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**DEPARTMENT OF REVENUE**

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

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**HOWARD COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

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

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Neal Dethlefs, Howard County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

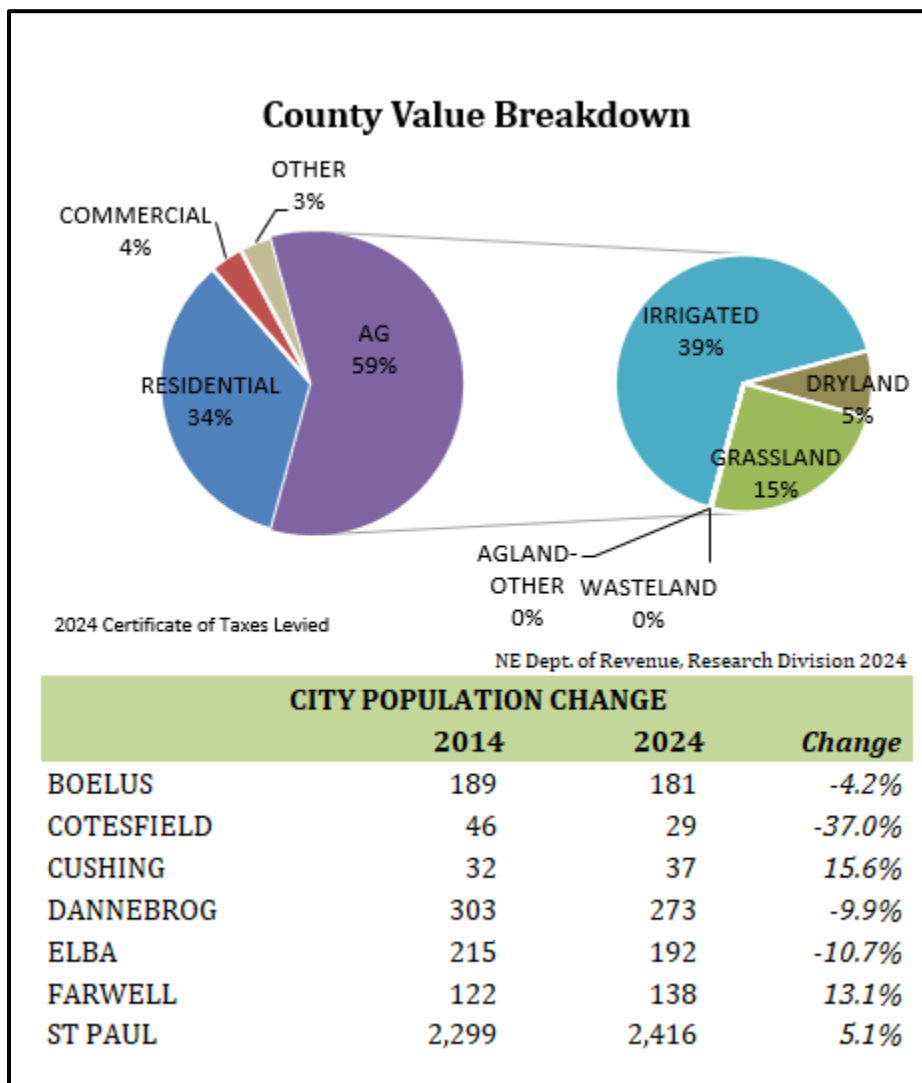
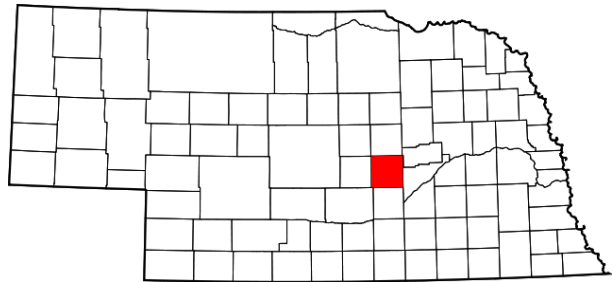
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



## County Overview

With a total area of 569 square miles, Howard County has 6,527 residents, per the Census Bureau Quick Facts for 2023, a slight population increase over the 2020 U.S. Census. Reports indicate that 74% of county residents are homeowners and 95% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$167,702 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Howard County are located in and around the county seat of St. Paul. The most current information available from the U.S. Census Bureau shows there are 172 employer establishments with total employment of 1,091 for a 5% increase in employment from 2019.

Agricultural land contributes the majority of value to the county's overall valuation base. A mix of grass and irrigated land makes up a majority of the land in the county. Howard County is included in both the Central Platte and Lower Loup Natural Resource Districts (NRD). In top livestock inventory items, Howard County ranks fourth in sheep and lambs (USDA AgCensus).

## 2025 Residential Correlation for Howard 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 were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the residential class is near the statewide average. The rate of return of sales questionnaires is low. The county assessor receives most sale information by word of mouth. The assessor contacts the buyer, seller, or agent by phone to aid in the verification of sales that are not obviously non-arm's length and provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. Howard county consists of six valuation groups. Valuation Group 1 is the largest town within the county. Valuation Group 2 consists of the small towns. Valuation Groups 7, 9 and 11 include the rural residential. Rural is separated according to each agricultural market area due to distinct characteristics and differences in those market areas. Market Area 1 is near Grand Island; a higher populated town in Hall County that is progressive and rapidly developing in businesses and educational opportunities. Market Area 2 includes gradually growing subdivisions and limited small-town businesses. Market Area 3 includes small towns with minimal growth and few available commercial businesses. Valuation Group 13 includes all properties in the subdivision of the Lake of the Woods.

The six-year inspection and review cycle of the county assessor is examined and is in-compliance with statutory requirements. Residential properties are valued by the county assessor and office staff, including pick-up work and revaluations. The county assessor provides a notice in the local newspaper prior to review. The inspection includes new pictures and measurements if needed. Review of the interior or further information from the property owner is requested if available.

The county assessor has a written methodology on file.

## 2025 Residential Correlation for Howard County

2025 Residential Assessment Details for Howard 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	St. Paul	2021	2024*	2021	2021	
2	Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory & Farwell	2022	2024*	2022	2022	Increase applied to land of St. Libory
7	Market Area 7100 Rural	2020	2024*	2024*	2024*	
9	Market Area 7200 Rural	2023	2020	2024*	2023	
11	Market Area 7300 Rural	2022	2020	2024*	2022	
13	Lake of the Woods	2023	2020	2021	2023	
<u>Additional comments:</u> Homesites were increased in all Rural Market Areas. Pick-up work was completed and placed on the assessment roll.  * = assessment action for current year						

### *Description of Analysis*

The statistical sample in the residential class consists of 116 sales. All three of the measures of central tendency and the qualitative measures are within acceptable range.

Four of the six valuation groups have medians within the acceptable range. Valuation groups 9, 11 and 13 have insufficient number of sales for individual analysis; however, Valuation group 13 has a median within acceptable range. Valuation group 9 has a median below range, however, all rural valuation groups combined have a median within the acceptable range. These rural residential valuation groups were analyzed collectively, as they have variances in amenity but generally have similar economic influence. The collective median is within the acceptable range at 95%. A substat showing the collective statistics of all three valuation groups can be found in the appendix of this report.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows changes consistent with the assessment actions reported by the county assessor, and supports that property values have been equitably adjusted.

### *Equalization and Quality of Assessment*

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

## 2025 Residential Correlation for Howard County

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VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	75	95.64	97.21	95.97	09.34	101.29
2	26	93.37	91.28	88.59	17.03	103.04
7	8	93.54	88.57	83.99	13.95	105.45
9	4	88.07	90.35	82.64	17.17	109.33
11	1	110.34	110.34	110.34	00.00	100.00
13	2	93.27	93.27	93.39	02.00	99.87
<u>    </u> ALL <u>    </u>	116	95.16	95.09	92.77	11.50	102.50

### *Level of Value*

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

## 2025 Commercial Correlation for Howard County

### *Assessment Practices & Actions*

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

The sales qualification and verification processes were reviewed. The sales usability rate for the commercial class is near the statewide average. The rate of return of sales questionnaires is low. The county assessor receives most sale information by word of mouth. The assessor contacts the buyer, seller, or agent by phone to aid in the verification of sales that are not obviously non-arm's length and provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes.

There are three commercial valuation groups in Howard County. Valuation Group 1 is the largest town within the county. Valuation Group 2 consists of the small towns with limited trade and business. Valuation Group 3 includes the rural commercial in the county.

The six-year inspection and review cycle of the county assessor is examined. Commercial properties are valued by the assessor and office staff, including pick-up work and revaluations. The county assessor remains in compliance with statutory requirements. A contract appraiser physically reviews unique and industrial properties. The inspection includes new pictures and measurements if needed. The county assessor and contract appraiser enter commercial businesses for interior inspection if granted access.

<b>2025 Commercial Assessment Details for Howard County</b>						
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	St. Paul	2020	2020	2020	2020	35% increase to all apartment and multi-family properties and 30% increase to office properties.
2	Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory & Farwell	2020	2020	2020	2020	
3	Rural	2020	2020	2020	2020	
<u>Additional comments:</u> Pick-up work was completed by the assessor and staff and placed on the assessment roll.  * = assessment action for current year						

## 2025 Commercial Correlation for Howard County

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### *Description of Analysis*

The statistical sample in the commercial class consists of 17 sales. Two of the three measures of central tendency are within acceptable range, the weighted mean is low. The COD is within the acceptable range, the PRD is only slightly high.

One of the three valuation groups has a sufficient number of sales for individual analysis. Valuation Group 1 has a median within the acceptable range, the mean and weighted mean are slightly low. The qualitative measures are within the acceptable range.

Valuation Group 2 has a median above the acceptable range; however, the COD at 37% suggests that there is significant disparity in the ratios; which is also seen in the lack of correlation in the measures of central tendency. There is too much dispersion in the sample to rely upon the median of Valuation Group 2.

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

### *Equalization and Quality of Assessment*

The review of the assessment practices by the county assessor supported that commercial property assessment in Howard County comply with generally accepted mass appraisal techniques and are uniformly assessed.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	11	93.65	90.23	91.42	14.70	98.70
2	5	103.69	100.39	79.10	37.35	126.92
3	1	65.59	65.59	65.59	00.00	100.00
____ALL____	17	93.65	91.77	88.57	24.07	103.61

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Howard County is 94%.

## 2025 Agricultural Correlation for Howard 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 were reviewed. The sales usability rate for the agricultural class is below the statewide average. The rate of return of sales questionnaires is low. The county assessor receives most sale information by word of mouth. The assessor contacts the buyer, seller, or agent by phone to aid in the verification of sales that are not obviously non-arm's length and provides documented reasons for all sales that are disqualified. A review of the non-qualified sales revealed the majority are family, adjacent landowner or 1031 exchange sales that do not reflect market value. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes.

Three agricultural market areas are used in Howard County for analyzing agricultural sales. The market areas are determined based on river boundaries, common geological characteristics, topography and market area characteristics. Although separate market areas are identified, the same value is currently being applied to all areas. The county assessor is actively monitoring the market for changes.

The county assessor is current and in compliance with the six-year inspection and review cycle. The assessor and office staff review all agricultural improvements. The inspection includes taking new pictures and measurements if needed. Aerial imagery is utilized by the county assessor and staff to review land use changes. Additionally, the assessor utilizes questionnaires and discussions with sellers, buyers, and real estate agents to receive additional information to update land use. Feedlots have been identified by the county assessor as intensive use.

No information exists that would meet the need for special value. All sales and surrounding areas are reviewed.

## 2025 Agricultural Correlation for Howard County

2025 Agricultural Assessment Details for Howard County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2023	2020	2019	2023	
AB DW	Agricultural dwellings	2023	2020	2019	2023	
<u>Additional comments:</u> Farmsites were increased in all Market Areas. Pick-up work was completed by the assessor and staff and placed on the assessment roll. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
7100	The southern portion of the county, sandy soil characteristics.	2020	Irrigated land 7-9% increase Dryland 4-5% increase Grassland 8-21% increase WRP land 7% increase Waste land 33% increase
7200	The western portion of the county, silty soil characteristics.	2020	
7300	The north and east portion of the county, sandy and silty soil characteristics.	2020	
<u>Additional comments:</u> * = assessment action for current year			

### *Description of Analysis*

The statistical sample for the agricultural class includes 30 qualified sales. All three measures of central tendency are within acceptable range, the COD supports the median as the indicator of the level of value.

Review of sales by market area indicates two of the three market areas are outside the acceptable range; however, all market areas are valued with the same schedule of values, and most contain small sample of sales. The statistics of the overall sample should be solely relied upon.

A review of each class by 80% Majority Land Use (MLU) indicates that there are sales in two of the three subclasses in the study period; the median of irrigated land and grassland are within the acceptable range. Dryland sales are not available for measurement purposes. A study of surrounding agricultural values finds that Howard County's values are comparable in irrigated land, grassland and dryland.

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



## 2025 Agricultural Correlation for Howard County

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### *Equalization and Quality of Assessment*

Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Howard County complies with generally accepted mass appraisal techniques. Agricultural improvements are equalized and assessed at the statutory level.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	13	73.80	71.51	67.42	15.34	106.07
7100	9	73.80	70.83	66.81	15.58	105.72
7200	4	71.50	73.48	68.71	15.22	106.94
<u>Grass</u>						
County	12	71.74	69.41	67.69	15.53	102.54
7100	10	71.74	69.65	68.77	12.87	101.28
7200	1	88.89	88.89	88.89	00.00	100.00
7300	1	47.50	47.50	47.50	00.00	100.00
<u>ALL</u>	30	73.90	71.55	70.33	14.86	101.73

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Howard County is 74%.

