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**DEPARTMENT OF REVENUE**

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

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**KEYA PAHA COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Suzy Wentworth, Keya Paha 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.

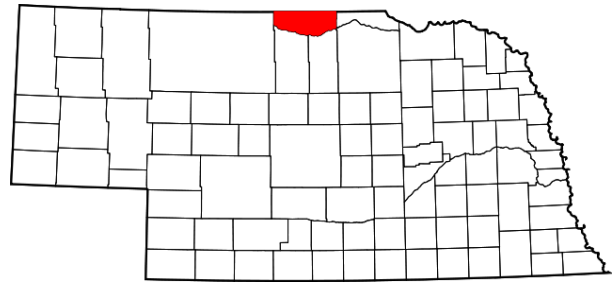
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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*

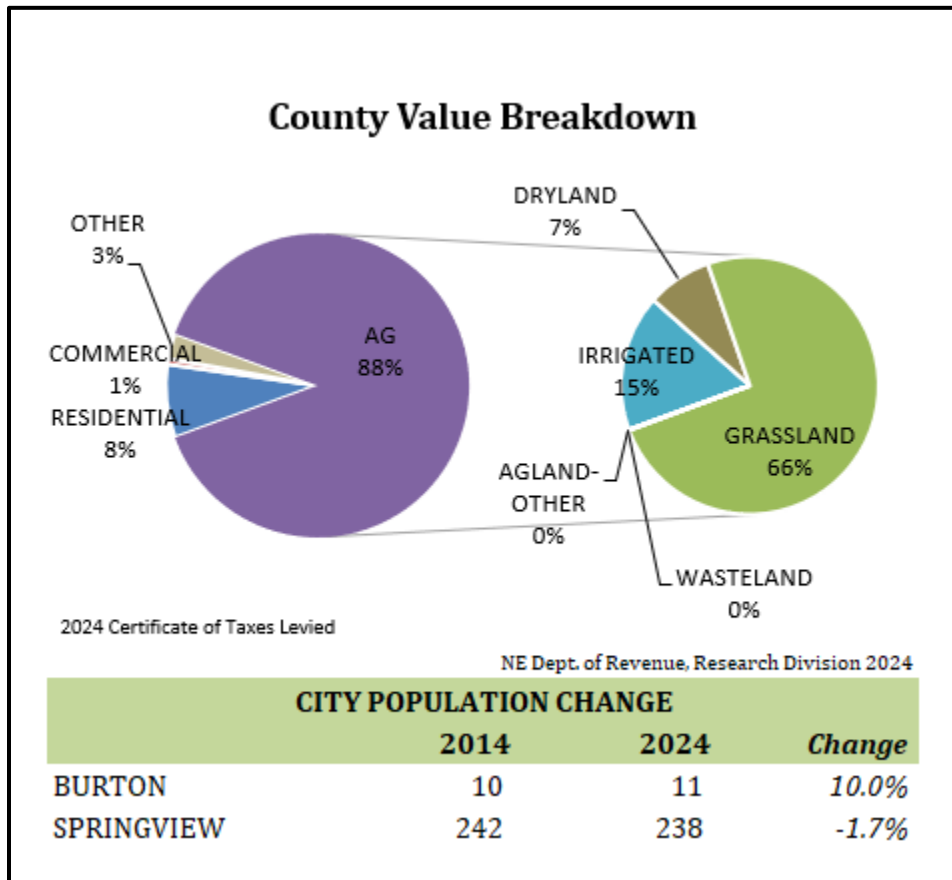


## County Overview

With a total area of 773 square miles, Keya Paha County has 805 residents, per the Census Bureau Quick Facts for 2023, a 5% population increase from the 2020 U.S. Census. Reports indicate that 80% of county residents are homeowners and 96% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$76,398 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Keya Paha County are located in around the county seat of Springview. According to the latest information available from the U.S. Census Bureau, there are 17 employer establishments with total employment of 35 in employment since 2019.



Agricultural land is the single largest contributor to the county's overall valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county. Keya Paha County is included in both the Middle Niobrara and the Lower Niobrara Natural Resources Districts (NRD).

## 2025 Residential Correlation for Keya Paha County

### *Assessment Practices & Actions*

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

The sales verification and qualification processes were reviewed. The county assessor’s office utilizes sales qualification questionnaires. In addition, the assessor is an ex-officio, so when deeds are received questions are asked regarding the terms of the sale. The residential usability rate is above the statewide average; however, all arm’s-length transactions have been qualified.

Valuation groups are examined to ensure that economic differences are adequately identified. In Keya Paha County they are stratified based on geographic location each identifying their economic differences. Valuation Group 1 is the small villages combined. Valuation Group 2 is Meadville which is along the Niobrara River. Valuation Group 3 is all the rural and Valuation Group 4 is Springview, the county seat.

Frequency of the six-year inspection and review cycle of the county is also reviewed. The contract appraiser reviews and inspects all properties within the required six years. A physical review and inspection with new pictures and measurements is completed. A systematic plan is in place to maintain compliance.

Currently the county assessor does not have a written valuation methodology, however, an outline and examples of other methodologies were given.

2025 Residential Assessment Details for Keya Paha 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	Burton, Jamison, Mills & Norden	2022	2022	2022	2022	
2	Meadville	2022	2022	2022	2022	
3	Rural	2023	2022	2023	2023	
4	Springview	2023	2022	2023	2023	
<u>Additional comments:</u> All pick up work was completed and placed on the assessment roll. * = assessment action for current year						

### *Description of Analysis*

The residential statistical profile consists of 10 total sales. Eight are in Valuation Group 4, with the remaining two sales in Valuation Group 2 and 3. All three measures of central tendency are

## 2025 Residential Correlation for Keya Paha County

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within the acceptable ranges. The COD and PRD are above the parameters, however, hypothetically removing one outlier sale brings the COD to 21% and the PRD into the acceptable range, while the median and mean measures remain in range.

The statistical sample and the 2025 County Abstract of Assessment, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales.

### *Equalization and Quality of Assessment*

An overall review of the assessment practices in the county show that all residential properties are assessed through the same equalized means and complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
2	1	125.31	125.31	125.31	00.00	100.00
3	1	83.64	83.64	83.64	00.00	100.00
4	8	98.26	98.63	89.98	25.35	109.61
____ ALL ____	10	98.26	99.80	92.79	24.52	107.55

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Keya Paha County is 98%.

## 2025 Commercial Correlation for Keya Paha 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 county assessor's sales and verification processes were reviewed. All arm's-length transactions have been made available for measurement purposes. The usability rate for the commercial class is above the statewide average, however all arm's-length transactions are being used.

A review of the valuation group show that the commercial class is combined into one valuation group.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. The contract appraiser physically reviews and inspects all commercial properties with new measurements and pictures taken.

2025 Commercial Assessment Details for Keya Paha 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	Burton, Jamison, Mills, Norden, Meadville, Rural & Springview	2022	2022	2023	2022	
<p><u>Additional comments:</u>                      All pick up work was completed and placed on the assessment roll.</p> <p>* = assessment action for current year</p>						

### *Description of Analysis*

The commercial profile has four qualified sales, all three measures of central tendency are below the range. The COD is extremely high on the four sales. The ratios of the four sales range from 38% to 130%, while the median at 64% comes from averaging a ratio at 53% with one at 88%. The sample with only four sales has too much dispersion to reliably indicate the level of value within the county.

Historically, reviewing the valuation changes over the past decade show the county, when compared to surrounding Boyd, Brown, Cherry and Rock counties with similar sized communities, have increased over the past ten years at a similar rate. Keya Paha County increased 5% over the 10-year span, as did Boyd County while Brown and Cherry Counties increased closer to 6%, with

## **2025 Commercial Correlation for Keya Paha County**

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Rock County slightly trailing at 3%. This analysis provides support that the Keya Paha County Assessor has adjusted commercial property with the general pace of the local economy.

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 a flat valuation of the commercial class, which is expected as compared to similar markets in the region.

