	49	COV :	03.76	95% Median C.I. :	N/A
Total Sales Price :	2,296,000	Wgt. Mean :	50	STD :	01.84	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,296,000	Mean :	49	Avg. Abs. Dev :	01.30	95% Mean C.I. :	32.42 to 65.48
Total Assessed Value :	1,141,280						
Avg. Adj. Sales Price :	1,148,000	COD :	02.66	MAX Sales Ratio :	50.25		
Avg. Assessed Value :	570,640	PRD :	98.47	MIN Sales Ratio :	47.65		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021											
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											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	1	47.65	47.65	47.65		100.00	47.65	47.65	N/A	480,000	228,717
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	50.25	50.25	50.25		100.00	50.25	50.25	N/A	1,816,000	912,563
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022											
10/01/2022 To 09/30/2023	1	47.65	47.65	47.65		100.00	47.65	47.65	N/A	480,000	228,717
10/01/2023 To 09/30/2024	1	50.25	50.25	50.25		100.00	50.25	50.25	N/A	1,816,000	912,563
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022											
01/01/2023 To 12/31/2023	1	47.65	47.65	47.65		100.00	47.65	47.65	N/A	480,000	228,717

AGRICULTURAL

Type : Qualified

Number of Sales :	2	Median :	49	COV :	03.76	95% Median C.I. :	N/A
Total Sales Price :	2,296,000	Wgt. Mean :	50	STD :	01.84	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,296,000	Mean :	49	Avg. Abs. Dev :	01.30	95% Mean C.I. :	32.42 to 65.48
Total Assessed Value :	1,141,280						
Avg. Adj. Sales Price :	1,148,000	COD :	02.66	MAX Sales Ratio :	50.25		
Avg. Assessed Value :	570,640	PRD :	98.47	MIN Sales Ratio :	47.65		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	2	48.95	48.95	49.71	02.66	98.47	47.65	50.25	N/A	1,148,000	570,640

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
130001											
130022											
130032											
130056	2	48.95	48.95	49.71	02.66	98.47	47.65	50.25	N/A	1,148,000	570,640
130097											
550145											
660027											
660111											
780001											

80%MLU By Market Area

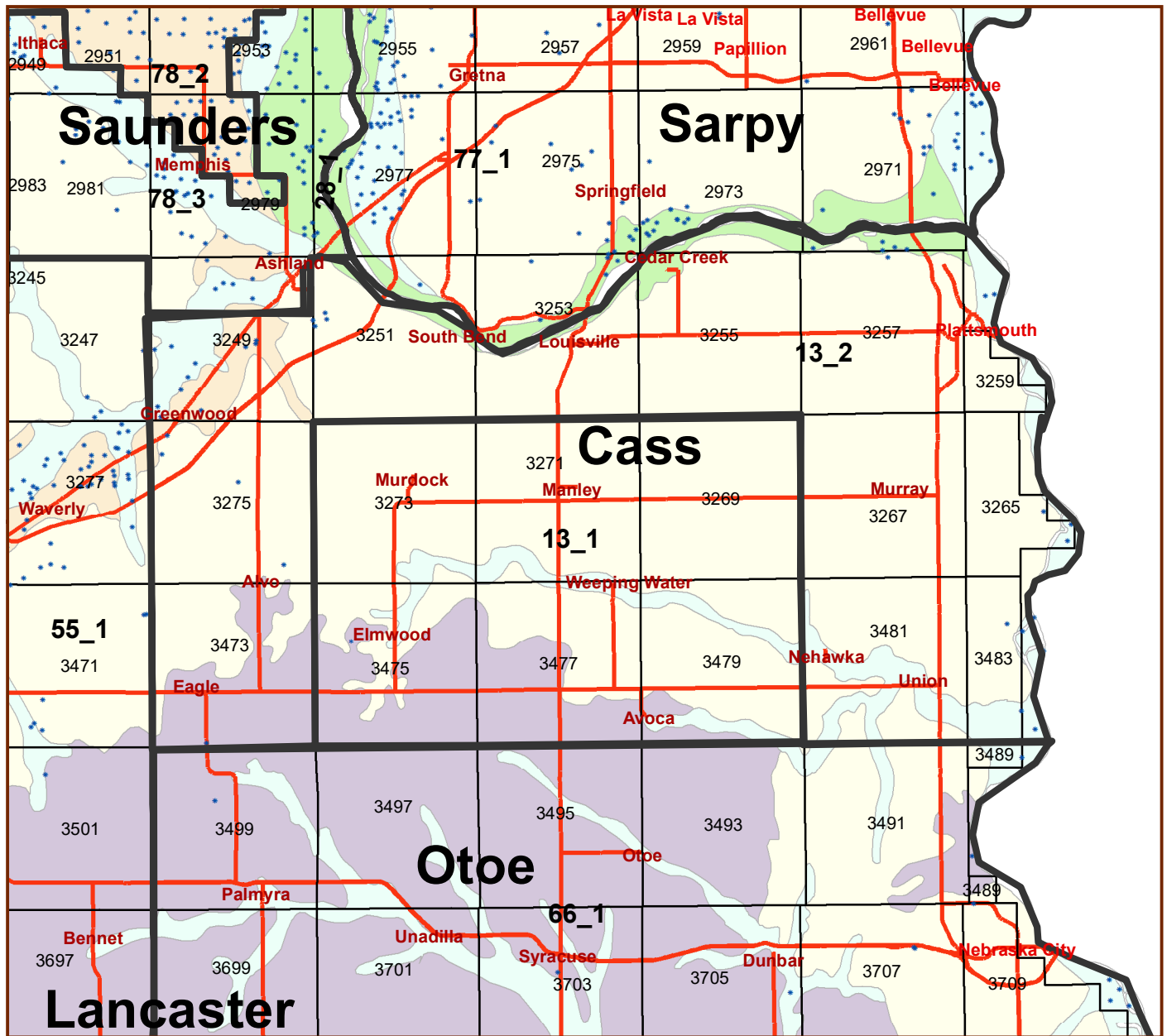
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	1	47.65	47.65	47.65		100.00	47.65	47.65	N/A	480,000	228,717
1	1	47.65	47.65	47.65		100.00	47.65	47.65	N/A	480,000	228,717
_____ALL_____											
10/01/2021 To 09/30/2024	2	48.95	48.95	49.71	02.66	98.47	47.65	50.25	N/A	1,148,000	570,640

AGRICULTURAL - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
SCHOOL DISTRICT *	130056	Total	Increase	0%

What IF



Legend

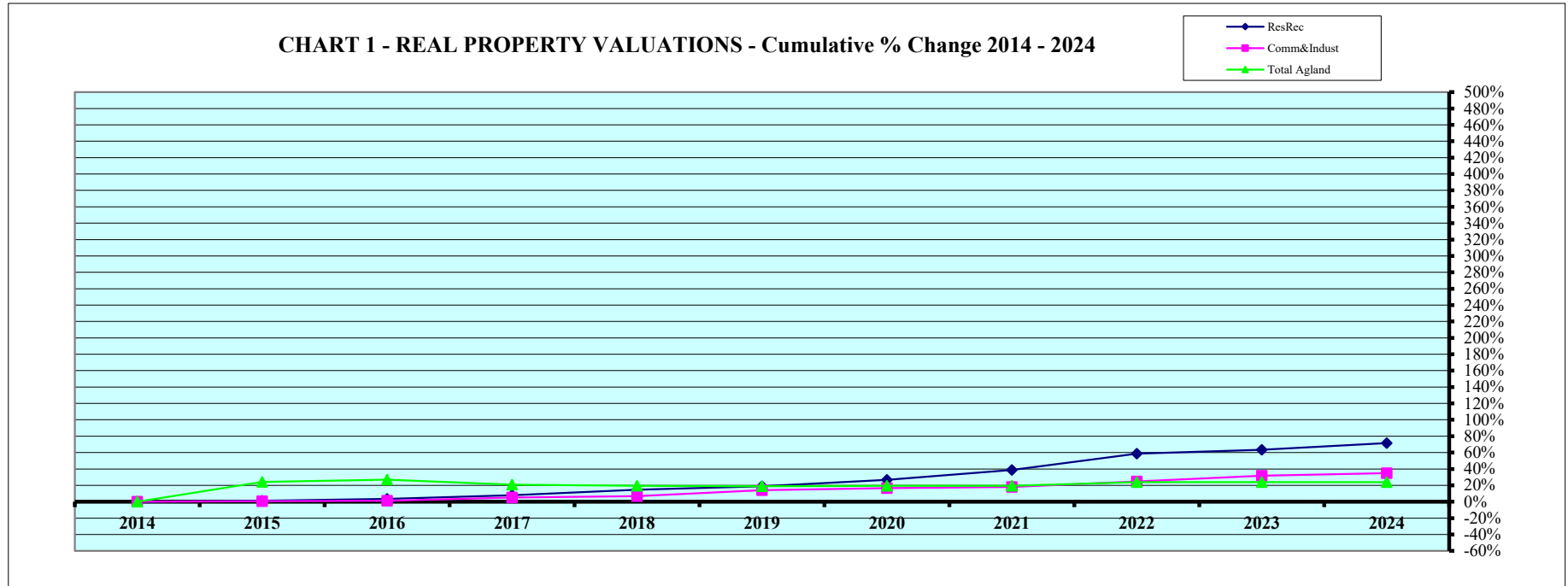
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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	1,481,020,790	-	-	-	189,508,942	-	-	-	1,048,810,372	-	-	-
2015	1,498,249,500	17,228,710	1.16%	1.16%	190,729,803	1,220,861	0.64%	0.64%	1,302,406,494	253,596,122	24.18%	24.18%
2016	1,533,519,629	35,270,129	2.35%	3.54%	191,672,464	942,661	0.49%	1.14%	1,331,086,599	28,680,105	2.20%	26.91%
2017	1,598,662,424	65,142,795	4.25%	7.94%	199,198,238	7,525,774	3.93%	5.11%	1,267,642,145	-63,444,454	-4.77%	20.86%
2018	1,698,492,784	99,830,360	6.24%	14.68%	202,459,709	3,261,471	1.64%	6.83%	1,251,438,414	-16,203,731	-1.28%	19.32%
2019	1,759,173,892	60,681,108	3.57%	18.78%	216,029,414	13,569,705	6.70%	13.99%	1,246,988,209	-4,450,205	-0.36%	18.90%
2020	1,876,389,322	117,215,430	6.66%	26.70%	220,781,176	4,751,762	2.20%	16.50%	1,252,657,972	5,669,763	0.45%	19.44%
2021	2,054,985,654	178,596,332	9.52%	38.75%	223,652,472	2,871,296	1.30%	18.02%	1,252,973,134	315,162	0.03%	19.47%
2022	2,351,521,673	296,536,019	14.43%	58.78%	236,481,680	12,829,208	5.74%	24.79%	1,298,447,796	45,474,662	3.63%	23.80%
2023	2,419,420,473	67,898,800	2.89%	63.36%	249,714,841	13,233,161	5.60%	31.77%	1,298,845,442	397,646	0.03%	23.84%
2024	2,540,872,556	121,452,083	5.02%	71.56%	255,598,051	5,883,210	2.36%	34.87%	1,298,520,491	-324,951	-0.03%	23.81%

