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**DEPARTMENT OF REVENUE**

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

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**CUMING COUNTY**



Jim Pillen, Governor

April 7, 2025

Commissioner Hotz :

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

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

For the Tax Commissioner

Sincerely,

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Cherie Kreikemeier, Cuming County Assessor

# Table of Contents

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## **2025 Reports and Opinions of the Property Tax Administrator:**

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

## **Appendices:**

- Commission Summary

### ***Statistical Reports and Displays:***

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

### ***County Reports:***

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

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

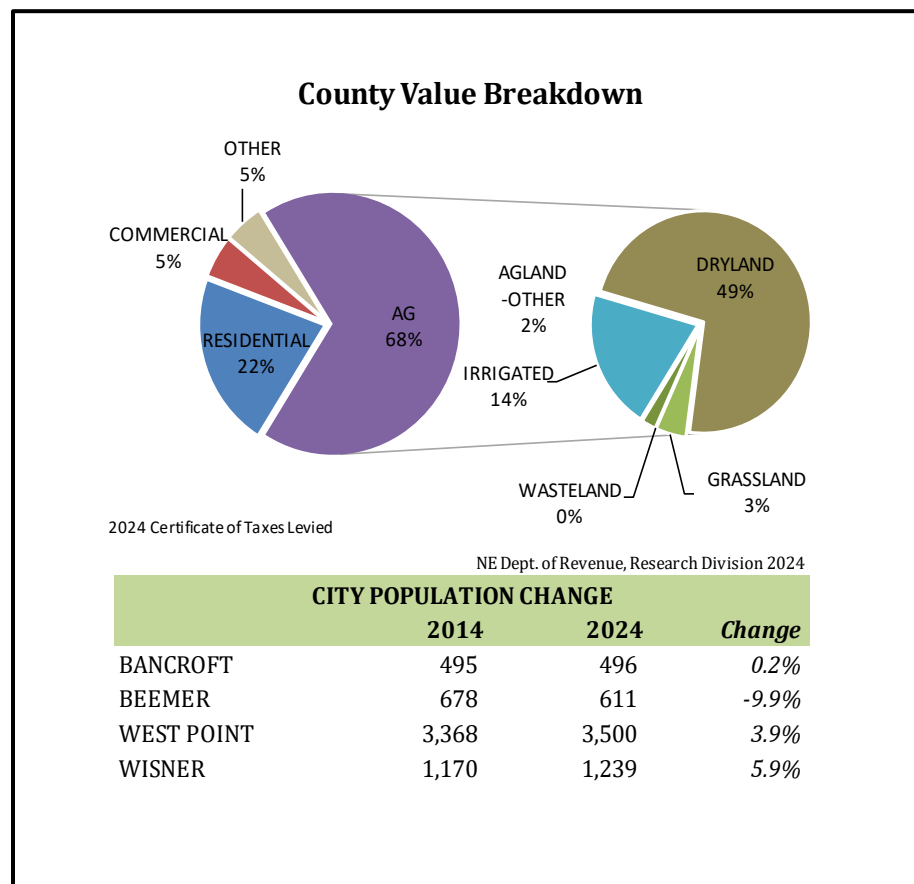
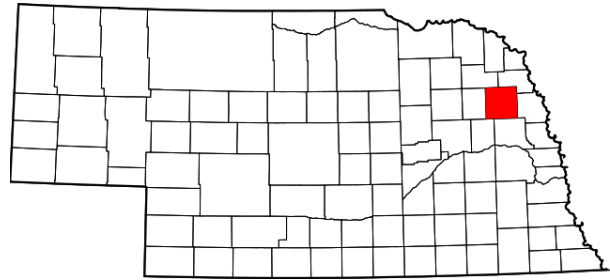
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

*\*Further information may be found in Exhibit 94*



# County Overview

With a total area of 571 square miles, Cuming County has 8,918 residents, per the Census Bureau Quick Facts for 2023, a slight population decline from the 2020 U.S. Census. Reports indicate that 71% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$179,245 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Cuming County are located in and around West Point, the county seat. According to the latest information available from the U.S. Census Bureau, there are the same number of employer establishments, 256, with less total employment of 2,733. This represents a 2% decrease from 2019.

Agricultural land accounts for the majority of the valuation base in the county with dryland making up the majority of the land in the county. Cuming County is included in the Lower Elkhorn Natural Resources District (NRD).

When compared against the top crops of the other counties in Nebraska, Cuming County ranks second in corn for silage. In value of sales by commodity group and top livestock inventory items, Cuming County ranks first in cattle and calves (USDA AgCensus).

## 2025 Residential Correlation for Cuming County

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### *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 qualification and verification processes are reviewed to determine if all arm's-length transactions are used. The county assessor and staff use a verification questionnaire which is completed by phone, mail or in person. The county assessor qualified a portion of sales above the statewide average. Further review of the disqualified sales support that all arm's-length transactions have been made available for measurement purposes.

There are six valuation groups. Valuation Group 1 is the largest city in the county and the county seat. Valuation Group 25 is the second largest town within the county, Valuation Group 5 and Valuation Group 10 are smaller communities with limited services. Valuation Group 20 are the rural parcels and Valuation Group 30 are lake front and golf course developments.

The six-year inspection and review process included completion of Valuation Groups 5 and 10. The inspection and review included new photos of the dwelling and noting any characteristic changes to the parcel. Prior to the inspection verification sheets are sent to the property owners asking questions about the improvements. Valuation Group 25 is a year out of compliance but was shifted for the review cycle so that Valuation Group 10 would be completed along with Valuation Group 5. The county assessor acquired aerial imagery and plans to utilize it for the completion of the review of Valuation Group 25 for completion for the 2026 assessment year. Although Valuation Group 25 is a year off in the inspection and review process, costing and depreciation adjustments were implemented for the 2025 assessment year.

The county assessor has a written valuation methodology in a three-ring binder in the office which is detailed in outlining the assessment practices.

## 2025 Residential Correlation for Cuming County

2025 Residential Assessment Details for Cuming 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	West Point	*2024	*2024	*2024	2023	
5	Bancroft	*2024	*2024	*2024	*2024	
10	Beemer	*2024	*2024	*2024	*2024	
20	Rural	*2024	*2024	*2024	2020-2022	
25	Wisner	*2024	*2024	*2024	2018	
30	Lake Front and Golf Developments	*2024	*2024	*2024	2021	
Additional comments: All pick-up work was completed.						
* = assessment action for current year						

### *Description of Analysis*

The statistical profile indicates that the measures of central tendency are all within the acceptable range. The overall COD and PRD are within the IAAO recommended ranges as well.

All valuation groups have a median within the acceptable range, and qualitative statistics that generally support uniformity in assessments. An outlier is influencing PRD in the small Valuation Group 5 sample; Valuation Group 25 is regressive and is scheduled for inspection and review during the summer of 2025.

The 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

### *Equalization and Quality of Assessment*

A review of the statistics and the assessment practices indicate the assessments are uniform and proportionated across the residential class. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP							
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	
1	77	99.30	101.11	100.55	15.03	100.56	
5	11	96.47	100.82	95.59	12.44	105.47	
10	20	99.81	99.08	98.37	09.84	100.72	
20	26	92.63	96.15	94.30	18.47	101.96	
25	30	96.53	100.31	93.23	16.30	107.59	
30	4	91.91	92.52	91.27	06.60	101.37	
____ALL____	168	97.36	99.73	97.12	14.89	102.69	

## 2025 Residential Correlation for Cuming County

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### *Level of Value*

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

## 2025 Commercial Correlation for Cuming County

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### *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 qualification and verification processes are reviewed to determine if all arm’s-length transactions are used. The county assessor qualified a similar percentage of sales in comparison to the statewide average. Further review of the disqualified sales support that all arm’s-length transactions have been made available for the measurement of the commercial class.

There are five valuation groups assigned by the county assessor. Valuation Group 1 is the largest community in the county and is the county seat. Valuation Group 20 is the rural parcels, Valuation Group 5, 10, and 25 are small communities that are differentiated because of location, highway influences, and local amenities.

The six-year inspection and review process is evaluated. The inspection and review include new photos of the improvements and noting any characteristic changes to the parcel. Prior to the inspection verification sheets are sent to the property owners asking questions about the improvements. Valuation Group 25 was due for inspection in 2024, to ensure that market value was reached, costing and depreciation adjustments were implemented for the 2025 assessment year.

2025 Commercial Assessment Details for Cuming 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	West Point	*2024	*2024	*2024	2023	
5	Bancroft	*2024	*2024	*2024	*2024	
10	Beemer	*2024	*2024	*2024	*2024	
20	Rural	*2024	*2024	*2024	2020-2022	
25	Wisner	*2024	*2024	*2024	2018	
<p><u>Additional comments:</u> All pick-up work was completed.</p> <p>* = assessment action for current year</p>						

## 2025 Commercial Correlation for Cuming County

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### *Description of Analysis*

The statistical profile indicates that the measures of central tendency median and mean are within the acceptable range while the weighted mean is just slightly below the range. The COD is in acceptable range for rural commercial property and the PRD is high. The

All valuation groups with sufficient sales have a median in the acceptable range. Valuation Group 25 has a median and COD within the acceptable range, but the PRD is significantly regressive. This valuation group is scheduled for review and inspection during the summer of 2025.

The 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

### *Equalization and Quality of Assessment*

A review of the statistics with sufficient sales along with the assessment practices suggest the assessments within the county are valued within the acceptable range and are equalized. The quality of assessment of the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	19	96.69	95.28	91.20	25.34	104.47
5	5	99.50	101.70	100.59	04.24	101.10
10	1	126.01	126.01	126.01	00.00	100.00
20	1	175.65	175.65	175.65	00.00	100.00
25	11	95.19	90.48	81.93	18.18	110.44
____ALL____	37	99.05	97.72	91.27	21.64	107.07

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Cuming County is 99%.

## 2025 Agricultural Correlation for Cuming County

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### *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 qualification and verification processes are reviewed to determine if all arm's-length transactions are used. The county assessor qualified a similar portion of sales in comparison to the statewide average. Further review of the disqualified sales support that all arm's-length transactions have been made available for the measurement of the agricultural class.

Four market areas are currently identified for the agricultural class. Market Area 1 is described as Geo codes 1513, 1515, and 1537, bordered by Thurston County on the north and Burt County on the east. It then transitions to the southwest with the village of Beemer included. The area is defined as a transition between Market Areas 2 and 3. Market Area 2 is known as the area west of West Point and south of Beemer which serves as a transition between Market Areas 1 and 4. Market Area 3 is the northwest corner of the county with sandier soils. Market Area 4 consists of the Southeast portion of the county near West Point, bordered on the south by Dodge County and on the east by Burt County with some sandy areas.

The agricultural class is current with the six-year inspection and review. The county has completed four townships each year since 2020 and follows statutory requirements. Prior to the inspection the county mails questionnaires asking the property owner for verification of the characteristics. The aerial imagery will also assist in the inspection and review of the rural parcels.

The county identifies a majority of the Conservation Reserve Program (CRP) acres. Intensive use is defined as parcels having feedlots, hog facilities and chicken facilities located on the parcel.

The special value is an area bordering the City of West Point on the east and south side of West Point. The area was defined by the city many years ago. This area is all located in Market Area 4 of the county. There are 35 applications for parcels surrounding West Point. A market analysis is conducted each year on the uninfluenced sales in Market Area 4, and the values are adjusted to represent 75% of the uninfluenced market. The county assessor has a written special valuation methodology on file and has assigned special value to parcels in the county.

## 2025 Agricultural Correlation for Cuming County

2025 Agricultural Assessment Details for Cuming 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	*2024	*2024	*2024	2020-2022	
AB DW	Agricultural dwellings	*2024	*2024	*2024	2020-2022	
<u>Additional comments:</u> All pick -up work was completed.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	GEO Codes 1513, 1515, 1537, 1541 and 1789, transition area between Market Area 2 and 3	2020-2023	Increased irrigated 9-16%, dryland increased 16% and grass increased 17% on the upper land capability groups.
2	GEO Codes 1539, 1791, and 1827, transition area between Market Area 1 and 4	2020-2023	Increased irrigated 1-8%, dryland increased 7% and grass increased 7-17%
3	GEO Codes 1511, 1509 and 1543, sandier soils	2020-2022	Increased irrigated 16%, dryland increased 14-16% and grass increased 17% on the upper land capability groups.
4	GEO Codes 1793, 1795,m 1821, 1823 and 1825	2020-2022	Increased irrigated 18-22%, dryland increased 18% and grass increased 9-30%
<u>Additional comments:</u> All pick-up work was completed.			
* = assessment action for current year			

### *Description of Analysis*

The statistical analysis for the agricultural class indicated that all measures of central tendency are within the acceptable range. Each of the market areas all meet the measures of central tendency, the only exception is the weighted mean in Market Area 3.

Review of the 80% Majority Land Use (MLU) indicates that all subclasses with a sufficient sample are in the acceptable range.

The 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

The Lyons-Decatur School District (11-0020) lies partially in Cuming County and has a school bond subject to a reduced valuation under LB2. There were four qualified sales in the school district for Cuming County with a median of 39%, the small sample is not statistically reliable, all



## 2025 Agricultural Correlation for Cuming County

evidence suggests that the county assessor reduced the values as required. A statistical profile of the school district can be found in the appendix of this report.

The Bancroft Rosalie School District (20-0020) lies partially in Cuming County and has a school bond subject to a reduced valuation under LB2. There were 10 qualified sales in the school district for Cuming County, with a median of 56%. Six of the sales occurred in the oldest time frame indicating a median of 61%, while four occurred in the newest timeframe with a median of 43%. Review of the parcel data provided by the county assessor confirms that the county reduced valuation for the purposes of the school bond as required.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and have been valued at the statutory level of value. Agricultural land values are equalized at uniform portions of market value; all values are within the acceptable range and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	8	71.45	74.17	71.42	18.05	103.85
1	4	61.13	71.10	65.61	23.13	108.37
3	1	76.64	76.64	76.64	00.00	100.00
4	3	80.67	77.44	77.77	07.91	99.58
<u>Dry</u>						
County	54	70.48	71.73	70.68	13.15	101.49
1	24	70.54	72.24	72.12	15.66	100.17
2	9	74.36	73.35	73.46	04.40	99.85
3	4	69.89	69.19	69.68	09.09	99.30
4	17	69.79	70.76	67.94	14.82	104.15
<u>Grass</u>						
County	1	97.16	97.16	97.16	00.00	100.00
1	1	97.16	97.16	97.16	00.00	100.00
<u>ALL</u>						
	70	70.70	73.78	72.22	15.40	102.16

### *Level of Value*

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

### *Special Valuation Level of Value*

A review of agricultural land values in Cuming County in areas that have non-agricultural influences indicates that the assessed values used are like the assessed values in the areas of the

## 2025 Agricultural Correlation for Cuming County

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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%.

### ***Level of Value of School Bond Valuation – LB 2***

A review of agricultural land value in Cuming 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 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Cuming County is 50%.

### ***Special Valuation Level of Value of School Bond Valuation – LB 2***

A review of agricultural land values in Cuming County in areas that that are subject to a reduced school bond valuation and that also have non-agricultural influences indicates that the assessed values used are like 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 Cuming County is 50%.