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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>74</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

*\*\*A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2025.



Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2025 Commission Summary for Howard County

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### Residential Real Property - Current

Number of Sales	116	Median	95.16
Total Sales Price	\$27,305,575	Mean	95.09
Total Adj. Sales Price	\$27,305,575	Wgt. Mean	92.77
Total Assessed Value	\$25,331,104	Average Assessed Value of the Base	\$145,132
Avg. Adj. Sales Price	\$235,393	Avg. Assessed Value	\$218,372

### Confidence Interval - Current

95% Median C.I	92.99 to 98.49
95% Wgt. Mean C.I	89.71 to 95.83
95% Mean C.I	92.30 to 97.88
% of Value of the Class of all Real Property Value in the County	28.72
% of Records Sold in the Study Period	3.47
% of Value Sold in the Study Period	5.22

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	125	94	94.33
2023	139	95	94.79
2022	158	97	97.28
2021	148	93	92.78

## 2025 Commission Summary for Howard County

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### Commercial Real Property - Current

Number of Sales	17	Median	93.65
Total Sales Price	\$3,457,757	Mean	91.77
Total Adj. Sales Price	\$3,457,757	Wgt. Mean	88.57
Total Assessed Value	\$3,062,391	Average Assessed Value of the Base	\$143,361
Avg. Adj. Sales Price	\$203,397	Avg. Assessed Value	\$180,141

### Confidence Interval - Current

95% Median C.I	65.59 to 104.75
95% Wgt. Mean C.I	69.72 to 107.41
95% Mean C.I	73.36 to 110.18
% of Value of the Class of all Real Property Value in the County	3.26
% of Records Sold in the Study Period	4.43
% of Value Sold in the Study Period	5.56

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	12	100	94.79
2023	20	98	97.89
2022	20	99	98.53
2021	29	99	99.01

**47 Howard  
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 : 116  
 Total Sales Price : 27,305,575  
 Total Adj. Sales Price : 27,305,575  
 Total Assessed Value : 25,331,104  
 Avg. Adj. Sales Price : 235,393  
 Avg. Assessed Value : 218,372

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 95  
 COD : 11.50  
 PRD : 102.50

COV : 16.13  
 STD : 15.34  
 Avg. Abs. Dev : 10.94  
 MAX Sales Ratio : 164.41  
 MIN Sales Ratio : 55.87

95% Median C.I. : 92.99 to 98.49  
 95% Wgt. Mean C.I. : 89.71 to 95.83  
 95% Mean C.I. : 92.30 to 97.88

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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	20	101.21	101.96	99.81	06.73	102.15	89.87	121.43	94.79 to 106.58	183,155	182,804	
01-JAN-23 To 31-MAR-23	7	105.14	102.18	97.34	07.09	104.97	75.25	113.17	75.25 to 113.17	255,000	248,204	
01-APR-23 To 30-JUN-23	15	92.99	93.64	94.77	11.70	98.81	60.64	122.44	86.76 to 107.08	240,060	227,514	
01-JUL-23 To 30-SEP-23	13	98.49	99.76	95.11	14.91	104.89	67.21	164.41	86.56 to 107.38	203,538	193,591	
01-OCT-23 To 31-DEC-23	19	90.78	88.86	84.44	18.40	105.23	55.87	127.78	66.33 to 108.20	269,300	227,391	
01-JAN-24 To 31-MAR-24	12	93.56	91.79	91.27	06.41	100.57	75.21	106.94	85.81 to 96.10	264,983	241,847	
01-APR-24 To 30-JUN-24	13	94.53	92.27	92.40	06.69	99.86	67.32	100.88	87.03 to 99.91	269,544	249,057	
01-JUL-24 To 30-SEP-24	17	95.18	93.26	93.12	09.37	100.15	65.18	110.32	82.60 to 102.12	224,118	208,698	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	55	99.61	99.20	96.82	10.83	102.46	60.64	164.41	93.70 to 105.14	212,636	205,871	
01-OCT-23 To 30-SEP-24	61	93.50	91.39	89.74	11.16	101.84	55.87	127.78	90.25 to 96.10	255,911	229,643	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	54	93.99	94.54	91.17	15.48	103.70	55.87	164.41	90.11 to 102.06	243,493	221,986	
<u>ALL</u>	116	95.16	95.09	92.77	11.50	102.50	55.87	164.41	92.99 to 98.49	235,393	218,372	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	75	95.64	97.21	95.97	09.34	101.29	65.18	127.78	93.37 to 99.91	230,618	221,328	
2	26	93.37	91.28	88.59	17.03	103.04	55.87	164.41	79.30 to 99.61	158,577	140,476	
7	8	93.54	88.57	83.99	13.95	105.45	60.86	114.22	60.86 to 114.22	410,625	344,892	
9	4	88.07	90.35	82.64	17.17	109.33	75.21	110.07	N/A	353,625	292,239	
11	1	110.34	110.34	110.34	00.00	100.00	110.34	110.34	N/A	252,200	278,271	
13	2	93.27	93.27	93.39	02.00	99.87	91.40	95.13	N/A	467,250	436,370	
<u>ALL</u>	116	95.16	95.09	92.77	11.50	102.50	55.87	164.41	92.99 to 98.49	235,393	218,372	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	116	95.16	95.09	92.77	11.50	102.50	55.87	164.41	92.99 to 98.49	235,393	218,372	
06												
07												
<u>ALL</u>	116	95.16	95.09	92.77	11.50	102.50	55.87	164.41	92.99 to 98.49	235,393	218,372	

**47 Howard  
RESIDENTIAL**

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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	2	128.31	128.31	117.40	28.13	109.29	92.21	164.41	N/A	21,500	25,240
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	116	95.16	95.09	92.77	11.50	102.50	55.87	164.41	92.99 to 98.49	235,393	218,372
Greater Than 14,999	116	95.16	95.09	92.77	11.50	102.50	55.87	164.41	92.99 to 98.49	235,393	218,372
Greater Than 29,999	114	95.16	94.51	92.73	11.03	101.92	55.87	127.78	93.32 to 98.46	239,145	221,760
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	128.31	128.31	117.40	28.13	109.29	92.21	164.41	N/A	21,500	25,240
30,000 TO 59,999	2	96.33	96.33	94.22	10.92	102.24	85.81	106.84	N/A	37,500	35,333
60,000 TO 99,999	8	100.56	92.31	89.49	25.44	103.15	55.87	127.78	55.87 to 127.78	76,875	68,796
100,000 TO 149,999	11	99.61	99.18	98.22	08.65	100.98	79.64	122.44	84.35 to 111.69	120,855	118,709
150,000 TO 249,999	52	93.35	94.15	93.80	10.51	100.37	65.18	114.22	90.78 to 98.46	199,317	186,951
250,000 TO 499,999	36	96.45	96.30	95.94	07.31	100.38	60.86	113.24	94.27 to 99.91	318,852	305,922
500,000 TO 999,999	5	75.21	77.91	77.03	13.43	101.14	65.59	92.29	N/A	680,000	523,833
1,000,000 +											
<b>ALL</b>	116	95.16	95.09	92.77	11.50	102.50	55.87	164.41	92.99 to 98.49	235,393	218,372

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	95	COV :	19.10	95% Median C.I. :	75.21 to 110.07
Total Sales Price :	4,951,700	Wgt. Mean :	85	STD :	17.34	95% Wgt. Mean C.I. :	74.21 to 95.69
Total Adj. Sales Price :	4,951,700	Mean :	91	Avg. Abs. Dev :	13.88	95% Mean C.I. :	80.31 to 101.27
Total Assessed Value :	4,206,362						
Avg. Adj. Sales Price :	380,900	COD :	14.64	MAX Sales Ratio :	114.22		
Avg. Assessed Value :	323,566	PRD :	106.87	MIN Sales Ratio :	60.86		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	3	101.36	102.16	100.96	05.11	101.19	94.79	110.34	N/A	302,400	305,294
01/01/2023 To 03/31/2023	1	75.25	75.25	75.25		100.00	75.25	75.25	N/A	484,500	364,582
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	1	114.22	114.22	114.22		100.00	114.22	114.22	N/A	200,000	228,433
10/01/2023 To 12/31/2023	3	66.33	73.16	73.48	15.80	99.56	60.86	92.29	N/A	585,000	429,881
01/01/2024 To 03/31/2024	2	85.66	85.66	82.97	12.20	103.24	75.21	96.10	N/A	457,500	379,600
04/01/2024 To 06/30/2024	1	100.88	100.88	100.88		100.00	100.88	100.88	N/A	205,000	206,805
07/01/2024 To 09/30/2024	2	96.34	96.34	91.10	14.26	105.75	82.60	110.07	N/A	242,500	220,909
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	5	101.36	99.19	94.80	10.75	104.63	75.25	114.22	N/A	318,340	301,779
10/01/2023 To 09/30/2024	8	87.45	85.54	80.28	16.34	106.55	60.86	110.07	60.86 to 110.07	420,000	337,183
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	5	75.25	81.79	77.17	21.08	105.99	60.86	114.22	N/A	487,900	376,532

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
7	8	93.54	88.57	83.99	13.95	105.45	60.86	114.22	60.86 to 114.22	410,625	344,892
9	4	88.07	90.35	82.64	17.17	109.33	75.21	110.07	N/A	353,625	292,239
11	1	110.34	110.34	110.34		100.00	110.34	110.34	N/A	252,200	278,271



RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	95	COV :	19.10	95% Median C.I. :	75.21 to 110.07
Total Sales Price :	4,951,700	Wgt. Mean :	85	STD :	17.34	95% Wgt. Mean C.I. :	74.21 to 95.69
Total Adj. Sales Price :	4,951,700	Mean :	91	Avg. Abs. Dev :	13.88	95% Mean C.I. :	80.31 to 101.27
Total Assessed Value :	4,206,362						
Avg. Adj. Sales Price :	380,900	COD :	14.64	MAX Sales Ratio :	114.22		
Avg. Assessed Value :	323,566	PRD :	106.87	MIN Sales Ratio :	60.86		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	13	94.79	90.79	84.95	14.64	106.87	60.86	114.22	75.21 to 110.07	380,900	323,566
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	13	94.79	90.79	84.95	14.64	106.87	60.86	114.22	75.21 to 110.07	380,900	323,566
Greater Than 15,000	13	94.79	90.79	84.95	14.64	106.87	60.86	114.22	75.21 to 110.07	380,900	323,566
Greater Than 30,000	13	94.79	90.79	84.95	14.64	106.87	60.86	114.22	75.21 to 110.07	380,900	323,566
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	3	110.07	108.39	108.17	04.04	100.20	100.88	114.22	N/A	185,000	200,117
250,000 TO 499,999	7	94.79	88.76	87.15	13.43	101.85	60.86	110.34	60.86 to 110.34	340,243	296,516
500,000 TO 999,999	3	75.21	77.94	75.95	11.50	102.62	66.33	92.29	N/A	671,667	510,133
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ALL		Total	Increase	0%

What IF

**47 Howard**  
**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 : 17  
Total Sales Price : 3,457,757  
Total Adj. Sales Price : 3,457,757  
Total Assessed Value : 3,062,391  
Avg. Adj. Sales Price : 203,397  
Avg. Assessed Value : 180,141

MEDIAN : 94  
WGT. MEAN : 89  
MEAN : 92  
COD : 24.07  
PRD : 103.61

COV : 39.02  
STD : 35.81  
Avg. Abs. Dev : 22.54  
MAX Sales Ratio : 191.20  
MIN Sales Ratio : 21.45

95% Median C.I. : 65.59 to 104.75  
95% Wgt. Mean C.I. : 69.72 to 107.41  
95% Mean C.I. : 73.36 to 110.18

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	4	85.97	81.96	106.50	44.71	76.96	21.45	134.46	N/A	233,025	248,164
01-JAN-22 To 31-MAR-22	1	96.00	96.00	96.00	00.00	100.00	96.00	96.00	N/A	62,000	59,519
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	2	124.66	124.66	58.97	53.39	211.40	58.11	191.20	N/A	115,700	68,231
01-OCT-23 To 31-DEC-23	2	78.63	78.63	78.90	17.05	99.66	65.22	92.03	N/A	612,500	483,263
01-JAN-24 To 31-MAR-24	2	104.22	104.22	103.88	00.51	100.33	103.69	104.75	N/A	7,879	8,184
01-APR-24 To 30-JUN-24	2	79.86	79.86	78.06	17.27	102.31	66.07	93.65	N/A	57,500	44,886
01-JUL-24 To 30-SEP-24	4	93.19	90.36	91.40	04.08	98.86	80.84	94.23	N/A	219,125	200,272
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	5	96.00	84.77	105.84	32.03	80.09	21.45	134.46	N/A	198,820	210,435
01-OCT-22 To 30-SEP-23	2	124.66	124.66	58.97	53.39	211.40	58.11	191.20	N/A	115,700	68,231
01-OCT-23 To 30-SEP-24	10	92.97	88.69	83.94	10.11	105.66	65.22	104.75	66.07 to 103.69	223,226	187,375
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	1	96.00	96.00	96.00	00.00	100.00	96.00	96.00	N/A	62,000	59,519
01-JAN-23 To 31-DEC-23	4	78.63	101.64	75.73	50.85	134.21	58.11	191.20	N/A	364,100	275,747
<u>ALL</u>	17	93.65	91.77	88.57	24.07	103.61	21.45	191.20	65.59 to 104.75	203,397	180,141