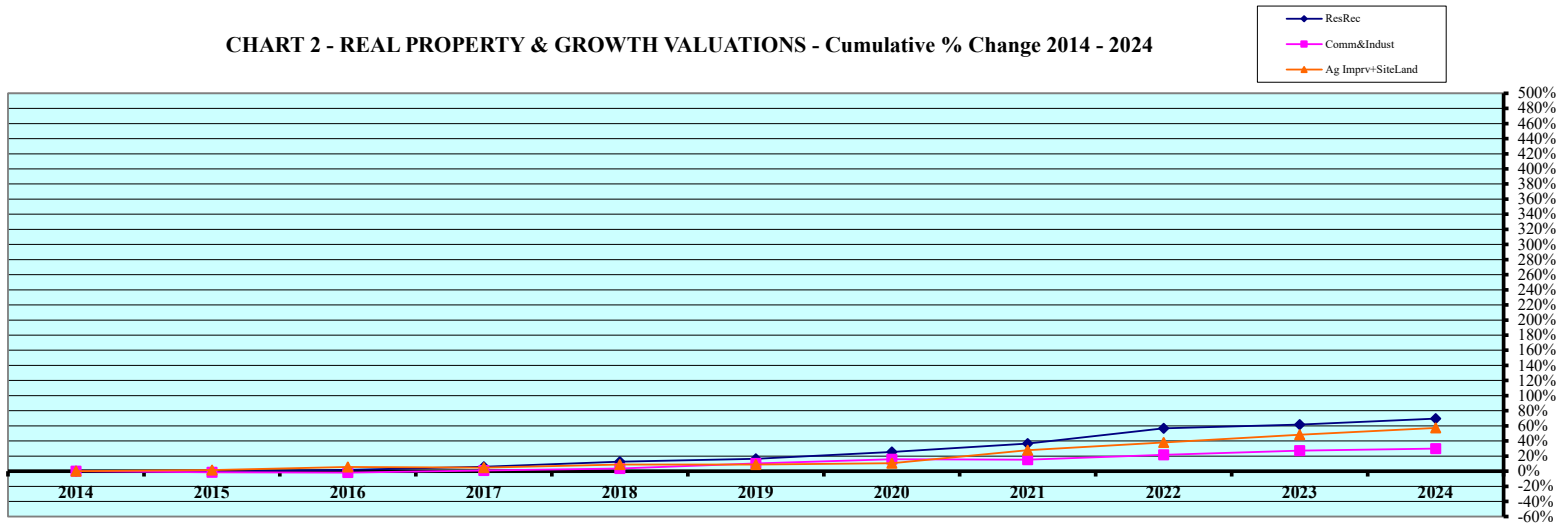
Rate Annual %chg: Residential & Recreational **5.55%** Commercial & Industrial **3.04%** Agricultural Land **2.16%**

Cnty# **13**
County **CASS**

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	1,481,020,790	16,103,706	1.09%	1,464,917,084	--	--	189,508,942	2,679,176	1.41%	186,829,766	--	--
2015	1,498,249,500	24,855,009	1.66%	1,473,394,491	-0.51%	-0.51%	190,729,803	3,791,243	1.99%	186,938,560	-1.36%	-1.36%
2016	1,533,519,629	25,501,109	1.66%	1,508,018,520	0.65%	1.82%	191,672,464	5,686,749	2.97%	185,985,715	-2.49%	-1.86%
2017	1,598,662,424	32,745,502	2.05%	1,565,916,922	2.11%	5.73%	199,198,238	7,948,359	3.99%	191,249,879	-0.22%	0.92%
2018	1,698,492,784	32,719,521	1.93%	1,665,773,263	4.20%	12.47%	202,459,709	6,254,137	3.09%	196,205,572	-1.50%	3.53%
2019	1,759,173,892	37,366,842	2.12%	1,721,807,050	1.37%	16.26%	216,029,414	6,976,168	3.23%	209,053,246	3.26%	10.31%
2020	1,876,389,322	19,467,450	1.04%	1,856,921,872	5.56%	25.38%	220,781,176	1,329,935	0.60%	219,451,241	1.58%	15.80%
2021	2,054,985,654	33,475,441	1.63%	2,021,510,213	7.73%	36.49%	223,652,472	5,261,344	2.35%	218,391,128	-1.08%	15.24%
2022	2,351,521,673	28,917,880	1.23%	2,322,603,793	13.02%	56.82%	236,481,680	6,023,245	2.55%	230,458,435	3.04%	21.61%
2023	2,419,420,473	26,494,636	1.10%	2,392,925,837	1.76%	61.57%	249,714,841	8,594,945	3.44%	241,119,896	1.96%	27.23%
2024	2,540,872,556	29,847,623	1.17%	2,511,024,933	3.79%	69.55%	255,598,051	9,451,980	3.70%	246,146,071	-1.43%	29.89%
Rate Ann%chg	5.55%	Resid & Recreat w/o growth				3.97%	C & I w/o growth				0.18%	

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	125,331,153	46,820,009	172,151,162	3,237,555	1.88%	168,913,607	--	--
2015	130,568,718	46,869,292	177,438,010	2,677,657	1.51%	174,760,353	1.52%	1.52%
2016	134,141,149	47,890,887	182,032,036	384,013	0.21%	181,648,023	2.37%	5.52%
2017	133,542,500	48,740,587	182,283,087	2,150,356	1.18%	180,132,731	-1.04%	4.64%
2018	139,378,178	49,978,764	189,356,942	2,037,030	1.08%	187,319,912	2.76%	8.81%
2019	141,768,133	50,485,112	192,253,245	4,817,980	2.51%	187,435,265	-1.01%	8.88%
2020	144,021,409	51,097,924	195,119,333	4,851,932	2.49%	190,267,401	-1.03%	10.52%
2021	177,205,883	50,349,737	227,555,620	7,825,742	3.44%	219,729,878	12.61%	27.64%
2022	184,432,626	56,751,350	241,183,976	3,811,216	1.58%	237,372,760	4.31%	37.89%
2023	206,760,446	54,130,594	260,891,040	5,647,286	2.16%	255,243,754	5.83%	48.27%
2024	220,536,977	56,036,731	276,573,708	5,907,695	2.14%	270,666,013	3.75%	57.23%
Rate Ann%chg	5.81%	1.81%	4.86%	Ag Imprv+Site w/o growth		3.01%		

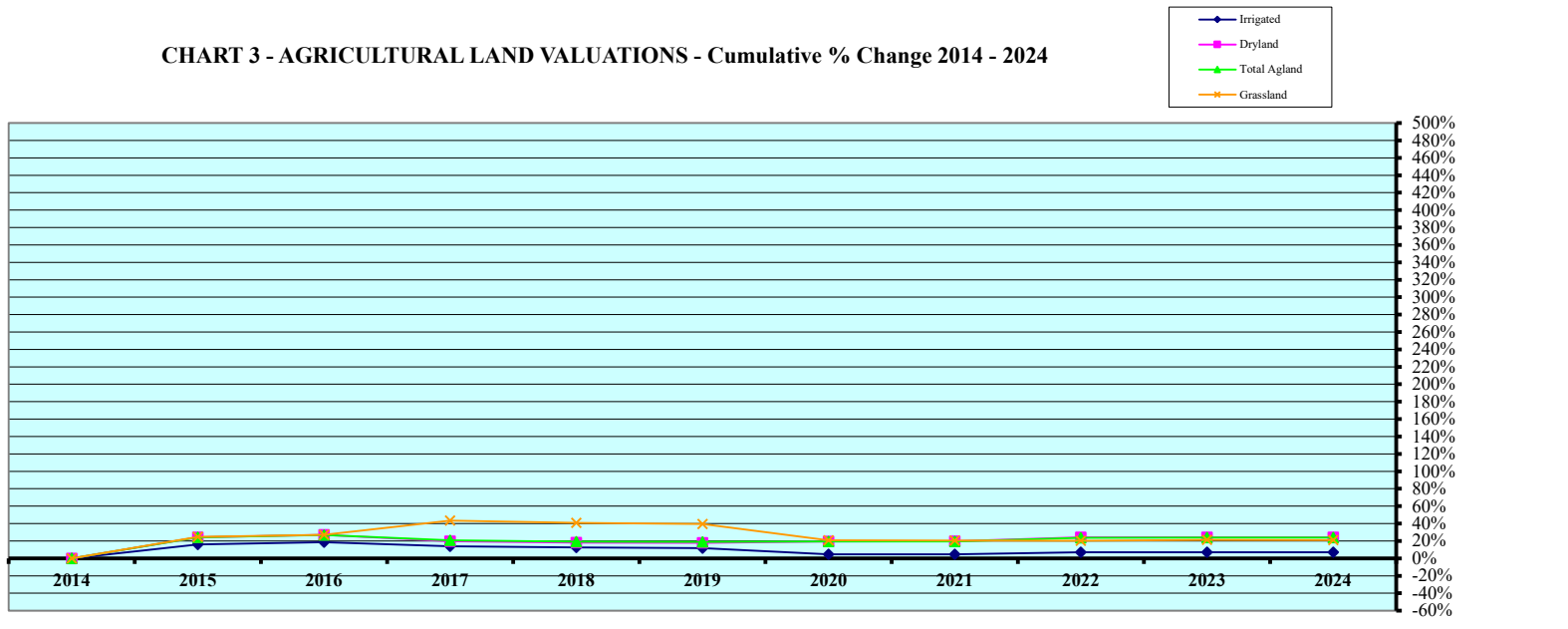
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 13
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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	13,969,325	-	-	-	979,301,095	-	-	-	54,801,972	-	-	-
2015	16,213,861	2,244,536	16.07%	16.07%	1,217,062,034	237,760,939	24.28%	24.28%	68,331,028	13,529,056	24.69%	24.69%
2016	16,569,510	355,649	2.19%	18.61%	1,244,029,509	26,967,475	2.22%	27.03%	69,716,325	1,385,297	2.03%	27.21%
2017	15,895,764	-673,746	-4.07%	13.79%	1,172,247,405	-71,782,104	-5.77%	19.70%	78,586,131	8,869,806	12.72%	43.40%
2018	15,728,272	-167,492	-1.05%	12.59%	1,157,680,525	-14,566,880	-1.24%	18.21%	77,105,417	-1,480,714	-1.88%	40.70%
2019	15,631,338	-96,934	-0.62%	11.90%	1,154,011,650	-3,668,875	-0.32%	17.84%	76,403,257	-702,160	-0.91%	39.42%
2020	14,608,718	-1,022,620	-6.54%	4.58%	1,170,945,516	16,933,866	1.47%	19.57%	66,161,223	-10,242,034	-13.41%	20.73%
2021	14,608,718	0	0.00%	4.58%	1,171,485,037	539,521	0.05%	19.62%	66,020,739	-140,484	-0.21%	20.47%
2022	14,966,372	357,654	2.45%	7.14%	1,216,766,735	45,281,698	3.87%	24.25%	65,869,784	-150,955	-0.23%	20.20%
2023	14,944,140	-22,232	-0.15%	6.98%	1,216,562,584	-204,151	-0.02%	24.23%	66,494,005	624,221	0.95%	21.34%
2024	14,944,140	0	0.00%	6.98%	1,216,351,034	-211,550	-0.02%	24.21%	66,381,128	-112,877	-0.17%	21.13%