## 2025 Opinions of the Property Tax Administrator for Cuming County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	99	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	71	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	71	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>School Bond Value Agricultural Land</b>	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

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## 2025 Commission Summary for Cuming County

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### Residential Real Property - Current

Number of Sales	168	Median	97.36
Total Sales Price	\$36,743,021	Mean	99.73
Total Adj. Sales Price	\$36,743,021	Wgt. Mean	97.12
Total Assessed Value	\$35,683,505	Average Assessed Value of the Base	\$163,978
Avg. Adj. Sales Price	\$218,708	Avg. Assessed Value	\$212,402

### Confidence Interval - Current

95% Median C.I	94.79 to 100.89
95% Wgt. Mean C.I	94.50 to 99.73
95% Mean C.I	96.86 to 102.60
% of Value of the Class of all Real Property Value in the County	15.39
% of Records Sold in the Study Period	4.92
% of Value Sold in the Study Period	6.37

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	208	94	93.92
2023	233	95	94.80
2022	211	97	97.15
2021	191	95	94.72

## 2025 Commission Summary for Cuming County

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### Commercial Real Property - Current

Number of Sales	37	Median	99.05
Total Sales Price	\$4,973,566	Mean	97.72
Total Adj. Sales Price	\$4,973,566	Wgt. Mean	91.27
Total Assessed Value	\$4,539,280	Average Assessed Value of the Base	\$272,081
Avg. Adj. Sales Price	\$134,421	Avg. Assessed Value	\$122,683

### Confidence Interval - Current

95% Median C.I	93.31 to 107.09
95% Wgt. Mean C.I	81.08 to 101.46
95% Mean C.I	88.40 to 107.04
% of Value of the Class of all Real Property Value in the County	5.54
% of Records Sold in the Study Period	4.99
% of Value Sold in the Study Period	2.25

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	44	94	94.24
2023	40	96	95.84
2022	30	96	95.90
2021	30	94	93.52

**20 Cuming  
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 : 168  
 Total Sales Price : 36,743,021  
 Total Adj. Sales Price : 36,743,021  
 Total Assessed Value : 35,683,505  
 Avg. Adj. Sales Price : 218,708  
 Avg. Assessed Value : 212,402

MEDIAN : 97  
 WGT. MEAN : 97  
 MEAN : 100  
 COD : 14.89  
 PRD : 102.69

COV : 19.03  
 STD : 18.98  
 Avg. Abs. Dev : 14.50  
 MAX Sales Ratio : 157.58  
 MIN Sales Ratio : 47.17

95% Median C.I. : 94.79 to 100.89  
 95% Wgt. Mean C.I. : 94.50 to 99.73  
 95% Mean C.I. : 96.86 to 102.60

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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	18	101.66	102.51	101.85	17.23	100.65	72.52	148.40	85.95 to 117.06	161,778	164,767	
01-JAN-23 To 31-MAR-23	23	106.75	108.61	103.96	15.96	104.47	47.17	150.19	97.66 to 121.73	207,017	215,220	
01-APR-23 To 30-JUN-23	25	101.06	102.55	99.31	12.15	103.26	68.11	131.95	94.37 to 110.82	241,554	239,885	
01-JUL-23 To 30-SEP-23	36	98.33	96.94	96.67	10.97	100.28	61.27	138.50	91.85 to 101.21	250,444	242,105	
01-OCT-23 To 31-DEC-23	17	92.51	98.20	96.77	13.25	101.48	77.27	130.09	84.38 to 110.69	213,294	206,411	
01-JAN-24 To 31-MAR-24	14	94.74	91.62	90.90	12.12	100.79	60.83	111.95	74.57 to 107.80	220,143	200,118	
01-APR-24 To 30-JUN-24	20	87.91	94.03	89.57	16.44	104.98	69.33	145.17	79.84 to 101.80	217,420	194,751	
01-JUL-24 To 30-SEP-24	15	95.76	101.72	96.31	18.62	105.62	62.46	157.58	89.67 to 119.50	197,225	189,939	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	102	99.84	101.93	99.56	14.16	102.38	47.17	150.19	96.92 to 105.71	222,826	221,851	
01-OCT-23 To 30-SEP-24	66	93.19	96.34	93.15	15.27	103.42	60.83	157.58	89.42 to 99.72	212,345	197,799	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	101	99.73	101.20	98.85	13.43	102.38	47.17	150.19	96.67 to 104.27	232,101	229,425	
<u>ALL</u>	168	97.36	99.73	97.12	14.89	102.69	47.17	157.58	94.79 to 100.89	218,708	212,402	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	77	99.30	101.11	100.55	15.03	100.56	47.17	157.58	94.27 to 104.27	209,568	210,710	
5	11	96.47	100.82	95.59	12.44	105.47	71.67	144.78	85.76 to 111.95	165,659	158,352	
10	20	99.81	99.08	98.37	09.84	100.72	74.35	124.65	92.87 to 106.75	158,595	156,013	
20	26	92.63	96.15	94.30	18.47	101.96	62.46	150.19	81.29 to 110.51	312,233	294,444	
25	30	96.53	100.31	93.23	16.30	107.59	60.83	146.30	91.33 to 108.34	172,637	160,943	
30	4	91.91	92.52	91.27	06.60	101.37	86.22	100.05	N/A	578,750	528,221	
<u>ALL</u>	168	97.36	99.73	97.12	14.89	102.69	47.17	157.58	94.79 to 100.89	218,708	212,402	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	168	97.36	99.73	97.12	14.89	102.69	47.17	157.58	94.79 to 100.89	218,708	212,402	
06												
07												
<u>ALL</u>	168	97.36	99.73	97.12	14.89	102.69	47.17	157.58	94.79 to 100.89	218,708	212,402	

**20 Cuming  
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 : 168  
 Total Sales Price : 36,743,021  
 Total Adj. Sales Price : 36,743,021  
 Total Assessed Value : 35,683,505  
 Avg. Adj. Sales Price : 218,708  
 Avg. Assessed Value : 212,402

MEDIAN : 97  
 WGT. MEAN : 97  
 MEAN : 100  
 COD : 14.89  
 PRD : 102.69

COV : 19.03  
 STD : 18.98  
 Avg. Abs. Dev : 14.50  
 MAX Sales Ratio : 157.58  
 MIN Sales Ratio : 47.17

95% Median C.I. : 94.79 to 100.89  
 95% Wgt. Mean C.I. : 94.50 to 99.73  
 95% Mean C.I. : 96.86 to 102.60

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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
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	47.17	47.17	47.17	00.00	100.00	47.17	47.17	N/A	21,000	9,905
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	168	97.36	99.73	97.12	14.89	102.69	47.17	157.58	94.79 to 100.89	218,708	212,402
Greater Than 14,999	168	97.36	99.73	97.12	14.89	102.69	47.17	157.58	94.79 to 100.89	218,708	212,402
Greater Than 29,999	167	97.36	100.05	97.14	14.68	103.00	60.83	157.58	95.13 to 100.89	219,892	213,614
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	47.17	47.17	47.17	00.00	100.00	47.17	47.17	N/A	21,000	9,905
30,000 TO 59,999	11	116.99	121.65	120.36	18.01	101.07	85.76	157.58	97.10 to 146.30	46,509	55,978
60,000 TO 99,999	18	109.94	110.95	110.06	15.02	100.81	72.52	145.17	99.73 to 130.09	84,597	93,108
100,000 TO 149,999	29	94.27	97.99	97.45	14.31	100.55	61.27	148.40	91.33 to 100.65	129,259	125,966
150,000 TO 249,999	55	96.47	97.83	97.93	11.79	99.90	60.83	150.19	92.87 to 101.80	192,184	188,198
250,000 TO 499,999	49	95.40	95.39	95.59	14.01	99.79	62.46	130.76	88.48 to 103.83	338,858	323,901
500,000 TO 999,999	4	98.22	98.31	96.84	06.52	101.52	86.68	110.10	N/A	691,250	669,406
1,000,000 +	1	82.92	82.92	82.92	00.00	100.00	82.92	82.92	N/A	1,000,000	829,235
<b>ALL</b>	<b>168</b>	<b>97.36</b>	<b>99.73</b>	<b>97.12</b>	<b>14.89</b>	<b>102.69</b>	<b>47.17</b>	<b>157.58</b>	<b>94.79 to 100.89</b>	<b>218,708</b>	<b>212,402</b>



**20 Cuming  
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 : 37  
 Total Sales Price : 4,973,566  
 Total Adj. Sales Price : 4,973,566  
 Total Assessed Value : 4,539,280  
 Avg. Adj. Sales Price : 134,421  
 Avg. Assessed Value : 122,683

MEDIAN : 99  
 WGT. MEAN : 91  
 MEAN : 98  
 COD : 21.64  
 PRD : 107.07

COV : 29.58  
 STD : 28.91  
 Avg. Abs. Dev : 21.43  
 MAX Sales Ratio : 175.65  
 MIN Sales Ratio : 39.85

95% Median C.I. : 93.31 to 107.09  
 95% Wgt. Mean C.I. : 81.08 to 101.46  
 95% Mean C.I. : 88.40 to 107.04

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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	4	113.01	107.67	103.96	11.23	103.57	82.87	121.77	N/A	104,000	108,116
01-JAN-22 To 31-MAR-22	6	109.91	113.07	118.91	26.07	95.09	62.00	175.65	62.00 to 175.65	96,417	114,646
01-APR-22 To 30-JUN-22	4	111.69	117.01	110.00	25.30	106.37	84.18	160.48	N/A	130,000	142,994
01-JUL-22 To 30-SEP-22	6	99.28	101.72	99.79	05.00	101.93	94.53	113.96	94.53 to 113.96	101,500	101,287
01-OCT-22 To 31-DEC-22	7	101.10	83.69	75.35	27.88	111.07	39.85	125.76	39.85 to 125.76	116,016	87,417
01-JAN-23 To 31-MAR-23	2	62.67	62.67	65.27	16.53	96.02	52.31	73.02	N/A	200,401	130,798
01-APR-23 To 30-JUN-23	2	85.30	85.30	76.85	26.65	111.00	62.57	108.02	N/A	132,875	102,113
01-JUL-23 To 30-SEP-23	2	110.55	110.55	106.98	06.85	103.34	102.98	118.11	N/A	132,500	141,743
01-OCT-23 To 31-DEC-23	1	82.65	82.65	82.65	00.00	100.00	82.65	82.65	N/A	160,000	132,235
01-JAN-24 To 31-MAR-24	1	95.19	95.19	95.19	00.00	100.00	95.19	95.19	N/A	202,500	192,755
01-APR-24 To 30-JUN-24	2	73.85	73.85	74.34	01.19	99.34	72.97	74.72	N/A	371,950	276,515
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	20	103.04	109.37	108.31	18.47	100.98	62.00	175.65	94.91 to 121.77	106,175	115,002
01-OCT-22 To 30-SEP-23	13	101.10	84.84	78.07	25.76	108.67	39.85	125.76	52.31 to 110.48	134,128	104,710
01-OCT-23 To 30-SEP-24	4	78.69	81.38	79.36	09.58	102.55	72.97	95.19	N/A	276,600	219,505
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	23	99.50	101.85	98.41	22.44	103.50	39.85	175.65	94.53 to 113.96	109,548	107,804
01-JAN-23 To 31-DEC-23	7	82.65	85.67	80.76	24.40	106.08	52.31	118.11	52.31 to 118.11	155,936	125,934
<u>ALL</u>	37	99.05	97.72	91.27	21.64	107.07	39.85	175.65	93.31 to 107.09	134,421	122,683

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	19	96.69	95.28	91.20	25.34	104.47	39.85	160.48	72.97 to 121.77	154,976	141,335
5	5	99.50	101.70	100.59	04.24	101.10	94.91	113.96	N/A	30,200	30,378
10	1	126.01	126.01	126.01	00.00	100.00	126.01	126.01	N/A	190,000	239,420
20	1	175.65	175.65	175.65	00.00	100.00	175.65	175.65	N/A	85,000	149,305
25	11	95.19	90.48	81.93	18.18	110.44	51.28	118.93	62.00 to 118.11	145,729	119,391
<u>ALL</u>	37	99.05	97.72	91.27	21.64	107.07	39.85	175.65	93.31 to 107.09	134,421	122,683

**20 Cuming  
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 : 37  
 Total Sales Price : 4,973,566  
 Total Adj. Sales Price : 4,973,566  
 Total Assessed Value : 4,539,280  
 Avg. Adj. Sales Price : 134,421  
 Avg. Assessed Value : 122,683

MEDIAN : 99  
 WGT. MEAN : 91  
 MEAN : 98  
 COD : 21.64  
 PRD : 107.07

COV : 29.58  
 STD : 28.91  
 Avg. Abs. Dev : 21.43  
 MAX Sales Ratio : 175.65  
 MIN Sales Ratio : 39.85

95% Median C.I. : 93.31 to 107.09  
 95% Wgt. Mean C.I. : 81.08 to 101.46  
 95% Mean C.I. : 88.40 to 107.04

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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	1	96.69	96.69	96.69	00.00	100.00	96.69	96.69	N/A	275,000	265,900
03	36	99.28	97.75	90.95	22.12	107.48	39.85	175.65	84.18 to 108.02	130,516	118,705
04											
<u>ALL</u>	<u>37</u>	<u>99.05</u>	<u>97.72</u>	<u>91.27</u>	<u>21.64</u>	<u>107.07</u>	<u>39.85</u>	<u>175.65</u>	<u>93.31 to 107.09</u>	<u>134,421</u>	<u>122,683</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	2	100.30	100.30	100.26	00.80	100.04	99.50	101.10	N/A	10,500	10,528
Less Than 30,000	4	107.53	108.37	111.22	07.50	97.44	99.50	118.93	N/A	16,750	18,630
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	37	99.05	97.72	91.27	21.64	107.07	39.85	175.65	93.31 to 107.09	134,421	122,683
Greater Than 14,999	35	96.69	97.58	91.23	23.28	106.96	39.85	175.65	84.18 to 108.02	141,502	129,092
Greater Than 29,999	33	96.33	96.43	91.00	23.53	105.97	39.85	175.65	82.87 to 107.09	148,684	135,296
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	100.30	100.30	100.26	00.80	100.04	99.50	101.10	N/A	10,500	10,528
15,000 TO 29,999	2	116.45	116.45	116.23	02.14	100.19	113.96	118.93	N/A	23,000	26,733
30,000 TO 59,999	2	112.49	112.49	114.44	15.63	98.30	94.91	130.06	N/A	45,000	51,498
60,000 TO 99,999	12	101.92	101.28	102.85	21.55	98.47	39.85	175.65	84.18 to 118.11	75,956	78,124
100,000 TO 149,999	3	123.49	130.18	127.65	14.55	101.98	106.57	160.48	N/A	125,833	160,632
150,000 TO 249,999	12	82.76	84.47	83.91	26.68	100.67	51.28	126.01	52.60 to 110.48	176,491	148,097
250,000 TO 499,999	3	93.31	87.67	88.27	08.46	99.32	73.02	96.69	N/A	275,267	242,980
500,000 TO 999,999	1	74.72	74.72	74.72	00.00	100.00	74.72	74.72	N/A	583,900	436,285
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>37</u>	<u>99.05</u>	<u>97.72</u>	<u>91.27</u>	<u>21.64</u>	<u>107.07</u>	<u>39.85</u>	<u>175.65</u>	<u>93.31 to 107.09</u>	<u>134,421</u>	<u>122,683</u>

**20 Cuming  
COMMERCIAL**

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Qualified

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MEDIAN : 99  
 WGT. MEAN : 91  
 MEAN : 98  
 COD : 21.64  
 PRD : 107.07

COV : 29.58  
 STD : 28.91  
 Avg. Abs. Dev : 21.43  
 MAX Sales Ratio : 175.65  
 MIN Sales Ratio : 39.85

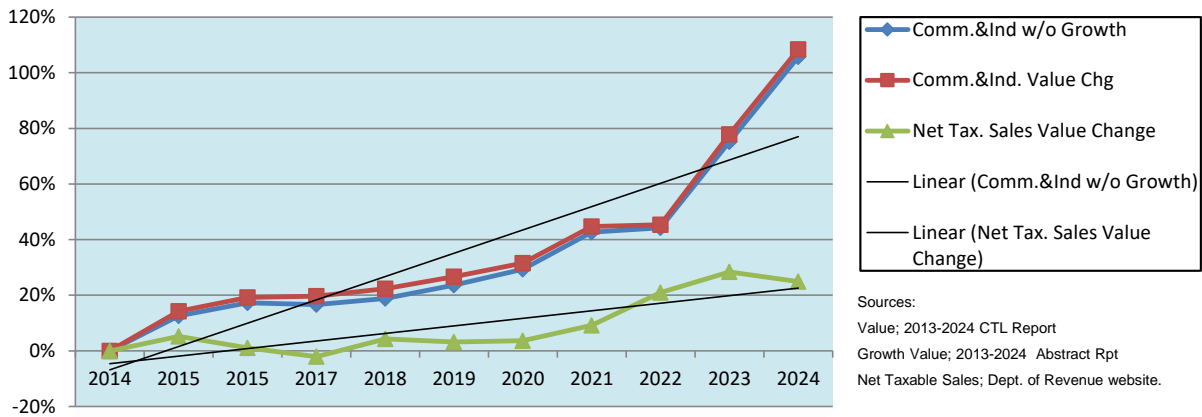
95% Median C.I. : 93.31 to 107.09  
 95% Wgt. Mean C.I. : 81.08 to 101.46  
 95% Mean C.I. : 88.40 to 107.04