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	11	93.65	90.23	91.42	14.70	98.70	58.11	134.46	65.22 to 106.35	274,400	250,858
2	5	103.69	100.39	79.10	37.35	126.92	21.45	191.20	N/A	21,871	17,300
3	1	65.59	65.59	65.59	00.00	100.00	65.59	65.59	N/A	330,000	216,447
<u>ALL</u>	17	93.65	91.77	88.57	24.07	103.61	21.45	191.20	65.59 to 104.75	203,397	180,141

**47 Howard  
COMMERCIAL**

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 Avg. Assessed Value : 180,141

MEDIAN : 94  
 WGT. MEAN : 89  
 MEAN : 92  
 COD : 24.07  
 PRD : 103.61

COV : 39.02  
 STD : 35.81  
 Avg. Abs. Dev : 22.54  
 MAX Sales Ratio : 191.20  
 MIN Sales Ratio : 21.45

95% Median C.I. : 65.59 to 104.75  
 95% Wgt. Mean C.I. : 69.72 to 107.41  
 95% Mean C.I. : 73.36 to 110.18

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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	3	92.28	83.91	80.29	10.48	104.51	65.22	94.23	N/A	450,000	361,324
03	14	93.87	93.45	93.86	26.85	99.56	21.45	191.20	65.59 to 106.35	150,554	141,316
04											
<u>ALL</u>	<u>17</u>	93.65	91.77	88.57	24.07	103.61	21.45	191.20	65.59 to 104.75	203,397	180,141

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	147.98	147.98	135.21	29.21	109.44	104.75	191.20	N/A	2,129	2,878
Less Than 15,000	4	104.22	105.27	74.37	40.97	141.55	21.45	191.20	N/A	7,339	5,458
Less Than 30,000	4	104.22	105.27	74.37	40.97	141.55	21.45	191.20	N/A	7,339	5,458
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	92.28	84.27	88.51	19.73	95.21	21.45	134.46	65.59 to 96.00	230,233	203,776
Greater Than 14,999	13	92.28	87.61	88.69	15.92	98.78	58.11	134.46	65.59 to 96.00	263,723	233,889
Greater Than 29,999	13	92.28	87.61	88.69	15.92	98.78	58.11	134.46	65.59 to 96.00	263,723	233,889
<u>Incremental Ranges</u>											
0 TO 4,999	2	147.98	147.98	135.21	29.21	109.44	104.75	191.20	N/A	2,129	2,878
5,000 TO 14,999	2	62.57	62.57	64.05	65.72	97.69	21.45	103.69	N/A	12,550	8,038
15,000 TO 29,999											
30,000 TO 59,999	3	94.09	93.99	93.95	00.20	100.04	93.65	94.23	N/A	42,167	39,617
60,000 TO 99,999	4	88.42	87.32	87.21	15.68	100.13	66.07	106.35	N/A	69,250	60,395
100,000 TO 149,999											
150,000 TO 249,999	1	58.11	58.11	58.11	00.00	100.00	58.11	58.11	N/A	229,900	133,593
250,000 TO 499,999	1	65.59	65.59	65.59	00.00	100.00	65.59	65.59	N/A	330,000	216,447
500,000 TO 999,999	4	92.16	96.00	94.53	18.85	101.56	65.22	134.46	N/A	616,250	582,522
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>17</u>	93.65	91.77	88.57	24.07	103.61	21.45	191.20	65.59 to 104.75	203,397	180,141

**47 Howard**  
**COMMERCIAL**

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 Total Assessed Value : 3,062,391  
 Avg. Adj. Sales Price : 203,397  
 Avg. Assessed Value : 180,141

MEDIAN : 94  
 WGT. MEAN : 89  
 MEAN : 92  
 COD : 24.07  
 PRD : 103.61

COV : 39.02  
 STD : 35.81  
 Avg. Abs. Dev : 22.54  
 MAX Sales Ratio : 191.20  
 MIN Sales Ratio : 21.45

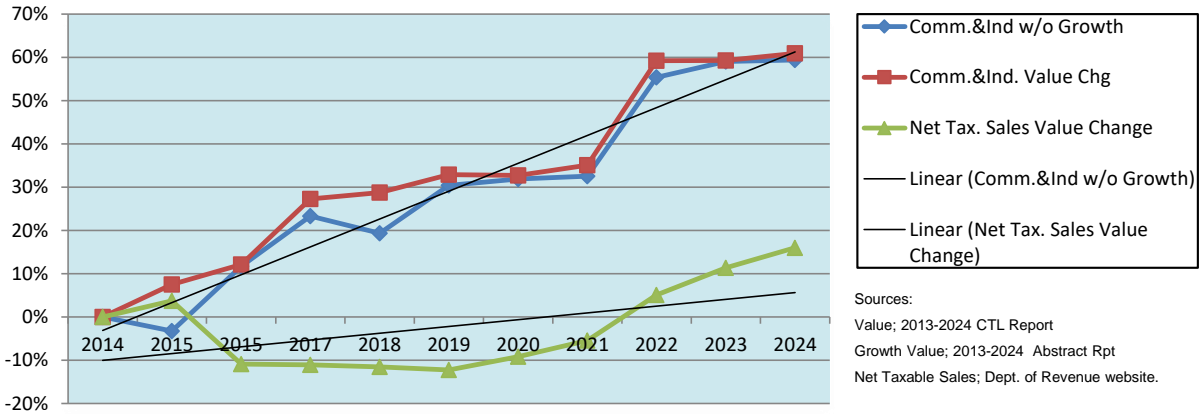
95% Median C.I. : 65.59 to 104.75  
 95% Wgt. Mean C.I. : 69.72 to 107.41  
 95% Mean C.I. : 73.36 to 110.18

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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
300	3	93.65	82.00	67.34	12.86	121.77	58.11	94.23	N/A	103,300	69,563
304	1	191.20	191.20	191.20	00.00	100.00	191.20	191.20	N/A	1,500	2,868
308	1	106.35	106.35	106.35	00.00	100.00	106.35	106.35	N/A	70,000	74,445
323	1	96.00	96.00	96.00	00.00	100.00	96.00	96.00	N/A	62,000	59,519
326	1	66.07	66.07	66.07	00.00	100.00	66.07	66.07	N/A	65,000	42,946
343	1	134.46	134.46	134.46	00.00	100.00	134.46	134.46	N/A	520,000	699,169
344	2	93.06	93.06	92.18	01.11	100.95	92.03	94.09	N/A	335,750	309,486
352	2	78.75	78.75	79.98	17.18	98.46	65.22	92.28	N/A	660,000	527,852
381	1	65.59	65.59	65.59	00.00	100.00	65.59	65.59	N/A	330,000	216,447
406	3	103.69	76.63	68.08	26.78	112.56	21.45	104.75	N/A	9,286	6,321
442	1	80.84	80.84	80.84	00.00	100.00	80.84	80.84	N/A	80,000	64,670
<u>ALL</u>	17	93.65	91.77	88.57	24.07	103.61	21.45	191.20	65.59 to 104.75	203,397	180,141

### 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	\$ 33,346,953	\$ 2,320,952	6.96%	\$ 31,026,001		\$ 38,894,787	
2014	\$ 35,857,594	\$ 3,594,306	10.02%	\$ 32,263,288	-3.25%	\$ 40,332,970	3.70%
2015	\$ 37,395,066	\$ 148,974	0.40%	\$ 37,246,092	3.87%	\$ 34,660,599	-14.06%
2016	\$ 42,445,569	\$ 1,318,709	3.11%	\$ 41,126,860	9.98%	\$ 34,583,777	-0.22%
2017	\$ 42,935,611	\$ 3,134,538	7.30%	\$ 39,801,073	-6.23%	\$ 34,410,344	-0.50%
2018	\$ 44,308,548	\$ 815,533	1.84%	\$ 43,493,015	1.30%	\$ 34,129,680	-0.82%
2019	\$ 44,248,624	\$ 271,376	0.61%	\$ 43,977,248	-0.75%	\$ 35,319,560	3.49%
2020	\$ 45,052,230	\$ 846,064	1.88%	\$ 44,206,166	-0.10%	\$ 36,787,980	4.16%
2021	\$ 53,095,859	\$ 1,289,800	2.43%	\$ 51,806,059	14.99%	\$ 40,883,938	11.13%
2022	\$ 53,107,670	\$ 71,166	0.13%	\$ 53,036,504	-0.11%	\$ 43,309,540	5.93%
2023	\$ 53,661,294	\$ 506,654	0.94%	\$ 53,154,640	0.09%	\$ 45,119,285	4.18%
2024	\$ 54,652,182	\$ 506,318	0.93%	\$ 54,145,864	0.90%	\$ 44,112,354	-2.23%
<b>Ann %chg</b>	<b>4.30%</b>			<b>Average</b>	<b>1.88%</b>	0.90%	<b>1.34%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-3.25%	7.53%	3.70%
2015	11.69%	12.14%	-10.89%
2016	23.33%	27.28%	-11.08%
2017	19.35%	28.75%	-11.53%
2018	30.43%	32.87%	-12.25%
2019	31.88%	32.69%	-9.19%
2020	32.56%	35.10%	-5.42%
2021	55.35%	59.22%	5.11%
2022	59.04%	59.26%	11.35%
2023	59.40%	60.92%	16.00%
2024	62.37%	63.89%	13.41%

County Number	47
County Name	Howard

**47 Howard**  
**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 : 30  
Total Sales Price : 20,394,101  
Total Adj. Sales Price : 20,394,101  
Total Assessed Value : 14,344,188  
Avg. Adj. Sales Price : 679,803  
Avg. Assessed Value : 478,140

MEDIAN : 74  
WGT. MEAN : 70  
MEAN : 72  
COD : 14.86  
PRD : 101.73

COV : 19.89  
STD : 14.23  
Avg. Abs. Dev : 10.98  
MAX Sales Ratio : 102.61  
MIN Sales Ratio : 46.84

95% Median C.I. : 63.68 to 76.23  
95% Wgt. Mean C.I. : 63.40 to 77.27  
95% Mean C.I. : 66.24 to 76.86

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	10	78.08	80.20	83.32	14.09	96.26	58.98	102.61	69.53 to 94.86	639,628	532,928
01-JAN-22 To 31-MAR-22	1	74.53	74.53	74.53	00.00	100.00	74.53	74.53	N/A	448,000	333,914
01-APR-22 To 30-JUN-22	1	74.41	74.41	74.41	00.00	100.00	74.41	74.41	N/A	843,500	627,678
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	4	70.39	70.81	68.03	15.54	104.09	56.06	86.38	N/A	672,140	457,267
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	176,000	157,820
01-JUL-23 To 30-SEP-23	2	63.01	63.01	63.79	09.74	98.78	56.87	69.15	N/A	1,153,936	736,077
01-OCT-23 To 31-DEC-23	5	58.12	63.08	58.05	18.57	108.66	46.84	80.25	N/A	898,232	521,452
01-JAN-24 To 31-MAR-24	1	76.23	76.23	76.23	00.00	100.00	76.23	76.23	N/A	650,000	495,494
01-APR-24 To 30-JUN-24	4	67.52	64.15	64.35	14.34	99.69	47.50	74.05	N/A	522,183	336,023
01-JUL-24 To 30-SEP-24	1	48.50	48.50	48.50	00.00	100.00	48.50	48.50	N/A	304,000	147,428
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	12	74.47	79.24	81.83	12.33	96.83	58.98	102.61	69.66 to 88.89	640,648	524,240
01-OCT-22 To 30-SEP-23	7	69.15	71.27	66.87	15.81	106.58	56.06	89.67	56.06 to 89.67	738,919	494,149
01-OCT-23 To 30-SEP-24	11	61.43	63.34	60.98	18.31	103.87	46.84	80.25	47.50 to 76.23	684,899	417,661
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	6	74.47	72.03	70.12	09.82	102.72	56.06	86.38	56.06 to 86.38	663,343	465,110
01-JAN-23 To 31-DEC-23	8	63.64	66.39	60.75	19.22	109.28	46.84	89.67	46.84 to 89.67	871,879	529,654
<u>ALL</u>	30	73.90	71.55	70.33	14.86	101.73	46.84	102.61	63.68 to 76.23	679,803	478,140

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
7100	21	73.60	69.82	67.02	13.95	104.18	46.84	102.61	58.98 to 75.38	596,402	399,703
7200	8	81.31	79.11	77.43	12.64	102.17	56.06	94.86	56.06 to 94.86	923,806	715,349
7300	1	47.50	47.50	47.50	00.00	100.00	47.50	47.50	N/A	479,220	227,630
<u>ALL</u>	30	73.90	71.55	70.33	14.86	101.73	46.84	102.61	63.68 to 76.23	679,803	478,140

**47 Howard**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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Total Assessed Value : 14,344,188  
Avg. Adj. Sales Price : 679,803  
Avg. Assessed Value : 478,140

MEDIAN : 74  
WGT. MEAN : 70  
MEAN : 72  
COD : 14.86  
PRD : 101.73

COV : 19.89  
STD : 14.23  
Avg. Abs. Dev : 10.98  
MAX Sales Ratio : 102.61  
MIN Sales Ratio : 46.84

95% Median C.I. : 63.68 to 76.23  
95% Wgt. Mean C.I. : 63.40 to 77.27  
95% Mean C.I. : 66.24 to 76.86