Rate Ann.%chg: Irrigated **0.68%** Dryland **2.19%** Grassland **1.94%**

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	557,656	-	-	-	180,324	-	-	-	1,048,810,372	-	-	-
2015	597,289	39,633	7.11%	7.11%	202,282	21,958	12.18%	12.18%	1,302,406,494	253,596,122	24.18%	24.18%
2016	582,084	-15,205	-2.55%	4.38%	189,171	-13,111	-6.48%	4.91%	1,331,086,599	28,680,105	2.20%	26.91%
2017	664,639	82,555	14.18%	19.18%	248,206	59,035	31.21%	37.64%	1,267,642,145	-63,444,454	-4.77%	20.86%
2018	670,134	5,495	0.83%	20.17%	254,066	5,860	2.36%	40.89%	1,251,438,414	-16,203,731	-1.28%	19.32%
2019	697,468	27,334	4.08%	25.07%	244,496	-9,570	-3.77%	35.59%	1,246,988,209	-4,450,205	-0.36%	18.90%
2020	697,547	79	0.01%	25.09%	244,968	472	0.19%	35.85%	1,252,657,972	5,669,763	0.45%	19.44%
2021	559,237	-138,310	-19.83%	0.28%	299,403	54,435	22.22%	66.04%	1,252,973,134	315,162	0.03%	19.47%
2022	565,912	6,675	1.19%	1.48%	278,993	-20,410	-6.82%	54.72%	1,298,447,796	45,474,662	3.63%	23.80%
2023	565,912	0	0.00%	1.48%	278,801	-192	-0.07%	54.61%	1,298,845,442	397,646	0.03%	23.84%
2024	565,912	0	0.00%	1.48%	278,277	-524	-0.19%	54.32%	1,298,520,491	-324,951	-0.03%	23.81%

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County **CASS**

Rate Ann.%chg: Total Agric Land **2.16%**

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	13,621,559	3,004	4,535			980,547,694	256,070	3,829			54,663,553	38,273	1,428		
2015	16,210,362	3,116	5,202	14.70%	14.70%	1,219,008,111	255,941	4,763	24.38%	24.38%	67,639,755	38,363	1,763	23.45%	23.45%
2016	16,569,510	3,117	5,316	2.19%	17.21%	1,244,901,643	255,500	4,872	2.30%	27.24%	69,747,563	38,691	1,803	2.24%	26.22%
2017	15,899,161	3,117	5,100	-4.05%	12.47%	1,176,749,622	255,221	4,611	-5.37%	20.41%	74,348,922	38,417	1,935	7.36%	35.50%
2018	15,640,074	3,115	5,021	-1.57%	10.71%	1,158,274,927	253,687	4,566	-0.97%	19.24%	77,010,444	40,043	1,923	-0.62%	34.65%
2019	15,728,272	3,115	5,049	0.56%	11.33%	1,157,219,239	253,501	4,565	-0.02%	19.21%	77,074,069	40,072	1,923	0.01%	34.67%
2020	15,715,278	3,231	4,864	-3.67%	7.25%	1,172,086,353	253,383	4,626	1.33%	20.80%	89,510,262	40,043	2,235	16.22%	56.51%
2021	14,608,718	2,822	5,176	6.43%	14.14%	1,171,556,494	253,774	4,617	-0.20%	20.56%	66,021,928	40,051	1,648	-26.26%	15.42%
2022	14,966,372	2,887	5,185	0.16%	14.32%	1,216,923,854	253,649	4,798	3.92%	25.29%	65,998,169	40,030	1,649	0.02%	15.43%
2023	14,966,372	2,887	5,185	0.00%	14.32%	1,216,494,266	253,574	4,797	-0.01%	25.28%	65,889,034	39,948	1,649	0.04%	15.48%
2024	14,944,140	2,883	5,184	-0.01%	14.31%	1,216,512,949	253,579	4,797	0.00%	25.28%	66,348,160	39,869	1,664	0.90%	16.52%

Rate Annual %chg Average Value/Acre: 0.93% 2.18% 1.96%

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	536,212	981	546			177,935	1,702	105			1,049,546,953	300,030	3,498		
2015	596,071	1,075	554	1.48%	1.48%	177,913	1,702	105	0.00%	0.00%	1,303,632,212	300,198	4,343	24.14%	24.14%
2016	580,319	1,070	542	-2.21%	-0.76%	186,035	1,783	104	-0.20%	-0.20%	1,331,985,070	300,161	4,438	2.19%	26.86%
2017	610,779	1,089	561	3.47%	2.69%	237,643	1,825	130	24.78%	24.53%	1,267,846,127	299,670	4,231	-4.66%	20.94%
2018	670,109	1,130	593	5.72%	8.56%	252,902	1,947	130	-0.25%	24.22%	1,251,848,456	299,922	4,174	-1.34%	19.32%
2019	670,134	1,130	593	-0.01%	8.55%	245,724	1,957	126	-3.34%	20.08%	1,250,937,438	299,775	4,173	-0.02%	19.29%
2020	697,468	1,165	599	0.93%	9.56%	246,012	1,954	126	0.30%	20.44%	1,278,255,373	299,777	4,264	2.18%	21.89%
2021	559,237	819	682	14.01%	24.91%	299,403	2,227	134	6.79%	28.61%	1,253,045,780	299,694	4,181	-1.94%	19.52%
2022	565,912	817	692	1.44%	26.71%	278,993	2,231	125	-6.99%	19.62%	1,298,733,300	299,614	4,335	3.67%	23.91%
2023	565,912	820	690	-0.37%	26.25%	278,795	2,237	125	-0.33%	19.22%	1,298,194,379	299,466	4,335	0.01%	23.92%
2024	565,912	820	690	0.00%	26.25%	278,277	2,233	125	0.00%	19.22%	1,298,649,438	299,384	4,338	0.06%	24.00%

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Rate Annual %chg Average Value/Acre: 2.15%