### ***Equalization and Quality of Assessment***

The size of the statistical sample of the commercial class is considered too small to be statistically reliable. Review of the assessment practices demonstrate that the assessments are uniform and equalized. The quality of assessment for the commercial class of Keya Paha County complies with generally accepted mass appraisal techniques.

### ***Level of Value***

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

## 2025 Agricultural Correlation for Keya Paha 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 county assessor's sales and verification processes were reviewed. All arm's-length transactions have been made available for measurement purposes. The percentage of sales used is above the statewide average, however only arm's-length sales have been qualified.

The six-year inspection and review cycle is up to date with a plan in place going forward to maintain compliance. The contract appraiser physically reviews all improved agricultural improvements with new pictures and measurements if necessary. Land use is reviewed by aerial imagery comparisons.

2025 Agricultural Assessment Details for Keya Paha 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	2022	2023	2023	
AB DW	Agricultural dwellings	2023	2022	2023	2023	
<u>Additional comments:</u> All pick up work was completed and placed on the assessment roll. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire county	2019-2022	Irrigated land increased approximately 16% Dryland 15% & grassland 18%
<u>Additional comments:</u>			

### *Description of Analysis*

The sample of agricultural sales indicates there are 23 qualified sales in the three-year study period. The median and mean measures of central tendency are within the acceptable range, while the weighted mean is slightly below at 68%. The COD supports the use of the median as the point estimate for the level of value.

## 2025 Agricultural Correlation for Keya Paha County

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Nineteen of the 23 sales are 80% Majority Land Use (MLU) grassland and have a median within the acceptable range. Grassland makes up 85% of the agricultural land acres in the county. There is one irrigated sale and no dryland sales making it difficult to measure. When compared to adjoining counties the agricultural land values in Keya Paha are equalized and are consistent within the region.

The reported assessment actions are reflected in the 2025 County Abstract of Assessment for Real Property, Form 45, Compared with the 2024 Certificate of Taxes Levied Report (CTL). Based on the analysis and the comparison of surrounding county values, agricultural land in Keya Paha County is within the acceptable range.

### *Equalization and Quality of Assessment*

The review of agricultural improvements indicates that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties, and assessment practices indicate that the Keya Paha County assessor has achieved equalization. The quality of assessment in the agricultural land class of property in Keya Paha County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	1	60.53	60.53	60.53	00.00	100.00
1	1	60.53	60.53	60.53	00.00	100.00
<u>    Grass    </u>						
County	19	69.31	72.93	69.05	21.47	105.62
1	19	69.31	72.93	69.05	21.47	105.62
<u>    ALL    </u>						
	23	68.89	71.34	68.04	19.28	104.85

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Keya Paha County is 69%.

## 2025 Opinions of the Property Tax Administrator for Keya Paha 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>98</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>69</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 Keya Paha County

#### Residential Real Property - Current

Number of Sales	10	Median	98.26
Total Sales Price	\$999,526	Mean	99.80
Total Adj. Sales Price	\$999,526	Wgt. Mean	92.79
Total Assessed Value	\$927,430	Average Assessed Value of the Base	\$45,343
Avg. Adj. Sales Price	\$99,953	Avg. Assessed Value	\$92,743

#### Confidence Interval - Current

95% Median C.I	63.24 to 136.61
95% Wgt. Mean C.I	76.19 to 109.38
95% Mean C.I	76.39 to 123.21
% of Value of the Class of all Real Property Value in the County	2.96
% of Records Sold in the Study Period	2.29
% of Value Sold in the Study Period	4.69

#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	10	100	99.75
2023	18	93	92.65
2022	10	95	94.85
2021	16	97	97.00

## 2025 Commission Summary for Keya Paha County

### Commercial Real Property - Current

Number of Sales	4	Median	64.02
Total Sales Price	\$602,020	Mean	74.16
Total Adj. Sales Price	\$602,020	Wgt. Mean	75.10
Total Assessed Value	\$452,130	Average Assessed Value of the Base	\$45,805
Avg. Adj. Sales Price	\$150,505	Avg. Assessed Value	\$113,033

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	3.77 to 144.55
% of Value of the Class of all Real Property Value in the County	0.51
% of Records Sold in the Study Period	5.41
% of Value Sold in the Study Period	13.34

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	2	100	69.15
2023	3	100	99.47
2022	2	100	118.97
2021	3	100	50.79

**52 Keya Paha**  
**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 : 10  
Total Sales Price : 999,526  
Total Adj. Sales Price : 999,526  
Total Assessed Value : 927,430  
Avg. Adj. Sales Price : 99,953  
Avg. Assessed Value : 92,743

MEDIAN : 98  
WGT. MEAN : 93  
MEAN : 100  
COD : 24.52  
PRD : 107.55

COV : 32.80  
STD : 32.73  
Avg. Abs. Dev : 24.09  
MAX Sales Ratio : 157.67  
MIN Sales Ratio : 50.34

95% Median C.I. : 63.24 to 136.61  
95% Wgt. Mean C.I. : 76.19 to 109.38  
95% Mean C.I. : 76.39 to 123.21

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	96.85	96.85	96.85	00.00	100.00	96.85	96.85	N/A	120,000	116,225
01-APR-23 To 30-JUN-23	2	112.49	112.49	118.90	11.41	94.61	99.66	125.31	N/A	80,000	95,120
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	2	118.41	118.41	113.94	15.38	103.92	100.20	136.61	N/A	53,000	60,388
01-JAN-24 To 31-MAR-24	3	83.64	97.22	81.48	42.78	119.32	50.34	157.67	N/A	117,842	96,017
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	2	73.85	73.85	81.59	14.37	90.51	63.24	84.45	N/A	130,000	106,070
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	3	99.66	107.27	109.45	09.52	98.01	96.85	125.31	N/A	93,333	102,155
01-OCT-23 To 30-SEP-24	7	84.45	96.59	86.30	33.37	111.92	50.34	157.67	50.34 to 157.67	102,789	88,709
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	5	100.20	111.73	110.68	13.05	100.95	96.85	136.61	N/A	77,200	85,448
<u>ALL</u>	10	98.26	99.80	92.79	24.52	107.55	50.34	157.67	63.24 to 136.61	99,953	92,743

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
2	1	125.31	125.31	125.31	00.00	100.00	125.31	125.31	N/A	120,000	150,375
3	1	83.64	83.64	83.64	00.00	100.00	83.64	83.64	N/A	226,120	189,135
4	8	98.26	98.63	89.98	25.35	109.61	50.34	157.67	50.34 to 157.67	81,676	73,490
<u>ALL</u>	10	98.26	99.80	92.79	24.52	107.55	50.34	157.67	63.24 to 136.61	99,953	92,743

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	10	98.26	99.80	92.79	24.52	107.55	50.34	157.67	63.24 to 136.61	99,953	92,743
06											
07											
<u>ALL</u>	10	98.26	99.80	92.79	24.52	107.55	50.34	157.67	63.24 to 136.61	99,953	92,743

**52 Keya Paha  
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 : 10  
 Total Sales Price : 999,526  
 Total Adj. Sales Price : 999,526  
 Total Assessed Value : 927,430  
 Avg. Adj. Sales Price : 99,953  
 Avg. Assessed Value : 92,743

MEDIAN : 98  
 WGT. MEAN : 93  
 MEAN : 100  
 COD : 24.52  
 PRD : 107.55

COV : 32.80  
 STD : 32.73  
 Avg. Abs. Dev : 24.09  
 MAX Sales Ratio : 157.67  
 MIN Sales Ratio : 50.34

95% Median C.I. : 63.24 to 136.61  
 95% Wgt. Mean C.I. : 76.19 to 109.38  
 95% Mean C.I. : 76.39 to 123.21