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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
104	1	101.10	101.10	101.10	00.00	100.00	101.10	101.10	N/A	10,000	10,110
344	5	82.65	76.83	77.75	18.14	98.82	51.28	94.91	N/A	152,329	118,434
350	1	102.98	102.98	102.98	00.00	100.00	102.98	102.98	N/A	195,000	200,805
352	2	86.01	86.01	80.50	15.16	106.84	72.97	99.05	N/A	112,500	90,563
353	5	113.96	110.71	107.78	06.05	102.72	94.53	118.93	N/A	57,000	61,433
384	1	123.49	123.49	123.49	00.00	100.00	123.49	123.49	N/A	120,000	148,185
386	2	124.34	124.34	99.00	41.27	125.60	73.02	175.65	N/A	167,901	166,215
406	1	39.85	39.85	39.85	00.00	100.00	39.85	39.85	N/A	70,000	27,895
419	1	126.01	126.01	126.01	00.00	100.00	126.01	126.01	N/A	190,000	239,420
435	1	106.57	106.57	106.57	00.00	100.00	106.57	106.57	N/A	147,500	157,185
442	2	103.30	103.30	106.27	03.68	97.21	99.50	107.09	N/A	50,500	53,665
458	1	104.79	104.79	104.79	00.00	100.00	104.79	104.79	N/A	83,970	87,995
460	1	110.48	110.48	110.48	00.00	100.00	110.48	110.48	N/A	160,000	176,775
470	5	95.19	88.86	80.38	19.97	110.55	52.31	125.76	N/A	216,280	173,852
471	1	62.57	62.57	62.57	00.00	100.00	62.57	62.57	N/A	182,250	114,025
472	2	102.32	102.32	102.00	19.01	100.31	82.87	121.77	N/A	152,500	155,553
477	1	84.18	84.18	84.18	00.00	100.00	84.18	84.18	N/A	60,000	50,505
511	1	160.48	160.48	160.48	00.00	100.00	160.48	160.48	N/A	110,000	176,525
549	1	96.69	96.69	96.69	00.00	100.00	96.69	96.69	N/A	275,000	265,900
554	1	52.60	52.60	52.60	00.00	100.00	52.60	52.60	N/A	225,000	118,340
557	1	130.06	130.06	130.06	00.00	100.00	130.06	130.06	N/A	50,000	65,030
<u>ALL</u>	<u>37</u>	<u>99.05</u>	<u>97.72</u>	<u>91.27</u>	<u>21.64</u>	<u>107.07</u>	<u>39.85</u>	<u>175.65</u>	<u>93.31 to 107.09</u>	<u>134,421</u>	<u>122,683</u>

### 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	\$ 75,807,860	\$ 748,610	0.99%	\$ 75,059,250		\$ 72,831,982	
2014	\$ 86,586,125	\$ 1,255,500	1.45%	\$ 85,330,625	12.56%	\$ 76,607,905	5.18%
2015	\$ 90,340,505	\$ 1,409,905	1.56%	\$ 88,930,600	2.71%	\$ 73,630,753	-3.89%
2016	\$ 90,701,400	\$ 2,311,325	2.55%	\$ 88,390,075	-2.16%	\$ 71,309,697	-3.15%
2017	\$ 92,759,740	\$ 2,640,455	2.85%	\$ 90,119,285	-0.64%	\$ 75,947,878	6.50%
2018	\$ 96,025,975	\$ 2,300,368	2.40%	\$ 93,725,607	1.04%	\$ 75,140,189	-1.06%
2019	\$ 99,712,790	\$ 1,664,960	1.67%	\$ 98,047,830	2.11%	\$ 75,492,467	0.47%
2020	\$ 109,713,955	\$ 1,532,280	1.40%	\$ 108,181,675	8.49%	\$ 79,533,857	5.35%
2021	\$ 110,172,235	\$ 855,687	0.78%	\$ 109,316,548	-0.36%	\$ 88,124,261	10.80%
2022	\$ 134,850,370	\$ 2,068,360	1.53%	\$ 132,782,010	20.52%	\$ 93,493,607	6.09%
2023	\$ 157,954,805	\$ 2,019,620	1.28%	\$ 155,935,185	15.64%	\$ 90,961,763	-2.71%
2024	\$ 169,914,870	\$ 2,338,570	1.38%	\$ 167,576,300	6.09%	\$ 93,326,406	2.60%
<b>Ann %chg</b>	<b>6.97%</b>			<b>Average</b>	<b>6.00%</b>	1.99%	<b>2.38%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	12.56%	14.22%	5.18%
2015	17.31%	19.17%	1.10%
2016	16.60%	19.65%	-2.09%
2017	18.88%	22.36%	4.28%
2018	23.64%	26.67%	3.17%
2019	29.34%	31.53%	3.65%
2020	42.71%	44.73%	9.20%
2021	44.20%	45.33%	21.00%
2022	75.16%	77.88%	28.37%
2023	105.70%	108.36%	24.89%
2024	121.05%	124.14%	28.14%

County Number	20
County Name	Cuming

**20 Cuming**  
**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 : 70  
Total Sales Price : 75,062,707  
Total Adj. Sales Price : 75,062,707  
Total Assessed Value : 54,210,825  
Avg. Adj. Sales Price : 1,072,324  
Avg. Assessed Value : 774,440

MEDIAN : 71  
WGT. MEAN : 72  
MEAN : 74  
COD : 15.40  
PRD : 102.16

COV : 18.88  
STD : 13.93  
Avg. Abs. Dev : 10.89  
MAX Sales Ratio : 117.05  
MIN Sales Ratio : 49.75

95% Median C.I. : 68.07 to 76.64  
95% Wgt. Mean C.I. : 69.00 to 75.44  
95% Mean C.I. : 70.52 to 77.04

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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	12	84.29	83.97	84.73	07.24	99.10	70.37	100.35	75.02 to 86.64	961,939	815,065	
01-JAN-22 To 31-MAR-22	7	86.96	87.87	86.09	08.03	102.07	76.64	105.55	76.64 to 105.55	732,778	630,829	
01-APR-22 To 30-JUN-22	3	77.33	75.22	73.90	02.99	101.79	70.71	77.63	N/A	911,586	673,622	
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22	9	74.66	75.43	77.87	09.82	96.87	58.74	96.25	68.07 to 82.98	1,250,377	973,616	
01-JAN-23 To 31-MAR-23	5	72.82	78.19	76.48	14.28	102.24	62.87	92.90	N/A	924,414	706,967	
01-APR-23 To 30-JUN-23	7	66.26	67.91	65.58	19.35	103.55	49.75	98.79	49.75 to 98.79	1,081,305	709,161	
01-JUL-23 To 30-SEP-23	4	67.34	67.04	67.45	04.38	99.39	63.06	70.40	N/A	1,064,120	717,713	
01-OCT-23 To 31-DEC-23	11	62.42	61.42	61.14	05.32	100.46	56.58	71.00	56.61 to 64.02	1,058,041	646,910	
01-JAN-24 To 31-MAR-24	4	69.56	65.75	61.45	06.45	107.00	53.20	70.68	N/A	1,028,848	632,199	
01-APR-24 To 30-JUN-24	3	59.96	59.93	61.04	05.55	98.18	54.93	64.91	N/A	986,708	602,283	
01-JUL-24 To 30-SEP-24	5	67.98	76.84	69.36	20.21	110.78	58.90	117.05	N/A	1,848,038	1,281,872	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	22	84.29	84.02	83.56	08.40	100.55	70.37	105.55	76.78 to 86.96	882,158	737,157	
01-OCT-22 To 30-SEP-23	25	70.40	72.53	72.68	13.75	99.79	49.75	98.79	66.26 to 77.60	1,108,043	805,294	
01-OCT-23 To 30-SEP-24	23	63.12	65.33	63.89	10.88	102.25	53.20	117.05	58.90 to 67.98	1,215,398	776,566	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	19	77.60	79.98	79.50	10.28	100.60	58.74	105.55	71.77 to 86.96	1,006,189	799,958	
01-JAN-23 To 31-DEC-23	27	63.66	67.04	65.82	12.88	101.85	49.75	98.79	59.44 to 70.18	1,040,227	684,660	
<u>ALL</u>	70	70.70	73.78	72.22	15.40	102.16	49.75	117.05	68.07 to 76.64	1,072,324	774,440	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	34	70.54	74.69	73.38	19.08	101.79	54.93	117.05	62.87 to 83.70	1,162,531	853,016	
2	10	74.69	75.23	74.70	06.32	100.71	68.07	92.17	69.57 to 77.63	718,886	537,006	
3	5	72.82	70.68	70.76	08.02	99.89	58.74	78.26	N/A	1,036,888	733,670	
4	21	70.55	72.33	69.81	14.78	103.61	49.75	94.95	64.02 to 83.74	1,103,016	769,994	
<u>ALL</u>	70	70.70	73.78	72.22	15.40	102.16	49.75	117.05	68.07 to 76.64	1,072,324	774,440	

**20 Cuming**  
**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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 Avg. Assessed Value : 774,440

MEDIAN : 71  
 WGT. MEAN : 72  
 MEAN : 74  
 COD : 15.40  
 PRD : 102.16

COV : 18.88  
 STD : 13.93  
 Avg. Abs. Dev : 10.89  
 MAX Sales Ratio : 117.05  
 MIN Sales Ratio : 49.75

95% Median C.I. : 68.07 to 76.64  
 95% Wgt. Mean C.I. : 69.00 to 75.44  
 95% Mean C.I. : 70.52 to 77.04

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	3	85.40	90.54	86.85	09.71	104.25	80.67	105.55	N/A	956,018	830,313
1	1	105.55	105.55	105.55	00.00	100.00	105.55	105.55	N/A	522,855	551,855
4	2	83.04	83.04	82.68	02.85	100.44	80.67	85.40	N/A	1,172,600	969,543
<b>Dry</b>											
County	41	70.55	71.56	70.52	12.90	101.47	49.75	100.35	66.95 to 75.02	1,051,677	741,691
1	17	71.77	74.52	74.85	17.24	99.56	54.93	100.35	59.10 to 86.22	1,042,240	780,113
2	7	74.36	73.19	72.77	04.22	100.58	68.07	77.63	68.07 to 77.63	661,072	481,077
3	2	69.89	69.89	69.74	04.21	100.22	66.95	72.82	N/A	1,564,035	1,090,733
4	15	69.33	67.67	65.73	12.22	102.95	49.75	88.01	63.06 to 74.66	1,176,341	773,227
<b>ALL</b>	<b>70</b>	<b>70.70</b>	<b>73.78</b>	<b>72.22</b>	<b>15.40</b>	<b>102.16</b>	<b>49.75</b>	<b>117.05</b>	<b>68.07 to 76.64</b>	<b>1,072,324</b>	<b>774,440</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	8	71.45	74.17	71.42	18.05	103.85	56.58	105.55	56.58 to 105.55	1,064,815	760,503
1	4	61.13	71.10	65.61	23.13	108.37	56.58	105.55	N/A	1,092,829	716,981
3	1	76.64	76.64	76.64	00.00	100.00	76.64	76.64	N/A	800,000	613,085
4	3	80.67	77.44	77.77	07.91	99.58	66.26	85.40	N/A	1,115,733	867,672
<b>Dry</b>											
County	54	70.48	71.73	70.68	13.15	101.49	49.75	100.35	66.95 to 74.66	1,052,013	743,569
1	24	70.54	72.24	72.12	15.66	100.17	54.93	100.35	62.42 to 83.70	1,106,169	797,743
2	9	74.36	73.35	73.46	04.40	99.85	68.07	77.63	69.57 to 77.60	745,984	548,027
3	4	69.89	69.19	69.68	09.09	99.30	58.74	78.26	N/A	1,096,110	763,816
4	17	69.79	70.76	67.94	14.82	104.15	49.75	94.95	63.06 to 86.96	1,127,197	765,846
<b>Grass</b>											
County	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	348,800	338,910
1	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	348,800	338,910
<b>ALL</b>	<b>70</b>	<b>70.70</b>	<b>73.78</b>	<b>72.22</b>	<b>15.40</b>	<b>102.16</b>	<b>49.75</b>	<b>117.05</b>	<b>68.07 to 76.64</b>	<b>1,072,324</b>	<b>774,440</b>

## Cuming County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cuming	1	9,218	n/a	8,628	9,187	5,923	n/a	7,960	6,792	8,579
Thurston	1	7,050	7,050	6,500	6,500	6,300	6,300	5,600	5,600	6,375
Thurston	2	7,450	7,450	6,575	6,575	6,400	n/a	5,800	5,800	6,501
Burt	1	6,505	6,355	6,055	5,789	n/a	5,705	5,505	5,805	6,047
Cuming	2	8,609	n/a	8,101	8,581	6,441	n/a	7,460	6,308	8,087
Colfax	1	7,964	7,679	7,558	7,260	6,945	6,600	6,119	5,514	7,130
Stanton	1	8,372	7,500	8,300	7,220	6,265	7,415	6,523	6,307	7,310
Cuming	3	8,571	8,562	8,150	8,194	6,285	n/a	7,328	6,040	7,634
Stanton	1	8,372	7,500	8,300	7,220	6,265	7,415	6,523	6,307	7,310
Thurston	1	7,050	7,050	6,500	6,500	6,300	6,300	5,600	5,600	6,375
Wayne	1	9,895	9,880	9,675	9,300	9,000	8,700	8,300	7,900	8,804
Cuming	4	9,494	9,332	8,962	9,383	6,319	n/a	8,125	6,617	8,669
Burt	2	6,705	7,005	6,605	5,691	n/a	6,505	4,350	5,305	6,052
Dodge	2	9,190	9,160	9,030	9,000	8,940	8,910	8,810	8,780	9,018

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cuming	1	8,444	8,450	7,925	4,740	6,775	7,265	6,050	6,041	7,713
Thurston	1	6,665	6,664	6,149	6,149	5,794	5,800	4,474	4,375	5,820
Thurston	2	7,425	7,424	6,545	6,545	6,380	6,379	5,775	5,774	6,376
Burt	1	6,500	6,350	6,050	n/a	5,700	5,700	5,500	5,800	5,989
Cuming	2	7,863	7,864	7,379	n/a	6,770	6,770	5,630	5,630	7,160
Colfax	1	7,724	7,607	7,286	7,250	6,639	6,578	6,079	5,595	6,915
Stanton	1	8,312	8,312	8,312	5,806	4,253	7,034	6,556	6,651	7,308
Cuming	3	7,905	7,904	7,426	7,222	4,830	6,800	5,660	5,452	7,164
Stanton	1	8,312	8,312	8,312	5,806	4,253	7,034	6,556	6,651	7,308
Thurston	1	6,665	6,664	6,149	6,149	5,794	5,800	4,474	4,375	5,820
Wayne	1	8,600	8,550	8,500	8,400	8,350	8,300	7,500	7,000	8,272
Cuming	4	8,850	8,844	8,307	8,178	5,018	7,614	6,295	6,023	8,195
Burt	2	6,700	7,000	6,600	n/a	4,510	6,500	4,175	5,298	6,550
Dodge	2	7,843	7,799	7,640	7,590	7,430	7,380	7,207	7,170	7,619

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cuming	1	3,839	3,811	3,243	3,353	n/a	n/a	n/a	n/a	3,700
Thurston	1	1,950	1,950	1,850	1,800	1,700	n/a	1,500	n/a	1,917
Thurston	2	2,125	2,125	1,925	1,825	1,625	n/a	n/a	n/a	2,048
Burt	1	2,200	2,100	2,000	1,900	n/a	n/a	n/a	1,500	2,089
Cuming	2	3,926	3,791	3,212	3,481	n/a	n/a	n/a	n/a	3,695
Colfax	1	2,200	2,201	2,007	2,007	n/a	1,893	n/a	1,783	2,155
Stanton	1	2,656	2,738	2,399	2,670	2,250	n/a	n/a	2,160	2,545
Cuming	3	3,859	3,449	2,929	3,086	n/a	n/a	n/a	n/a	3,390
Stanton	1	2,656	2,738	2,399	2,670	2,250	n/a	n/a	2,160	2,545
Thurston	1	1,950	1,950	1,850	1,800	1,700	n/a	1,500	n/a	1,917
Wayne	1	2,950	2,800	2,700	2,600	2,340	n/a	n/a	n/a	2,818
Cuming	4	3,702	3,692	2,904	3,231	n/a	n/a	n/a	n/a	3,494
Burt	2	3,100	2,600	2,400	2,080	n/a	n/a	n/a	1,770	2,730
Dodge	2	2,300	2,250	2,200	2,150	n/a	n/a	n/a	n/a	2,260