(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
26,598	CASS	160,961,986	63,440,156	95,069,317	2,515,446,644	200,133,499	55,464,552	25,425,912	1,298,520,491	220,536,977	56,036,731	651,560	4,691,687,825
cnty sectorvalue % of total value:		3.43%	1.35%	2.03%	53.61%	4.27%	1.18%	0.54%	27.68%	4.70%	1.19%	0.01%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
115	ALVO	29,858	26,419	807	6,835,550	1,571,155	0	0	0	0	0	0	8,463,789
0.43%	%sector of county sector	0.02%	0.04%	0.00%	0.27%	0.79%							0.18%
	%sector of municipality	0.35%	0.31%	0.01%	80.76%	18.56%							100.00%
178	AVOCA	112,550	270,442	12,870	7,581,789	1,001,256	0	0	71,962	0	0	0	9,050,869
0.67%	%sector of county sector	0.07%	0.43%	0.01%	0.30%	0.50%			0.01%				0.19%
	%sector of municipality	1.24%	2.99%	0.14%	83.77%	11.06%			0.80%				100.00%
465	CEDAR CREEK	349,542	330,791	667,723	96,664,685	2,192,614	0	211,317	0	0	0	0	100,416,672
1.75%	%sector of county sector	0.22%	0.52%	0.70%	3.84%	0.70%		1.10%	0.83%				2.14%
	%sector of municipality	0.35%	0.33%	0.66%	96.26%	2.18%		0.21%					100.00%
1,065	EAGLE	2,128,297	665,011	34,120	76,938,433	9,508,357	0	0	0	0	0	0	89,274,218
4.00%	%sector of county sector	1.32%	1.05%	0.04%	3.06%	4.75%							1.90%
	%sector of municipality	2.38%	0.74%	0.04%	86.17%	10.65%							100.00%
654	ELMWOOD	1,997,103	510,235	29,021	43,076,729	7,369,025	0	0	0	0	0	0	52,982,113
2.46%	%sector of county sector	1.24%	0.80%	0.03%	1.71%	3.68%							1.13%
	%sector of municipality	3.77%	0.96%	0.05%	81.30%	13.91%							100.00%
595	GREENWOOD	288,710	715,742	1,024,702	20,458,797	4,241,301	0	0	0	0	0	0	26,729,252
2.24%	%sector of county sector	0.18%	1.13%	1.08%	0.81%	2.12%							0.57%
	%sector of municipality	1.08%	2.68%	3.83%	76.54%	15.87%							100.00%
1,319	LOUISVILLE	2,153,103	1,154,441	1,582,449	85,767,021	9,404,454	0	0	0	0	0	0	100,061,468
4.96%	%sector of county sector	1.34%	1.82%	1.66%	3.41%	4.70%							2.13%
	%sector of municipality	2.15%	1.15%	1.58%	85.71%	9.40%							100.00%
167	MANLEY	61,378	138,184	177,144	12,144,446	573,081	0	0	0	0	0	0	13,094,233
0.63%	%sector of county sector	0.04%	0.22%	0.19%	0.48%	0.29%							0.28%
	%sector of municipality	0.47%	1.06%	1.35%	92.75%	4.38%							100.00%
270	MURDOCK	159,766	248,827	11,705	19,602,553	1,711,899	0	0	0	0	0	0	21,734,750
1.02%	%sector of county sector	0.10%	0.39%	0.01%	0.78%	0.86%							0.46%
	%sector of municipality	0.74%	1.14%	0.05%	90.19%	7.88%							100.00%
480	MURRAY	638,623	322,203	382,684	29,705,712	2,512,679	0	0	5,191	0	0	0	33,567,092
1.80%	%sector of county sector	0.40%	0.51%	0.40%	1.18%	1.26%			0.00%				0.72%
	%sector of municipality	1.90%	0.96%	1.14%	88.50%	7.49%			0.02%				100.00%
173	NEHAWKA	218,802	244,655	481,515	8,364,533	946,778	0	0	0	0	0	0	10,256,283
0.65%	%sector of county sector	0.14%	0.39%	0.51%	0.33%	0.47%							0.22%
	%sector of municipality	2.13%	2.39%	4.69%	81.56%	9.23%							100.00%
6,544	PLATTSMOUTH	7,202,962	5,342,711	3,880,334	312,363,175	75,735,416	5,177,744	0	106,428	0	17,400	0	409,826,170
24.60%	%sector of county sector	4.47%	8.42%	4.08%	12.42%	37.84%	9.34%		0.01%		0.03%		8.74%
	%sector of municipality	1.76%	1.30%	0.95%	76.22%	18.48%	1.26%		0.03%		0.00%		100.00%
92	SOUTH BEND	7,815	373,373	1,268,457	4,099,517	1,043,125	0	0	0	0	0	0	6,792,287
0.35%	%sector of county sector	0.00%	0.59%	1.33%	0.16%	0.52%							0.14%
	%sector of municipality	0.12%	5.50%	18.67%	60.36%	15.36%							100.00%
195	UNION	199,894	518,640	608,709	9,629,629	1,110,879	0	0	0	0	0	0	12,067,751
0.73%	%sector of county sector	0.12%	0.82%	0.64%	0.38%	0.56%							0.26%
	%sector of municipality	1.66%	4.30%	5.04%	79.80%	9.21%							100.00%
1,029	WEEPING WATER	6,921,336	926,292	464,338	66,148,225	5,654,484	1,181,070	0	0	0	0	0	81,295,745
3.87%	%sector of county sector	4.30%	1.46%	0.49%	2.63%	2.83%	2.13%						1.73%
	%sector of municipality	8.51%	1.14%	0.57%	81.37%	6.96%	1.45%						100.00%
13,342	Total Municipalities	22,469,739	11,787,966	10,626,578	799,380,807	124,576,505	6,358,814	211,317	183,581	0	17,400	0	975,612,707
50.16%	%all municip.sectors of cnty	13.96%	18.58%	11.18%	31.78%	62.25%	11.46%	0.83%	0.01%		0.03%		20.79%

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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 : 20,830	Value : 4,928,769,301	Growth 31,315,629	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	753	12,942,733	703	27,662,504	2,103	74,927,869	3,559	115,533,106	
02. Res Improve Land	5,173	147,840,692	1,521	87,700,363	3,770	263,055,316	10,464	498,596,371	
03. Res Improvements	5,396	704,866,776	1,567	444,318,905	3,822	965,476,050	10,785	2,114,661,731	
04. Res Total	6,149	865,650,201	2,270	559,681,772	5,925	1,303,459,235	14,344	2,728,791,208	21,390,430
% of Res Total	42.87	31.72	15.83	20.51	41.31	47.77	68.86	55.36	68.31
05. Com UnImp Land	110	2,120,979	20	1,614,432	48	3,589,650	178	7,325,061	
06. Com Improve Land	561	22,063,553	30	2,944,015	112	18,423,270	703	43,430,838	
07. Com Improvements	547	112,279,897	33	5,461,285	122	51,856,870	702	169,598,052	
08. Com Total	657	136,464,429	53	10,019,732	170	73,869,790	880	220,353,951	3,960,394
% of Com Total	74.66	61.93	6.02	4.55	19.32	33.52	4.22	4.47	12.65
09. Ind UnImp Land	5	375,882	12	1,105,156	21	2,495,865	38	3,976,903	
10. Ind Improve Land	7	672,790	10	4,757,830	7	1,687,655	24	7,118,275	
11. Ind Improvements	7	2,636,750	10	35,653,195	8	7,602,405	25	45,892,350	
12. Ind Total	12	3,685,422	22	41,516,181	29	11,785,925	63	56,987,528	0
% of Ind Total	19.05	6.47	34.92	72.85	46.03	20.68	0.30	1.16	0.00
13. Rec UnImp Land	9	218,795	53	5,113,170	152	9,100,815	214	14,432,780	
14. Rec Improve Land	2	18,220	4	1,191,035	40	5,960,040	46	7,169,295	
15. Rec Improvements	2	1,215	5	659,920	44	6,350,090	51	7,011,225	
16. Rec Total	11	238,230	58	6,964,125	196	21,410,945	265	28,613,300	86,685
% of Rec Total	4.15	0.83	21.89	24.34	73.96	74.83	1.27	0.58	0.28
Res & Rec Total	6,160	865,888,431	2,328	566,645,897	6,121	1,324,870,180	14,609	2,757,404,508	21,477,115
% of Res & Rec Total	42.17	31.40	15.94	20.55	41.90	48.05	70.13	55.95	68.58
Com & Ind Total	669	140,149,851	75	51,535,913	199	85,655,715	943	277,341,479	3,960,394
% of Com & Ind Total	70.94	50.53	7.95	18.58	21.10	30.88	4.53	5.63	12.65
17. Taxable Total	6,829	1,006,038,282	2,403	618,181,810	6,320	1,410,525,895	15,552	3,034,745,987	25,437,509
% of Taxable Total	43.91	33.15	15.45	20.37	40.64	46.48	74.66	61.57	81.23

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	381	20,850,609	49,021,575	1	883	284,137
19. Commercial	53	5,683,499	34,094,406	1	135,000	2,570,740
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	382	20,851,492	49,305,712
19. Commercial	0	0	0	54	5,818,499	36,665,146
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				436	26,669,991	85,970,858

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	4	749,858	4	749,858	0
24. Non-Producing	0	0	4	0	13	0	17	0	0
25. Total	0	0	4	0	17	749,858	21	749,858	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	654	224	1,124	2,002

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	8	268,000	530	130,861,945	3,381	1,092,668,306	3,919	1,223,798,251
28. Ag-Improved Land	0	0	163	38,903,280	1,151	402,657,160	1,314	441,560,440
29. Ag Improvements	0	0	164	31,818,030	1,174	196,096,735	1,338	227,914,765

30. Ag Total				5,257	1,893,273,456
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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	20	20.50	765,900	
32. HomeSite Improv Land	0	0.00	0	100	113.24	4,108,590	
33. HomeSite Improvements	0	0.00	0	107	0.00	27,965,145	
34. HomeSite Total							
35. FarmSite UnImp Land	1	2.00	20,010	24	61.45	392,790	
36. FarmSite Improv Land	0	0.00	0	132	317.78	2,805,895	
37. FarmSite Improvements	0	0.00	0	147	0.00	3,852,885	
38. FarmSite Total							
39. Road & Ditches	4	3.02	0	402	526.88	0	
40. Other- Non Ag Use	0	0.00	0	1	12.73	33,735	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	69	71.57	2,524,645	89	92.07	3,290,545	
32. HomeSite Improv Land	748	784.27	28,376,930	848	897.51	32,485,520	
33. HomeSite Improvements	777	0.00	166,826,225	884	0.00	194,791,370	5,285,645
34. HomeSite Total				973	989.58	230,567,435	
35. FarmSite UnImp Land	189	375.57	2,370,760	214	439.02	2,783,560	
36. FarmSite Improv Land	976	2,485.48	21,006,450	1,108	2,803.26	23,812,345	
37. FarmSite Improvements	1,096	0.00	29,270,510	1,243	0.00	33,123,395	592,475
38. FarmSite Total				1,457	3,242.28	59,719,300	
39. Road & Ditches	3,322	5,148.91	0	3,728	5,678.81	0	
40. Other- Non Ag Use	3	54.35	144,030	4	67.08	177,765	
41. Total Section VI				2,430	9,977.75	290,464,500	5,878,120

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	4	0.00	328,071
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	47.81	268,508	11	47.81	596,579