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000												
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	10	98.26	99.80	92.79	24.52	107.55	50.34	157.67	63.24 to 136.61	99,953	92,743	
Greater Than 14,999	10	98.26	99.80	92.79	24.52	107.55	50.34	157.67	63.24 to 136.61	99,953	92,743	
Greater Than 29,999	10	98.26	99.80	92.79	24.52	107.55	50.34	157.67	63.24 to 136.61	99,953	92,743	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999	4	118.14	114.30	113.79	27.81	100.45	63.24	157.67	N/A	36,852	41,935	
60,000 TO 99,999	2	75.27	75.27	70.78	33.12	106.34	50.34	100.20	N/A	80,500	56,975	
100,000 TO 149,999	2	111.08	111.08	111.08	12.81	100.00	96.85	125.31	N/A	120,000	133,300	
150,000 TO 249,999	2	84.05	84.05	84.04	00.49	100.01	83.64	84.45	N/A	225,560	189,570	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	10	98.26	99.80	92.79	24.52	107.55	50.34	157.67	63.24 to 136.61	99,953	92,743	

**52 Keya Paha**  
**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 : 4  
Total Sales Price : 602,020  
Total Adj. Sales Price : 602,020  
Total Assessed Value : 452,130  
Avg. Adj. Sales Price : 150,505  
Avg. Assessed Value : 113,033

MEDIAN : 64  
WGT. MEAN : 75  
MEAN : 74  
COD : 55.17  
PRD : 98.75

COV : 59.65  
STD : 44.24  
Avg. Abs. Dev : 35.32  
MAX Sales Ratio : 130.48  
MIN Sales Ratio : 38.13

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 3.77 to 144.55

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	88.47	88.47	88.47	00.00	100.00	88.47	88.47	N/A	425,000	376,010
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	2	85.02	85.02	43.62	53.47	194.91	39.56	130.48	N/A	78,510	34,248
01-JUL-24 To 30-SEP-24	1	38.13	38.13	38.13	00.00	100.00	38.13	38.13	N/A	20,000	7,625
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22											
01-OCT-22 To 30-SEP-23											
01-OCT-23 To 30-SEP-24	4	64.02	74.16	75.10	55.17	98.75	38.13	130.48	N/A	150,505	113,033
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22											
01-JAN-23 To 31-DEC-23	1	88.47	88.47	88.47	00.00	100.00	88.47	88.47	N/A	425,000	376,010
<u>ALL</u>	4	64.02	74.16	75.10	55.17	98.75	38.13	130.48	N/A	150,505	113,033

<b>VALUATION GROUP</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	4	64.02	74.16	75.10	55.17	98.75	38.13	130.48	N/A	150,505	113,033
<u>ALL</u>	4	64.02	74.16	75.10	55.17	98.75	38.13	130.48	N/A	150,505	113,033

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	4	64.02	74.16	75.10	55.17	98.75	38.13	130.48	N/A	150,505	113,033
04											
<u>ALL</u>	4	64.02	74.16	75.10	55.17	98.75	38.13	130.48	N/A	150,505	113,033

**52 Keya Paha  
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 : 4  
 Total Sales Price : 602,020  
 Total Adj. Sales Price : 602,020  
 Total Assessed Value : 452,130  
 Avg. Adj. Sales Price : 150,505  
 Avg. Assessed Value : 113,033

MEDIAN : 64  
 WGT. MEAN : 75  
 MEAN : 74  
 COD : 55.17  
 PRD : 98.75

COV : 59.65  
 STD : 44.24  
 Avg. Abs. Dev : 35.32  
 MAX Sales Ratio : 130.48  
 MIN Sales Ratio : 38.13

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 3.77 to 144.55

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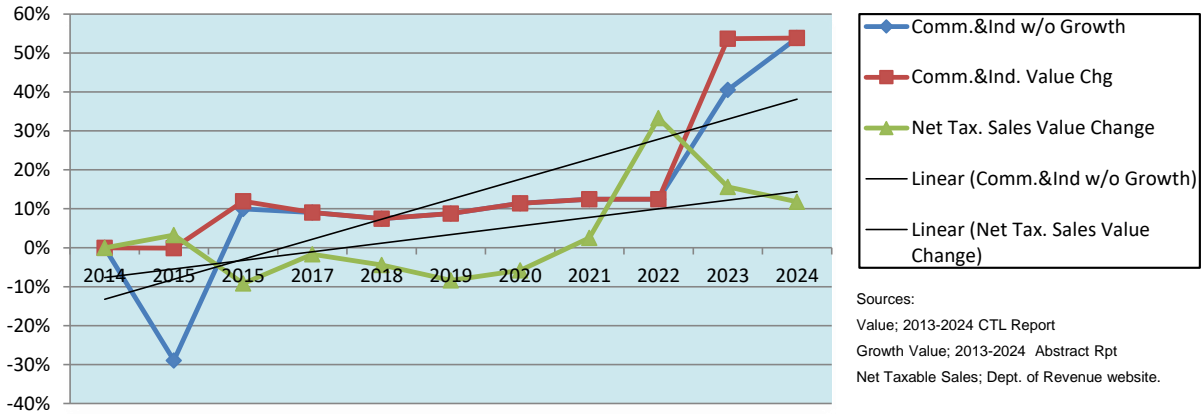
**SALE PRICE \***

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	1	130.48	130.48	130.48	00.00	100.00	130.48	130.48	N/A	7,020	9,160
Less Than 30,000	2	84.31	84.31	62.12	54.77	135.72	38.13	130.48	N/A	13,510	8,393
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	4	64.02	74.16	75.10	55.17	98.75	38.13	130.48	N/A	150,505	113,033
Greater Than 14,999	3	39.56	55.39	74.45	42.42	74.40	38.13	88.47	N/A	198,333	147,657
Greater Than 29,999	2	64.02	64.02	75.71	38.21	84.56	39.56	88.47	N/A	287,500	217,673
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	130.48	130.48	130.48	00.00	100.00	130.48	130.48	N/A	7,020	9,160
15,000 TO 29,999	1	38.13	38.13	38.13	00.00	100.00	38.13	38.13	N/A	20,000	7,625
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	39.56	39.56	39.56	00.00	100.00	39.56	39.56	N/A	150,000	59,335
250,000 TO 499,999	1	88.47	88.47	88.47	00.00	100.00	88.47	88.47	N/A	425,000	376,010
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>4</b>	<b>64.02</b>	<b>74.16</b>	<b>75.10</b>	<b>55.17</b>	<b>98.75</b>	<b>38.13</b>	<b>130.48</b>	<b>N/A</b>	<b>150,505</b>	<b>113,033</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	39.56	39.56	39.56	00.00	100.00	39.56	39.56	N/A	150,000	59,335
334	1	88.47	88.47	88.47	00.00	100.00	88.47	88.47	N/A	425,000	376,010
384	1	38.13	38.13	38.13	00.00	100.00	38.13	38.13	N/A	20,000	7,625
999	1	130.48	130.48	130.48	00.00	100.00	130.48	130.48	N/A	7,020	9,160
<b>ALL</b>	<b>4</b>	<b>64.02</b>	<b>74.16</b>	<b>75.10</b>	<b>55.17</b>	<b>98.75</b>	<b>38.13</b>	<b>130.48</b>	<b>N/A</b>	<b>150,505</b>	<b>113,033</b>

### 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	\$ 2,077,380	\$ 555,260	26.73%	\$ 1,522,120		\$ 2,923,708	
2014	\$ 2,075,270	\$ 599,080	28.87%	\$ 1,476,190	-28.94%	\$ 3,019,835	3.29%
2015	\$ 2,324,730	\$ 39,670	1.71%	\$ 2,285,060	10.11%	\$ 2,655,059	-12.08%
2015	\$ 2,265,170	\$ -	0.00%	\$ 2,265,170	-2.56%	\$ 2,875,307	8.30%
2017	\$ 2,232,710	\$ -	0.00%	\$ 2,232,710	-1.43%	\$ 2,795,018	-2.79%
2018	\$ 2,260,450	\$ -	0.00%	\$ 2,260,450	1.24%	\$ 2,679,561	-4.13%
2019	\$ 2,314,460	\$ -	0.00%	\$ 2,314,460	2.39%	\$ 2,753,409	2.76%
2020	\$ 2,335,790	\$ -	0.00%	\$ 2,335,790	0.92%	\$ 2,998,537	8.90%
2021	\$ 2,335,790	\$ -	0.00%	\$ 2,335,790	0.00%	\$ 3,896,805	29.96%
2022	\$ 3,192,550	\$ 272,785	8.54%	\$ 2,919,765	25.00%	\$ 3,379,499	-13.28%
2023	\$ 3,196,050	\$ -	0.00%	\$ 3,196,050	0.11%	\$ 3,269,739	-3.25%
2024	\$ 3,389,545	\$ 8,115	0.24%	\$ 3,381,430	5.80%	\$ 3,344,090	2.27%
<b>Ann %chg</b>	<b>5.03%</b>			<b>Average</b>	<b>1.15%</b>	1.03%	<b>1.81%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-28.94%	-0.10%	3.29%
2015	10.00%	11.91%	-9.19%
2016	9.04%	9.04%	-1.66%
2017	7.48%	7.48%	-4.40%
2018	8.81%	8.81%	-8.35%
2019	11.41%	11.41%	-5.82%
2020	12.44%	12.44%	2.56%
2021	12.44%	12.44%	33.28%
2022	40.55%	53.68%	15.59%
2023	53.85%	53.85%	11.84%
2024	62.77%	63.16%	14.38%