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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	7	73.60	74.70	72.76	10.76	102.67	58.12	102.61	58.12 to 102.61	874,413	636,241
7100	6	74.01	75.63	73.74	11.48	102.56	58.12	102.61	58.12 to 102.61	803,482	592,455
7200	1	69.15	69.15	69.15	00.00	100.00	69.15	69.15	N/A	1,300,000	898,960
<b>Grass</b>											
County	11	69.53	68.99	67.00	16.88	102.97	47.50	89.67	48.50 to 88.89	331,490	222,092
7100	9	69.53	69.16	68.04	14.02	101.65	48.50	89.67	58.98 to 82.21	319,685	217,511
7200	1	88.89	88.89	88.89	00.00	100.00	88.89	88.89	N/A	290,000	257,786
7300	1	47.50	47.50	47.50	00.00	100.00	47.50	47.50	N/A	479,220	227,630
<b>ALL</b>	<b>30</b>	<b>73.90</b>	<b>71.55</b>	<b>70.33</b>	<b>14.86</b>	<b>101.73</b>	<b>46.84</b>	<b>102.61</b>	<b>63.68 to 76.23</b>	<b>679,803</b>	<b>478,140</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	13	73.60	71.51	67.42	15.34	106.07	46.84	102.61	56.06 to 80.25	860,457	580,085
7100	9	73.60	70.63	66.81	15.58	105.72	46.84	102.61	54.82 to 80.25	848,944	567,221
7200	4	71.50	73.48	68.71	15.22	106.94	56.06	94.86	N/A	886,362	609,030
<b>Grass</b>											
County	12	71.74	69.41	67.69	15.53	102.54	47.50	89.67	58.98 to 82.21	337,014	228,130
7100	10	71.74	69.65	68.77	12.87	101.28	48.50	89.67	58.98 to 82.21	327,495	225,214
7200	1	88.89	88.89	88.89	00.00	100.00	88.89	88.89	N/A	290,000	257,786
7300	1	47.50	47.50	47.50	00.00	100.00	47.50	47.50	N/A	479,220	227,630
<b>ALL</b>	<b>30</b>	<b>73.90</b>	<b>71.55</b>	<b>70.33</b>	<b>14.86</b>	<b>101.73</b>	<b>46.84</b>	<b>102.61</b>	<b>63.68 to 76.23</b>	<b>679,803</b>	<b>478,140</b>



## Howard County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Howard	7100	5,100	5,100	4,600	4,500	4,100	4,000	3,750	3,650	4,315
Howard	7200	5,100	5,100	4,600	4,500	4,100	4,000	3,750	3,650	4,629
Howard	7300	5,100	5,100	4,600	4,500	4,100	4,000	3,750	3,650	4,618
Sherman	1	5,863	5,822	5,588	5,544	5,426	5,412	5,306	5,320	5,509
Valley	1	4,950	4,950	4,950	4,255	4,025	4,025	3,545	3,545	4,479
Greeley	2	6,325	6,300	6,275	6,250	6,225	6,200	6,175	6,150	6,233
Merrick	1	5,950	5,800	5,600	5,272	4,925	4,850	4,200	3,620	5,393
Hamilton	1	8,085	8,086	7,970	7,999	2,200	7,700	7,500	7,500	8,011
Hall	1	6,767	6,515	4,930	4,918	4,770	4,770	4,395	4,395	5,872
Buffalo	1	7,234	7,219	6,971	6,803	5,268	6,365	5,918	5,917	6,673

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Howard	7100	2,600	2,600	2,500	2,500	2,400	2,200	2,100	2,100	2,370
Howard	7200	2,600	2,600	2,500	2,500	2,400	2,200	2,100	2,100	2,294
Howard	7300	2,600	2,600	2,500	2,500	2,400	2,200	2,100	2,100	2,351
Sherman	1	n/a	2,553	2,411	2,403	2,274	2,279	2,165	2,159	2,284
Valley	1	n/a	2,195	2,195	2,195	2,155	2,155	2,155	2,010	2,138
Greeley	2	n/a	2,550	2,500	2,450	2,400	2,350	2,300	2,250	2,386
Merrick	1	2,800	2,700	2,600	2,400	2,300	2,075	1,900	1,840	2,412
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	5,149
Hall	1	2,800	2,811	2,400	2,400	2,115	2,115	1,888	1,898	2,454
Buffalo	1	2,530	2,529	2,360	2,359	2,195	2,185	2,050	2,050	2,254

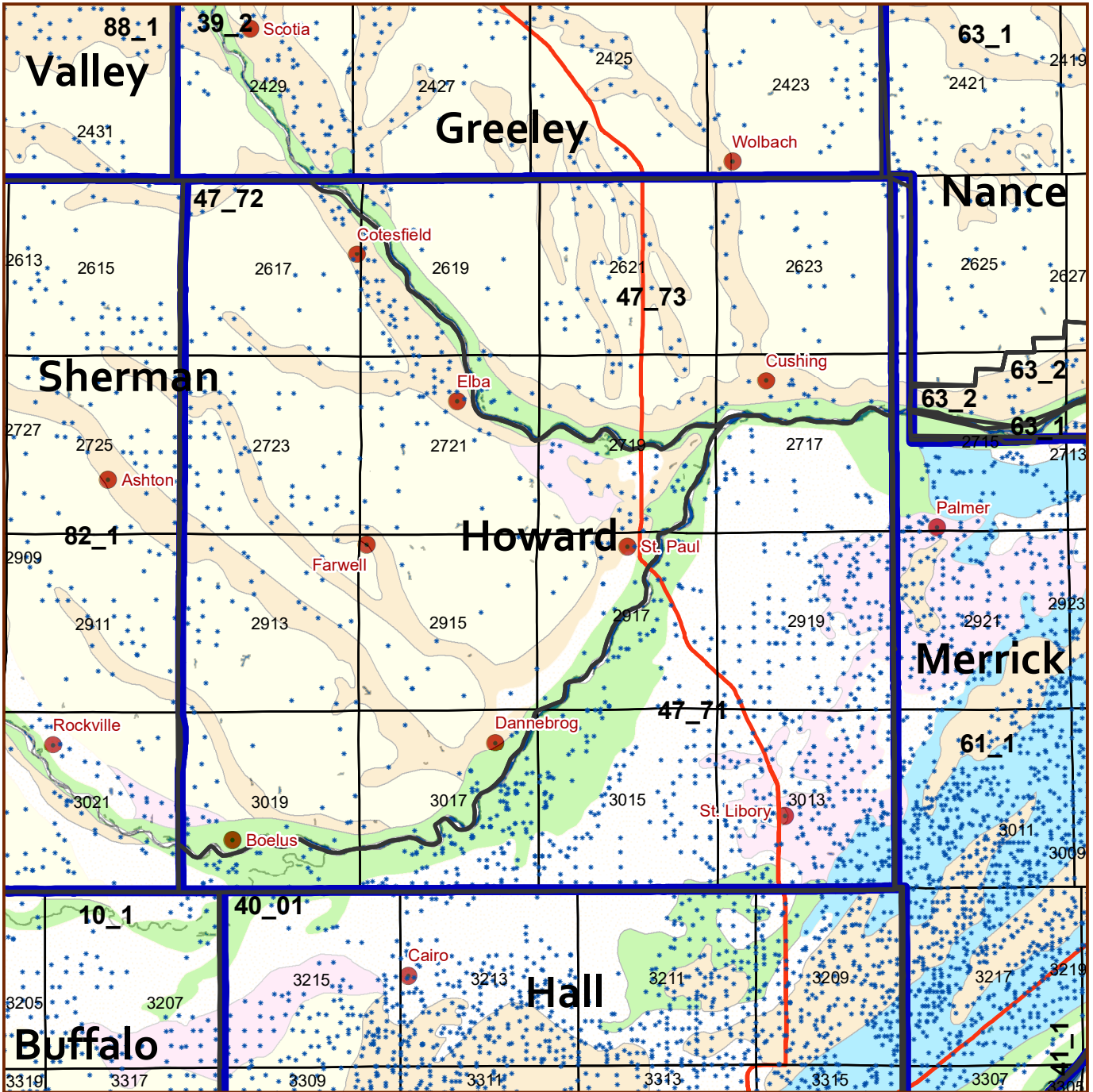
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Howard	7100	2,150	2,150	1,425	1,425	1,425	1,425	1,425	n/a	1,895
Howard	7200	2,150	2,150	1,425	1,425	1,425	1,425	1,425	n/a	1,539
Howard	7300	2,150	2,150	1,425	1,425	1,425	1,425	1,425	n/a	1,480
Sherman	1	1,658	1,657	1,619	1,591	1,442	n/a	n/a	1,062	1,596
Valley	1	1,530	1,530	1,390	1,385	1,390	1,387	960	996	1,381
Greeley	2	1,740	1,640	1,600	1,580	1,537	1,468	n/a	1,460	1,592
Merrick	1	1,889	1,750	1,781	1,704	1,616	n/a	1,418	1,200	1,799
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,697
Hall	1	1,485	1,489	1,415	1,415	1,340	1,340	1,300	1,300	1,449
Buffalo	1	1,850	1,849	1,810	1,780	1,753	1,715	1,685	n/a	1,785

County	Mkt	CRP	TIMBER	WASTE
Howard	7100	2,011	n/a	1,000
Howard	7200	1,468	n/a	1,056
Howard	7300	1,649	n/a	1,070
Sherman	1	1,700	n/a	90
Valley	1	1,403	1,455	325
Greeley	2	1,773	n/a	400
Merrick	1	1,580	500	546
Hamilton	1	n/a	n/a	900
Hall	1	n/a	n/a	599
Buffalo	1	1,620	665	540

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.

# HOWARD COUNTY



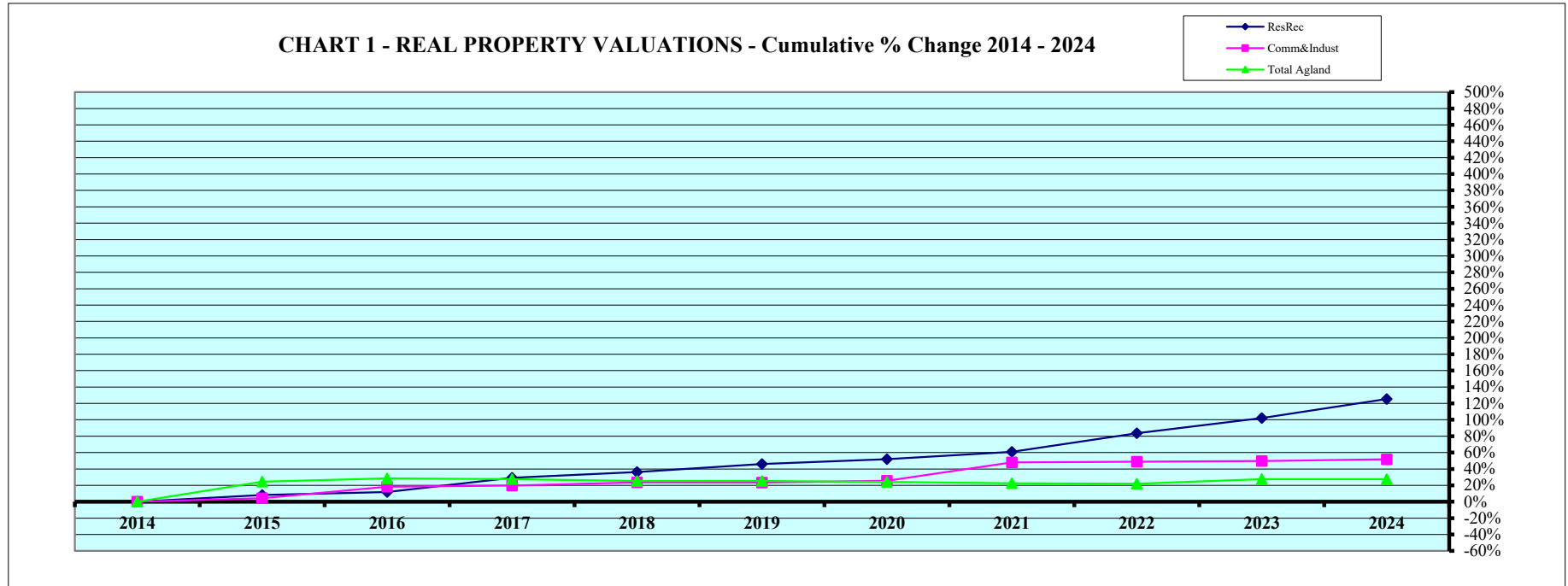
**Legend**

- 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	189,176,901	-	-	-	35,857,594	-	-	-	696,405,034	-	-	-
2015	204,444,175	15,267,274	8.07%	8.07%	37,395,066	1,537,472	4.29%	4.29%	866,831,944	170,426,910	24.47%	24.47%
2016	211,522,217	7,078,042	3.46%	11.81%	42,445,569	5,050,503	13.51%	18.37%	894,949,900	28,117,956	3.24%	28.51%
2017	244,532,836	33,010,619	15.61%	29.26%	42,935,611	490,042	1.15%	19.74%	888,295,102	-6,654,798	-0.74%	27.55%
2018	257,600,841	13,068,005	5.34%	36.17%	44,308,548	1,372,937	3.20%	23.57%	873,283,535	-15,011,567	-1.69%	25.40%
2019	275,995,470	18,394,629	7.14%	45.89%	44,248,624	-59,924	-0.14%	23.40%	871,576,502	-1,707,033	-0.20%	25.15%
2020	287,531,968	11,536,498	4.18%	51.99%	45,052,230	803,606	1.82%	25.64%	864,756,150	-6,820,352	-0.78%	24.17%
2021	304,521,644	16,989,676	5.91%	60.97%	53,095,859	8,043,629	17.85%	48.07%	852,465,029	-12,291,121	-1.42%	22.41%
2022	347,272,617	42,750,973	14.04%	83.57%	53,396,469	300,610	0.57%	48.91%	849,713,543	-2,751,486	-0.32%	22.01%
2023	382,105,349	34,832,732	10.03%	101.98%	53,685,977	289,508	0.54%	49.72%	887,938,641	38,225,098	4.50%	27.50%
2024	426,387,597	44,282,248	11.59%	125.39%	54,418,932	732,955	1.37%	51.76%	888,223,581	284,940	0.03%	27.54%