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	25.13	101,365	647	30,351.35	158,549,185
44. Market Value	3	25.13	1,640	647	30,351.35	601,010
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,365	265,084.13	1,424,227,396	5,015	295,460.61	1,582,877,946
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	39.64	3.05%	280,650	3.96%	7,079.97
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	188.52	14.52%	1,263,070	17.83%	6,699.93
48. 2A	364.29	28.05%	2,270,825	32.06%	6,233.56
49. 3A1	51.51	3.97%	309,575	4.37%	6,010.00
50. 3A	4.42	0.34%	25,900	0.37%	5,859.73
51. 4A1	576.44	44.39%	2,604,215	36.77%	4,517.76
52. 4A	73.73	5.68%	327,930	4.63%	4,447.71
53. Total	1,298.55	100.00%	7,082,165	100.00%	5,453.90
Dry					
54. 1D1	5,756.35	4.53%	39,027,980	5.15%	6,779.99
55. 1D	41,245.45	32.46%	271,360,985	35.78%	6,579.17
56. 2D1	7,826.30	6.16%	50,075,620	6.60%	6,398.38
57. 2D	8,506.32	6.69%	50,527,500	6.66%	5,940.00
58. 3D1	4,311.06	3.39%	24,614,850	3.25%	5,709.70
59. 3D	43,197.32	33.99%	240,130,825	31.66%	5,558.93
60. 4D1	11,568.55	9.10%	59,866,070	7.89%	5,174.90
61. 4D	4,661.24	3.67%	22,744,580	3.00%	4,879.51
62. Total	127,072.59	100.00%	758,348,410	100.00%	5,967.84
Grass					
63. 1G1	7,755.56	45.08%	14,729,166	46.65%	1,899.18
64. 1G	404.44	2.35%	708,160	2.24%	1,750.96
65. 2G1	271.45	1.58%	521,895	1.65%	1,922.62
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	4,283.55	24.90%	7,520,055	23.82%	1,755.57
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,739.36	15.92%	5,120,135	16.22%	1,869.10
70. 4G	1,750.04	10.17%	2,974,425	9.42%	1,699.63
71. Total	17,204.40	100.00%	31,573,836	100.00%	1,835.22
Irrigated Total					
Irrigated Total	1,298.55	0.88%	7,082,165	0.89%	5,453.90
Dry Total					
Dry Total	127,072.59	86.49%	758,348,410	95.12%	5,967.84
Grass Total					
Grass Total	17,204.40	11.71%	31,573,836	3.96%	1,835.22
72. Waste	54.80	0.04%	52,865	0.01%	964.69
73. Other	1,297.47	0.88%	171,625	0.02%	132.28
74. Exempt	39.66	0.03%	249,040	0.03%	6,279.37
75. Market Area Total	146,927.81	100.00%	797,228,901	100.00%	5,425.99

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	95.55	6.01%	676,495	6.60%	7,080.01
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	850.79	53.49%	5,700,290	55.58%	6,700.00
48. 2A	461.10	28.99%	2,877,260	28.05%	6,239.99
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	4.66	0.29%	27,310	0.27%	5,860.52
51. 4A1	169.83	10.68%	929,810	9.07%	5,474.95
52. 4A	8.77	0.55%	45,420	0.44%	5,179.02
53. Total	1,590.70	100.00%	10,256,585	100.00%	6,447.84
Dry					
54. 1D1	4,116.08	3.25%	27,906,985	3.71%	6,779.99
55. 1D	43,097.62	34.06%	283,576,250	37.70%	6,579.86
56. 2D1	10,697.71	8.45%	63,613,795	8.46%	5,946.49
57. 2D	4,790.09	3.79%	28,429,545	3.78%	5,935.08
58. 3D1	4,367.13	3.45%	23,824,150	3.17%	5,455.33
59. 3D	49,358.10	39.01%	274,395,050	36.48%	5,559.27
60. 4D1	3,666.20	2.90%	18,968,890	2.52%	5,173.99
61. 4D	6,448.77	5.10%	31,436,450	4.18%	4,874.80
62. Total	126,541.70	100.00%	752,151,115	100.00%	5,943.90
Grass					
63. 1G1	14,434.88	63.56%	27,772,355	65.39%	1,923.98
64. 1G	750.30	3.30%	1,356,005	3.19%	1,807.28
65. 2G1	254.27	1.12%	507,290	1.19%	1,995.08
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	4,411.58	19.43%	7,625,360	17.96%	1,728.49
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,280.48	10.04%	4,237,065	9.98%	1,857.97
70. 4G	578.73	2.55%	970,580	2.29%	1,677.09
71. Total	22,710.24	100.00%	42,468,655	100.00%	1,870.02
Irrigated Total					
Irrigated Total	1,590.70	1.04%	10,256,585	1.27%	6,447.84
Dry Total					
Dry Total	126,541.70	82.95%	752,151,115	93.37%	5,943.90
Grass Total					
Grass Total	22,710.24	14.89%	42,468,655	5.27%	1,870.02
72. Waste	765.66	0.50%	584,070	0.07%	762.83
73. Other	935.70	0.61%	119,630	0.01%	127.85
74. Exempt	263.72	0.17%	999,405	0.12%	3,789.64
75. Market Area Total	152,544.00	100.00%	805,580,055	100.00%	5,280.97

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	325.36	2,029,370	2,563.89	15,309,380	2,889.25	17,338,750
77. Dry Land	38.43	231,090	25,200.64	150,127,615	228,375.22	1,360,140,820	253,614.29	1,510,499,525
78. Grass	10.14	16,735	5,177.34	9,475,280	34,727.16	64,550,476	39,914.64	74,042,491
79. Waste	0.00	0	29.52	495	790.94	636,440	820.46	636,935
80. Other	1.31	165	201.90	25,555	2,029.96	265,535	2,233.17	291,255
81. Exempt	0.03	165	119.08	246,350	184.27	1,001,930	303.38	1,248,445
82. Total	49.88	247,990	30,934.76	161,658,315	268,487.17	1,440,902,651	299,471.81	1,602,808,956

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	2,889.25	0.96%	17,338,750	1.08%	6,001.12
Dry Land	253,614.29	84.69%	1,510,499,525	94.24%	5,955.89
Grass	39,914.64	13.33%	74,042,491	4.62%	1,855.02
Waste	820.46	0.27%	636,935	0.04%	776.31
Other	2,233.17	0.75%	291,255	0.02%	130.42
Exempt	303.38	0.10%	1,248,445	0.08%	4,115.12
Total	299,471.81	100.00%	1,602,808,956	100.00%	5,352.12

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 Ashland Exch	1	27,530	2	211,140	3	371,465	4	610,135	0
83.2 Beaver Lake	464	14,955,920	1,122	124,549,986	1,123	279,553,815	1,587	419,059,721	2,957,705
83.3 Buccaneer Bay	178	2,832,074	583	26,491,865	583	173,954,415	761	203,278,354	1,398,165
83.4 Cent Agland	31	1,868,070	22	2,244,415	24	5,202,480	55	9,314,965	121,210
83.5 Com-louisville	1	105,775	1	62,248	0	0	1	168,023	0
83.6 Com-murray	0	0	1	17,750	1	6,775	1	24,525	0
83.7 Com-plattsmouth	0	0	1	59,330	1	7,180	1	66,510	0
83.8 Com-south Bend	1	6,625	0	0	1	133,660	2	140,285	0
83.9 Com-weeping Water	0	0	2	20,955	2	64,135	2	85,090	0
83.10 Exempt	2	12,865	0	0	0	0	2	12,865	0
83.11 Iron Horse	44	3,039,313	123	11,094,170	123	57,634,750	167	71,768,233	510,535
83.12 Lake Waconda	3	138,830	211	28,353,940	212	36,648,950	215	65,141,720	451,275
83.13 Mhp Eagle	0	0	0	0	40	914,175	40	914,175	0
83.14 Mhp Greenwood	0	0	0	0	10	52,436	10	52,436	0
83.15 Mhp Louisville	0	0	0	0	13	489,990	13	489,990	0
83.16 Mhp Nehawka	0	0	0	0	1	9,995	1	9,995	0
83.17 Mhp Plattsmouth	0	0	0	0	259	7,329,095	259	7,329,095	89,145
83.18 Mhp Rural	0	0	0	0	3	23,555	3	23,555	0
83.19 Ne Agland	38	2,739,210	14	580,435	16	4,210,030	54	7,529,675	0
83.20 Ne Comm	66	1,273,685	13	2,368,320	13	2,067,565	79	5,709,570	0
83.21 Nw Agland	16	608,060	14	579,600	14	3,705,380	30	4,893,040	41,715
83.22 Nw Comm	1	9,430	0	0	0	0	1	9,430	0
83.23 Nw Rec Lakes	7	14,490	231	10,159,670	231	32,943,140	238	43,117,300	910,225
83.24 Res-alvo	13	167,310	66	1,264,460	66	5,482,735	79	6,914,505	189,285
83.25 Res-avoca	18	93,780	99	811,735	99	7,350,180	117	8,255,695	97,695
83.26 Res-cedar Creek	40	1,523,224	349	33,014,135	349	70,703,005	389	105,240,364	1,009,640
83.27 Res-eagle	9	265,700	441	14,084,295	441	72,563,665	450	86,913,660	389,725
83.28 Res-elmwood	34	891,278	275	9,322,849	257	35,578,250	291	45,792,377	547,870
83.29 Res-greenwood	46	906,289	261	5,263,958	233	15,553,945	279	21,724,192	2,021,870
83.30 Res-louisville	62	960,002	524	16,913,799	473	75,523,970	535	93,397,771	981,040
83.31 Res-manley	5	35,545	73	802,920	73	8,338,070	78	9,176,535	3,125
83.32 Res-murdock	11	134,025	123	2,463,220	123	18,372,415	134	20,969,660	159,835
83.33 Res-murray	44	392,225	204	4,173,990	206	27,874,470	250	32,440,685	70,055
83.34 Res-nehawka	30	189,570	104	801,785	105	7,617,060	135	8,608,415	26,860
83.35 Res-plattsmouth	297	4,925,644	2,110	52,009,653	2,104	297,466,440	2,401	354,401,737	2,853,095
83.36 Res-south Bend	13	123,805	50	684,710	50	3,351,955	63	4,160,470	3,250
83.37 Res-union	15	144,965	98	1,316,590	98	8,554,570	113	10,016,125	0