County Number	52
County Name	Keya Paha



**52 Keya Paha**  
**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 : 23  
 Total Sales Price : 32,803,956  
 Total Adj. Sales Price : 32,803,956  
 Total Assessed Value : 22,319,695  
 Avg. Adj. Sales Price : 1,426,259  
 Avg. Assessed Value : 970,422

MEDIAN : 69  
 WGT. MEAN : 68  
 MEAN : 71  
 COD : 19.28  
 PRD : 104.85

COV : 24.28  
 STD : 17.32  
 Avg. Abs. Dev : 13.28  
 MAX Sales Ratio : 109.99  
 MIN Sales Ratio : 40.33

95% Median C.I. : 61.96 to 84.32  
 95% Wgt. Mean C.I. : 56.09 to 79.99  
 95% Mean C.I. : 63.85 to 78.83

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	3	80.63	79.22	73.18	07.62	108.25	69.31	87.72	N/A	2,146,072	1,570,537
01-JAN-22 To 31-MAR-22	4	80.73	80.46	74.32	11.33	108.26	67.90	92.49	N/A	899,606	668,615
01-APR-22 To 30-JUN-22	3	61.96	63.52	62.75	05.91	101.23	58.81	69.79	N/A	595,512	373,693
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	1	98.48	98.48	98.48	00.00	100.00	98.48	98.48	N/A	3,783,170	3,725,560
01-JAN-23 To 31-MAR-23	1	66.78	66.78	66.78	00.00	100.00	66.78	66.78	N/A	1,033,045	689,845
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	5	84.32	78.56	71.58	19.09	109.75	49.36	109.99	N/A	315,113	225,560
01-OCT-23 To 31-DEC-23	2	57.80	57.80	65.35	14.00	88.45	49.71	65.88	N/A	3,437,500	2,246,420
01-JAN-24 To 31-MAR-24	2	53.91	53.91	48.73	12.30	110.63	47.28	60.53	N/A	3,538,000	1,724,175
01-APR-24 To 30-JUN-24	1	68.89	68.89	68.89	00.00	100.00	68.89	68.89	N/A	248,000	170,845
01-JUL-24 To 30-SEP-24	1	40.33	40.33	40.33	00.00	100.00	40.33	40.33	N/A	390,000	157,305
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	10	72.26	75.01	71.95	13.08	104.25	58.81	92.49	61.96 to 87.72	1,182,318	850,715
01-OCT-22 To 30-SEP-23	7	84.32	79.72	86.72	19.01	91.93	49.36	109.99	49.36 to 109.99	913,111	791,886
01-OCT-23 To 30-SEP-24	6	55.12	55.44	56.68	17.53	97.81	40.33	68.89	40.33 to 68.89	2,431,500	1,378,223
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	8	72.26	76.36	82.04	16.26	93.08	58.81	98.48	58.81 to 98.48	1,146,016	940,138
01-JAN-23 To 31-DEC-23	8	66.33	71.89	66.54	21.86	108.04	49.36	109.99	49.36 to 109.99	1,185,451	788,811
<u>ALL</u>	23	68.89	71.34	68.04	19.28	104.85	40.33	109.99	61.96 to 84.32	1,426,259	970,422

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	23	68.89	71.34	68.04	19.28	104.85	40.33	109.99	61.96 to 84.32	1,426,259	970,422
<u>ALL</u>	23	68.89	71.34	68.04	19.28	104.85	40.33	109.99	61.96 to 84.32	1,426,259	970,422

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	15	74.72	76.86	77.52	18.76	99.15	49.36	109.99	66.78 to 87.72	1,043,543	808,916
1	15	74.72	76.86	77.52	18.76	99.15	49.36	109.99	66.78 to 87.72	1,043,543	808,916
<u>ALL</u>	23	68.89	71.34	68.04	19.28	104.85	40.33	109.99	61.96 to 84.32	1,426,259	970,422

**52 Keya Paha**  
**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 : 23  
 Total Sales Price : 32,803,956  
 Total Adj. Sales Price : 32,803,956  
 Total Assessed Value : 22,319,695  
 Avg. Adj. Sales Price : 1,426,259  
 Avg. Assessed Value : 970,422

MEDIAN : 69  
 WGT. MEAN : 68  
 MEAN : 71  
 COD : 19.28  
 PRD : 104.85

COV : 24.28  
 STD : 17.32  
 Avg. Abs. Dev : 13.28  
 MAX Sales Ratio : 109.99  
 MIN Sales Ratio : 40.33

95% Median C.I. : 61.96 to 84.32  
 95% Wgt. Mean C.I. : 56.09 to 79.99  
 95% Mean C.I. : 63.85 to 78.83

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	1	60.53	60.53	60.53	00.00	100.00	60.53	60.53	N/A	776,000	469,705
1	1	60.53	60.53	60.53	00.00	100.00	60.53	60.53	N/A	776,000	469,705
<b>Grass</b>											
County	19	69.31	72.93	69.05	21.47	105.62	40.33	109.99	61.96 to 86.73	1,285,606	887,649
1	19	69.31	72.93	69.05	21.47	105.62	40.33	109.99	61.96 to 86.73	1,285,606	887,649
<b>ALL</b>	<b>23</b>	<b>68.89</b>	<b>71.34</b>	<b>68.04</b>	<b>19.28</b>	<b>104.85</b>	<b>40.33</b>	<b>109.99</b>	<b>61.96 to 84.32</b>	<b>1,426,259</b>	<b>970,422</b>

## Keya Paha County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Keya Paha	1	3,550	3,550	3,525	3,525	3,500	3,500	3,480	3,480	<b>3,515</b>
Cherry	1	3,000	2,999	n/a	2,989	3,000	3,000	2,998	3,000	<b>2,996</b>
Brown	1	3,670	3,670	3,470	3,470	2,400	3,200	3,200	3,090	<b>3,377</b>
Rock	3	n/a	4,150	4,100	4,000	3,928	3,924	3,899	3,330	<b>3,937</b>
Holt	3	2,900	2,900	2,900	2,900	2,672	2,800	2,600	2,600	<b>2,752</b>
Boyd	1	4,100	4,100	3,900	3,900	3,625	3,625	3,450	3,450	<b>3,769</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Keya Paha	1	1,330	1,330	1,320	1,320	1,300	1,300	1,295	1,295	<b>1,316</b>
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	<b>1,000</b>
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	<b>1,003</b>
Rock	3	n/a	1,265	1,230	1,230	1,100	1,060	1,000	920	<b>1,093</b>
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,100	<b>2,519</b>
Boyd	1	2,700	2,700	2,525	2,525	2,425	2,425	2,275	2,275	<b>2,551</b>