County	Mkt Area	CRP	TIMBER	WASTE
Cuming	1	6,814	1,674	166
Thurston	1	n/a	525	100
Thurston	2	n/a	550	100
Burt	1	3,863	n/a	250
Cuming	2	6,314	1,690	164
Colfax	1	4,559	1,675	205
Stanton	1	4,067	314	151
Cuming	3	5,474	1,637	311
Stanton	1	4,067	314	151
Thurston	1	n/a	525	100
Wayne	1	5,642	1,347	100
Cuming	4	6,705	1,645	357
Burt	2	3,596	n/a	273
Dodge	2	3,210	n/a	267

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 - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	14	Median :	46	COV :	22.11	95% Median C.I. :	39.98 to 64.78
Total Sales Price :	13,989,502	Wgt. Mean :	50	STD :	11.20	95% Wgt. Mean C.I. :	31.12 to 69.47
Total Adj. Sales Price :	13,989,502	Mean :	51	Avg.Abs.Dev :	09.32	95% Mean C.I. :	44.18 to 57.12
Total Assessed Value :	7,036,004						
Avg. Adj. Sales Price :	999,250	COD :	20.12	MAX Sales Ratio :	70.36		
Avg. Assessed Value :	502,572	PRD :	100.72	MIN Sales Ratio :	37.74		

Printed : 03/24/2025

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	5	57.76	60.43	59.85	06.58	100.97	55.36	66.90	N/A	1,048,288	627,363
01/01/2022 To 03/31/2022	1	70.36	70.36	70.36		100.00	70.36	70.36	N/A	522,855	367,903
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	5	42.04	41.61	41.55	06.09	100.14	37.74	47.33	N/A	730,766	303,647
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	41.63	41.63	42.47	03.96	98.02	39.98	43.27	N/A	1,030,063	437,509
07/01/2024 To 09/30/2024	1	45.32	45.32	45.32		100.00	45.32	45.32	N/A	2,511,250	1,138,037
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	6	61.27	62.08	60.80	08.58	102.11	55.36	70.36	55.36 to 70.36	960,716	584,120
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024	8	42.06	42.08	42.93	05.75	98.02	37.74	47.33	37.74 to 47.33	1,028,151	441,411
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	1	70.36	70.36	70.36		100.00	70.36	70.36	N/A	522,855	367,903
01/01/2023 To 12/31/2023	5	42.04	41.61	41.55	06.09	100.14	37.74	47.33	N/A	730,766	303,647
<u>ALL</u>											
10/01/2021 To 09/30/2024	14	46.33	50.65	50.29	20.12	100.72	37.74	70.36	39.98 to 64.78	999,250	502,572

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	14	Median :	46	COV :	22.11	95% Median C.I. :	39.98 to 64.78
Total Sales Price :	13,989,502	Wgt. Mean :	50	STD :	11.20	95% Wgt. Mean C.I. :	31.12 to 69.47
Total Adj. Sales Price :	13,989,502	Mean :	51	Avg.Abs.Dev :	09.32	95% Mean C.I. :	44.18 to 57.12
Total Assessed Value :	7,036,004						
Avg. Adj. Sales Price :	999,250	COD :	20.12	MAX Sales Ratio :	70.36		
Avg. Assessed Value :	502,572	PRD :	100.72	MIN Sales Ratio :	37.74		

Printed : 03/24/2025

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	13	45.32	50.91	50.47	21.82	100.87	37.74	70.36	39.98 to 64.78	1,016,919	513,211
4	1	47.33	47.33	47.33		100.00	47.33	47.33	N/A	769,560	364,260
<u>ALL</u>											
10/01/2021 To 09/30/2024	14	46.33	50.65	50.29	20.12	100.72	37.74	70.36	39.98 to 64.78	999,250	502,572

SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
110014											
110020	4	39.43	40.98	41.01	06.77	99.93	37.74	47.33	N/A	693,489	284,411
190059											
190070											
200001											
200020	10	56.35	54.52	52.59	15.81	103.67	42.04	70.36	42.08 to 66.90	1,121,555	589,836
200030											
270046											
270062											
270594											
870001											
<u>ALL</u>											
10/01/2021 To 09/30/2024	14	46.33	50.65	50.29	20.12	100.72	37.74	70.36	39.98 to 64.78	999,250	502,572

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	14	Median :	46	COV :	22.11	95% Median C.I. :	39.98 to 64.78
Total Sales Price :	13,989,502	Wgt. Mean :	50	STD :	11.20	95% Wgt. Mean C.I. :	31.12 to 69.47
Total Adj. Sales Price :	13,989,502	Mean :	51	Avg.Abs.Dev :	09.32	95% Mean C.I. :	44.18 to 57.12
Total Assessed Value :	7,036,004						
Avg. Adj. Sales Price :	999,250	COD :	20.12	MAX Sales Ratio :	70.36		
Avg. Assessed Value :	502,572	PRD :	100.72	MIN Sales Ratio :	37.74		

Printed : 03/24/2025

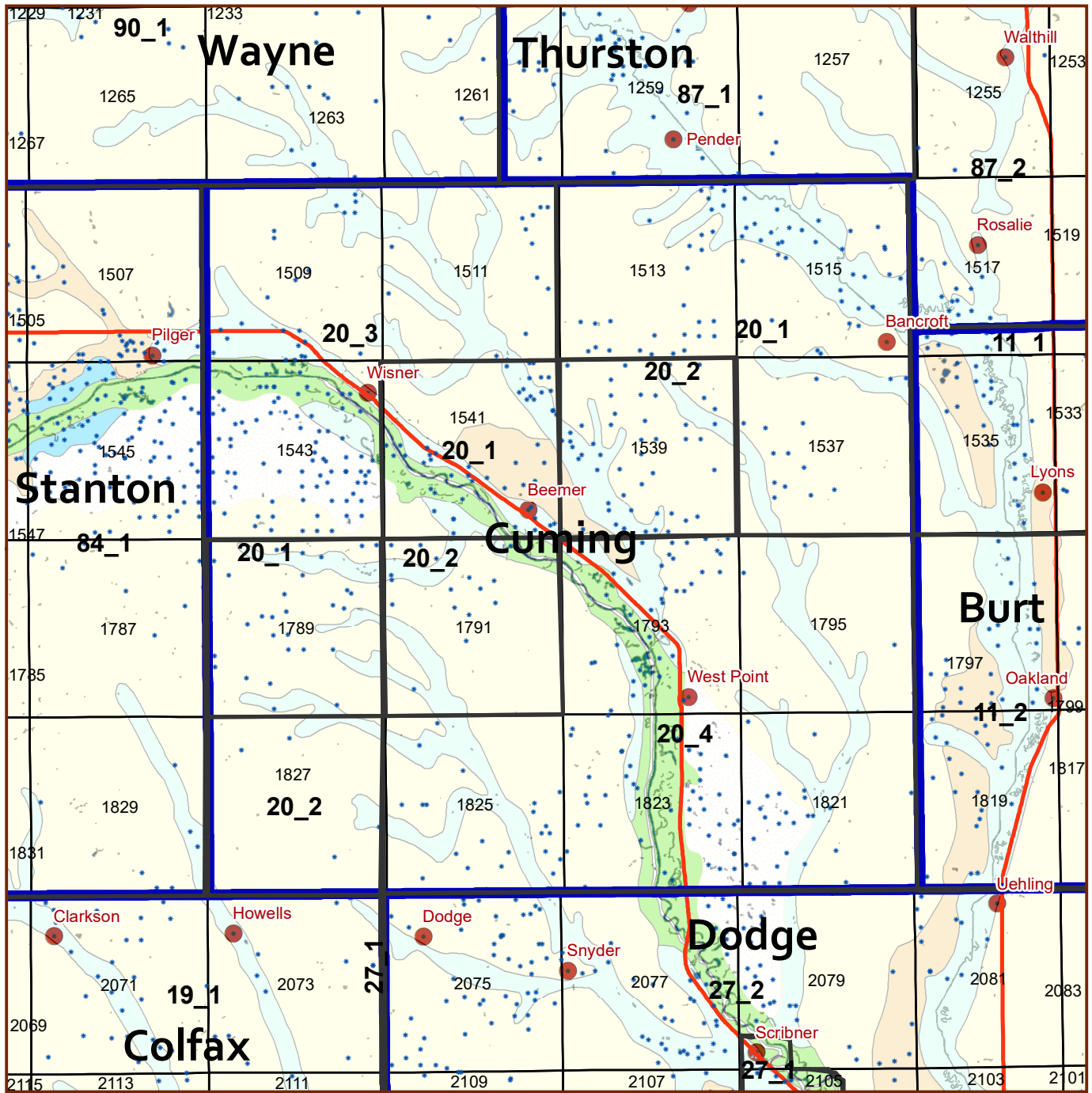
**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	70.36	70.36	70.36		100.00	70.36	70.36	N/A	522,855	367,903
1	1	70.36	70.36	70.36		100.00	70.36	70.36	N/A	522,855	367,903
<u>Dry</u>											
County	7	55.36	51.62	53.70	14.97	96.13	37.74	66.90	37.74 to 66.90	1,023,782	549,798
1	6	56.35	52.33	54.47	14.80	96.07	37.74	66.90	37.74 to 66.90	1,066,152	580,721
4	1	47.33	47.33	47.33		100.00	47.33	47.33	N/A	769,560	364,260
<u>ALL</u>											
10/01/2021 To 09/30/2024	14	46.33	50.65	50.29	20.12	100.72	37.74	70.36	39.98 to 64.78	999,250	502,572

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	2	56.82	56.82	50.08	23.85	113.46	43.27	70.36	N/A	1,041,428	521,495
1	2	56.82	56.82	50.08	23.85	113.46	43.27	70.36	N/A	1,041,428	521,495
<u>Dry</u>											
County	9	47.33	49.49	51.82	17.98	95.50	37.74	66.90	38.88 to 57.76	949,608	492,123
1	8	48.72	49.76	52.27	19.66	95.20	37.74	66.90	37.74 to 66.90	972,114	508,106
4	1	47.33	47.33	47.33		100.00	47.33	47.33	N/A	769,560	364,260
<u>Grass</u>											
County	1	64.78	64.78	64.78		100.00	64.78	64.78	N/A	348,800	225,940
1	1	64.78	64.78	64.78		100.00	64.78	64.78	N/A	348,800	225,940
<u>ALL</u>											
10/01/2021 To 09/30/2024	14	46.33	50.65	50.29	20.12	100.72	37.74	70.36	39.98 to 64.78	999,250	502,572

# CUMING COUNTY



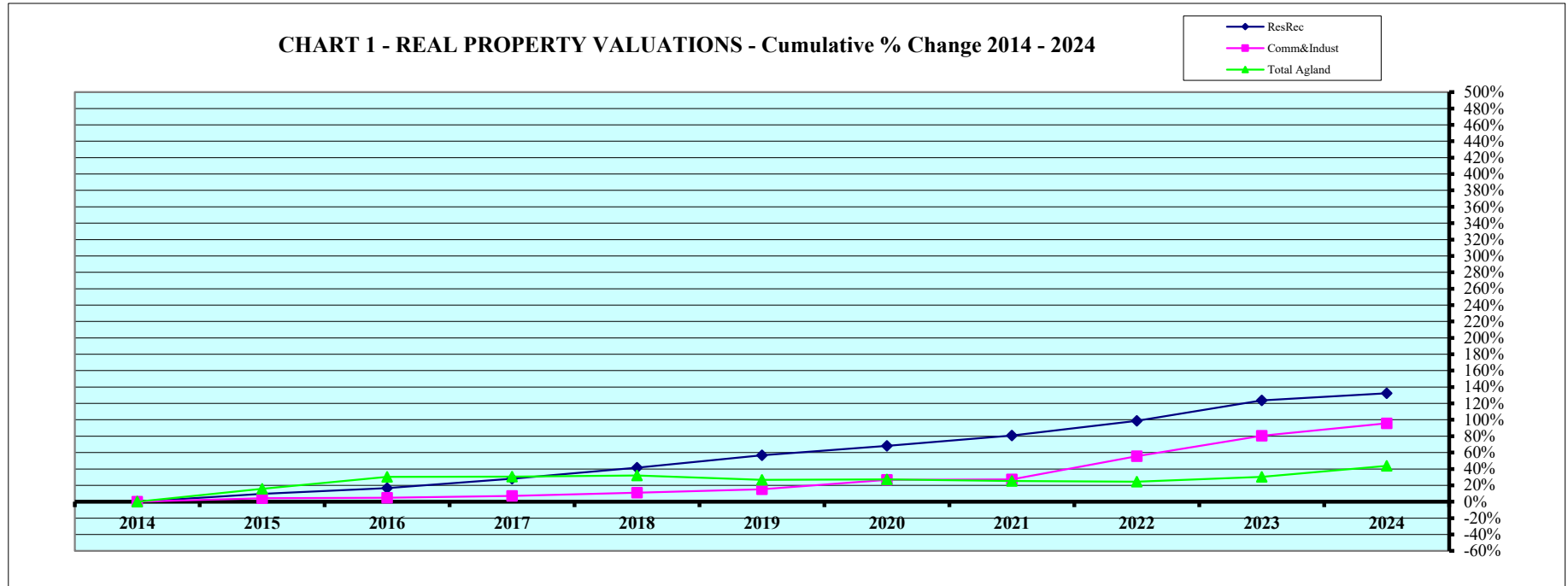
**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024**



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	218,741,650	-	-	-	86,586,125	-	-	-	1,506,400,210	-	-	-
2015	239,936,930	21,195,280	9.69%	9.69%	90,340,505	3,754,380	4.34%	4.34%	1,744,875,475	238,475,265	15.83%	15.83%
2016	254,755,285	14,818,355	6.18%	16.46%	90,701,400	360,895	0.40%	4.75%	1,965,208,125	220,332,650	12.63%	30.46%
2017	280,080,655	25,325,370	9.94%	28.04%	92,759,740	2,058,340	2.27%	7.13%	1,969,405,680	4,197,555	0.21%	30.74%
2018	309,811,300	29,730,645	10.62%	41.63%	96,025,975	3,266,235	3.52%	10.90%	1,987,781,605	18,375,925	0.93%	31.96%
2019	342,571,715	32,760,415	10.57%	56.61%	99,712,790	3,686,815	3.84%	15.16%	1,906,836,150	-80,945,455	-4.07%	26.58%
2020	367,649,733	25,078,018	7.32%	68.07%	109,713,955	10,001,165	10.03%	26.71%	1,918,650,045	11,813,895	0.62%	27.37%
2021	395,643,775	27,994,042	7.61%	80.87%	110,172,235	458,280	0.42%	27.24%	1,887,917,160	-30,732,885	-1.60%	25.33%
2022	434,938,296	39,294,521	9.93%	98.84%	134,605,895	24,433,660	22.18%	55.46%	1,875,714,695	-12,202,465	-0.65%	24.52%
2023	489,095,490	54,157,194	12.45%	123.60%	156,305,585	21,699,690	16.12%	80.52%	1,965,044,920	89,330,225	4.76%	30.45%
2024	508,301,585	19,206,095	3.93%	132.38%	169,457,615	13,152,030	8.41%	95.71%	2,165,527,175	200,482,255	10.20%	43.76%