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.38	Res-weeping Water	118	2,302,211	455	7,715,225	455	60,083,600	573	70,101,036	324,715
83.39	Rurres 3249	97	2,760,005	85	3,289,315	87	19,969,525	184	26,018,845	1,165
83.40	Rurres 3251	167	9,038,725	130	8,344,985	134	41,519,000	301	58,902,710	428,085
83.41	Rurres 3253	130	6,754,870	270	17,102,500	286	84,500,655	416	108,358,025	497,090
83.42	Rurres 3255/2973	114	6,747,255	181	11,945,240	204	64,168,010	318	82,860,505	219,645
83.43	Rurres 3257/2971	297	11,480,920	637	33,028,950	651	183,970,215	948	228,480,085	1,312,750
83.44	Rurres 3259	118	4,912,589	212	9,529,640	214	55,468,110	332	69,910,339	340,015
83.45	Rurres 3265	129	5,093,605	191	10,504,940	195	52,065,050	324	67,663,595	889,320
83.46	Rurres 3267	102	3,897,230	156	8,201,565	157	38,884,585	259	50,983,380	256,945
83.47	Rurres 3269	50	2,091,780	50	1,858,400	52	11,990,585	102	15,940,765	0
83.48	Rurres 3271	91	2,388,165	97	3,668,985	99	22,751,955	190	28,809,105	146,085
83.49	Rurres 3273	101	2,685,820	103	3,246,155	108	21,575,685	209	27,507,660	87,360
83.50	Rurres 3275	98	3,077,825	98	3,979,260	101	22,413,075	199	29,470,160	357,180
83.51	Rurres 3473	180	6,985,855	347	17,636,910	349	99,409,180	529	124,031,945	480,490
83.52	Rurres 3475	72	2,044,665	68	2,441,700	68	15,581,920	140	20,068,285	187,455
83.53	Rurres 3477	68	2,018,670	56	1,974,330	60	11,067,070	128	15,060,070	66,735
83.54	Rurres 3479	72	2,321,605	65	2,392,145	68	11,256,190	140	15,969,940	48,170
83.55	Rurres 3481	92	2,873,745	80	2,906,995	83	15,831,610	175	21,612,350	13,695
83.56	Rurres 3483	53	4,270,925	33	2,212,395	35	7,497,870	88	13,981,190	0
83.57	Se Agland	70	5,383,405	46	2,613,505	48	11,810,340	118	19,807,250	980,000
83.58	Se Comm	1	21,195	1	65,710	1	15,880	2	102,785	0
83.59	Sw Agland	59	2,406,242	31	1,349,243	30	9,841,820	89	13,597,305	6,895
83.60	Sw Comm	4	23,340	1	35,650	1	347,310	5	406,300	0
84	Residential Total	3,773	129,965,886	10,510	505,765,666	10,836	2,121,672,956	14,609	2,757,404,508	21,477,115

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Ashland Exch	10	2,349,010	21	7,964,740	21	18,721,350	31	29,035,100	1,644,310
85.2	Buccaneer Bay	1	18,515	0	0	0	0	1	18,515	0
85.3	Cent Agland	1	11,320	1	144,900	1	372,185	2	528,405	356,620
85.4	Com-alvo	1	13,305	7	51,970	7	639,550	8	704,825	0
85.5	Com-avoca	0	0	3	10,230	3	55,945	3	66,175	0
85.6	Com-cedar Creek	0	0	9	191,535	9	2,127,580	9	2,319,115	364,155
85.7	Com-eagle	2	25,885	27	988,665	26	3,982,830	28	4,997,380	60,285
85.8	Com-elmwood	7	35,985	35	436,740	36	3,778,695	43	4,251,420	0
85.9	Com-greenwood	12	109,642	16	415,673	14	1,672,237	26	2,197,552	247,385
85.10	Com-louisville	17	625,904	56	1,739,196	47	6,611,045	64	8,976,145	0
85.11	Com-manley	0	0	4	28,545	4	71,435	4	99,980	0
85.12	Com-murdock	4	21,835	15	144,915	15	1,386,000	19	1,552,750	0
85.13	Com-murray	3	39,735	18	391,880	18	1,822,025	21	2,253,640	1,005
85.14	Com-nehawka	11	26,025	10	95,355	10	614,185	21	735,565	0
85.15	Com-plattsmouth	36	1,628,000	238	16,674,724	233	71,546,516	269	89,849,240	224,984
85.16	Com-south Bend	2	18,730	4	52,080	4	925,470	6	996,280	0
85.17	Com-union	5	19,490	23	66,225	23	965,870	28	1,051,585	0
85.18	Com-weeping Water	12	389,325	68	924,375	68	5,903,295	80	7,216,995	0
85.19	Golf Courses	9	1,076,525	11	3,562,275	11	5,209,455	20	9,848,255	863,555
85.20	Gr Elevators	3	40,195	17	795,130	23	8,926,672	26	9,761,997	0
85.21	Ne Agland	4	246,844	4	982,075	4	4,042,080	8	5,270,999	0
85.22	Ne Comm	30	2,083,920	64	5,971,515	65	19,858,517	95	27,913,952	60,775
85.23	Ne Subds	3	184,195	3	233,740	4	519,065	7	937,000	0
85.24	Nw Comm	10	518,080	10	3,664,540	16	33,736,095	26	37,918,715	0
85.25	Post Offices	0	0	13	161,930	13	1,627,565	13	1,789,495	0
85.26	Res-avoca	1	4,370	1	9,480	1	27,690	2	41,540	0
85.27	Res-cedar Creek	0	0	1	13,540	1	211,895	1	225,435	0
85.28	Res-greenwood	1	12,402	1	16,830	0	0	1	29,232	0
85.29	Res-murdock	1	8,500	1	9,660	1	175,720	2	193,880	0
85.30	Res-nehawka	1	18,545	0	0	0	0	1	18,545	0
85.31	Res-plattsmouth	0	0	2	53,545	2	362,840	2	416,385	0
85.32	Rurres 3251	0	0	2	198,020	2	680,175	2	878,195	0
85.33	Rurres 3255/2973	0	0	1	54,185	1	153,755	1	207,940	0
85.34	Rurres 3265	0	0	1	42,670	1	133,505	1	176,175	0
85.35	Rurres 3267	0	0	1	40,250	1	225,130	1	265,380	0
85.36	Rurres 3473	0	0	2	186,600	2	94,595	2	281,195	0
85.37	Rurres 3483	0	0	2	125,155	2	198,155	2	323,310	0

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>	
85.38 Se Comm	3	108,470	11	569,850	12	749,840	15	1,428,160	0
85.39 Sw Agland	1	18,935	0	0	0	0	1	18,935	0
85.40 Sw Comm	25	1,648,277	24	3,536,375	26	17,361,440	51	22,546,092	137,320
86 Commercial Total	216	11,301,964	727	50,549,113	727	215,490,402	943	277,341,479	3,960,394

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	3,927.86	58.24%	8,012,950	58.25%	2,040.03
88. 1G	96.55	1.43%	196,965	1.43%	2,040.03
89. 2G1	165.41	2.45%	335,775	2.44%	2,029.96
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	904.42	13.41%	1,845,005	13.41%	2,039.99
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,415.36	20.99%	2,887,355	20.99%	2,040.01
94. 4G	234.47	3.48%	478,145	3.48%	2,039.26
95. Total	6,744.07	100.00%	13,756,195	100.00%	2,039.75
CRP					
96. 1C1	301.04	70.74%	903,120	70.74%	3,000.00
97. 1C	2.82	0.66%	8,460	0.66%	3,000.00
98. 2C1	9.02	2.12%	27,060	2.12%	3,000.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	73.86	17.36%	221,575	17.36%	2,999.93
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	35.51	8.34%	106,530	8.34%	3,000.00
103. 4C	3.31	0.78%	9,930	0.78%	3,000.00
104. Total	425.56	100.00%	1,276,675	100.00%	2,999.99
Timber					
105. 1T1	3,526.66	35.14%	5,813,096	35.14%	1,648.33
106. 1T	305.07	3.04%	502,735	3.04%	1,647.93
107. 2T1	97.02	0.97%	159,060	0.96%	1,639.46
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	3,305.27	32.94%	5,453,475	32.97%	1,649.93
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,288.49	12.84%	2,126,250	12.85%	1,650.19
112. 4T	1,512.26	15.07%	2,486,350	15.03%	1,644.13
113. Total	10,034.77	100.00%	16,540,966	100.00%	1,648.37
<hr/>					
Grass Total	6,744.07	39.20%	13,756,195	43.57%	2,039.75
CRP Total	425.56	2.47%	1,276,675	4.04%	2,999.99
Timber Total	10,034.77	58.33%	16,540,966	52.39%	1,648.37
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114. Market Area Total	17,204.40	100.00%	31,573,836	100.00%	1,835.22

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	6,512.82	76.64%	13,275,080	76.62%	2,038.30
88. 1G	226.08	2.66%	461,200	2.66%	2,039.99
89. 2G1	96.68	1.14%	197,235	1.14%	2,040.08
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	698.19	8.22%	1,424,305	8.22%	2,040.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	925.23	10.89%	1,887,715	10.90%	2,040.27
94. 4G	39.48	0.46%	80,545	0.46%	2,040.15
95. Total	8,498.48	100.00%	17,326,080	100.00%	2,038.73
CRP					
96. 1C1	1,056.27	84.24%	3,168,805	84.24%	3,000.00
97. 1C	22.08	1.76%	66,240	1.76%	3,000.00
98. 2C1	37.05	2.95%	111,150	2.95%	3,000.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	54.64	4.36%	163,920	4.36%	3,000.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	83.71	6.68%	251,130	6.68%	3,000.00
103. 4C	0.18	0.01%	540	0.01%	3,000.00
104. Total	1,253.93	100.00%	3,761,785	100.00%	3,000.00
Timber					
105. 1T1	6,865.79	52.99%	11,328,470	52.98%	1,649.99
106. 1T	502.14	3.88%	828,565	3.88%	1,650.07
107. 2T1	120.54	0.93%	198,905	0.93%	1,650.12
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	3,658.75	28.24%	6,037,135	28.24%	1,650.05
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,271.54	9.81%	2,098,220	9.81%	1,650.14
112. 4T	539.07	4.16%	889,495	4.16%	1,650.05
113. Total	12,957.83	100.00%	21,380,790	100.00%	1,650.03
<hr/>					
Grass Total	8,498.48	37.42%	17,326,080	40.80%	2,038.73
CRP Total	1,253.93	5.52%	3,761,785	8.86%	3,000.00
Timber Total	12,957.83	57.06%	21,380,790	50.34%	1,650.03
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114. Market Area Total	22,710.24	100.00%	42,468,655	100.00%	1,870.02