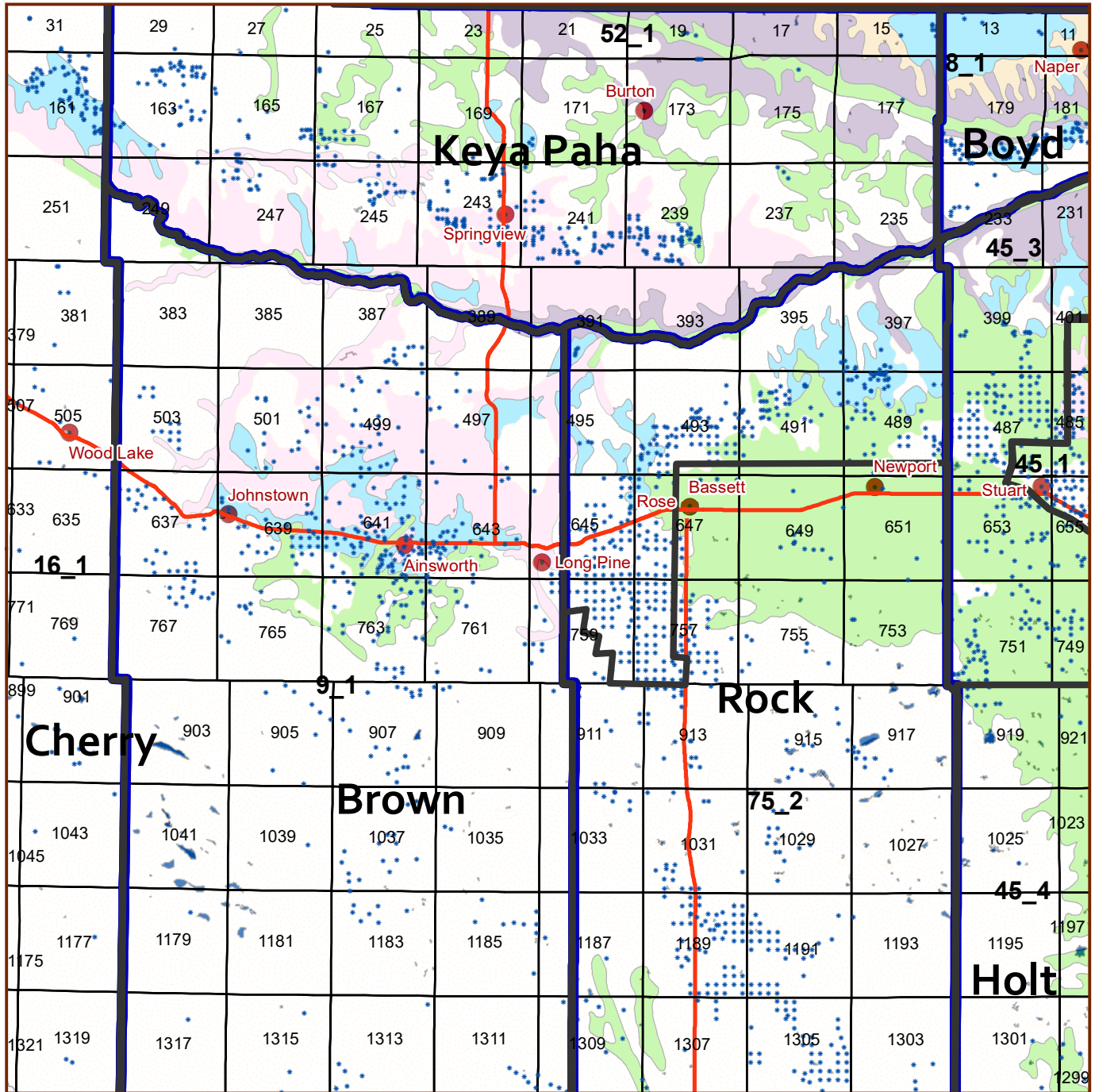
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Keya Paha	1	1,110	1,110	1,100	1,100	1,090	1,090	1,085	1,059	<b>1,092</b>
Cherry	1	739	730	730	730	730	600	560	560	<b>615</b>
Brown	1	974	973	828	828	769	768	740	734	<b>795</b>
Rock	3	1,250	1,185	1,115	1,051	1,000	880	770	731	<b>1,005</b>
Holt	3	1,816	2,029	1,627	1,854	1,452	1,453	1,450	1,453	<b>1,687</b>
Boyd	1	1,875	1,875	1,825	1,825	1,775	1,775	1,675	1,675	<b>1,786</b>

County	Mkt Area	CRP	TIMBER	WASTE
Keya Paha	1	n/a	n/a	79
Cherry	1	1,000	n/a	100
Brown	1	739	793	75
Rock	3	775	500	100
Holt	3	1,829	500	250
Boyd	1	n/a	n/a	760

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.

# KEYA PAHA COUNTY



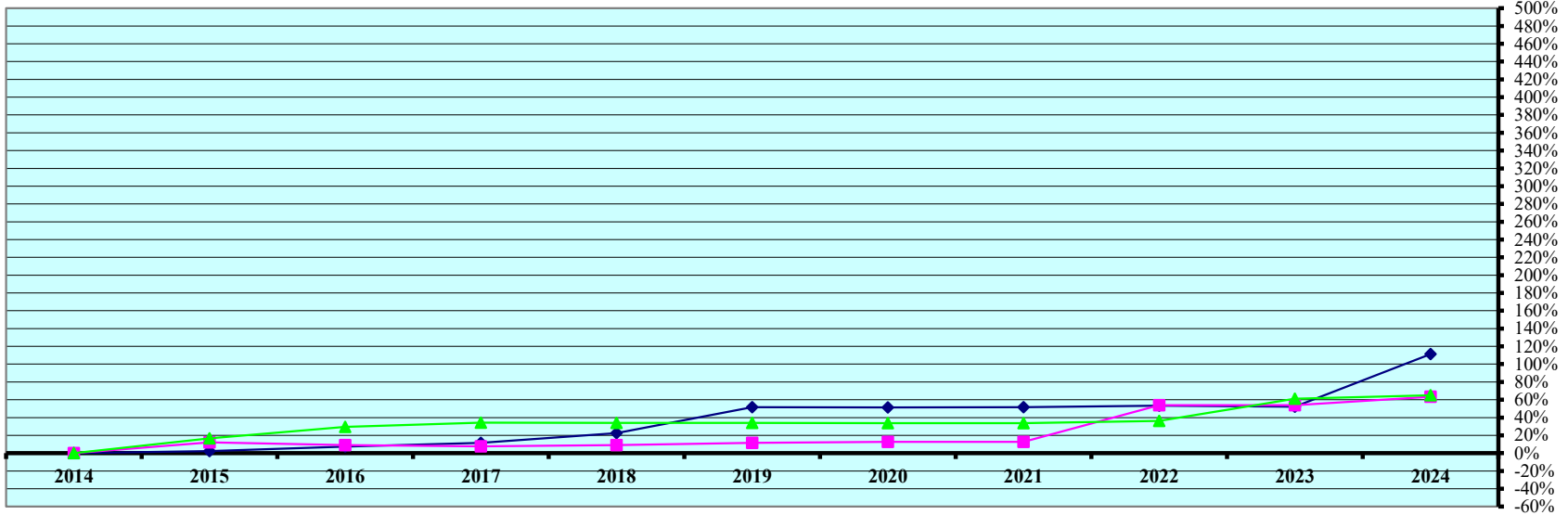
**Legend**

- 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	9,268,370	-	-	-	2,075,270	-	-	-	310,697,740	-	-	-
2015	9,484,700	216,330	2.33%	2.33%	2,324,730	249,460	12.02%	12.02%	362,418,710	51,720,970	16.65%	16.65%
2016	9,945,720	461,020	4.86%	7.31%	2,265,170	-59,560	-2.56%	9.15%	401,909,870	39,491,160	10.90%	29.36%
2017	10,350,360	404,640	4.07%	11.67%	2,232,710	-32,460	-1.43%	7.59%	416,902,220	14,992,350	3.73%	34.18%
2018	11,344,430	994,070	9.60%	22.40%	2,260,450	27,740	1.24%	8.92%	416,574,850	-327,370	-0.08%	34.08%
2019	14,043,590	2,699,160	23.79%	51.52%	2,314,460	54,010	2.39%	11.53%	416,108,400	-466,450	-0.11%	33.93%
2020	14,018,150	-25,440	-0.18%	51.25%	2,335,790	21,330	0.92%	12.55%	415,239,440	-868,960	-0.21%	33.65%
2021	14,060,335	42,185	0.30%	51.70%	2,335,790	0	0.00%	12.55%	415,252,355	12,915	0.00%	33.65%
2022	14,210,005	149,670	1.06%	53.32%	3,192,550	856,760	36.68%	53.84%	423,566,080	8,313,725	2.00%	36.33%
2023	14,105,865	-104,140	-0.73%	52.19%	3,196,050	3,500	0.11%	54.01%	501,078,650	77,512,570	18.30%	61.28%
2024	19,581,560	5,475,695	38.82%	111.27%	3,389,545	193,495	6.05%	63.33%	512,649,955	11,571,305	2.31%	65.00%