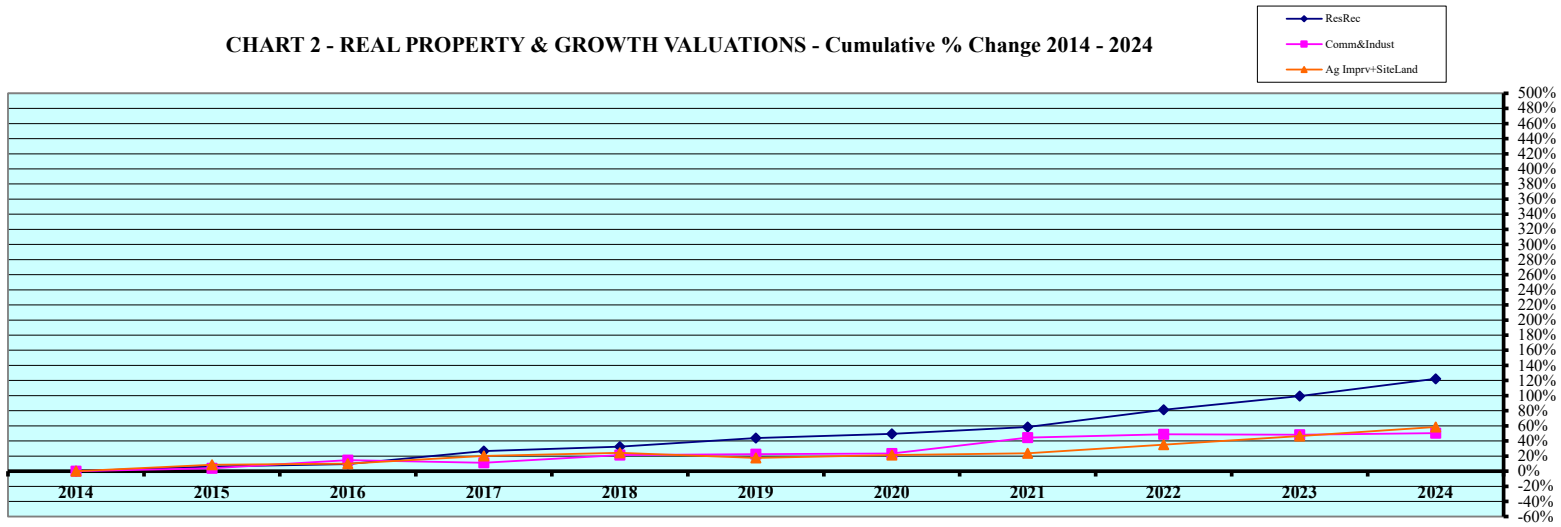
Rate Annual %chg: Residential & Recreational **8.47%** Commercial & Industrial **4.26%** Agricultural Land **2.46%**

Cnty# **47**  
County **HOWARD**

**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	189,176,901	2,833,190	1.50%	186,343,711	--	--	35,857,594	3,594,306	10.02%	32,263,288	--	--
2015	204,444,175	3,712,607	1.82%	200,731,568	6.11%	6.11%	37,395,066	148,974	0.40%	37,246,092	3.87%	3.87%
2016	211,522,217	4,853,424	2.29%	206,668,793	1.09%	9.25%	42,445,569	1,318,709	3.11%	41,126,860	9.98%	14.69%
2017	244,532,836	4,891,657	2.00%	239,641,179	13.29%	26.68%	42,935,611	3,134,538	7.30%	39,801,073	-6.23%	11.00%
2018	257,600,841	6,789,868	2.64%	250,810,973	2.57%	32.58%	44,308,548	815,533	1.84%	43,493,015	1.30%	21.29%
2019	275,995,470	4,073,266	1.48%	271,922,204	5.56%	43.74%	44,248,624	271,376	0.61%	43,977,248	-0.75%	22.64%
2020	287,531,968	4,942,872	1.72%	282,589,096	2.39%	49.38%	45,052,230	846,064	1.88%	44,206,166	-0.10%	23.28%
2021	304,521,644	4,489,538	1.47%	300,032,106	4.35%	58.60%	53,095,859	1,289,800	2.43%	51,806,059	14.99%	44.48%
2022	347,272,617	4,541,555	1.31%	342,731,062	12.55%	81.17%	53,396,469	71,166	0.13%	53,325,303	0.43%	48.71%
2023	382,105,349	4,824,977	1.26%	377,280,372	8.64%	99.43%	53,685,977	506,654	0.94%	53,179,323	-0.41%	48.31%
2024	426,387,597	5,869,376	1.38%	420,518,221	10.05%	122.29%	54,418,932	506,318	0.93%	53,912,614	0.42%	50.35%
Rate Ann%chg	8.47%	Resid & Recreat w/o growth				6.66%	C & I w/o growth				2.35%	

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	60,422,489	30,612,568	91,035,057	2,080,936	2.29%	88,954,121	--	--
2015	66,436,653	35,119,980	101,556,633	2,837,793	2.79%	98,718,840	8.44%	8.44%
2016	66,531,323	34,967,929	101,499,252	1,392,750	1.37%	100,106,502	-1.43%	9.96%
2017	76,146,290	35,354,794	111,501,084	2,122,806	1.90%	109,378,278	7.76%	20.15%
2018	79,474,142	35,782,607	115,256,749	2,103,044	1.82%	113,153,705	1.48%	24.30%
2019	74,439,541	34,620,960	109,060,501	1,918,499	1.76%	107,142,002	-7.04%	17.69%
2020	76,830,051	35,233,432	112,063,483	1,572,555	1.40%	110,490,928	1.31%	21.37%
2021	78,336,059	36,367,486	114,703,545	1,972,153	1.72%	112,731,392	0.60%	23.83%
2022	83,761,431	41,746,093	125,507,524	2,449,825	1.95%	123,057,699	7.28%	35.18%
2023	89,776,271	45,715,087	135,491,358	2,119,261	1.56%	133,372,097	6.27%	46.51%
2024	95,483,100	52,965,684	148,448,784	4,161,297	2.80%	144,287,487	6.49%	58.50%
Rate Ann%chg	4.68%	5.64%	5.01%	Ag Imprv+Site w/o growth		3.12%		

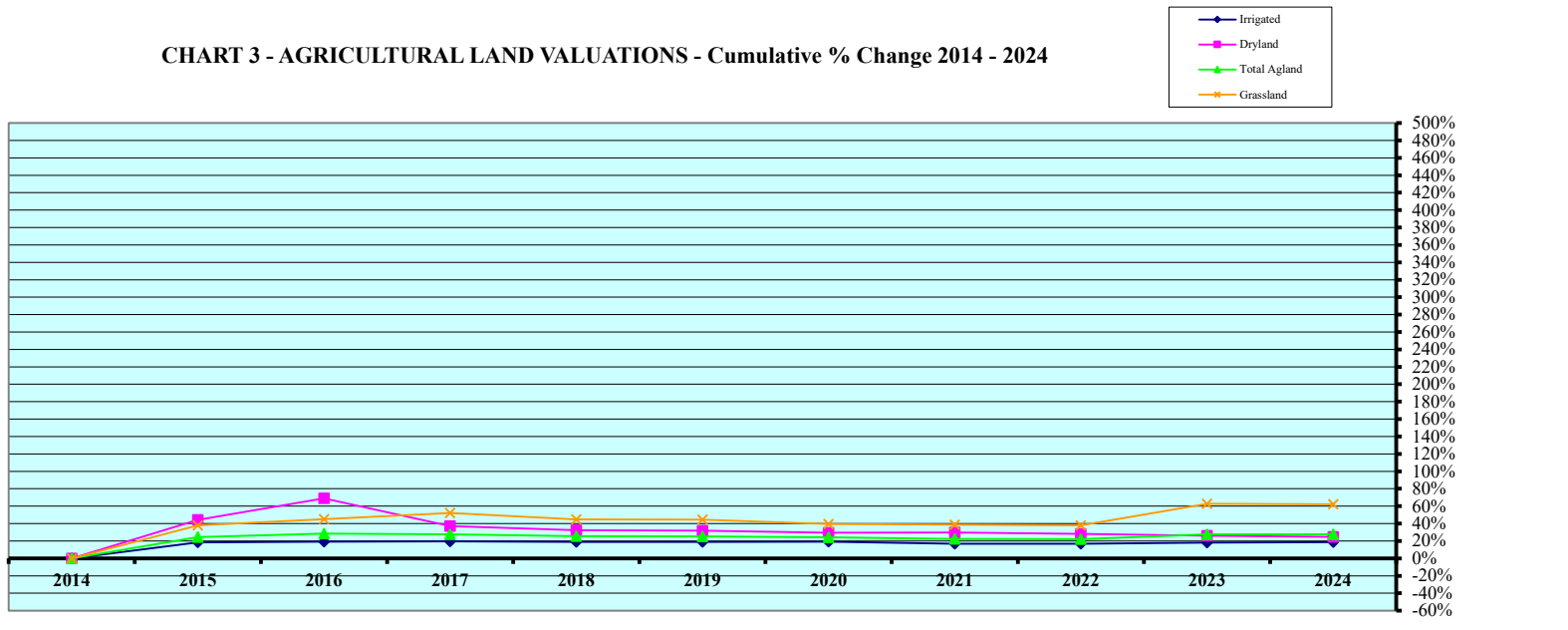
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 47  
County HOWARD

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	499,243,266	-	-	-	59,847,264	-	-	-	135,653,900	-	-	-
2015	590,929,597	91,686,331	18.37%	18.37%	86,263,975	26,416,711	44.14%	44.14%	187,217,417	51,563,517	38.01%	38.01%
2016	595,421,815	4,492,218	0.76%	19.26%	101,119,138	14,855,163	17.22%	68.96%	196,632,837	9,415,420	5.03%	44.95%
2017	596,946,008	1,524,193	0.26%	19.57%	82,000,812	-19,118,326	-18.91%	37.02%	206,348,232	9,715,395	4.94%	52.11%
2018	594,339,718	-2,606,290	-0.44%	19.05%	79,211,328	-2,789,484	-3.40%	32.36%	196,515,487	-9,832,745	-4.77%	44.87%
2019	593,663,937	-675,781	-0.11%	18.91%	78,834,496	-376,832	-0.48%	31.73%	195,861,740	-653,747	-0.33%	44.38%
2020	594,461,323	797,386	0.13%	19.07%	77,445,938	-1,388,558	-1.76%	29.41%	189,317,394	-6,544,346	-3.34%	39.56%
2021	583,279,300	-11,182,023	-1.88%	16.83%	77,578,998	133,060	0.17%	29.63%	188,200,980	-1,116,414	-0.59%	38.74%
2022	582,751,507	-527,793	-0.09%	16.73%	76,659,272	-919,726	-1.19%	28.09%	186,944,913	-1,256,067	-0.67%	37.81%
2023	590,095,260	7,343,753	1.26%	18.20%	75,424,301	-1,234,971	-1.61%	26.03%	220,723,379	33,778,466	18.07%	62.71%
2024	591,834,924	1,739,664	0.29%	18.55%	74,664,087	-760,214	-1.01%	24.76%	219,924,437	-798,942	-0.36%	62.12%

Rate Ann.%chg: Irrigated **1.72%** Dryland **2.24%** Grassland **4.95%**

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	1,417,850	-	-	-	242,754	-	-	-	696,405,034	-	-	-
2015	2,075,534	657,684	46.39%	46.39%	345,421	102,667	42.29%	42.29%	866,831,944	170,426,910	24.47%	24.47%
2016	1,531,119	-544,415	-26.23%	7.99%	244,991	-100,430	-29.07%	0.92%	894,949,900	28,117,956	3.24%	28.51%
2017	1,388,259	-142,860	-9.33%	-2.09%	1,611,791	1,366,800	557.90%	563.96%	888,295,102	-6,654,798	-0.74%	27.55%
2018	1,389,360	1,101	0.08%	-2.01%	1,827,642	215,851	13.39%	652.88%	873,283,535	-15,011,567	-1.69%	25.40%
2019	1,389,850	490	0.04%	-1.97%	1,826,479	-1,163	-0.06%	652.40%	871,576,502	-1,707,033	-0.20%	25.15%
2020	1,671,004	281,154	20.23%	17.85%	1,860,491	34,012	1.86%	666.41%	864,756,150	-6,820,352	-0.78%	24.17%
2021	1,558,634	-112,370	-6.72%	9.93%	1,847,117	-13,374	-0.72%	660.90%	852,465,029	-12,291,121	-1.42%	22.41%
2022	1,500,234	-58,400	-3.75%	5.81%	1,857,617	10,500	0.57%	665.23%	849,713,543	-2,751,486	-0.32%	22.01%
2023	1,492,184	-8,050	-0.54%	5.24%	203,517	-1,654,100	-89.04%	-16.16%	887,938,641	38,225,098	4.50%	27.50%
2024	1,595,813	103,629	6.94%	12.55%	204,320	803	0.39%	-15.83%	888,223,581	284,940	0.03%	27.54%