Rate Annual %chg: Residential & Recreational **8.80%**

Commercial & Industrial **6.95%**

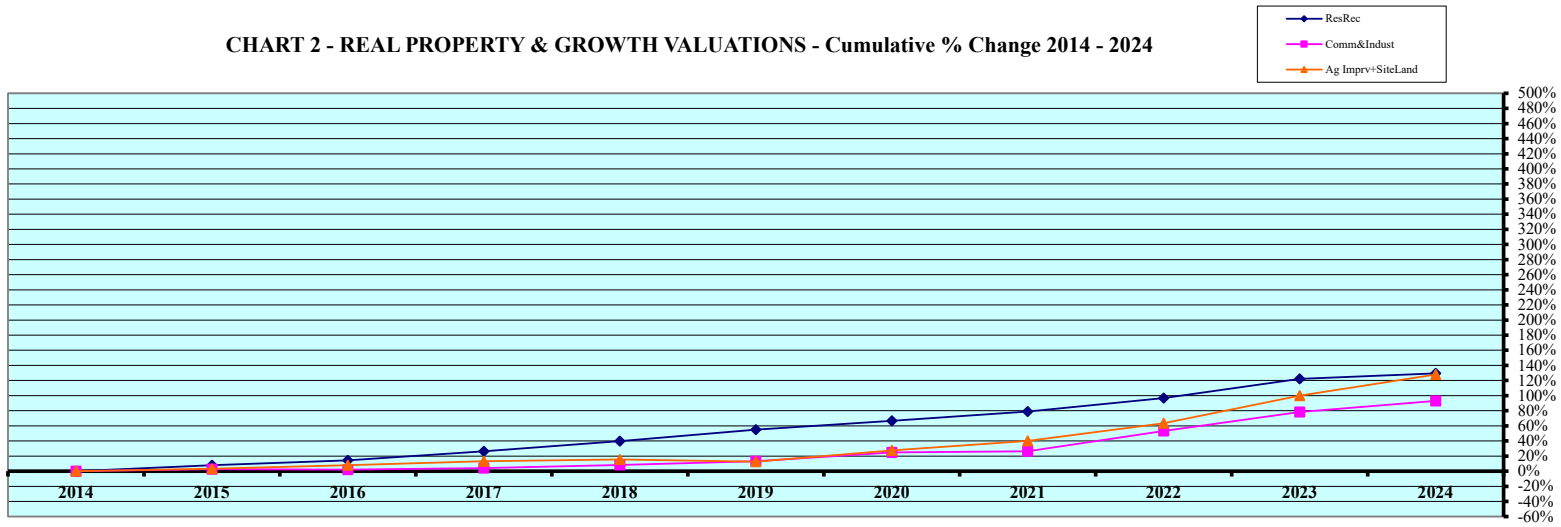
Agricultural Land **3.70%**

Cnty# **20**  
County **CUMING**

**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	218,741,650	3,448,665	1.58%	215,292,985	--	--	86,586,125	1,255,500	1.45%	85,330,625	--	--
2015	239,936,930	3,718,055	1.55%	236,218,875	7.99%	7.99%	90,340,505	1,409,905	1.56%	88,930,600	2.71%	2.71%
2016	254,755,285	4,626,275	1.82%	250,129,010	4.25%	14.35%	90,701,400	2,311,325	2.55%	88,390,075	-2.16%	2.08%
2017	280,080,655	3,877,793	1.38%	276,202,862	8.42%	26.27%	92,759,740	2,640,455	2.85%	90,119,285	-0.64%	4.08%
2018	309,811,300	4,048,010	1.31%	305,763,290	9.17%	39.78%	96,025,975	2,300,368	2.40%	93,725,607	1.04%	8.25%
2019	342,571,715	3,649,836	1.07%	338,921,879	9.40%	54.94%	99,712,790	1,664,960	1.67%	98,047,830	2.11%	13.24%
2020	367,649,733	3,344,434	0.91%	364,305,299	6.34%	66.55%	109,713,955	1,532,280	1.40%	108,181,675	8.49%	24.94%
2021	395,643,775	4,612,453	1.17%	391,031,322	6.36%	78.76%	110,172,235	855,687	0.78%	109,316,548	-0.36%	26.25%
2022	434,938,296	4,724,330	1.09%	430,213,966	8.74%	96.68%	134,605,895	2,068,360	1.54%	132,537,535	20.30%	53.07%
2023	489,095,490	3,324,795	0.68%	485,770,695	11.69%	122.08%	156,305,585	2,019,620	1.29%	154,285,965	14.62%	78.19%
2024	508,301,585	6,464,460	1.27%	501,837,125	2.61%	129.42%	169,457,615	2,338,570	1.38%	167,119,045	6.92%	93.01%
Rate Ann%chg	8.80%	Resid & Recreat w/o growth				7.50%	C & I w/o growth				5.30%	

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	70,753,825	78,420,650	149,174,475	5,388,815	3.61%	143,785,660	--	--
2015	72,755,790	85,481,891	158,237,681	4,420,965	2.79%	153,816,716	3.11%	3.11%
2016	74,833,835	92,713,960	167,547,795	6,428,007	3.84%	161,119,788	1.82%	8.01%
2017	78,645,575	94,547,708	173,193,283	4,331,595	2.50%	168,861,688	0.78%	13.20%
2018	76,494,970	100,049,241	176,544,211	4,286,710	2.43%	172,257,501	-0.54%	15.47%
2019	70,421,990	101,613,860	172,035,850	4,089,233	2.38%	167,946,617	-4.87%	12.58%
2020	77,952,905	120,774,710	198,727,615	8,502,445	4.28%	190,225,170	10.57%	27.52%
2021	92,680,245	119,249,385	211,929,630	3,212,432	1.52%	208,717,198	5.03%	39.91%
2022	112,697,495	139,733,715	252,431,210	8,629,275	3.42%	243,801,935	15.04%	63.43%
2023	152,942,165	154,450,250	307,392,415	9,243,620	3.01%	298,148,795	18.11%	99.87%
2024	186,993,420	161,571,685	348,565,105	8,633,935	2.48%	339,931,170	10.59%	127.87%
Rate Ann%chg	10.21%	7.50%	8.86%	Ag Imprv+Site w/o growth		5.96%		

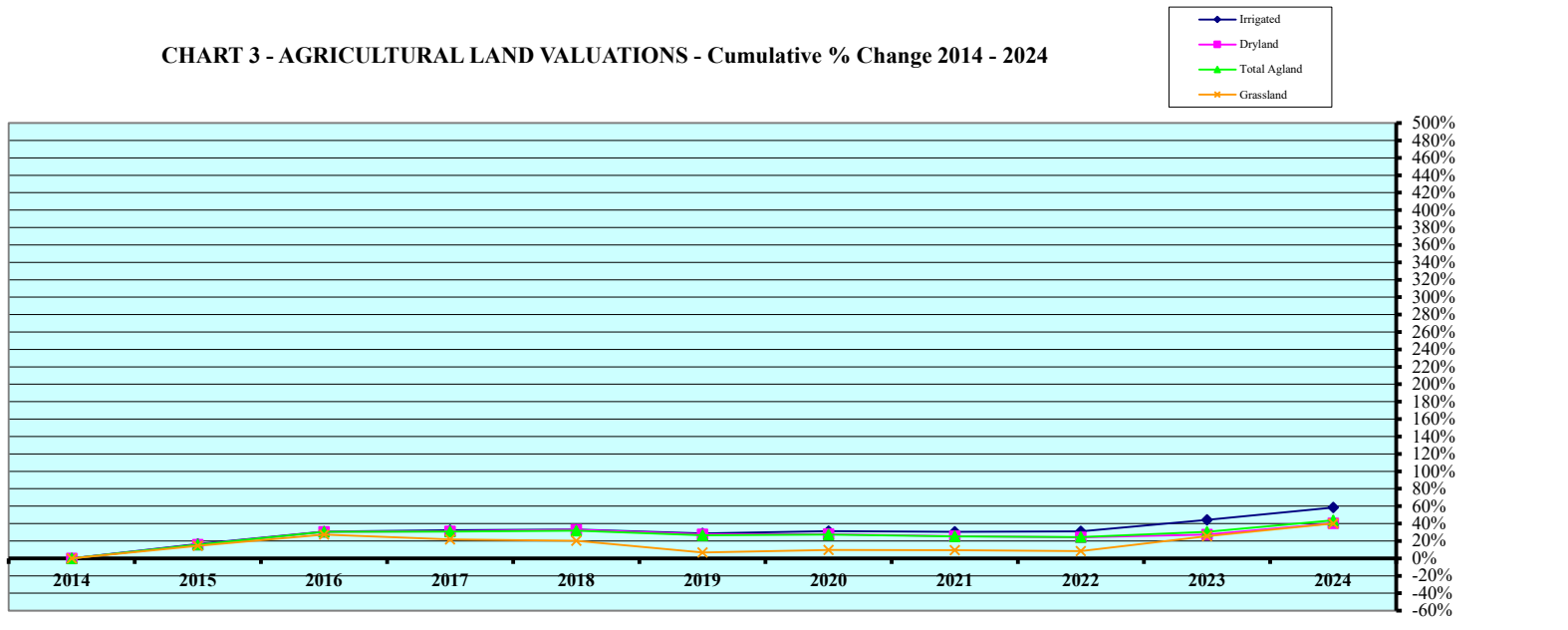
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 20  
County CUMING

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	280,662,790	-	-	-	1,121,166,815	-	-	-	70,903,360	-	-	-
2015	326,758,805	46,096,015	16.42%	16.42%	1,298,139,075	176,972,260	15.78%	15.78%	81,094,900	10,191,540	14.37%	14.37%
2016	367,158,455	40,399,650	12.36%	30.82%	1,463,949,045	165,809,970	12.77%	30.57%	90,270,145	9,175,245	11.31%	27.31%
2017	371,733,425	4,574,970	1.25%	32.45%	1,469,003,485	5,054,440	0.35%	31.02%	86,327,020	-3,943,125	-4.37%	21.75%
2018	373,925,095	2,191,670	0.59%	33.23%	1,490,493,685	21,490,200	1.46%	32.94%	85,184,055	-1,142,965	-1.32%	20.14%
2019	361,313,000	-12,612,095	-3.37%	28.74%	1,431,522,155	-58,971,530	-3.96%	27.68%	75,812,265	-9,371,790	-11.00%	6.92%
2020	368,221,415	6,908,415	1.91%	31.20%	1,434,051,495	2,529,340	0.18%	27.91%	77,726,320	1,914,055	2.52%	9.62%
2021	366,587,055	-1,634,360	-0.44%	30.61%	1,406,204,750	-27,846,745	-1.94%	25.42%	77,655,670	-70,650	-0.09%	9.52%
2022	367,991,220	1,404,165	0.38%	31.12%	1,392,765,610	-13,439,140	-0.96%	24.22%	76,785,675	-869,995	-1.12%	8.30%
2023	405,213,300	37,222,080	10.11%	44.38%	1,428,060,115	35,294,505	2.53%	27.37%	88,913,075	12,127,400	15.79%	25.40%
2024	444,560,905	39,347,605	9.71%	58.40%	1,573,391,730	145,331,615	10.18%	40.34%	99,331,080	10,418,005	11.72%	40.09%

Rate Ann.%chg: Irrigated **4.71%** Dryland **3.45%** Grassland **3.43%**

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	675,940	-	-	-	32,991,305	-	-	-	1,506,400,210	-	-	-
2015	835,390	159,450	23.59%	23.59%	38,047,305	5,056,000	15.33%	15.33%	1,744,875,475	238,475,265	15.83%	15.83%
2016	435,170	-400,220	-47.91%	-35.62%	43,395,310	5,348,005	14.06%	31.54%	1,965,208,125	220,332,650	12.63%	30.46%
2017	548,850	113,680	26.12%	-18.80%	41,792,900	-1,602,410	-3.69%	26.68%	1,969,405,680	4,197,555	0.21%	30.74%
2018	550,185	1,335	0.24%	-18.60%	37,628,585	-4,164,315	-9.96%	14.06%	1,987,781,605	18,375,925	0.93%	31.96%
2019	731,425	181,240	32.94%	8.21%	37,457,305	-171,280	-0.46%	13.54%	1,906,836,150	-80,945,455	-4.07%	26.58%
2020	748,840	17,415	2.38%	10.78%	37,901,975	444,670	1.19%	14.88%	1,918,650,045	11,813,895	0.62%	27.37%
2021	736,935	-11,905	-1.59%	9.02%	36,732,750	-1,169,225	-3.08%	11.34%	1,887,917,160	-30,732,885	-1.60%	25.33%
2022	736,690	-245	-0.03%	8.99%	37,435,500	702,750	1.91%	13.47%	1,875,714,695	-12,202,465	-0.65%	24.52%
2023	758,370	21,680	2.94%	12.19%	42,100,060	4,664,560	12.46%	27.61%	1,965,044,920	89,330,225	4.76%	30.45%
2024	824,040	65,670	8.66%	21.91%	47,419,420	5,319,360	12.64%	43.73%	2,165,527,175	200,482,255	10.20%	43.76%

Cnty# **20** Rate Ann.%chg: Total Agric Land **3.70%**  
 County **CUMING**

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	280,201,815	56,090	4,996			1,121,176,220	240,793	4,656			71,129,090	35,837	1,985		
2015	325,561,860	56,579	5,754	15.18%	15.18%	1,296,117,995	240,134	5,397	15.92%	15.92%	81,634,380	35,488	2,300	15.90%	15.90%
2016	366,612,520	57,056	6,425	11.67%	28.62%	1,465,201,170	240,355	6,096	12.94%	30.92%	90,488,870	35,301	2,563	11.43%	29.15%
2017	371,295,115	57,400	6,469	0.67%	29.49%	1,468,587,715	239,613	6,129	0.54%	31.63%	87,024,505	34,141	2,549	-0.56%	28.43%
2018	373,016,445	57,535	6,483	0.23%	29.78%	1,491,561,895	239,590	6,225	1.57%	33.70%	85,002,675	33,855	2,511	-1.50%	26.50%
2019	362,880,165	58,069	6,249	-3.61%	25.09%	1,435,936,845	238,750	6,014	-3.39%	29.17%	75,726,775	33,930	2,232	-11.11%	12.45%
2020	368,321,175	58,582	6,287	0.61%	25.86%	1,433,810,840	237,758	6,031	0.27%	29.52%	77,573,755	33,738	2,299	3.02%	15.84%
2021	367,989,805	59,186	6,218	-1.11%	24.46%	1,404,993,680	236,980	5,929	-1.69%	27.33%	77,250,270	33,203	2,327	1.19%	17.22%
2022	368,316,060	59,547	6,185	-0.52%	23.81%	1,391,559,220	236,514	5,884	-0.76%	26.36%	76,810,780	33,151	2,317	-0.41%	16.74%
2023	402,026,935	60,435	6,652	7.55%	33.16%	1,430,160,670	235,895	6,063	3.04%	30.21%	89,331,485	32,869	2,718	17.30%	36.93%
2024	444,796,895	61,277	7,259	9.12%	45.31%	1,572,841,865	235,463	6,680	10.18%	43.46%	99,059,380	32,555	3,043	11.96%	53.31%

Rate Annual %chg Average Value/Acre: 4.73%

3.44%

3.37%

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	678,550	3,581	189			32,976,315	9,910	3,328			1,506,161,990	346,211	4,350		
2015	833,730	3,667	227	20.00%	20.00%	37,872,715	9,782	3,872	16.34%	16.34%	1,742,020,680	345,651	5,040	15.85%	15.85%
2016	861,255	3,567	241	6.19%	27.43%	43,381,905	9,828	4,414	14.02%	32.65%	1,966,545,720	346,107	5,682	12.74%	30.61%
2017	548,505	3,445	159	-34.06%	-15.97%	42,208,820	9,540	4,425	0.24%	32.97%	1,969,664,660	344,138	5,723	0.73%	31.56%
2018	548,345	3,444	159	0.00%	-15.97%	37,739,510	9,349	4,037	-8.77%	21.31%	1,987,868,870	343,773	5,782	1.03%	32.92%
2019	694,170	3,485	199	25.11%	5.13%	37,589,930	9,241	4,068	0.77%	22.24%	1,912,827,885	343,474	5,569	-3.69%	28.01%
2020	749,035	3,850	195	-2.33%	2.68%	37,865,390	9,247	4,095	0.67%	23.06%	1,918,320,195	343,176	5,590	0.37%	28.49%
2021	862,935	3,823	226	16.01%	19.12%	35,822,955	7,704	4,650	13.56%	39.75%	1,886,919,645	340,895	5,535	-0.98%	27.23%
2022	736,640	3,789	194	-13.87%	2.59%	37,569,050	8,103	4,636	-0.30%	39.33%	1,874,991,750	341,104	5,497	-0.69%	26.35%
2023	758,370	3,749	202	4.07%	6.76%	42,131,730	8,098	5,203	12.22%	56.36%	1,964,409,190	341,045	5,760	4.79%	32.40%
2024	823,795	3,722	221	9.39%	16.79%	46,606,660	8,127	5,735	10.22%	72.33%	2,164,128,595	341,144	6,344	10.13%	45.82%