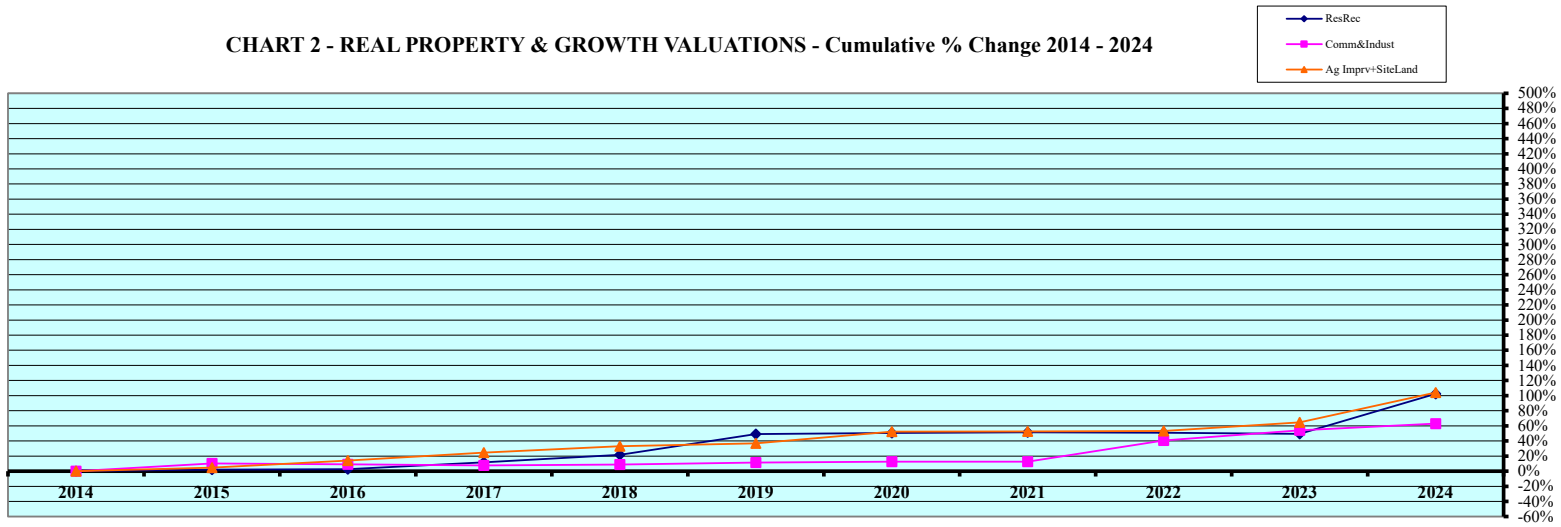
Rate Annual %chg: Residential & Recreational **7.77%** Commercial & Industrial **5.03%** Agricultural Land **5.14%**

Cnty# **52**  
County **KEYA PAHA**

**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	9,268,370	907,770	9.79%	8,360,600	--	--	2,075,270	599,080	28.87%	1,476,190	--	--
2015	9,484,700	13,060	0.14%	9,471,640	2.19%	2.19%	2,324,730	39,670	1.71%	2,285,060	10.11%	10.11%
2016	9,945,720	423,920	4.26%	9,521,800	0.39%	2.73%	2,265,170	0	0.00%	2,265,170	-2.56%	9.15%
2017	10,350,360	0	0.00%	10,350,360	4.07%	11.67%	2,232,710	0	0.00%	2,232,710	-1.43%	7.59%
2018	11,344,430	80,880	0.71%	11,263,550	8.82%	21.53%	2,260,450	0	0.00%	2,260,450	1.24%	8.92%
2019	14,043,590	229,915	1.64%	13,813,675	21.77%	49.04%	2,314,460	0	0.00%	2,314,460	2.39%	11.53%
2020	14,018,150	66,590	0.48%	13,951,560	-0.66%	50.53%	2,335,790	0	0.00%	2,335,790	0.92%	12.55%
2021	14,060,335	17,500	0.12%	14,042,835	0.18%	51.51%	2,335,790	0	0.00%	2,335,790	0.00%	12.55%
2022	14,210,005	226,065	1.59%	13,983,940	-0.54%	50.88%	3,192,550	272,785	8.54%	2,919,765	25.00%	40.69%
2023	14,105,865	271,730	1.93%	13,834,135	-2.65%	49.26%	3,196,050	0	0.00%	3,196,050	0.11%	54.01%
2024	19,581,560	828,560	4.23%	18,753,000	32.94%	102.33%	3,389,545	8,115	0.24%	3,381,430	5.80%	62.94%
Rate Ann%chg	7.77%		Resid & Recreat w/o growth			6.65%	5.03%		C & I w/o growth			4.16%

Tax Year	Ag Improvements & Site Land (1)							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	Ann.%chg w/o grwth	
2014	12,978,120	6,794,960	19,773,080	1,732,363	8.76%	18,040,717	--	--
2015	14,105,780	7,972,140	22,077,920	1,389,350	6.29%	20,688,570	4.63%	4.63%
2016	14,864,360	8,919,930	23,784,290	1,219,965	5.13%	22,564,325	2.20%	14.12%
2017	14,830,930	9,786,490	24,617,420	0	0.00%	24,617,420	3.50%	24.50%
2018	16,791,480	11,160,920	27,952,400	1,642,580	5.88%	26,309,820	6.87%	33.06%
2019	17,119,610	11,601,910	28,721,520	1,643,430	5.72%	27,078,090	-3.13%	36.94%
2020	17,627,130	12,489,710	30,116,840	0	0.00%	30,116,840	4.86%	52.31%
2021	18,045,970	12,531,490	30,577,460	418,840	1.37%	30,158,620	0.14%	52.52%
2022	18,292,655	12,521,415	30,814,070	496,405	1.61%	30,317,665	-0.85%	53.33%
2023	20,613,080	12,915,145	33,528,225	966,220	2.88%	32,562,005	5.67%	64.68%
2024	25,626,830	15,796,565	41,423,395	1,074,020	2.59%	40,349,375	20.34%	104.06%
Rate Ann%chg	7.04%	8.80%	7.68%	Ag Imprv+Site w/o growth			4.42%	