Cnty# **47** Rate Ann.%chg: Total Agric Land **2.46%**  
 County **HOWARD**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (from County Abstract Reports)(<sup>1</sup>)**

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	499,118,856	136,625	3,653			59,847,768	36,645	1,633			135,653,714	159,488	851		
2015	590,882,003	137,029	4,312	18.04%	18.04%	86,822,326	37,766	2,299	40.77%	40.77%	186,797,297	157,772	1,184	39.20%	39.20%
2016	595,399,864	137,603	4,327	0.34%	18.44%	102,324,301	43,620	2,346	2.04%	43.63%	195,869,698	152,711	1,283	8.33%	50.80%
2017	596,812,268	137,979	4,325	-0.04%	18.40%	82,325,258	34,863	2,361	0.66%	44.59%	206,087,066	160,708	1,282	-0.02%	50.77%
2018	594,364,306	138,224	4,300	-0.59%	17.71%	79,193,771	34,462	2,298	-2.68%	40.71%	196,323,368	160,858	1,220	-4.83%	43.49%
2019	593,852,318	138,791	4,279	-0.49%	17.12%	78,774,117	34,293	2,297	-0.04%	40.65%	195,834,125	160,470	1,220	-0.01%	43.48%
2020	596,941,405	138,859	4,299	0.47%	17.68%	77,525,501	34,289	2,261	-1.57%	38.44%	189,319,491	159,885	1,184	-2.97%	39.21%
2021	583,288,570	139,301	4,187	-2.60%	14.62%	77,692,122	34,422	2,257	-0.17%	38.20%	188,067,002	158,821	1,184	0.00%	39.22%
2022	582,460,921	140,221	4,154	-0.80%	13.71%	76,852,938	34,025	2,259	0.07%	38.30%	186,972,442	157,919	1,184	-0.01%	39.20%
2023	590,095,260	140,672	4,195	0.99%	14.83%	75,415,245	33,836	2,229	-1.32%	36.47%	220,711,559	157,515	1,401	18.35%	64.74%
2024	591,848,474	141,135	4,193	-0.03%	14.79%	74,697,301	33,513	2,229	0.00%	36.48%	219,954,387	157,089	1,400	-0.07%	64.62%

Rate Annual %chg Average Value/Acre: 1.72% 2.24% 4.95%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	1,441,000	2,865	503			200,220	400	500			696,261,558	336,024	2,072		
2015	2,093,722	2,763	758	50.66%	50.66%	289,969	387	750	50.00%	50.00%	866,885,317	335,717	2,582	24.62%	24.62%
2016	1,529,521	1,993	768	1.31%	52.63%	238,241	318	750	0.00%	50.00%	895,361,625	336,244	2,663	3.12%	28.51%
2017	1,390,009	1,808	769	0.17%	52.90%	1,616,291	781	2,070	176.02%	314.04%	888,230,892	336,139	2,642	-0.77%	27.53%
2018	1,381,112	1,790	772	0.33%	53.41%	1,827,641	757	2,414	16.60%	382.77%	873,090,198	336,092	2,598	-1.69%	25.37%
2019	1,389,850	1,802	771	-0.02%	53.38%	1,826,479	756	2,417	0.14%	383.45%	871,676,889	336,112	2,593	-0.17%	25.16%
2020	1,668,738	2,174	768	-0.47%	52.65%	1,860,491	762	2,440	0.95%	388.03%	867,315,626	335,968	2,582	-0.46%	24.59%
2021	1,552,634	2,022	768	0.04%	52.71%	1,847,117	741	2,493	2.16%	398.58%	852,447,445	335,307	2,542	-1.52%	22.69%
2022	1,500,234	1,956	767	-0.15%	52.47%	1,857,617	744	2,497	0.16%	399.39%	849,644,152	334,866	2,537	-0.20%	22.45%
2023	1,498,184	1,954	767	-0.01%	52.45%	2,198,867	841	2,613	4.65%	422.64%	889,919,115	334,818	2,658	4.76%	28.27%
2024	1,599,308	2,095	764	-0.41%	51.82%	204,320	393	520	-80.10%	4.02%	888,303,790	334,225	2,658	0.00%	28.27%

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HOWARD

Rate Annual %chg Average Value/Acre: 2.47%

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

**CHART 4**

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,475	HOWARD	65,152,627	10,187,933	23,909,759	413,034,894	54,418,932	0	13,352,703	888,223,581	95,483,100	52,965,684	0	1,616,729,213
cnty sectorvalue % of total value:		4.03%	0.63%	1.48%	25.55%	3.37%		0.83%	54.94%	5.91%	3.28%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
181	BOELUS	91,047	200,385	2,971	7,253,946	1,136,578	0	0	0	0	0	0	8,684,927
2.80%	%sector of county sector	0.14%	1.97%	0.01%	1.76%	2.09%							0.54%
	%sector of municipality	1.05%	2.31%	0.03%	83.52%	13.09%							100.00%
29	COTESFIELD	17,240	242,464	661,748	1,170,224	38,346	0	0	388,348	57,963	25,117	0	2,601,450
0.45%	%sector of county sector	0.03%	2.38%	2.77%	0.28%	0.07%			0.04%	0.06%	0.05%		0.16%
	%sector of municipality	0.66%	9.32%	25.44%	44.98%	1.47%			14.93%	2.23%	0.97%		100.00%
37	CUSHING	291,882	286	98	956,119	27,890	0	0	377,108	0	0	0	1,653,383
0.57%	%sector of county sector	0.45%	0.00%	0.00%	0.23%	0.05%			0.04%				0.10%
	%sector of municipality	17.65%	0.02%	0.01%	57.83%	1.69%			22.81%				100.00%
273	DANNEBROG	169,143	784,215	24,339	13,108,494	1,580,085	0	0	0	0	0	0	15,666,276
4.22%	%sector of county sector	0.26%	7.70%	0.10%	3.17%	2.90%							0.97%
	%sector of municipality	1.08%	5.01%	0.16%	83.67%	10.09%							100.00%
192	ELBA	247,350	202,932	441,574	7,209,012	1,334,259	0	0	217,814	0	13,300	0	9,666,241
2.97%	%sector of county sector	0.38%	1.99%	1.85%	1.75%	2.45%			0.02%		0.03%		0.60%
	%sector of municipality	2.56%	2.10%	4.57%	74.58%	13.80%			2.25%		0.14%		100.00%
138	FARWELL	1,033,227	46,697	15,998	4,873,921	1,268,843	0	0	0	0	0	0	7,238,686
2.13%	%sector of county sector	1.59%	0.46%	0.07%	1.18%	2.33%							0.45%
	%sector of municipality	14.27%	0.65%	0.22%	67.33%	17.53%							100.00%
2,416	ST PAUL	2,983,768	1,981,504	1,606,829	144,118,186	36,828,413	0	0	18,250	0	0	0	187,536,950
37.31%	%sector of county sector	4.58%	19.45%	6.72%	34.89%	67.68%			0.00%				11.60%
	%sector of municipality	1.59%	1.06%	0.86%	76.85%	19.64%			0.01%				100.00%
	%sector of county sector												
	%sector of municipality												
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	%sector of county sector												
	%sector of municipality												
3,267	Total Municipalities	4,833,657	3,458,484	2,753,557	178,689,907	42,214,416	0	0	1,001,520	57,963	38,417	0	233,047,920
50.45%	%all municip.sectors of cnty	7.42%	33.95%	11.52%	43.26%	77.57%			0.11%	0.06%	0.07%		14.41%

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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 6,431</b>	<b>Value : 1,690,168,085</b>	<b>Growth 9,089,600</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>	145	1,745,544	0	0	842	47,981,497	987	49,727,041	
<b>02. Res Improve Land</b>	1,340	25,673,189	0	0	863	30,540,828	2,203	56,214,017	
<b>03. Res Improvements</b>	1,330	163,965,240	0	0	970	200,005,733	2,300	363,970,973	
<b>04. Res Total</b>	1,475	191,383,973	0	0	1,812	278,528,058	3,287	469,912,031	5,928,027
<b>% of Res Total</b>	44.87	40.73	0.00	0.00	55.13	59.27	51.11	27.80	65.22
<b>05. Com UnImp Land</b>	50	603,724	0	0	4	189,736	54	793,460	
<b>06. Com Improve Land</b>	279	4,504,527	0	0	37	3,530,771	316	8,035,298	
<b>07. Com Improvements</b>	282	36,323,388	0	0	48	9,898,605	330	46,221,993	
<b>08. Com Total</b>	332	41,431,639	0	0	52	13,619,112	384	55,050,751	242,042
<b>% of Com Total</b>	86.46	75.26	0.00	0.00	13.54	24.74	5.97	3.26	2.66
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	26	3,930,120	26	3,930,120	
<b>14. Rec Improve Land</b>	0	0	0	0	32	6,558,565	32	6,558,565	
<b>15. Rec Improvements</b>	0	0	0	0	32	5,066,368	32	5,066,368	
<b>16. Rec Total</b>	0	0	0	0	58	15,555,053	58	15,555,053	86,743
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.90	0.92	0.95
<b>Res &amp; Rec Total</b>	1,475	191,383,973	0	0	1,870	294,083,111	3,345	485,467,084	6,014,770
<b>% of Res &amp; Rec Total</b>	44.10	39.42	0.00	0.00	55.90	60.58	52.01	28.72	66.17
<b>Com &amp; Ind Total</b>	332	41,431,639	0	0	52	13,619,112	384	55,050,751	242,042
<b>% of Com &amp; Ind Total</b>	86.46	75.26	0.00	0.00	13.54	24.74	5.97	3.26	2.66
<b>17. Taxable Total</b>	1,807	232,815,612	0	0	1,922	307,702,223	3,729	540,517,835	6,256,812
<b>% of Taxable Total</b>	48.46	43.07	0.00	0.00	51.54	56.93	57.98	31.98	68.83



Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	20	297,775	7,370,188	0	0	0
19. Commercial	1	10,846	234,291	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	20	297,775	7,370,188
19. Commercial	0	0	0	1	10,846	234,291
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				21	308,621	7,604,479

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	140	0	309	449

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	230,453	0	0	1,712	593,416,084	1,719	593,646,537
28. Ag-Improved Land	0	0	0	0	940	430,135,579	940	430,135,579
29. Ag Improvements	0	0	0	0	983	125,868,134	983	125,868,134

30. Ag Total				2,702	1,149,650,250
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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	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	3.80	19,950	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	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	21	21.00	735,000	21	21.00	735,000	
32. HomeSite Improv Land	562	584.00	20,440,000	562	584.00	20,440,000	
33. HomeSite Improvements	576	0.00	87,147,143	576	0.00	87,147,143	1,798,974
34. HomeSite Total				<b>597</b>	<b>605.00</b>	<b>108,322,143</b>	
35. FarmSite UnImp Land	41	127.01	789,741	42	130.81	809,691	
36. FarmSite Improv Land	839	3,950.40	26,630,893	839	3,950.40	26,630,893	
37. FarmSite Improvements	955	0.00	38,720,991	955	0.00	38,720,991	1,033,814
38. FarmSite Total				<b>997</b>	<b>4,081.21</b>	<b>66,161,575</b>	
39. Road & Ditches	2,143	5,620.92	0	2,143	5,620.92	0	
40. Other- Non Ag Use	71	286.62	246,436	71	286.62	246,436	
41. Total Section VI				<b>1,594</b>	<b>10,593.75</b>	<b>174,730,154</b>	<b>2,832,788</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	588.50	1,088,520	3	588.50	1,088,520

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	7	107.02	301,745	7	107.02	301,745
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7100

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4,955.16	10.46%	25,271,316	12.36%	5,100.00
46. 1A	3,886.18	8.20%	19,819,518	9.69%	5,100.00
47. 2A1	3,044.86	6.43%	14,006,356	6.85%	4,600.00
48. 2A	14,964.85	31.59%	67,341,830	32.94%	4,500.00
49. 3A1	3,258.44	6.88%	13,359,604	6.53%	4,100.00
50. 3A	1,046.04	2.21%	4,184,160	2.05%	4,000.00
51. 4A1	12,545.63	26.48%	47,046,182	23.01%	3,750.01
52. 4A	3,672.71	7.75%	13,405,448	6.56%	3,650.02
<b>53. Total</b>	<b>47,373.87</b>	<b>100.00%</b>	<b>204,434,414</b>	<b>100.00%</b>	<b>4,315.34</b>
<b>Dry</b>					
54. 1D1	51.35	0.63%	133,510	0.70%	2,600.00
55. 1D	1,258.68	15.55%	3,272,573	17.06%	2,600.00
56. 2D1	757.67	9.36%	1,894,178	9.88%	2,500.00
57. 2D	2,007.53	24.81%	5,018,825	26.17%	2,500.00
58. 3D1	1,316.07	16.26%	3,158,568	16.47%	2,400.00
59. 3D	308.20	3.81%	678,040	3.54%	2,200.00
60. 4D1	141.34	1.75%	296,814	1.55%	2,100.00
61. 4D	2,251.44	27.82%	4,728,024	24.65%	2,100.00
<b>62. Total</b>	<b>8,092.28</b>	<b>100.00%</b>	<b>19,180,532</b>	<b>100.00%</b>	<b>2,370.23</b>
<b>Grass</b>					
63. 1G1	10,480.88	23.01%	22,534,113	26.08%	2,150.02
64. 1G	19,179.06	42.10%	41,235,256	47.72%	2,150.01
65. 2G1	4,320.92	9.49%	6,157,356	7.13%	1,425.01
66. 2G	4,460.50	9.79%	6,356,265	7.36%	1,425.01
67. 3G1	5,792.42	12.72%	8,254,224	9.55%	1,425.00
68. 3G	31.78	0.07%	45,286	0.05%	1,424.98
69. 4G1	1,286.37	2.82%	1,833,084	2.12%	1,425.01
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>45,551.93</b>	<b>100.00%</b>	<b>86,415,584</b>	<b>100.00%</b>	<b>1,897.08</b>
<b>Irrigated Total</b>					
	47,373.87	46.30%	204,434,414	65.67%	4,315.34
<b>Dry Total</b>					
	8,092.28	7.91%	19,180,532	6.16%	2,370.23
<b>Grass Total</b>					
	45,551.93	44.52%	86,415,584	27.76%	1,897.08
72. Waste	1,060.89	1.04%	1,060,890	0.34%	1,000.00
73. Other	238.80	0.23%	201,650	0.06%	844.43
74. Exempt	327.18	0.32%	634,621	0.20%	1,939.67
<b>75. Market Area Total</b>	<b>102,317.77</b>	<b>100.00%</b>	<b>311,293,070</b>	<b>100.00%</b>	<b>3,042.41</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7200