20  
CUMING

Rate Annual %chg Average Value/Acre: 3.69%

(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





<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 8,970</b>	<b>Value : 3,641,139,030</b>	<b>Growth 14,928,030</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	338	6,387,170	67	7,321,160	214	7,173,415	619	20,881,745	
<b>02. Res Improve Land</b>	2,306	39,620,880	77	3,039,495	242	10,441,135	2,625	53,101,510	
<b>03. Res Improvements</b>	2,344	369,804,840	92	31,202,985	274	72,759,090	2,710	473,766,915	
<b>04. Res Total</b>	2,682	415,812,890	159	41,563,640	488	90,373,640	3,329	547,750,170	5,793,640
<b>% of Res Total</b>	80.56	75.91	4.78	7.59	14.66	16.50	37.11	15.04	38.81
<b>05. Com UnImp Land</b>	114	3,226,075	5	151,640	10	1,773,105	129	5,150,820	
<b>06. Com Improve Land</b>	542	13,969,035	18	2,878,885	25	2,515,400	585	19,363,320	
<b>07. Com Improvements</b>	552	129,967,035	19	12,737,110	32	8,867,770	603	151,571,915	
<b>08. Com Total</b>	666	147,162,145	24	15,767,635	42	13,156,275	732	176,086,055	1,671,975
<b>% of Com Total</b>	90.98	83.57	3.28	8.95	5.74	7.47	8.16	4.84	11.20
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	10	884,715	1	993,290	0	0	11	1,878,005	
<b>11. Ind Improvements</b>	9	10,848,910	1	13,070,905	0	0	10	23,919,815	
<b>12. Ind Total</b>	9	11,733,625	1	14,064,195	0	0	10	25,797,820	0
<b>% of Ind Total</b>	90.00	45.48	10.00	54.52	0.00	0.00	0.11	0.71	0.00
<b>13. Rec UnImp Land</b>	0	0	2	34,445	33	2,385,995	35	2,420,440	
<b>14. Rec Improve Land</b>	0	0	2	172,570	25	5,710,225	27	5,882,795	
<b>15. Rec Improvements</b>	0	0	2	39,025	52	4,385,715	54	4,424,740	
<b>16. Rec Total</b>	0	0	4	246,040	85	12,481,935	89	12,727,975	378,560
<b>% of Rec Total</b>	0.00	0.00	4.49	1.93	95.51	98.07	0.99	0.35	2.54
<b>Res &amp; Rec Total</b>	2,682	415,812,890	163	41,809,680	573	102,855,575	3,418	560,478,145	6,172,200
<b>% of Res &amp; Rec Total</b>	78.47	74.19	4.77	7.46	16.76	18.35	38.10	15.39	41.35
<b>Com &amp; Ind Total</b>	675	158,895,770	25	29,831,830	42	13,156,275	742	201,883,875	1,671,975
<b>% of Com &amp; Ind Total</b>	90.97	78.71	3.37	14.78	5.66	6.52	8.27	5.54	11.20
<b>17. Taxable Total</b>	3,357	574,708,660	188	71,641,510	615	116,011,850	4,160	762,362,020	7,844,175
<b>% of Taxable Total</b>	80.70	75.39	4.52	9.40	14.78	15.22	46.38	20.94	52.55

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	3	179,005	3,989,500	0	0	0
20. Industrial	1	5,975	1,756,515	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	3	179,005	3,989,500
20. Industrial	0	0	0	1	5,975	1,756,515
21. Other	0	0	0	0	0	0
22. Total Sch II				4	184,980	5,746,015

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	262	0	21	283

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	4	461,725	3,358	1,845,127,410	3,362	1,845,589,135
28. Ag-Improved Land	0	0	4	1,151,130	1,356	702,640,450	1,360	703,791,580
29. Ag Improvements	0	0	4	667,480	1,444	328,728,815	1,448	329,396,295

30. Ag Total				4,810	2,878,777,010
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	3	3.00	90,000	
33. HomeSite Improvements	0	0.00	0	3	0.00	620,110	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	4	7.63	80,115	
37. FarmSite Improvements	0	0.00	0	4	0.00	47,370	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	3	2.19	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	19	18.06	541,800	19	18.06	541,800	
32. HomeSite Improv Land	993	1,007.28	29,918,400	996	1,010.28	30,008,400	
33. HomeSite Improvements	1,000	0.00	182,904,235	1,003	0.00	183,524,345	1,704,930
34. HomeSite Total				<b>1,022</b>	<b>1,028.34</b>	<b>214,074,545</b>	
35. FarmSite UnImp Land	128	174.63	1,854,415	128	174.63	1,854,415	
36. FarmSite Improv Land	1,255	3,290.84	34,553,830	1,259	3,298.47	34,633,945	
37. FarmSite Improvements	1,382	0.00	145,824,580	1,386	0.00	145,871,950	5,378,925
38. FarmSite Total				<b>1,514</b>	<b>3,473.10</b>	<b>182,360,310</b>	
39. Road & Ditches	3,835	7,277.43	0	3,838	7,279.62	0	
40. Other- Non Ag Use	32	1,291.78	1,291,780	32	1,291.78	1,291,780	
41. Total Section VI				<b>2,536</b>	<b>13,072.84</b>	<b>397,726,635</b>	<b>7,083,855</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	204.62	476,250	3	204.62	476,250

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,491.50	17.00%	32,183,860	18.27%	9,217.77
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	4,866.71	23.70%	41,992,310	23.84%	8,628.48
48. 2A	5,573.81	27.14%	51,206,730	29.07%	9,187.02
49. 3A1	1.89	0.01%	11,195	0.01%	5,923.28
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,085.75	24.77%	40,482,295	22.98%	7,959.95
52. 4A	1,515.37	7.38%	10,292,875	5.84%	6,792.32
53. Total	20,535.03	100.00%	176,169,265	100.00%	8,578.96
<b>Dry</b>					
54. 1D1	8,445.51	11.01%	71,311,430	12.05%	8,443.71
55. 1D	23,948.70	31.23%	202,363,070	34.21%	8,449.86
56. 2D1	9,376.20	12.23%	74,309,080	12.56%	7,925.29
57. 2D	14.57	0.02%	69,065	0.01%	4,740.22
58. 3D1	97.86	0.13%	663,045	0.11%	6,775.44
59. 3D	26,592.09	34.67%	193,191,635	32.66%	7,265.00
60. 4D1	1,452.12	1.89%	8,785,365	1.49%	6,050.03
61. 4D	6,769.24	8.83%	40,895,930	6.91%	6,041.44
62. Total	76,696.29	100.00%	591,588,620	100.00%	7,713.39
<b>Grass</b>					
63. 1G1	4,016.72	53.25%	14,874,360	53.27%	3,703.11
64. 1G	1,552.38	20.58%	6,288,765	22.52%	4,051.05
65. 2G1	1,252.85	16.61%	4,385,705	15.71%	3,500.58
66. 2G	721.13	9.56%	2,371,420	8.49%	3,288.48
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	7,543.08	100.00%	27,920,250	100.00%	3,701.44
<b>Irrigated Total</b>					
Irrigated Total	20,535.03	18.98%	176,169,265	21.73%	8,578.96
<b>Dry Total</b>					
Dry Total	76,696.29	70.90%	591,588,620	72.96%	7,713.39
<b>Grass Total</b>					
Grass Total	7,543.08	6.97%	27,920,250	3.44%	3,701.44
72. Waste	1,129.30	1.04%	187,335	0.02%	165.89
73. Other	2,273.62	2.10%	14,998,175	1.85%	6,596.61
74. Exempt	92.38	0.09%	204,920	0.03%	2,218.23
75. Market Area Total	108,177.32	100.00%	810,863,645	100.00%	7,495.69

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,689.35	16.44%	14,543,410	17.50%	8,608.88
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	1,478.87	14.39%	11,979,860	14.42%	8,100.68
48. 2A	3,471.36	33.78%	29,788,550	35.85%	8,581.23
49. 3A1	3.13	0.03%	20,160	0.02%	6,440.89
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3,338.50	32.49%	24,905,155	29.97%	7,459.98
52. 4A	294.54	2.87%	1,858,035	2.24%	6,308.26
<b>53. Total</b>	<b>10,275.75</b>	<b>100.00%</b>	<b>83,095,170</b>	<b>100.00%</b>	<b>8,086.53</b>
<b>Dry</b>					
54. 1D1	5,043.40	10.47%	39,658,585	11.50%	7,863.46
55. 1D	16,592.55	34.45%	130,482,790	37.83%	7,863.94
56. 2D1	3,443.32	7.15%	25,407,230	7.37%	7,378.70
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	57.64	0.12%	390,225	0.11%	6,770.04
59. 3D	16,932.79	35.15%	114,635,105	33.23%	6,770.01
60. 4D1	582.18	1.21%	3,277,710	0.95%	5,630.06
61. 4D	5,519.24	11.46%	31,073,335	9.01%	5,630.00
<b>62. Total</b>	<b>48,171.12</b>	<b>100.00%</b>	<b>344,924,980</b>	<b>100.00%</b>	<b>7,160.41</b>
<b>Grass</b>					
63. 1G1	2,155.66	37.86%	8,153,205	38.56%	3,782.23
64. 1G	1,655.68	29.08%	6,631,475	31.37%	4,005.29
65. 2G1	1,184.41	20.80%	4,110,785	19.44%	3,470.74
66. 2G	698.04	12.26%	2,247,080	10.63%	3,219.13
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>5,693.79</b>	<b>100.00%</b>	<b>21,142,545</b>	<b>100.00%</b>	<b>3,713.26</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>10,275.75</b>	<b>15.62%</b>	<b>83,095,170</b>	<b>18.19%</b>	<b>8,086.53</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>48,171.12</b>	<b>73.20%</b>	<b>344,924,980</b>	<b>75.51%</b>	<b>7,160.41</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>5,693.79</b>	<b>8.65%</b>	<b>21,142,545</b>	<b>4.63%</b>	<b>3,713.26</b>
72. Waste	509.34	0.77%	83,415	0.02%	163.77
73. Other	1,155.43	1.76%	7,571,965	1.66%	6,553.37
74. Exempt	2.61	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>65,805.43</b>	<b>100.00%</b>	<b>456,818,075</b>	<b>100.00%</b>	<b>6,941.95</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	893.92	6.66%	7,661,735	7.48%	8,570.94
46. 1A	452.03	3.37%	3,870,160	3.78%	8,561.73
47. 2A1	1,967.48	14.67%	16,035,215	15.66%	8,150.13
48. 2A	4,584.51	34.17%	37,563,675	36.68%	8,193.61
49. 3A1	2,447.32	18.24%	15,381,640	15.02%	6,285.10
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	2,610.49	19.46%	19,129,795	18.68%	7,328.05
52. 4A	459.75	3.43%	2,776,905	2.71%	6,040.03
<b>53. Total</b>	<b>13,415.50</b>	<b>100.00%</b>	<b>102,419,125</b>	<b>100.00%</b>	<b>7,634.39</b>
<b>Dry</b>					
54. 1D1	2,940.46	7.03%	23,244,335	7.76%	7,905.00
55. 1D	11,661.39	27.88%	92,176,485	30.76%	7,904.42
56. 2D1	5,875.08	14.05%	43,626,830	14.56%	7,425.74
57. 2D	1,130.41	2.70%	8,163,265	2.72%	7,221.51
58. 3D1	1,081.40	2.59%	5,222,715	1.74%	4,829.59
59. 3D	16,867.97	40.32%	114,701,480	38.27%	6,799.96
60. 4D1	753.01	1.80%	4,262,055	1.42%	5,660.02
61. 4D	1,520.40	3.63%	8,289,610	2.77%	5,452.26
<b>62. Total</b>	<b>41,830.12</b>	<b>100.00%</b>	<b>299,686,775</b>	<b>100.00%</b>	<b>7,164.38</b>
<b>Grass</b>					
63. 1G1	2,499.31	40.26%	8,438,095	41.45%	3,376.17
64. 1G	1,251.02	20.15%	4,598,625	22.59%	3,675.90
65. 2G1	1,642.08	26.45%	5,084,175	24.98%	3,096.18
66. 2G	814.95	13.13%	2,235,105	10.98%	2,742.63
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>6,207.36</b>	<b>100.00%</b>	<b>20,356,000</b>	<b>100.00%</b>	<b>3,279.33</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>13,415.50</b>	<b>20.83%</b>	<b>102,419,125</b>	<b>23.39%</b>	<b>7,634.39</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>41,830.12</b>	<b>64.94%</b>	<b>299,686,775</b>	<b>68.45%</b>	<b>7,164.38</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>6,207.36</b>	<b>9.64%</b>	<b>20,356,000</b>	<b>4.65%</b>	<b>3,279.33</b>
72. Waste	714.16	1.11%	222,165	0.05%	311.09
73. Other	2,245.51	3.49%	15,103,600	3.45%	6,726.13
74. Exempt	0.62	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>64,412.65</b>	<b>100.00%</b>	<b>437,787,665</b>	<b>100.00%</b>	<b>6,796.61</b>



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,957.38	11.30%	18,583,285	12.37%	9,493.96
46. 1A	223.35	1.29%	2,084,390	1.39%	9,332.39
47. 2A1	2,215.81	12.79%	19,857,755	13.22%	8,961.85
48. 2A	6,843.41	39.50%	64,213,275	42.76%	9,383.23
49. 3A1	1,989.86	11.49%	12,573,965	8.37%	6,319.02
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3,829.89	22.11%	31,119,220	20.72%	8,125.36
52. 4A	264.37	1.53%	1,749,380	1.16%	6,617.17
53. Total	17,324.07	100.00%	150,181,270	100.00%	8,668.94
<b>Dry</b>					
54. 1D1	8,098.57	11.83%	71,672,530	12.77%	8,850.02
55. 1D	24,907.36	36.38%	220,283,415	39.26%	8,844.11
56. 2D1	7,669.31	11.20%	63,707,050	11.35%	8,306.75
57. 2D	1,044.52	1.53%	8,541,750	1.52%	8,177.68
58. 3D1	1,274.64	1.86%	6,395,825	1.14%	5,017.75
59. 3D	23,246.19	33.95%	176,989,515	31.54%	7,613.70
60. 4D1	390.09	0.57%	2,455,615	0.44%	6,295.00
61. 4D	1,840.43	2.69%	11,084,330	1.98%	6,022.68
62. Total	68,471.11	100.00%	561,130,030	100.00%	8,195.14
<b>Grass</b>					
63. 1G1	7,132.55	54.05%	26,383,410	57.12%	3,699.02
64. 1G	2,057.04	15.59%	7,807,780	16.90%	3,795.64
65. 2G1	2,344.65	17.77%	6,993,085	15.14%	2,982.57
66. 2G	1,661.93	12.59%	5,003,665	10.83%	3,010.76
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	13,196.17	100.00%	46,187,940	100.00%	3,500.10
<b>Irrigated Total</b>					
Irrigated Total	17,324.07	16.82%	150,181,270	19.36%	8,668.94
<b>Dry Total</b>					
Dry Total	68,471.11	66.47%	561,130,030	72.35%	8,195.14
<b>Grass Total</b>					
Grass Total	13,196.17	12.81%	46,187,940	5.96%	3,500.10
72. Waste	1,372.44	1.33%	489,460	0.06%	356.63
73. Other	2,645.45	2.57%	17,592,290	2.27%	6,650.02
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	103,009.24	100.00%	775,580,990	100.00%	7,529.24