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

13 Cass

	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	2,515,446,644	2,728,791,208	213,344,564	8.48%	21,390,430	7.63%
02. Recreational	25,425,912	28,613,300	3,187,388	12.54%	86,685	12.20%
03. Ag-Homesite Land, Ag-Res Dwelling	220,536,977	230,567,435	10,030,458	4.55%	5,285,645	2.15%
04. Total Residential (sum lines 1-3)	2,761,409,533	2,987,971,943	226,562,410	8.20%	26,762,760	7.24%
05. Commercial	200,133,499	220,353,951	20,220,452	10.10%	3,960,394	8.12%
06. Industrial	55,464,552	56,987,528	1,522,976	2.75%	0	2.75%
07. Total Commercial (sum lines 5-6)	255,598,051	277,341,479	21,743,428	8.51%	3,960,394	6.96%
08. Ag-Farmsite Land, Outbuildings	55,330,387	59,719,300	4,388,913	7.93%	592,475	6.86%
09. Minerals	651,560	749,858	98,298	15.09	0	15.09%
10. Non Ag Use Land	706,344	177,765	-528,579	-74.83%		
11. Total Non-Agland (sum lines 8-10)	56,688,291	60,646,923	3,958,632	6.98%	592,475	5.94%
12. Irrigated	14,944,140	17,338,750	2,394,610	16.02%		
13. Dryland	1,216,351,034	1,510,499,525	294,148,491	24.18%		
14. Grassland	66,381,128	74,042,491	7,661,363	11.54%		
15. Wasteland	565,912	636,935	71,023	12.55%		
16. Other Agland	278,277	291,255	12,978	4.66%		
17. Total Agricultural Land	1,298,520,491	1,602,808,956	304,288,465	23.43%		
18. Total Value of all Real Property (Locally Assessed)	4,372,216,366	4,928,769,301	556,552,935	12.73%	31,315,629	12.01%

2025 Assessment Survey for Cass County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1 - Appraisal Supervisor, 1 -Appraiser, 1 -Data Collector
3.	Other full-time employees:
	1 Administrative Officer and 2 Administrative Assistants
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$547,905
7.	Adopted budget, or granted budget if different from above:
	\$547,905
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$235,602
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:
	\$40,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Amount of last year's assessor's budget not used:
	\$63,066

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, you have GIS Coordinator and software.
7.	Is GIS available to the public? If so, what is the web address?
	Yes, CassCounty.ne.gov
8.	Who maintains the GIS software and maps?
	The county has one employee dedicated to working only on GIS and will handle all GIS internally
9.	What type of aerial imagery is used in the cyclical review of properties?
	oblique imagery through Pictometry, Google Earth
10.	When was the aerial imagery last updated?
	2024

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?
	Cedar Creek, Elmwood, Greenwood, Murray, Plattsmouth, South Bend, Union, Weeping Water City Zoning in Louisville, Eagle, Ashland, Manley and Murdock, Alvo, Avoca, Nehawka & all Rural (Note: Eagle, Ashland ETJ, Louisville and Plattsmouth all have their own zoning, the rest are county zoning)
4.	When was zoning implemented?
	The county was zoned in 1969 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	N/A
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
	N/A
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2025 Residential Assessment Survey for Cass County

1.	Valuation data collection done by:
	Assessor Office Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The sales and cost approaches with market based depreciation(RCNLD) are used.
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 for each neighborhood location set up in their CAMA system and they align the depreciation tables with the dates of the costing for the different areas as they are appraised. Costing and depreciation tables were updated to read 2022 and VG 5 was reviewed in 2022.
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, apply economic depreciation factors by geo codes and neighborhoods.
5.	Describe the methodology used to determine the residential lot values?
	The county uses vacant lot sales and then allocates the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market.
6.	How are rural residential site values developed?
	The county reviews vacant lot sales in rural areas and considers the cost of adding the septic, well and electrical amenities.
7.	Are there form 191 applications on file?
	9 developers filed 191's which include 114 lots.
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	A discounted cash flow analysis is used to arrive at market value.

2025 Commercial Assessment Survey for Cass County

1.	Valuation data collection done by:
	Assessor and Office Staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The sales, cost and income approaches are used for estimating market value of commercial properties. The preferred method is the income approach if market rents can be established.
2a.	Describe the process used to determine the value of unique commercial properties.
	The county uses a market approach based on similar sales from across the state if comparable properties have not sold within the County. The County considers sales in the state sales file as provided by the Property Assessment Division. The county analyzes comparable properties and then makes adjustments for the local market.
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 county utilizes their CAMA depreciation tables.
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, adjusted using economic factors by geo codes and neighborhoods.
5.	Describe the methodology used to determine the commercial lot values.
	The county uses vacant lot sales if available and also abstracts lot values from improved sales.

2025 Agricultural Assessment Survey for Cass County

1.	Valuation data collection done by:
	Assessor and Office Staff
2.	Describe the process used to determine and monitor market areas.
	Sale prices and land use are used to aid in determining market areas. Topography and location are also analyzed. The county analyzes whether location is a factor when comparing sales assessment ratios. By using values established in non-influenced areas and applying those throughout the county on the agricultural sales and analyzing the sales/assessment ratio the county does a comparison of the various areas in the county. The county also compares sales in Otoe County in Geo Codes that border the southern part of the county of Market Area 1 primarily to further determine if sale prices in the county reflect the general agricultural market.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	It is determined by the present use of the parcel. The county reviews this by utilizing their GIS system in conjunction with physical inspections and updates submitted by property owners. The county also reviews zoning permits for changes and anticipated changes. The county also reviews the land use during sales verifications.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	They are treated the same for assessment purposes.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	The county has identified one parcel with multiple poultry barns as intensive use.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	For parcels enrolled in the program, the county uses recreational sales for the basis of the valuation and adjusts for the restrictions imposed on the parcel. Very few parcels are identified as WRP at this time. We solely rely on the property owners for this information.
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?
	Approximately 5,229 parcels.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	The County reviews land use from sales and analyzes new residential development in the county.
	<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.
	Mining, recreational use and residential development are the current non-agricultural influences. Residential development is influenced by proximity to both Omaha and Lincoln and the recreational lakes and subdivisions.
7d.	Where is the influenced area located within the county?
	Generally, the influenced area of the county is Market Area 2, as described above in the market area description with the listed Geo Codes. The Highway 75 and Interstate 80 corridors as well as recreational areas along the Platte and Missouri rivers. There are numerous lakes with residential developments.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	The county analyzes sales from comparable counties in the same general location within the state and with generally the same agricultural attributes. These sales are determined as to not being influenced by other than agricultural uses for the properties. Sales are gathered from the sales in the sales file and analyzed to arrive at a level of value that is consistent with values for agricultural land. The counties compare these results with the agricultural sales from within the county and the values derived from their own income analysis and any difference is attributed to the enhanced values attributed to the other available uses for the land.



CASS COUNTY ASSESSOR'S OFFICE

145 N 4th St
Plattsmouth, NE 68048-1964
Monday-Friday, 8-12pm & 1-4:30pm
Phone: 402-296-9310
FAX: 402-296-9319

Teresa Salinger, Assessor
Dana Long, Deputy Assessor
Sasha Frye, Administrative Officer

*2024 3-YEAR PLAN OF ASSESSMENT
CASS COUNTY, NEBRASKA*

Plan of Assessment Requirements

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the 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 Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements

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

Assessment levels required for real property are as follows (Reg-10-003):

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

See *Neb. Rev. Stat. §77-201(1)* “all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value.”

Statutes currently require the level of assessment for residential, commercial and industrial Real Property be 92-100% of market value and agricultural land values at 69-75% of market value.

**Cass County Statistics for Assessment Year 2024:
Residential—93% Commercial & Industrial--100% Ag/Special Value--71%**

Cass County Real and Personal Property

Cass County has approximately 21,661 active parcels of real estate of which about 19,624 are taxable real estate consisting of 19,265 Residential parcels including approximately 339 mobile homes, 1,932 Commercial parcels, 64 Industrial parcels, 259 Recreational parcels, 5,243 Agricultural parcels and 11 parcels owned by the Nebraska Game & Parks. There are 2013 Exempt parcels and 245 State Assessed parcels. Agricultural land in the county is assessed using a sales approach to value. Some agricultural land sales are borrowed from the neighboring county, Otoe when needed. Each year the assessor's office processes approximately 1200 sales (qualified and non-qualified), approximately 2000 permits, internal, towns and villages and those through the County Zoning Dept.

In addition to real property, the office processes about 1,431 Personal Property schedules, 901 Homestead Exemption applications, 209 Permissive Exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office prepares information packets of protests for a contracted referee to review. This packet is then passed to the County Board of Equalization for a final value. The Assessor also supports the County Board of Equalization for both informal Single-Commissioner and the full Tax Equalization and Review Commission (TERC) hearings.

Procedures and Policies

Market studies are ongoing, sales are verified, documented and added to the appropriate sale book area. Market, Cost and Income approaches can be considered for reappraisals, the goal is to determine the market value for that type of property. Costs are provided from the Marshall and Swift manual. All building permits, property changes reported by owners, deletions or other changes to the property record are valued using the last reappraisal date for that area.

The Cass County Assessor follows state statutes, rules and regulations and orders set forth by law. The Nebraska Constitution Article VIII-Revenue, Nebraska Legislative Statutes, various Nebraska Information Guides, Department of Property Assessment Division's Directives and Regulations, Tax Equalization and Review Commission Rules and Regulations, Cass County Board Resolutions, and Cass County Zoning Regulations and other required processes are followed by the assessor and staff. The assessor relies on the Property Assessment and Taxation Calendar issued annually by the NE Dept. of Revenue's Property Assessment Division, as a reliable source for filing dates and important assessment reminders. The assessor's office complies with the required six year cycle of physically inspecting all real property and maintains an appraisal plan to insure uniform and equal treatment for all property in Cass County.

Assessment Actions Planned

In each cycle year all class of properties are inspected, land, structures and exempt parcels. The assessor's office receives values each year for all state assessed properties from the Property Assessment Division.