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	25,471.40	32.41%	129,904,140	35.71%	5,100.00
46. 1A	18,494.87	23.53%	94,323,837	25.93%	5,100.00
47. 2A1	3,637.74	4.63%	16,733,604	4.60%	4,600.00
48. 2A	7,070.26	9.00%	31,816,170	8.74%	4,500.00
49. 3A1	219.59	0.28%	900,319	0.25%	4,100.00
50. 3A	7,585.30	9.65%	30,341,200	8.34%	4,000.00
51. 4A1	9,932.46	12.64%	37,246,871	10.24%	3,750.01
52. 4A	6,180.58	7.86%	22,559,323	6.20%	3,650.03
53. Total	78,592.20	100.00%	363,825,464	100.00%	4,629.28
<b>Dry</b>					
54. 1D1	93.58	0.62%	243,308	0.70%	2,600.00
55. 1D	3,613.35	23.81%	9,394,710	26.99%	2,600.00
56. 2D1	545.66	3.60%	1,364,150	3.92%	2,500.00
57. 2D	1,335.73	8.80%	3,339,325	9.59%	2,500.00
58. 3D1	270.31	1.78%	648,744	1.86%	2,400.00
59. 3D	2,536.61	16.72%	5,580,542	16.03%	2,200.00
60. 4D1	4,201.60	27.69%	8,823,360	25.35%	2,100.00
61. 4D	2,576.93	16.98%	5,411,555	15.55%	2,100.00
62. Total	15,173.77	100.00%	34,805,694	100.00%	2,293.81
<b>Grass</b>					
63. 1G1	8,332.02	14.36%	17,914,113	20.06%	2,150.03
64. 1G	795.73	1.37%	1,710,869	1.92%	2,150.06
65. 2G1	19,569.92	33.73%	27,887,456	31.23%	1,425.02
66. 2G	21,758.61	37.50%	31,006,158	34.72%	1,425.01
67. 3G1	6,722.93	11.59%	9,580,222	10.73%	1,425.01
68. 3G	12.48	0.02%	17,784	0.02%	1,425.00
69. 4G1	831.44	1.43%	1,184,809	1.33%	1,425.01
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	58,023.13	100.00%	89,301,411	100.00%	1,539.07
<b>Irrigated Total</b>					
	78,592.20	51.49%	363,825,464	74.44%	4,629.28
<b>Dry Total</b>					
	15,173.77	9.94%	34,805,694	7.12%	2,293.81
<b>Grass Total</b>					
	58,023.13	38.01%	89,301,411	18.27%	1,539.07
72. Waste	697.20	0.46%	736,435	0.15%	1,056.28
73. Other	154.04	0.10%	70,770	0.01%	459.43
74. Exempt	535.73	0.35%	947,747	0.19%	1,769.08
75. Market Area Total	152,640.34	100.00%	488,739,774	100.00%	3,201.90

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7300

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,960.79	37.98%	30,400,029	41.95%	5,100.00
46. 1A	2,757.93	17.57%	14,065,443	19.41%	5,100.00
47. 2A1	1,165.29	7.43%	5,360,334	7.40%	4,600.00
48. 2A	1,262.84	8.05%	5,682,780	7.84%	4,500.00
49. 3A1	58.59	0.37%	240,219	0.33%	4,100.00
50. 3A	503.43	3.21%	2,013,720	2.78%	4,000.00
51. 4A1	1,659.29	10.57%	6,222,373	8.59%	3,750.02
52. 4A	2,325.08	14.82%	8,486,602	11.71%	3,650.03
<b>53. Total</b>	<b>15,693.24</b>	<b>100.00%</b>	<b>72,471,500</b>	<b>100.00%</b>	<b>4,618.01</b>
<b>Dry</b>					
54. 1D1	34.46	0.35%	89,596	0.39%	2,600.00
55. 1D	4,132.18	41.93%	10,743,668	46.38%	2,600.00
56. 2D1	489.47	4.97%	1,223,675	5.28%	2,500.00
57. 2D	308.52	3.13%	771,300	3.33%	2,500.00
58. 3D1	63.06	0.64%	151,344	0.65%	2,400.00
59. 3D	495.08	5.02%	1,089,176	4.70%	2,200.00
60. 4D1	2,089.58	21.21%	4,388,118	18.94%	2,100.00
61. 4D	2,241.60	22.75%	4,707,360	20.32%	2,100.00
<b>62. Total</b>	<b>9,853.95</b>	<b>100.00%</b>	<b>23,164,237</b>	<b>100.00%</b>	<b>2,350.76</b>
<b>Grass</b>					
63. 1G1	3,843.73	7.21%	8,264,129	10.47%	2,150.03
64. 1G	200.95	0.38%	432,053	0.55%	2,150.05
65. 2G1	5,510.95	10.34%	7,853,198	9.95%	1,425.02
66. 2G	23,933.64	44.89%	34,105,484	43.22%	1,425.00
67. 3G1	18,903.63	35.45%	26,937,809	34.14%	1,425.01
68. 3G	903.38	1.69%	1,287,319	1.63%	1,425.00
69. 4G1	21.63	0.04%	30,823	0.04%	1,425.01
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>53,317.91</b>	<b>100.00%</b>	<b>78,910,815</b>	<b>100.00%</b>	<b>1,480.01</b>
<b>Irrigated Total</b>	<b>15,693.24</b>	<b>19.82%</b>	<b>72,471,500</b>	<b>41.44%</b>	<b>4,618.01</b>
<b>Dry Total</b>	<b>9,853.95</b>	<b>12.44%</b>	<b>23,164,237</b>	<b>13.25%</b>	<b>2,350.76</b>
<b>Grass Total</b>	<b>53,317.91</b>	<b>67.33%</b>	<b>78,910,815</b>	<b>45.12%</b>	<b>1,480.01</b>
72. Waste	318.45	0.40%	340,700	0.19%	1,069.87
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	56.07	0.07%	48,955	0.03%	873.11
<b>75. Market Area Total</b>	<b>79,183.55</b>	<b>100.00%</b>	<b>174,887,252</b>	<b>100.00%</b>	<b>2,208.63</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	35.40	180,041	0.00	0	141,623.91	640,551,337	141,659.31	640,731,378
<b>77. Dry Land</b>	9.50	24,700	0.00	0	33,110.50	77,125,763	33,120.00	77,150,463
<b>78. Grass</b>	3.00	5,762	0.00	0	156,889.97	254,622,048	156,892.97	254,627,810
<b>79. Waste</b>	0.00	0	0.00	0	2,076.54	2,138,025	2,076.54	2,138,025
<b>80. Other</b>	0.00	0	0.00	0	392.84	272,420	392.84	272,420
<b>81. Exempt</b>	0.00	0	0.00	0	918.98	1,631,323	918.98	1,631,323
<b>82. Total</b>	<b>47.90</b>	<b>210,503</b>	<b>0.00</b>	<b>0</b>	<b>334,093.76</b>	<b>974,709,593</b>	<b>334,141.66</b>	<b>974,920,096</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	141,659.31	42.39%	640,731,378	65.72%	4,523.04
<b>Dry Land</b>	33,120.00	9.91%	77,150,463	7.91%	2,329.42
<b>Grass</b>	156,892.97	46.95%	254,627,810	26.12%	1,622.94
<b>Waste</b>	2,076.54	0.62%	2,138,025	0.22%	1,029.61
<b>Other</b>	392.84	0.12%	272,420	0.03%	693.46
<b>Exempt</b>	918.98	0.28%	1,631,323	0.17%	1,775.15
<b>Total</b>	<b>334,141.66</b>	<b>100.00%</b>	<b>974,920,096</b>	<b>100.00%</b>	<b>2,917.68</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 7100	23	2,662,035	15	3,007,867	21	4,909,196	44	10,579,098	898,435
83.2 7200	25	3,094,263	21	1,806,751	23	3,290,825	48	8,191,839	1,013,011
83.3 7300	6	590,158	5	775,729	5	792,514	11	2,158,401	0
83.4 Lake Of The Woods	35	946,275	75	3,807,500	75	17,332,116	110	22,085,891	310,737
83.5 Multi Lot (7100)	77	5,201,500	52	1,815,800	58	16,815,392	135	23,832,692	699,694
83.6 Multi Lot (7200)	88	5,183,464	64	2,240,000	70	18,834,561	158	26,258,025	707,737
83.7 Multi Lot (7300)	4	174,533	4	140,000	4	1,220,415	8	1,534,948	0
83.8 Rural	2	91,800	1	35,000	35	1,309,687	37	1,436,487	0
83.9 Single Lot (7100)	274	15,920,481	266	10,039,882	281	63,351,252	555	89,311,615	605,829
83.10 Single Lot (7200)	256	14,402,389	224	8,288,486	253	48,438,681	509	71,129,556	616,772
83.11 Single Lot (7300)	58	3,311,884	55	2,170,095	62	10,675,762	120	16,157,741	227,760
83.12 Small Town	117	586,189	577	5,923,170	581	48,344,064	698	54,853,423	689,438
83.13 St Paul	48	1,492,190	876	22,722,302	864	133,722,876	912	157,937,368	245,357
84 Residential Total	1,013	53,657,161	2,235	62,772,582	2,332	369,037,341	3,345	485,467,084	6,014,770



Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 7100	0	0	1	1,511,119	1	601,773	1	2,112,892	0
85.2 7200	1	141,200	2	762,310	2	741,189	3	1,644,699	0
85.3 Rural	2	47,970	23	1,120,357	29	6,226,732	31	7,395,059	194,285
85.4 Small Town	29	55,436	125	337,000	132	7,112,901	161	7,505,337	3,000
85.5 St Paul	22	548,854	165	4,304,512	166	31,539,398	188	36,392,764	44,757
86 Commercial Total	54	793,460	316	8,035,298	330	46,221,993	384	55,050,751	242,042

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

Market Area 7100

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	10,393.36	23.14%	22,345,943	26.25%	2,150.02
88. 1G	18,744.62	41.74%	40,301,201	47.35%	2,150.01
89. 2G1	4,288.50	9.55%	6,111,158	7.18%	1,425.01
90. 2G	4,403.18	9.81%	6,274,583	7.37%	1,425.01
91. 3G1	5,760.24	12.83%	8,208,367	9.64%	1,425.00
92. 3G	31.78	0.07%	45,286	0.05%	1,424.98
93. 4G1	1,284.62	2.86%	1,830,590	2.15%	1,425.01
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	44,906.30	100.00%	85,117,128	100.00%	1,895.44
<b>CRP</b>					
96. 1C1	87.52	13.56%	188,170	14.49%	2,150.02
97. 1C	434.44	67.29%	934,055	71.94%	2,150.02
98. 2C1	32.42	5.02%	46,198	3.56%	1,424.98
99. 2C	57.32	8.88%	81,682	6.29%	1,425.02
100. 3C1	32.18	4.98%	45,857	3.53%	1,425.02
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	1.75	0.27%	2,494	0.19%	1,425.14
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	645.63	100.00%	1,298,456	100.00%	2,011.15
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	44,906.30	98.58%	85,117,128	98.50%	1,895.44
CRP Total	645.63	1.42%	1,298,456	1.50%	2,011.15
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	45,551.93	100.00%	86,415,584	100.00%	1,897.08

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

Market Area 7200

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	8,312.85	14.41%	17,872,896	20.12%	2,150.03
88. 1G	795.48	1.38%	1,710,331	1.93%	2,150.06
89. 2G1	19,454.64	33.72%	27,723,180	31.21%	1,425.02
90. 2G	21,682.04	37.58%	30,897,044	34.79%	1,425.01
91. 3G1	6,605.11	11.45%	9,412,326	10.60%	1,425.01
92. 3G	12.48	0.02%	17,784	0.02%	1,425.00
93. 4G1	831.44	1.44%	1,184,809	1.33%	1,425.01
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	57,694.04	100.00%	88,818,370	100.00%	1,539.47
<b>CRP</b>					
96. 1C1	19.17	5.83%	41,217	8.53%	2,150.08
97. 1C	0.25	0.08%	538	0.11%	2,152.00
98. 2C1	115.28	35.03%	164,276	34.01%	1,425.02
99. 2C	76.57	23.27%	109,114	22.59%	1,425.02
100. 3C1	117.82	35.80%	167,896	34.76%	1,425.02
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	329.09	100.00%	483,041	100.00%	1,467.81
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	57,694.04	99.43%	88,818,370	99.46%	1,539.47
CRP Total	329.09	0.57%	483,041	0.54%	1,467.81
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	58,023.13	100.00%	89,301,411	100.00%	1,539.07