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	61,550.35	511,864,830	61,550.35	511,864,830
<b>77. Dry Land</b>	0.00	0	162.36	1,183,010	235,006.28	1,796,147,395	235,168.64	1,797,330,405
<b>78. Grass</b>	0.00	0	83.50	220,020	32,556.90	115,386,715	32,640.40	115,606,735
<b>79. Waste</b>	0.00	0	1.05	170	3,724.19	982,205	3,725.24	982,375
<b>80. Other</b>	0.00	0	6.59	39,540	8,313.42	55,226,490	8,320.01	55,266,030
<b>81. Exempt</b>	61.11	0	0.00	0	34.50	204,920	95.61	204,920
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>253.50</b>	<b>1,442,740</b>	<b>341,151.14</b>	<b>2,479,607,635</b>	<b>341,404.64</b>	<b>2,481,050,375</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	61,550.35	18.03%	511,864,830	20.63%	8,316.20
<b>Dry Land</b>	235,168.64	68.88%	1,797,330,405	72.44%	7,642.73
<b>Grass</b>	32,640.40	9.56%	115,606,735	4.66%	3,541.83
<b>Waste</b>	3,725.24	1.09%	982,375	0.04%	263.71
<b>Other</b>	8,320.01	2.44%	55,266,030	2.23%	6,642.54
<b>Exempt</b>	95.61	0.03%	204,920	0.01%	2,143.29
<b>Total</b>	<b>341,404.64</b>	<b>100.00%</b>	<b>2,481,050,375</b>	<b>100.00%</b>	<b>7,267.18</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	2	53,040	0	0	0	0	2	53,040	0
83.2 Bancroft	34	234,760	215	2,620,440	216	25,520,660	250	28,375,860	399,230
83.3 Beemer	28	202,910	259	2,578,840	261	31,164,640	289	33,946,390	514,955
83.4 Cotton/hidden/stalp/par	13	357,545	58	2,862,275	58	14,976,350	71	18,196,170	389,980
83.5 Par Acres	3	66,995	3	60,740	3	1,464,455	6	1,592,190	0
83.6 Recreation	30	2,272,600	20	3,713,445	46	3,137,965	76	9,124,010	584,410
83.7 Rural Acreage	259	12,352,635	235	8,906,375	279	72,587,975	538	93,846,985	973,330
83.8 Rural Ag	6	1,805,065	5	1,052,600	9	2,441,595	15	5,299,260	60,135
83.9 Stalp Subdivision	4	12,635	24	2,696,340	24	13,778,385	28	16,487,360	0
83.10 West Point	178	4,625,330	1,269	27,827,425	1,302	237,697,210	1,480	270,149,965	1,745,665
83.11 Wisner	97	1,318,670	564	6,665,825	566	75,422,420	663	83,406,915	1,504,495
84 Residential Total	654	23,302,185	2,652	58,984,305	2,764	478,191,655	3,418	560,478,145	6,172,200

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bancroft	11	36,435	61	390,140	63	5,670,475	74	6,097,050	293,000
85.2	Beemer	14	125,510	64	908,730	69	8,567,820	83	9,602,060	24,555
85.3	Rural Acreage	0	0	1	30,875	1	113,005	1	143,880	0
85.4	Rural Commercial/industri	14	1,873,705	43	6,356,700	51	34,562,780	65	42,793,185	62,390
85.5	West Point	55	2,343,140	304	11,631,190	306	110,013,225	361	123,987,555	982,910
85.6	Wisner	35	772,030	123	1,923,690	123	16,564,425	158	19,260,145	309,120
86	Commercial Total	129	5,150,820	596	21,241,325	613	175,491,730	742	201,883,875	1,671,975

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	2,834.70	53.11%	10,881,015	55.09%	3,838.51
88. 1G	1,248.01	23.38%	4,756,025	24.08%	3,810.89
89. 2G1	849.91	15.92%	2,755,935	13.95%	3,242.62
90. 2G	404.94	7.59%	1,357,860	6.87%	3,353.24
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	5,337.56	100.00%	19,750,835	100.00%	3,700.35
<b>CRP</b>					
96. 1C1	344.44	39.53%	2,579,375	43.45%	7,488.60
97. 1C	178.39	20.47%	1,300,160	21.90%	7,288.30
98. 2C1	242.00	27.78%	1,360,000	22.91%	5,619.83
99. 2C	106.43	12.22%	696,985	11.74%	6,548.76
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	871.26	100.00%	5,936,520	100.00%	6,813.72
<b>Timber</b>					
105. 1T1	837.58	62.77%	1,413,970	63.32%	1,688.16
106. 1T	125.98	9.44%	232,580	10.42%	1,846.17
107. 2T1	160.94	12.06%	269,770	12.08%	1,676.21
108. 2T	209.76	15.72%	316,575	14.18%	1,509.22
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,334.26	100.00%	2,232,895	100.00%	1,673.51
<hr/>					
Grass Total	5,337.56	70.76%	19,750,835	70.74%	3,700.35
CRP Total	871.26	11.55%	5,936,520	21.26%	6,813.72
Timber Total	1,334.26	17.69%	2,232,895	8.00%	1,673.51
<hr/>					
114. Market Area Total	7,543.08	100.00%	27,920,250	100.00%	3,701.44

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	1,687.81	39.22%	6,626,570	41.67%	3,926.14
88. 1G	1,306.67	30.36%	4,953,315	31.15%	3,790.79
89. 2G1	868.65	20.19%	2,790,010	17.54%	3,211.89
90. 2G	440.26	10.23%	1,532,705	9.64%	3,481.36
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	4,303.39	100.00%	15,902,600	100.00%	3,695.37
<b>CRP</b>					
96. 1C1	135.08	21.61%	946,895	23.99%	7,009.88
97. 1C	209.76	33.56%	1,407,800	35.67%	6,711.48
98. 2C1	206.66	33.06%	1,144,070	28.99%	5,536.00
99. 2C	73.61	11.78%	448,065	11.35%	6,087.01
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	625.11	100.00%	3,946,830	100.00%	6,313.82
<b>Timber</b>					
105. 1T1	332.77	43.48%	579,740	44.83%	1,742.16
106. 1T	139.25	18.20%	270,360	20.91%	1,941.54
107. 2T1	109.10	14.26%	176,705	13.67%	1,619.66
108. 2T	184.17	24.07%	266,310	20.59%	1,446.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	765.29	100.00%	1,293,115	100.00%	1,689.71
<hr/>					
Grass Total	4,303.39	75.58%	15,902,600	75.22%	3,695.37
CRP Total	625.11	10.98%	3,946,830	18.67%	6,313.82
Timber Total	765.29	13.44%	1,293,115	6.12%	1,689.71
<hr/>					
114. Market Area Total	5,693.79	100.00%	21,142,545	100.00%	3,713.26

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,457.11	36.67%	5,623,015	41.75%	3,859.02
88. 1G	747.15	18.80%	2,576,635	19.13%	3,448.62
89. 2G1	1,213.93	30.55%	3,555,730	26.40%	2,929.11
90. 2G	555.16	13.97%	1,713,080	12.72%	3,085.74
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	3,973.35	100.00%	13,468,460	100.00%	3,389.70
<b>CRP</b>					
96. 1C1	198.27	23.55%	1,406,970	30.53%	7,096.23
97. 1C	320.50	38.07%	1,714,185	37.20%	5,348.47
98. 2C1	286.90	34.08%	1,302,840	28.27%	4,541.09
99. 2C	36.17	4.30%	184,435	4.00%	5,099.12
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	841.84	100.00%	4,608,430	100.00%	5,474.24
<b>Timber</b>					
105. 1T1	843.93	60.62%	1,408,110	61.78%	1,668.52
106. 1T	183.37	13.17%	307,805	13.51%	1,678.60
107. 2T1	141.25	10.15%	225,605	9.90%	1,597.20
108. 2T	223.62	16.06%	337,590	14.81%	1,509.66
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,392.17	100.00%	2,279,110	100.00%	1,637.09
<b>Grass Total</b>					
	3,973.35	64.01%	13,468,460	66.16%	3,389.70
<b>CRP Total</b>					
	841.84	13.56%	4,608,430	22.64%	5,474.24
<b>Timber Total</b>					
	1,392.17	22.43%	2,279,110	11.20%	1,637.09
114. Market Area Total	6,207.36	100.00%	20,356,000	100.00%	3,279.33

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	4,886.10	52.00%	18,087,785	55.09%	3,701.89
88. 1G	1,689.40	17.98%	6,236,430	19.00%	3,691.51
89. 2G1	1,859.43	19.79%	5,400,135	16.45%	2,904.19
90. 2G	961.72	10.23%	3,107,060	9.46%	3,230.73
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	9,396.65	100.00%	32,831,410	100.00%	3,493.95
<b>CRP</b>					
96. 1C1	771.33	54.91%	5,805,565	61.65%	7,526.69
97. 1C	177.01	12.60%	1,209,335	12.84%	6,832.02
98. 2C1	294.66	20.98%	1,284,705	13.64%	4,359.96
99. 2C	161.65	11.51%	1,118,105	11.87%	6,916.83
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,404.65	100.00%	9,417,710	100.00%	6,704.67
<b>Timber</b>					
105. 1T1	1,475.12	61.59%	2,490,060	63.22%	1,688.04
106. 1T	190.63	7.96%	362,015	9.19%	1,899.05
107. 2T1	190.56	7.96%	308,245	7.83%	1,617.57
108. 2T	538.56	22.49%	778,500	19.76%	1,445.52
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	2,394.87	100.00%	3,938,820	100.00%	1,644.69
<hr/>					
Grass Total	9,396.65	71.21%	32,831,410	71.08%	3,493.95
CRP Total	1,404.65	10.64%	9,417,710	20.39%	6,704.67
Timber Total	2,394.87	18.15%	3,938,820	8.53%	1,644.69
<hr/>					
114. Market Area Total	13,196.17	100.00%	46,187,940	100.00%	3,500.10



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

20 Cuming

	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	497,613,930	547,750,170	50,136,240	10.08%	5,793,640	8.91%
02. Recreational	10,687,655	12,727,975	2,040,320	19.09%	378,560	15.55%
03. Ag-Homesite Land, Ag-Res Dwelling	186,993,420	214,074,545	27,081,125	14.48%	1,704,930	13.57%
<b>04. Total Residential (sum lines 1-3)</b>	<b>695,295,005</b>	<b>774,552,690</b>	<b>79,257,685</b>	<b>11.40%</b>	<b>7,877,130</b>	<b>10.27%</b>
05. Commercial	148,002,505	176,086,055	28,083,550	18.98%	1,671,975	17.85%
06. Industrial	21,455,110	25,797,820	4,342,710	20.24%	0	20.24%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>169,457,615</b>	<b>201,883,875</b>	<b>32,426,260</b>	<b>19.14%</b>	<b>1,671,975</b>	<b>18.15%</b>
08. Ag-Farmsite Land, Outbuildings	160,499,490	182,360,310	21,860,820	13.62%	5,378,925	10.27%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,072,195	1,291,780	219,585	20.48%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>161,571,685</b>	<b>183,652,090</b>	<b>22,080,405</b>	<b>13.67%</b>	<b>5,378,925</b>	<b>10.34%</b>
12. Irrigated	444,560,905	511,864,830	67,303,925	15.14%		
13. Dryland	1,573,391,730	1,797,330,405	223,938,675	14.23%		
14. Grassland	99,331,080	115,606,735	16,275,655	16.39%		
15. Wasteland	824,040	982,375	158,335	19.21%		
16. Other Agland	47,419,420	55,266,030	7,846,610	16.55%		
<b>17. Total Agricultural Land</b>	<b>2,165,527,175</b>	<b>2,481,050,375</b>	<b>315,523,200</b>	<b>14.57%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>3,191,851,480</b>	<b>3,641,139,030</b>	<b>449,287,550</b>	<b>14.08%</b>	<b>14,928,030</b>	<b>13.61%</b>

## 2025 Assessment Survey for Cuming County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	1
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$436,795
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$248,195
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	N/A- Out of General Fund
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$17,861.43

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS (Online filing)
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and GIS Office Clerk
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes; <a href="http://cuming.assessor.gworks.com">http://cuming.assessor.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks & county Office Clerk updates all map changes
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Obliques from gWorks and Google Earth and FSA
10.	<b>When was the aerial imagery last updated?</b>
	gWorks obliques 2018-2019, FSA 2022, Google Earth 2022-2023. Pictometry flights will be taken March 2025 and every two years, completing a 6 year contract.

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	West Point, Wisner, Beemer, Bancroft
<b>4.</b>	<b>When was zoning implemented?</b>
	Rural zoning - 2001

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	N/A
<b>2.</b>	<b>GIS Services:</b>
	gWorks/Pictometry
<b>3.</b>	<b>Other services:</b>
	N/A

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Not at this time. We may consult with different appraisers for general information if needed.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2025 Residential Assessment Survey for Cuming County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Appraiser, Assessor and Office Clerk's and Deputy
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Cost approach - Using Cama system with Marshall & Swift Pricing. Comparable Sales approach - Using CAMA system to find acceptable comps. Income approach - Gross income multiplier for rental properties.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Physical depreciation tables are used from CAMA. The effective age is used to determine individual market values and is developed by using tables of sales. After implementing new costs, the county will make adjustments to economic depreciation for changes in the market.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Economic depreciation and effective age tables are developed for each valuation group.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The county determines the values from a sales analysis of all residential lot sales broken down by neighborhood. Size of base lot plus excess acres.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Sales analysis is completed and then it is determined if the cost of the amenities need to be added to the vacant land.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	yes - 3 -4 applications
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	The county utilizes a discounted cash flow to determine values for subdivisions based on the number of sales, anticipated return, current sale prices and the absorption rate.

## 2025 Commercial Assessment Survey for Cuming County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Appraiser, Assessor and Office Clerk
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The county utilizes the cost, income and comparable sales approaches to value. The county uses the three approaches to reconcile the fair market value of the property.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Unique properties are valued using the same methods as other commercial properties in the county. The county also looks for unique property sales from real estate agents, appraisers and the state sales file. These comparable sales are used to determine value by the comp sales approach. The income and cost approach will be used if that information is available as well.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The physical depreciation tables are derived from the CAMA tables provided by the vendor from Marshall & Swift based on 50, 30, 20, and 15 year life. The effective age is determined by the appraiser from a combination of the actual age and physical depreciation derived from similar commercial properties that have sold. Economic depreciation is determined from the local market.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No, however the county does develop economic depreciation tables for each group.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	The methodology used to determine commercial lot values is the same as the process used to determine residential lot values.

## 2025 Agricultural Assessment Survey for Cuming County

1.	<b>Valuation data collection done by:</b>
	Appraiser, Assessor, Office Clerk, GIS Clerk, Deputy
2.	<b>Describe the process used to determine and monitor market areas.</b>
	All sales are reviewed with the buyer and seller. All sales data is reviewed to determine if the data is correct (irrigation, crop acres, pasture acres, etc.) and are broken down by land classes. The sales analysis is used to monitor market area trends.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Each sale is verified for any unique characteristics and a questionnaire is utilized to determine if there are any anticipated use changes intended for the property.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Farm and urban house sites and site acres are assessed according to the land values in each market area. The difference in the market areas is more significant the last couple of years. The suburban area around West Point is valued higher due to market and proximity to town.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	The county identifies intensive use feedlots, hog operations and chicken barns. The county conducts a market analysis to confirm the values.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	The values for WRP parcels are determined from sales of similar properties in the county as well as sales in adjacent counties.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	35
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	There are no non-agricultural influences in the county at this time. The special value area was set by the City of West Point for future growth.
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	Residential and Commercial development, as well as very limited recreational influence.

<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	Around the county seat of West Point
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Spreadsheet analysis along with sales verification.



## **CUMING COUNTY ASSESSOR'S OFFICE**

**Cherie Kreikemeier, Assessor**  
**200 S. Lincoln Street, Room 101**  
**West Point, NE 68788**  
**(402) 372-6000 #5**  
**www.co.cuming.ne.us**

### **Introduction**

This Plan of Assessment is required by Law – Section 77-1311, as amended by 2001 Neb. Laws LB 170, Section 5, as amended by Neb. Laws 2005, LB 263, Section 9. Purpose: Submit a plan to the County Board of Equalization on or before July 31 each year and the Department of Property Assessment & Taxation on or before October 31 each year. This is to be a 3-year plan.

### **General Description of Cuming County**

Cuming County has a total population of 9,013 (2020 Census Bureau). Our 2024 abstract reports 3,523 parcels of Residential property, 88 parcels of Recreational property, 711 parcels as Commercial property, 10 parcels as Industrial property, and 4,703 parcels as Agricultural property. Cuming County also has 284 exempt parcels, 4 TIF parcels, and 2 Nebraska Games & Parks parcels.