Assessment Year 2024 (cycle yr. 6)—Approx. 3,749 parcels

- Residential:** Cedar Creek Village including the lakes.
- Rural:** 2973 & 3255 Eight Mile Grove, 2971, 3257 & 3259 Plattsmouth (not Plattsmouth town), includes all farms, acreages and subdivisions.
- Commercial:** Overall review and update throughout county with emphasis on the above areas.
- Agricultural:** Land market value and special value analysis (countywide).

Assessment Year 2025 (cycle yr. 1)—Approx. 3,257 parcels

Residential: All residential property inside the city limits of Plattsmouth.
Commercial: All commercial property inside the city limits of Plattsmouth.

Assessment Year 2026 (cycle yr. 2)—Approx. 3,770 parcels

Residential: Murray Village (land and improvements).
Rural: Beaver Lake, Lake Wa Con Da, 3265 East Rock Bluff, 3267 West Rock Bluff and 3483 Liberty townships (farm, acreages and subdivisions).
Commercial: Overall review and update throughout county with emphasis on above areas.
Agricultural: Land market value and special value analysis (countywide).

Assessment Year 2027 (cycle yr. 3)—Approx. 3,868 parcels

Residential: Avoca, Manley, Nehawka, Union and Weeping Water.
Rural: 3269 Mount Pleasant, 3271 Center, 3477 Weeping Water, 3479 Avoca and 3481 Nehawka townships including all farms, acreages and subdivisions.
Commercial: Overall review and update throughout county with emphasis on above areas.
Agricultural: Land market value and special value analysis (countywide).

It is necessary to run statistics on the entire county each year and make any necessary adjustments to comply with state requirements for Level of Value and Quality of Assessment. As a result, additional locations may be added to a current cycle year as statistics indicate.

Current Resources

Staff

1 Assessor, 1 Administrative Officer and 2 full time Administrative Assistants. 1 Deputy Assessor, 1 Appraisal Supervisor and 1 full time Field Data Collector. One data collector position is currently open. A second position was previously open but due to budget cuts this position was eliminated for the 2023-2024 budget year. 7 employees in total.

Budget

The 2023-2024 total budget for the assessor's office is \$547,905.37. The Assessor's Office converted to a different software system in February 2021. The computer software for the assessor was previously funded by the county general budget however, for the past several years, funding has come from the assessor's budget.

Cadastral Maps

The GIS map and property information is available to the public on the county website. There is a slightly different format specifically for the assessor's office use and is obtained by a login setup by the county GIS Coordinator.

Property Record Cards

Physical and electronic Property Record Cards are maintained for all Real Property and Personal Property in the county. Records are printed from the CAMA and filed in a protective folder. This electronic system is backed up as well as GIS. EagleView aerial and oblique imagery and Google Earth help to detect

property changes, verify land use and other property characteristics. The property records comply with statutory regulations and requirements.

Computers/Software/Copiers/IT

All computers were replaced to be Windows 11 compatible. ARPA funds were used to cover these expenses incurred in the 2022-2023 budget year. Some laptops still need updating or replaced.

Tablets have been used in the field by Data Collectors for better efficiency and reduced desk time.

Conversion of our data from an older software program to a different program had caused some data issues. Our IT Dept. has kept our data from the old software but without a compatible server we are subject to losing our historical data which was not converted to the new system. Our CAMA vendor regularly provides us software updates to install. We continuously work with our vendor to address any issues as they arise.

We currently have 2 leased printers/copiers and 1 owned printer. Our contract with the vendor includes maintenance and ink cartridges as they need replaced.

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

- Annually prepare and file administrative reports to PAD (Property Assessment Division) as required by laws/regulations
- Maintain all records, paper and electronic
- Electronically send all Sale Transfer Statements monthly to PAD
- Accept and process all Homestead Exemption applications
- Accept and process all Personal Property Schedules
- Collect Air Craft Information Report and submit to PAD
- File Abstract with PAD on or before the deadline
- Complete the required Assessor Survey as part of the Abstract
- Send sales information to PAD including the Assessed Value Update with the Abstract
- Post annual Level of Value Certification in the office
- Balance Railroad Mileage report from PAD
- Enter all Centrally Assessed (state assessed) values provided by PAD
- Prepare Over/Under Valued Property Report for Board of Equalization
- Prepare and review all protest packets for hearings to be reviewed by referee
- Data enter all protest results/BOE final value
- Approve/Deny Special Value applicants
- Notify County Treasurer of new TIF projects, Treasurer provides the TIF Fund number
- Process filed TIF projects and send copies to the Department of Revenue
- Certify Values to Political Subdivisions
- Submit School District Taxable Value Report to PAD
- Prepare Homestead Exemption Tax Loss Report
- Report of current values for properties owned by Board of Education Lands & Funds
- Prepare annual 3 Year Plan of Assessment Report for County Board and PAD
- Send postcard information to vendor for printing per LB644
- Data enter all entity tax levies provided by the County Clerk
- Complete Tax List of Real & Personal Property
- File Certificate of Taxes Levied Report (CTL) to PAD and County Treasurer
- Ensure sale data in state sales file is accurate for current study period

Personal Property: administer annual filing of approximately 1420 schedules; prepare subsequent notices for a change in value, incomplete filings, failure to file and/or penalties applied. Review and implement Beginning Farmer Exemptions Form 1027 when reported to the office.

Permissive Exemptions: administer annual filings of approximately 202 applications for new or continued exempt properties, review and make recommendations to County Board of Equalization.

Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of intent to tax.

Homestead Exemptions: administer approximately 890 annual filings of applications, approval/denial process, taxpayer notifications, and provide taxpayer assistance.

Centrally Assessed Property: review valuations as certified by PAD for railroads and public service entities. Establish assessment records and tax billing for tax list.

Tax Increment Financing (TIF): management of record/valuation information for properties in Community Redevelopment Projects for proper reporting on administrative reports and allocation of ad valorem tax. We currently have 27 TIF projects for tax year 2024.

Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for assessment and tax information; input/review of tax rates used for tax billing process.

Tax Lists: prepare and certify tax lists to County Treasurer for Real Property, Personal Property, Centrally Assessed and Game & Parks in lieu of tax.

County Board of Equalization: prepare, assemble and provide information on protests to the board for final approval. Prepare Tax List Correction documents for County Board of Equalization approval.

TERC Appeals: prepare information and attend taxpayer appeal hearings before TERC, defend valuation or make any necessary and/or appropriate changes to the record.

TERC Statewide Equalization: listen or attend hearings if required, defend values, and/or implement orders given by TERC.

Education: Assessor attends monthly Southeast District Assessor's meetings when possible, workshops sponsored by NACO and PAD, and educational classes to obtain required hours for continued education in order to maintain Assessor Certification. All assessment staff attend appraisal courses as time and budget allow.

Conclusion

Our hard working and relatively new staff are well engaged with providing efficient and accurate public service as this is always important to us.

Respectfully submitted,

Teresa Salinger
Cass County Assessor



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2025 Cass County Agricultural Special and Actual Valuation Report
Submitted as per REG 11-005.04.

Cass County focused on using accepted appraisal practices in establishing its special valuations on agricultural land. To determine the value of the productivity levels in each of the three major land uses; Irrigated, Dry, Grass and Trees, the county analyzed sales using statistical studies and market analysis of sales with the same classification. For the 2025 Assessment, the office reviewed sales supplied by Property Assessment Division of the Department of Revenue.

Highest and best use is used by applying standard appraisal techniques and using the county's aerial and oblique imagery, available FSA reports and field inspections when practical. Most parcels have associated FSA reports to support the agricultural use classification. For parcels not meeting the standards of agricultural use but were found to best fit the characteristics of recreational use, a value higher than grass and trees is used.

The sales comparison approach for market value, uses a spreadsheet application that aids in any necessary adjustments. Value is determined by land classification and majority land use.

Market areas are defined using like sales and market area borders were redefined resulting in two areas reflecting the market values.

New Market Area 1: Includes GEO codes 3269, 3271, 3477, 3479. Following the advice of PAD, this year 3273 and 3475 were added to market area 1. This area is in the south-central part of the county and borders the north side of Otoe County. This area is the best representation of true agricultural land sales. Of the 7 mining company's here, there is some above ground mining, but most are underground mining. The parcels with underground mining usually have farming on the surface. Because of the underground mining there are 8 parcels that have sink holes. The sink hole is measured using aerial imagery and is valued as waste which is \$125 per acre. However, it has been considered to give "No Value" to those acres as they cannot be used for anything.

New Market Area 2: This area surrounds market area 1 on three sides; west, north, and east. It includes GEO codes 3249, 3251, 3253, 2973/3255, 2971/3257, 3259, 3265, 3267, 3275, 3473, 3481 and 3483. This area borders Lancaster County on the west side and Saunders and Sarpy Counties on the north side. It has few agricultural land sales. This area has 7 recreational lakes along the Platte River, 3 state parks, 3 RV Parks, glamping, 2 golf courses, a youth summer camp, a conference/retreat center and a little over 276 acres owned by the Omaha Zoo Foundation. Having I-80 cut diagonally across the northwest corner of the county offers an easy commute to Lincoln and Omaha. The southwest corner of the county borders Lancaster County on the west and Otoe County on the south. Greenwood (3275) and Tipton (3473) Townships have many acreages and rural subdivisions which suggests a highly influenced area.

The GEO codes 3253, 2973/3255, 2971/3257 and 3259 are on the south side of the Platte River in the north central and northeast corner of the county. In far northeast corner (3259) is where the Platte River and the Missouri River meet which is called “The Confluence”. Highway’s 50 and 75 provide easy access to the Omaha and Lincoln areas. The area has many rural subdivisions near Louisville which suggests influence from Sarpy County.

The GEO codes 3265, 3267, 3481 and 3483 are in the southeast corner of the county and borders the northeast part of Otoe County. These townships have three small towns, two lake communities, RV camping, and an above ground mining operation. The Missouri River borders 3265 and 3483 on the east side and occasionally floods.

With the help of PAD, the county has redefined the market area boundaries from five to two areas that better reflect influenced townships as described above. PAD only recognizes market area one for agricultural statistics, though there are pure agricultural sales in market area two.

The county has wanted to decrease the number of agricultural neighborhoods in the county for several years. It will be difficult to group market area 2 as one neighborhood due to its diversity. This is a project to be worked on during the year as time allows.

Sincerely,

Teresa Salinger
Cass County Assessor