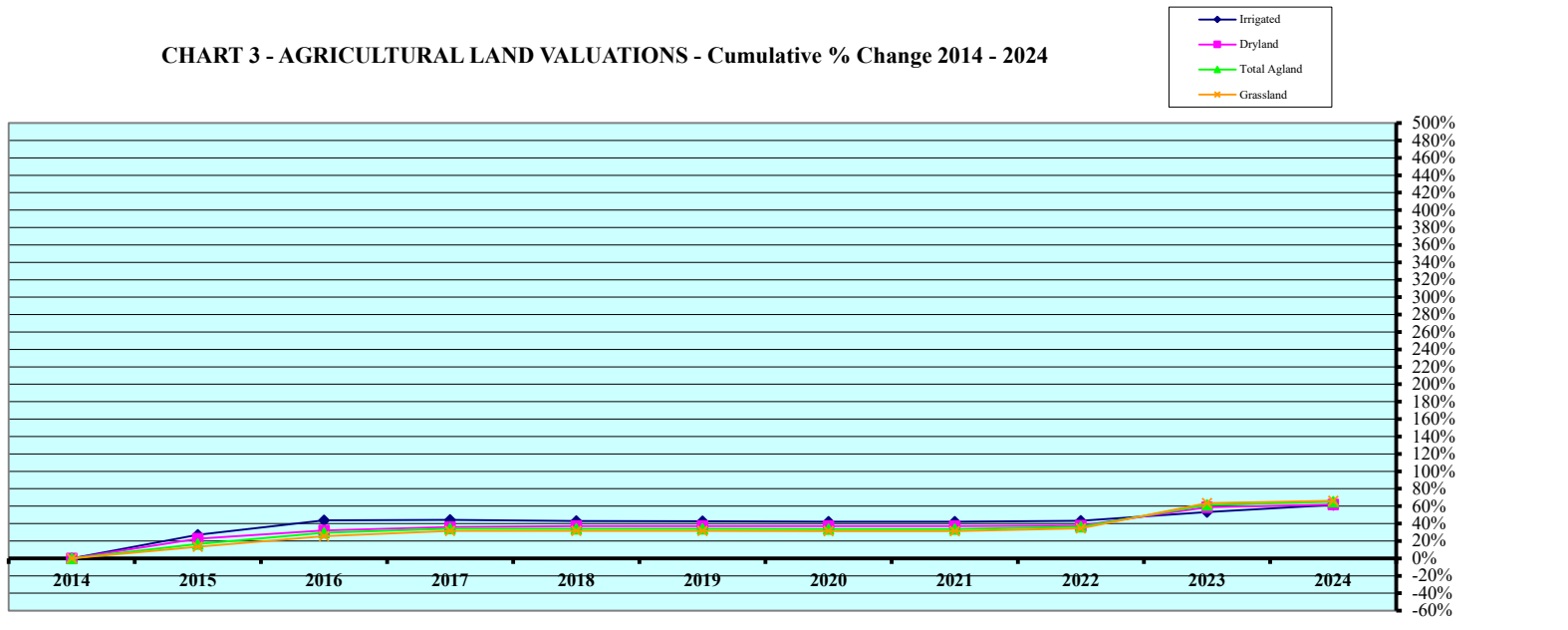
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 52  
County KEYA PAHA

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	54,364,840	-	-	-	25,888,180	-	-	-	230,191,350	-	-	-
2015	69,120,790	14,755,950	27.14%	27.14%	31,762,130	5,873,950	22.69%	22.69%	261,126,560	30,935,210	13.44%	13.44%
2016	78,183,530	9,062,740	13.11%	43.81%	34,223,670	2,461,540	7.75%	32.20%	289,150,270	28,023,710	10.73%	25.61%
2017	78,491,240	307,710	0.39%	44.38%	35,217,160	993,490	2.90%	36.04%	303,146,460	13,996,190	4.84%	31.69%
2018	77,659,310	-831,930	-1.06%	42.85%	35,497,540	280,380	0.80%	37.12%	302,889,280	-257,180	-0.08%	31.58%
2019	77,553,720	-105,590	-0.14%	42.65%	35,470,880	-26,660	-0.08%	37.02%	302,924,840	35,560	0.01%	31.60%
2020	77,309,180	-244,540	-0.32%	42.20%	35,469,920	-960	0.00%	37.01%	302,182,880	-741,960	-0.24%	31.27%
2021	77,297,400	-11,780	-0.02%	42.18%	35,469,975	55	0.00%	37.01%	302,207,515	24,635	0.01%	31.29%
2022	77,839,580	542,180	0.70%	43.18%	35,603,950	133,975	0.38%	37.53%	309,845,265	7,637,750	2.53%	34.60%
2023	83,351,080	5,511,500	7.08%	53.32%	41,074,190	5,470,240	15.36%	58.66%	376,285,915	66,440,650	21.44%	63.47%
2024	87,768,880	4,417,800	5.30%	61.44%	41,900,750	826,560	2.01%	61.85%	382,612,860	6,326,945	1.68%	66.22%

Rate Ann.%chg: Irrigated **4.91%** Dryland **4.93%** Grassland **5.21%**

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	253,370	-	-	-	0	-	-	-	310,697,740	-	-	-
2015	261,770	8,400	3.32%	3.32%	147,460	147,460	-	-	362,418,710	51,720,970	16.65%	16.65%
2016	261,650	-120	-0.05%	3.27%	90,750	-56,710	-38.46%	-	401,909,870	39,491,160	10.90%	29.36%
2017	258,960	-2,690	-1.03%	2.21%	(211,600)	-302,350	-333.17%	-	416,902,220	14,992,350	3.73%	34.18%
2018	259,010	50	0.02%	2.23%	269,710	481,310	-	-	416,574,850	-327,370	-0.08%	34.08%
2019	249,690	-9,320	-3.60%	-1.45%	(90,730)	-360,440	-133.64%	-	416,108,400	-466,450	-0.11%	33.93%
2020	277,460	27,770	11.12%	9.51%	0	90,730	-	-	415,239,440	-868,960	-0.21%	33.65%
2021	277,465	5	0.00%	9.51%	0	0	-	-	415,252,355	12,915	0.00%	33.65%
2022	277,285	-180	-0.06%	9.44%	0	0	-	-	423,566,080	8,313,725	2.00%	36.33%
2023	367,465	90,180	32.52%	45.03%	0	0	-	-	501,078,650	77,512,570	18.30%	61.28%
2024	367,465	0	0.00%	45.03%	0	0	-	-	512,649,955	11,571,305	2.31%	65.00%

Cnty# **52**  
County **KEYA PAHA**

Rate Ann.%chg: Total Agric Land **5.14%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	54,132,420	26,531	2,040			25,890,490	37,200	696			230,109,350	415,850	553		
2015	69,044,210	27,359	2,524	23.69%	23.69%	31,758,470	36,705	865	24.32%	24.32%	261,006,710	415,423	628	13.54%	13.54%
2016	78,110,960	27,383	2,852	13.03%	39.80%	34,222,130	36,537	937	8.25%	34.58%	289,038,910	415,591	695	10.70%	25.69%
2017	78,633,530	27,569	2,852	-0.01%	39.79%	35,355,920	36,307	974	3.97%	39.92%	303,098,570	415,336	730	4.93%	31.88%
2018	77,721,270	27,264	2,851	-0.06%	39.72%	35,440,700	36,402	974	-0.02%	39.89%	302,760,590	414,875	730	0.00%	31.88%
2019	77,256,260	27,116	2,849	-0.06%	39.64%	35,496,860	36,459	974	0.00%	39.89%	302,723,960	414,828	730	0.00%	31.88%
2020	77,309,140	27,137	2,849	-0.01%	39.63%	35,469,240	36,377	975	0.15%	40.10%	302,204,680	414,781	729	-0.16%	31.67%
2021	77,297,400	27,133	2,849	0.00%	39.63%	35,469,960	36,380	975	0.00%	40.09%	302,139,910	414,973	728	-0.07%	31.58%
2022	77,839,580	27,133	2,869	0.70%	40.61%	35,603,950	36,380	979	0.38%	40.62%	309,620,880	414,980	746	2.47%	34.84%
2023	83,351,080	27,241	3,060	6.66%	49.97%	41,074,190	36,387	1,129	15.34%	62.19%	376,285,915	415,038	907	21.51%	63.84%
2024	87,768,880	28,561	3,073	0.43%	50.61%	41,900,755	36,680	1,142	1.20%	64.13%	382,612,820	413,446	925	2.07%	67.24%