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

Market Area 7300

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,843.73	7.23%	8,264,129	10.50%	2,150.03
88. 1G	161.34	0.30%	346,891	0.44%	2,150.06
89. 2G1	5,499.86	10.34%	7,837,395	9.96%	1,425.02
90. 2G	23,919.13	44.97%	34,084,807	43.31%	1,425.00
91. 3G1	18,840.46	35.42%	26,847,791	34.11%	1,425.01
92. 3G	903.38	1.70%	1,287,319	1.64%	1,425.00
93. 4G1	21.63	0.04%	30,823	0.04%	1,425.01
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	53,189.53	100.00%	78,699,155	100.00%	1,479.60
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	39.61	30.85%	85,162	40.24%	2,150.01
98. 2C1	11.09	8.64%	15,803	7.47%	1,424.98
99. 2C	14.51	11.30%	20,677	9.77%	1,425.02
100. 3C1	63.17	49.21%	90,018	42.53%	1,425.01
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	128.38	100.00%	211,660	100.00%	1,648.70
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	53,189.53	99.76%	78,699,155	99.73%	1,479.60
CRP Total	128.38	0.24%	211,660	0.27%	1,648.70
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	53,317.91	100.00%	78,910,815	100.00%	1,480.01

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

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	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	413,034,894	469,912,031	56,877,137	13.77%	5,928,027	12.34%
02. Recreational	13,352,703	15,555,053	2,202,350	16.49%	86,743	15.84%
03. Ag-Homesite Land, Ag-Res Dwelling	95,483,100	108,322,143	12,839,043	13.45%	1,798,974	11.56%
<b>04. Total Residential (sum lines 1-3)</b>	<b>521,870,697</b>	<b>593,789,227</b>	<b>71,918,530</b>	<b>13.78%</b>	<b>7,813,744</b>	<b>12.28%</b>
05. Commercial	54,418,932	55,050,751	631,819	1.16%	242,042	0.72%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>54,418,932</b>	<b>55,050,751</b>	<b>631,819</b>	<b>1.16%</b>	<b>242,042</b>	<b>0.72%</b>
08. Ag-Farmsite Land, Outbuildings	52,770,511	66,161,575	13,391,064	25.38%	1,033,814	23.42%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	195,173	246,436	51,263	26.27%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>52,965,684</b>	<b>66,408,011</b>	<b>13,442,327</b>	<b>25.38%</b>	<b>1,033,814</b>	<b>23.43%</b>
12. Irrigated	591,834,924	640,731,378	48,896,454	8.26%		
13. Dryland	74,664,087	77,150,463	2,486,376	3.33%		
14. Grassland	219,924,437	254,627,810	34,703,373	15.78%		
15. Wasteland	1,595,813	2,138,025	542,212	33.98%		
16. Other Agland	204,320	272,420	68,100	33.33%		
<b>17. Total Agricultural Land</b>	<b>888,223,581</b>	<b>974,920,096</b>	<b>86,696,515</b>	<b>9.76%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,517,478,894</b>	<b>1,690,168,085</b>	<b>172,689,191</b>	<b>11.38%</b>	<b>9,089,600</b>	<b>10.78%</b>

## 2025 Assessment Survey for Howard 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>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	1 - summer help to assist with property reviews
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$192,292
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	None
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	None
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$13,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$6,409

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	None
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 howard.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks, assessor, and staff
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gworks
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes, adopted 2015

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	St. Paul, Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory, and Farwell are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	1973 for St. Paul and Boelus. 2015 for everything else

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

<b>1.</b>	<b>Appraisal Services:</b>
	Yes, as needed.
<b>2.</b>	<b>GIS Services:</b>
	gWorks Inc.
<b>3.</b>	<b>Other services:</b>
	None

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Stanard did some commercial in 2021.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	was
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Recommendation of the assessor
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	was
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, on the properties they reviewed.



## 2025 Residential Assessment Survey for Howard County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Cost and sales comparison approaches are used to value the residential class in the county.
<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>
	A combination of tables provided by the CAMA vendor and depreciation studies based on local market information are used.
<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>
	Depreciation tables are developed on a county-wide basis and then modified with economic depreciation developed for individual valuation groups.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Sales comparison and availability determine residential lot values.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	A land value is developed with the cost of each of the amenities studied and applied to the land value.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	All lots are treated the same; no applications to combine lots have been received.

## 2025 Commercial Assessment Survey for Howard County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	All three approaches to value are used for commercial property: sales comparison, income, and cost approaches.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Physical inspection, joint review with commercial appraiser, and state sales file query.
<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>
	A combination of tables provided by the CAMA vendor and depreciation studies based on local market information
<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>
	Depreciation tables are developed on a county-wide bases and modified with economic depreciation developed for each valuation group
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Sales comparison

## 2025 Agricultural Assessment Survey for Howard County

1.	<b>Valuation data collection done by:</b>
	Assessor and staff
2.	<b>Describe the process used to determine and monitor market areas.</b>
	River boundaries, common geographic characteristics, topography, and market characteristics
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Through review of 521's, questionnaires and discussions with owner help differentiate agricultural land from recreational and residential land.
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>
	Yes
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	Feedlots are valued the same as farm sites based on a sales study that was done involving three feedlot sales that took place in Howard County.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Through review of questionnaires, discussions with sellers, buyers, and real estate agents. It is now valued as a flat rate, 1600 per acre based on sales outside of the county, and confirmed with a sale in the county.
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>
	8
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	No information exists that would meet the need for special value. All sales and surrounding areas are reviewed.
	<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>
	There are no areas of influence.
7d.	<b>Where is the influenced area located within the county?</b>

	The parcels with applications on file are scattered throughout the county.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Analysis of agricultural sales; parcels are valued as ag land as there is no indication of non-agricultural influence present in the market.

## **2024 Plan of Assessment for Howard County**

**Assessment years 2025, 2026, 2027**

**Date: June 15, 2024**

### Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes and subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

### Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land.
- 2) 75% of actual value for agricultural land and horticulture land

### General Description of Real Property in Howard County

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	3311	52%	28%
Commercial	386	6%	4%
Agricultural	2688	42%	68%

Agricultural land – value for taxable acres for 2024 assessment was \$889,919,115

Agricultural land is 59% of the real property valuation base in Howard County and of that 67% is assessed as irrigated, 25% is assessed as grass and 8% is assessed as dry.

For assessment year 2024, an estimated 126 permits were filed for new property construction/additions in the county.

For more information see 2024 Reports & Opinions, Abstract and Assessor Survey.

#### Current Resources

There are currently three full time employees on staff including the assessor. Also, there is one part-time summer help. The assessor and deputy are certified by the Property Tax Administrator.

The certificate holders will continue to keep their certifications current by attending continuing education and obtaining the number of hours required by the Property Tax Division. At least part of these hours will be courses offered by IAAO or the equivalent. The assessor or a staff member will try to attend all the district meetings and workshops provided. Current statutes and regulations will continue to be followed to the best of our ability and the office will keep current on any changes that may be made to them.

The county started a GIS project in 2005, which was greatly needed as Howard County does not have Cadastral Maps. The Howard County Assessor's office is currently working on correcting and completing the county map. GIS Workshop completed our land use conversion prior to January 1, 2010 and also put Howard County Assessor data on line. Our website is <http://howard.gworks.com>. The Howard County Board accepted GIS Workshop's proposal for maintenance for the mapping and the website. With the GIS Workshop completion of the mapping information, maps will be printed in the future when the information is available.

Office Budget for July 1, 2023 – June 30, 2024 was \$187,256. Office Budget for July 1, 2024 – June 30, 2025 is approximately \$192,292.

MIPS is the vendor for the assessment administration and CAMA. Howard County has the GIS mapping on a public website, which has the mapping and assessment information available.

Current Assessment Procedures for Real Property

Real Estate transfer statements are handled weekly. Depending on the number of transfers filed, there is a 2-4 week turnaround time. Ownership changes are made as sales are processed. All Residential, Agricultural and Commercial sales are verified by sales questionnaires by telephone calls to sellers, buyers and realtors involved in the sale. Physical inspections are performed if deemed necessary to confirm any corrections to the parcel information. Most residential sales are inspected and new photos taken if necessary. Six-year cycle review and building permits are checked yearly beginning in July. Pickup work is to be completed by March 1 each year.

2020 Marshall & Swift costing was implemented for 2021 for Residential properties.

It is the goal of the office to review at approximately 20 percent of the properties yearly. Market data is gathered and reviewed yearly.

Ratio studies are done on all the sales after September 30 each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted in all categories of properties to ensure that the level of value and quality of assessment in Howard County is in compliance with state statutes to facilitate equalization within the classes and subclasses of Howard County.

By approximately March 1 of each year, ratio studies are run using the newly established values to see if the areas out of compliance will now meet the guidelines.

Notices of Valuation Changes are mailed to the property owners on or before June 1.

Level of Value, Quality, and Uniformity for assessment year 2024:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	94	13.47	105.65
Commercial	100	36.02	107.84
Agricultural Land	73	14.25	100.32

For more information regarding statistical measures see 2024 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2025:

Residential:

A physical review will be completed for all improved parcels in Market Area 7100. This review will be of all improvements, including homes, garages and outbuildings. A ratio study will be done on all residential properties and adjustments will be made if they are out of compliance. All residential pick-up work and

building permits will be reviewed and completed by March 1, 2025. Corrections of listing errors will be done when information is obtained

Commercial:

A ratio study will be completed for 2025 to see if any commercial properties are out of compliance. Corrections of listing errors will be done when correct information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2025.

Agricultural Land:

A market analysis will be conducted for 2025 and agricultural land values will be assessed by the market values. Corrections of listing errors will be done when correct information is obtained. Also, with changes to irrigated acres or the transfer of irrigated acres will be corrected when the information is obtained. Land use and acres were reviewed and updated for 2021. The use of agricultural land use for recreational purposes will be reviewed and possibly reclassified as recreational property.

Assessment actions planned for assessment year 2026:

Residential:

All residential pick-up work and building permits will be reviewed and completed by March 1, 2026. A ratio study will be done on all residential properties and adjustments will be made if they are out of compliance. Corrections of listing errors will be done when correct information is obtained.

Commercial:

A physical review of all commercial properties in the county will be completed for 2026. The Commercial appraisal will be done by Stanard Appraisal and Assessor's staff. The review and market study will be completed for adjusting values for 2026. Corrections of listing errors will be done when information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2026

Agricultural:

A market analysis will be conducted for 2026 and agricultural land values will be assessed by market values and market areas will be reviewed. We will review the land use & acres for the Agland parcels in the county. Corrections of listing errors will be done when information is obtained.



Assessment actions planned for assessment year 2027:

Residential:

A physical review will be completed for the city of St. Paul. A sales study will be completed for the land and improvements. All residential pick-up work and building permits will be reviewed and completed by March 1, 2027. A ratio study will be done on all residential properties and adjustments will be made if they are out of compliance. Corrections of listing errors will be done when correct information is obtained.

Commercial:

A ratio study will be completed for 2027 to see if any commercial properties are out of compliance. Corrections of listing errors will be done when correct information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2027.

Agricultural Land:

A market analysis will be conducted for 2027 and agricultural land values will be assessed by market values and market areas will be reviewed. Corrections of listing errors will be done when information is obtained. We will continue to do a land use study to update our property record cards with possible changes.

Other functions performed by the Assessor's Office, but not limited to:

1. Appraisal cards are updated yearly. Ownership changes are made as the transfers are given to the assessor's office from the register of deeds and the sales are worked and forwarded to the property tax division electronically on a monthly basis. Splits and subdivision changes are made as they become available to the assessor's office from the county clerk. These will be updated in the GIS system at the same time they are changed on the appraisal cards and in the computer administrative package. Assessor's website is updated daily by gWorks.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstract for Real & Personal property
  - b. Assessor Survey
  - c. Sales information to PAD rosters & annual Assessed Value Update & w/Abstract
  - d. Certification of Value to Political Subdivision
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report
  - g. Certificate of Taxes Levied Report
  - h. Report of all exempt property and taxable government owned property

- i. Annual Plan of Assessment Report
- 3. Personal Property: administer annual filing of approximately 710 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
- 4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
- 5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
- 6. Homestead Exemptions: administer approximately 305 annual filings of applications, approval/denial process, taxpayer notifications and taxpayer assistance.
- 7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
- 8. 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.
- 9. 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.
- 10. Tax Lists – prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
- 11. Tax List Corrections – prepare tax list correction documents for county board approval.
- 12. County Board of Equalization – attend county board of equalization meetings for valuation protests – assemble and provide information.
- 13. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
- 14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
- 15. Education: Assessor and Appraisal Education – attend meetings, workshops and education classes to obtain required hours of continuing education to maintain assessor certification. The staff of the assessor’s office with an assessor’s certificate will meet their 60 hours of education in the 4-year period to maintain it.

Conclusion:

The Howard County Assessor’s Office will strive for a uniform and proportionate valuing of property throughout the county.

Amendment

Neal Dethlefs  
Howard County Assessor  
(308)754-4261

March 3, 2025

Re: Special Value for 2025

I have reviewed the Special Valuation parcels for Howard County for the 2025 tax year. We currently have eight parcels.

The highest and best use for these parcels is agricultural. They are not suburban in nature and are not within any town or village's zoning jurisdiction. There are not any residential or commercial influences in regard to value. They are all currently used for agriculture.

They are being valued as agland, based on land use and soil type, which is derived from the three year agland sales file.

The income approach to value does not apply at this time.

Sincerely,

Neal Dethlefs  
Howard County Assessor