Cuming County has approximately 1625 Personal Property Schedules filed each year. We also have approximately 325 -350 Homestead Exemption applications filed each year.

The Assessor's Office has 5 employees, in addition to the Assessor: Scott Buhrman full-time appraiser, who is 95% in charge of the appraisal process; Deputy -Hannah Neimeyer – appraiser assistant, Vicki Meiergerd -GIS specialist will be retiring from our office in spring of 2025 (after 20 years), she is presently training Bridget Peatrowsky to fill in the GIS specialist position and Homestead specialist. Jenny Landholm has moved from our office (after 20+ years) to the Clerk's office, and we have hired Evonne Schuetze to fill the Personal Property position and will assist with appraisals. Judy Faketty is a full-time all-around office clerk. We all share the responsibilities of collecting and processing information for the real estate, personal property, homestead exemptions, etc.

### **Education**

The Assessor, Deputy and Appraiser will continue to attend mandated continuing education classes each year. The office employees attend classes and/or webinars as needed. These classes might include: GIS training, appraisal training, assessor's workshops, etc. The department of revenue has started monthly coffee talks via the web in 2024, this allows everyone in the office to be informed of assessor office duties and changes set by the state.

### **Procedures Manual**

Cuming County has a Policies and Procedures Manual which is updated on a continual basis. A copy for review is always available in the Assessor's Office.

## **Responsibilities**

### **Record Maintenance**

The Assessor's Office maintains a Cadastral Map in our office. It is kept up to date by the Assessor and GIS clerk. The background flight is an early 1970's or so aerial photo, which is used, primarily, for ownership records. The actual acre determination is done using the current aerial imagery layer on the GIS (Geographic Information Systems) maps. Currently we are assessing the number of acres by previous records and/or survey records. There is a difference between deeded acres and GIS acres. We are currently using the deeded acres for assessment purposes. The Assessor's Office also updates and maintains the Irregular Tract Book for parcel splits. We are using the GIS for split, transfer, etc. and have been updating the GIS Records as the legal descriptions change.

### **Property Record Cards**

The Rural Property Record Cards are kept up as changes of ownership and/or address changes on a daily basis.

### **Report Generation**

The Assessor timely files all report due to the proper Government Entities:

Abstract – Due March 19 –

Certification of Values – Due to subdivision August 20

School District Taxable Value report – Due August 25

3-Year Plan of Assessments – Due July 31 to County Board, October 31 to PAD

Certificate of Taxes Levied – Due December 1

Generate Tax Roll – Deliver to Treasurer by November 22

Homestead Exemption Tax Loss Report – November 22

Tax List Corrections – On an as needed basis

### **Filing Homestead Exemption Applications**

Accept Homestead Applications – after Feb 1 and on\before June 30

Send approved Homestead Exemption Applications to Tax Commissioner-Due August 1

### **Filing Personal Property**

Accept Personal Property Schedules on or before May 1

Apply 10% penalty if filed after May 1 and by June 30<sup>th</sup>.

Apply 25% penalty if filed on or after July 1<sup>st</sup>

### **Centrally Assessed Value**

Review valuations certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list in an excel program.

### **Tax Increment Financing**

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Notice to Divide Tax for Community Redevelopment Project Tax Increment Financing (TIF) Project report due Before August 1.

### **Tax Districts and Tax Rates**

Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process; we work with the Clerk's office.

## **Real Property**

We are currently using the 2023 pricing for house values in the version 3.0+ MIPS program. In the summer of 2024, we purchased a new surface pro – to take our pictures, they give us the ability to digitally take our property record cards with us during the pickup and review process. The surface pro allows us to attach our pictures to the record card on site. We would like to check into purchasing Pictometry Imagery.

All commercial buildings, agricultural buildings, and anything not priced in CAMA 2000 are currently manually priced using the 2023 (may update every year while market continue to increase) Marshall & Swift pricing manual. Data is entered into Excel spreadsheets to create information/pricing sheets for the properties. We develop the cost, sales comparison, and income approach for commercial properties. Depreciation tables are developed based upon sales of properties.

Our review process consists of physical inspections, review sheets, digital photos, aerial flights and interior inspections (if possible). Any improvements, changes, or discrepancies are corrected by measuring/re-measuring, collecting data; taking digital photos, comparing the data and entering that data into our computer database/updating our property record card files with updated information. During 6-year reviews and our pickup work, we leave a door hanger if the property owner is not present. to let them know we were there. If there continues to be questions, we will set up an appointment to review the property again. We also get information from newspaper listings, sales reviews, broker information, personal knowledge, etc., before placing a value on a parcel.

Our pick-up work starts in late fall and continues until the March deadline for the abstract filing. We use building permits, property owner information sheets, and in-field sightings for adding properties to the property valuation rolls. Our inspections are like reviews, except we provide the property owner (who has reported their improvements) with a written notice that we will be inspecting properties in their township, village, or city. We ask those property owners to call us to set up an appointment. This allows us to schedule our inspections in an orderly fashion and allows the property owner to schedule the appointments around their schedules. If the owner doesn't schedule an appointment, we inspect the property as we are in the neighborhood or the area. We also obtain limited information from our Zoning Administrator and Personal Property Schedules.

## **Sales Review**

The Assessor's Office conducts an in-house sales review. This process includes comparing our property record card file with any information we obtain during our sales review, and the Property Tax Sales File for any discrepancies. These discrepancies might affect the sale and ultimately the value placed on that property and similar properties.

We use a verification questionnaire which is done by phone, mail or if possible, in person. We visit either the seller, the buyer or even the broker or lawyer for information pertaining to that particular sale.

## **County Board of Equalization**

The Assessor and Appraiser attend County Board of Equalization meetings for valuation protests. We review the properties in question a second time and spend lots of valuable time on these

extra issues. The Assessor reports any tax corrections and over, under and/or omitted property to the County Board of Equalization.

## **TERC**

The Assessor and Appraiser spend lots of valuable time in preparing information for TERC Hearings, plus there is lots of extra expense in defending our values. TERC hearings take lots of valuable time away from the office. The Assessor prepares for the TERC Statewide Equalization hearings if applicable to the county to defend values and/or implement orders of the TERC

## **CUMING COUNTY'S 3-YEAR ASSESSMENT PLAN 2025-2028 March to March**

### **Rural Residential**

During the revaluation process we send verification sheets to the property owners in 16 townships. The verification sheets for the rural residential include, but are not limited to: review of home, review of buildings information, and a GIS photo and corresponding land use sheet. These review sheets allow the landowner to verify that we have the correct information about their property. The resulting data collected is entered into and/or corrected for the homes, outbuildings, and land. The sketches will be checked, and the photos will be attached to the record file. During this process we are also asking the property owner to verify CRP acres. We currently are using the FSA 2022 aerial flight for updates and splits. We expect a new GFSA flight in winter of 2024.

We completed the 6-year rural buildings review using an Excel spreadsheet that we have developed in 2020-2021. Will use the 2023-2024 Marshall & Swift pricing for the 2025 assessment. The Excel program allows us to enter data pertaining to each outbuilding, including the cost, RCN, and depreciation. The values are manually entered into the MIPS program, and a Cost approach and Comparable sales approach are developed for every rural residential property. The MIPS appraisal program continues to update, and we may start looking into entering the outbuilding information into the MIPS program for the 2025-2026 assessment.

We took aerial imagery photos (oblique photos) in the years 1994, 2000, 2006 and 2012 and 2018. We are starting Pictometry in spring of 2025 and will be used for our rural 6-year review starting 2026-2027. The rural homes continue to require market adjustments. The rural reappraisal includes adjusting deprecation for age of outbuildings.

### **Urban Residential**

We updated the Marshall & Swift pricing on all residential properties for the 2024 assessment to help reach the markets values on this growing market.

Bancroft and Beemer's 6-year reviews were finished in summer-fall of 2024 and will be reflected in the 2025 appraisal. Sent out review sheets and updated pictures of all properties. Next inspection and reappraisal are planned for 2030. The Marshal & Swift 2023 pricing was implemented for the 2024 assessment. May update to 2025 Marshal & Swift pricing. To better utilize our resources, we have changed our 6-year review schedules to do Bancroft and Beemer in the same cycle.

Wisner's last inspection and digital pictures was 2018. Next inspection and reappraisal planned for summer 2025. We had planned on starting Wisner's 6- year review in fall of 2024, but with hiring

and training 2 new employees and getting first time Pictometry photos, we felt best to wait until summer of 2025. The Marshal & Swift 2023 pricing was used in the 2024 assessment values. Wisner will start development in their new Grand View addition in 2024. The Grand View project will be a TIF project starting 2025.

West Point's 6-year review was finished in 2023-2024. Will use the 2023 Marshal & Swift pricing for the 2024 assessment.

The residential properties values and ratios are monitored on a yearly basis and may need to be revalued to stay within the required ratios. The current markets have been rising significantly in the last few years; therefore we have been updating our Marshal & Swift pricing every year to try and stay current on the market.

## **Commercial Property**

West Point's commercial properties were inspected in summer -fall of 2023. .

Wisner's Next inspection and reappraisal planned for 2025.

Beemer's inspection and reappraisal done 2024-2025

Bancroft's inspection and reappraisal done 2024- 2025.

Rural commercial reappraisal was finished with 2023 assessment. Will begin next 6-year review in 2029.

All commercial properties will be assessed with 2023-2024 Marshal & Swift pricing for 2025 assessment.

. The commercial properties are reappraised using cost, comparable sales (if available), and income approach (if applicable and if we receive adequate income and expense information).

We are starting to enter the commercial information into the CAMA appraisal program and may start utilizing it with the 2025 assessment.

## **Agricultural Property**

Previous GIS aerial flights were in 1994, 2000 and 2006, 2012, and 2018. Will have our first flight of Pictometry in spring 2025. We feel this is an important tool for equalization of properties (adding buildings that may not be reported, removing buildings that have been removed or are falling over) and providing evidence in eliminating disagreements with property owners. The oblique pictures are also used to help comply with the 6-year inspection requirement and are used as site plan. (Buildings are numbered according to rural building excel program) May start looking into other GIS vendors.

The office continues the process of updating the cadastral maps to a Geographic Information System (GIS). GIS is used to determine intensive use areas (feedlots/lagoon areas) during their revaluation. We have found the GIS to be especially helpful in parcel splits (especially metes & bounds), new subdivisions, replats, etc. for correctly valuing properties. Our dependence on the program has grown to the point where the public is customary to coming in and being able to see their property lines with the area flight and parcel layer. GIS has cleared up quite a few difficult situations for several people. Recreational land/river properties (trees, river, bluffs, waste, swamp, etc.) continue

to be the most difficult area to revalue (most landowners feel it should not be valued since it doesn't generate revenue).

We are in the process of the 6-year land use. This is a slower process as it is done in between all other office deadlines and projects. 2024 will finish Elkhorn Township and move onto Beemer Township, using the 2022 Ariel flight from the FSA. We expect to receive the FSA 2024 Ariel flight in November or December 2024.

Our agricultural land values are monitored on a yearly basis, using our sales file. We also monitor the land use (i.e., irrigated, dryland, pasture, etc) using FSA aerial photography layer, inspections, and property owner provided information. We have developed sales files on agricultural land, feedlots, confinement hog buildings, and recreation land. This data & research often provides significant insight into these properties. The knowledge received in reviewing the properties is quite useful in our continued monitoring of the valuations. One example of this insight is depreciation tables being developed for the rural buildings. Another example of this monitoring is the need to review older hog confinement buildings (especially the < 500 head finishing units, and <2500 sow confinement units). To continue to obtain a fair depreciation due to wear and tear we adjusted depreciation for our buildings. We are implementing the 2023-2024 Marshal & Swift pricing for the 2025 assessment of outbuildings and homes.

LCG Conversion-LB372 -Neb. Rev. Statute 77-1363 to require that Land Capability Groups (LCG) be based on Natural Resources Conservation Service (NRCS) data specific to each land use became effective August 2019. With the high land values and the new soil codes, we believe it is more important than ever to be very detail oriented with our sales file. The unique property characteristics that we are monitoring include sand spots, alkali spots, wetlands, areas prone to flooding, river/recreational properties, Wetlands Reserve Program, and properties with inaccessible areas. These characteristics are being monitored to determine if any market adjustment is necessary. This will slow up the valuation process of agricultural land, but we want to be as fair and equitable as possible.

Each year we have a significant amount of pickup work (nearly 600 parcels / year). As we inspect a property for new improvements or removal of any improvements, we make a complete inspection of the entire property for any changes. We would rather revalue the property at the same time, rather than returning to the property and irritating the property owner again. (We have enough problems with that, as it is). This does slow up the pickup process significantly, but we feel this is necessary to maintain accurate records.

Cuming County is a very progressive and prosperous agricultural county. The cost of the improvements in the county has increased quite a bit with inflation. The land sales 2020 thru 2023 are indicating a rising market for land and acreage sales. This indicates a continual need to monitor the assessed values on an annual basis. In 2024-2025 we are seeing that the NRD is allowing more land to be irrigated. In addition, our office has identified numerous cattle yard improvements, such as yards, bunks, lagoons, etc. (most of this is due to DEQ requirements).

## **Assessment Software & Hardware 2024-2027**

MIPS are still working on improving their assessment process. Summer of 2024, we started entering our commercial data into the MIPS program, may start utilizing the program for the 2025

assessment. If time permits, we may start entering the out-building information into the MIPS program also, possibly for the 2026 assessment year. In summer 2024 we replaced Vicki's (GIS) computer and purchased a new surface pro. Vicki's computer will replace the computer at the front desk. Everyone is utilizing 2 screens (Hannah & Scott use 3 monitors) with their computers. We will be purchasing Pictometry Imagery of the county, to help with 6-year reviews in spring of 2025. This is very costly.

## Overview

All the plans listed above for our 3-year assessment process are goals that have been established by the Assessor and her appraisal staff. They are all still contingent on time, state mandates, help and monies budgeted for these years. We would also like to stress that **this is a plan and may need to be changed at any time to address priority issues.**

Our County Board has continued to be very cooperative in allowing the Assessor's Office to provide the equipment and money needed to keep current in our assessment process. We are quite appreciative of their support and hope to live up to their expectations and ours. Our office realizes how important our job is to correctly value properties for both the property owners and the taxing entities. We work very hard to implement any process that might improve our ability to value all properties fairly and equitably.

Valuing properties is a very important, difficult, and time-consuming task, and for these reasons it is important to retain good quality employees. Employees of the Assessor's office often need to be knowledgeable about many topics that may impact the assessment process. Since there is **not** a lot of time to spare it is important to avoid employee turnover and retain knowledgeable employees. Because of the importance of the employees to the assessment process, employee salaries account for a majority of the Assessor's budget.

We continue to try and cross-train employees to be able to complete co-workers' duties in case of emergencies. The staff is doing a very good job, and we feel we are moving forward in every aspect of the office. We hope someday to be caught up, but with the requirements of the office, the technology changes, and the real estate market continually changing, we know that this is nearly impossible.

Respectfully submitted,

Cherie Kreikemeier  
Cuming County Assessor's Office

Date: June 28th, 2024  
Updated: October 11<sup>th</sup>, 2024

## CUMING COUNTY ASSESSOR'S OFFICE

Cherie Kreikemeier, Assessor  
200 S. Lincoln Street, Room 101  
West Point, Ne 68788  
(402) 372-6000 Ext 5

February 27, 2025

Nebraska Department of Revenue  
Property Assessment Division  
301 Centennial Mall South  
P.O. Box 98919  
Lincoln, NE 68508

Our method of determining Greenbelt values for Cuming County, Nebraska is as follows:

The Greenbelt area in Cuming County is located adjacent to West Point City to the eastern city limits and is monitored by the City of West Point.

The uninfluenced values are derived from the sales file and equalized with the surrounding lands, using 75% of the indicated market values. This is done on a yearly basis, just as is the valuing of agricultural land.

The values are derived from the sales file and equalized to the surrounding Market Area 4 values of land. This is also done on a yearly basis at the time the agricultural land is valued.

Cherie J. Kreikemeier  
Cuming County Assessor