Rate Annual %chg Average Value/Acre: 4.95%

4.93%

5.22%

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	253,430	4,377	58			128,000	439	292			310,513,690	484,396	641		
2015	261,820	4,376	60	3.33%	3.33%	431,590	581	743	154.67%	154.67%	362,502,800	484,443	748	16.73%	16.73%
2016	261,770	4,375	60	0.00%	3.33%	271,190	555	488	-34.31%	67.29%	401,904,960	484,441	830	10.87%	29.42%
2017	260,370	4,350	60	0.04%	3.38%	364,990	647	564	15.53%	93.27%	417,713,380	484,209	863	3.98%	34.58%
2018	258,920	4,325	60	0.01%	3.39%	373,350	674	554	-1.87%	89.67%	416,554,830	483,540	861	-0.14%	34.39%
2019	259,010	4,327	60	-0.01%	3.38%	373,460	675	553	-0.03%	89.61%	416,109,550	483,404	861	-0.08%	34.28%
2020	248,430	4,150	60	0.01%	3.39%	426,540	957	446	-19.46%	52.71%	415,658,030	483,403	860	-0.11%	34.14%
2021	277,305	4,619	60	0.27%	3.67%	0	0				415,184,575	483,105	859	-0.05%	34.07%
2022	277,285	4,622	60	-0.07%	3.60%	0	0				423,341,695	483,115	876	1.96%	36.70%
2023	367,465	4,630	79	32.29%	37.06%	0	0				501,078,650	483,296	1,037	18.32%	61.74%
2024	367,465	4,630	79	0.00%	37.06%	0	0				512,649,920	483,317	1,061	2.30%	65.47%

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KEYA PAHA

Rate Annual %chg Average Value/Acre: 5.14%

(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
769	KEYA PAHA	16,804,179	485,706	5,450	19,581,560	3,389,545	0	0	512,649,955	25,626,830	15,796,565	0	594,339,790
cnty sectorvalue % of total value:		2.83%	0.08%	0.00%	3.29%	0.57%			86.26%	4.31%	2.66%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
11	BURTON	0	0	0	266,145	64,950	0	0	0	0	0	0	331,095
1.43%	%sector of county sector				1.36%	1.92%							0.06%
	%sector of municipality				80.38%	19.62%							100.00%
238	SPRINGVIEW	1,573,806	122,677	0	10,963,475	2,162,070	0	0	23,560	383,025	77,090	0	15,305,703
30.95%	%sector of county sector	9.37%	25.26%		55.99%	63.79%			0.00%	1.49%	0.49%		2.58%
	%sector of municipality	10.26%	0.80%		71.63%	14.13%			0.15%	2.50%	0.50%		100.00%
	%sector of county sector												
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249	Total Municipalities	1,573,806	122,677	0	11,229,622	2,227,021	0	0	23,560	383,025	77,090	0	15,636,800
32.42%	%all municip.sectors of cnty	9.37%	25.26%		57.35%	65.70%			0.00%	1.49%	0.49%		2.63%

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,540</b>	<b>Value : 666,907,860</b>	<b>Growth 839,250</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>	123	324,700	8	45,900	44	1,668,065	175	2,038,665	
<b>02. Res Improve Land</b>	154	602,990	8	33,200	27	176,650	189	812,840	
<b>03. Res Improvements</b>	163	9,242,865	10	1,020,620	88	6,654,765	261	16,918,250	
<b>04. Res Total</b>	286	10,170,555	18	1,099,720	132	8,499,480	436	19,769,755	0
<b>% of Res Total</b>	65.60	51.45	4.13	5.56	30.28	42.99	17.17	2.96	0.00
<b>05. Com UnImp Land</b>	8	23,230	2	73,600	1	5,495	11	102,325	
<b>06. Com Improve Land</b>	47	146,375	3	41,165	4	74,475	54	262,015	
<b>07. Com Improvements</b>	48	2,079,030	3	389,130	12	557,045	63	3,025,205	
<b>08. Com Total</b>	56	2,248,635	5	503,895	13	637,015	74	3,389,545	0
<b>% of Com Total</b>	75.68	66.34	6.76	14.87	17.57	18.79	2.91	0.51	0.00
<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	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	286	10,170,555	18	1,099,720	132	8,499,480	436	19,769,755	0
<b>% of Res &amp; Rec Total</b>	65.60	51.45	4.13	5.56	30.28	42.99	17.17	2.96	0.00
<b>Com &amp; Ind Total</b>	56	2,248,635	5	503,895	13	637,015	74	3,389,545	0
<b>% of Com &amp; Ind Total</b>	75.68	66.34	6.76	14.87	17.57	18.79	2.91	0.51	0.00
<b>17. Taxable Total</b>	342	12,419,190	23	1,603,615	145	9,136,495	510	23,159,300	0
<b>% of Taxable Total</b>	67.06	53.63	4.51	6.92	28.43	39.45	20.08	3.47	0.00

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	50	5	112	167

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	3,270	1,590	452,993,355	1,591	452,996,625
28. Ag-Improved Land	0	0	1	1,481,415	422	150,734,215	423	152,215,630
29. Ag Improvements	0	0	1	491,555	438	38,044,750	439	38,536,305

30. Ag Total				2,030	643,748,560
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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	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	1.54	5,390	
37. FarmSite Improvements	0	0.00	0	1	0.00	491,555	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	2	3.75	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	31	34.90	198,950	31	34.90	198,950	
32. HomeSite Improv Land	267	307.41	1,579,150	267	307.41	1,579,150	
33. HomeSite Improvements	304	0.00	23,903,890	304	0.00	23,903,890	0
34. HomeSite Total				335	342.31	25,681,990	
35. FarmSite UnImp Land	32	147.71	241,985	32	147.71	241,985	
36. FarmSite Improv Land	250	610.43	1,717,485	251	611.97	1,722,875	
37. FarmSite Improvements	402	0.00	14,140,860	403	0.00	14,632,415	839,250
38. FarmSite Total				435	759.68	16,597,275	
39. Road & Ditches	1,027	3,403.71	0	1,029	3,407.46	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				770	4,509.45	42,279,265	839,250

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	7	1,325.01	1,377,435	7	1,325.01	1,377,435

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	417.23	1.44%	1,481,170	1.46%	3,550.01
46. 1A	2,438.69	8.44%	8,657,385	8.52%	3,550.01
47. 2A1	5,128.46	17.75%	18,077,800	17.80%	3,525.00
48. 2A	10,731.93	37.15%	37,830,075	37.25%	3,525.00
49. 3A1	4,487.41	15.53%	15,705,935	15.46%	3,500.00
50. 3A	958.20	3.32%	3,353,685	3.30%	3,499.98
51. 4A1	426.93	1.48%	1,485,725	1.46%	3,480.02
52. 4A	4,301.60	14.89%	14,969,410	14.74%	3,479.96
<b>53. Total</b>	<b>28,890.45</b>	<b>100.00%</b>	<b>101,561,185</b>	<b>100.00%</b>	<b>3,515.39</b>
<b>Dry</b>					
54. 1D1	567.17	1.55%	754,335	1.56%	1,330.00
55. 1D	8,884.54	24.21%	11,816,460	24.48%	1,330.00
56. 2D1	5,125.41	13.97%	6,765,555	14.01%	1,320.00
57. 2D	10,958.88	29.86%	14,465,805	29.96%	1,320.01
58. 3D1	4,515.61	12.31%	5,870,350	12.16%	1,300.01
59. 3D	362.22	0.99%	470,890	0.98%	1,300.01
60. 4D1	1,720.05	4.69%	2,227,455	4.61%	1,294.99
61. 4D	4,561.93	12.43%	5,905,540	12.23%	1,294.53
<b>62. Total</b>	<b>36,695.81</b>	<b>100.00%</b>	<b>48,276,390</b>	<b>100.00%</b>	<b>1,315.58</b>
<b>Grass</b>					
63. 1G1	41,981.13	10.16%	46,599,240	10.33%	1,110.00
64. 1G	7,070.10	1.71%	7,847,820	1.74%	1,110.00
65. 2G1	42,260.51	10.23%	46,486,445	10.30%	1,100.00
66. 2G	32,073.04	7.76%	35,280,275	7.82%	1,100.00
67. 3G1	114,759.41	27.78%	125,087,780	27.72%	1,090.00
68. 3G	146,579.54	35.48%	159,771,950	35.41%	1,090.00
69. 4G1	5,765.65	1.40%	6,255,710	1.39%	1,085.00
70. 4G	22,606.52	5.47%	23,934,405	5.30%	1,058.74
<b>71. Total</b>	<b>413,095.90</b>	<b>100.00%</b>	<b>451,263,625</b>	<b>100.00%</b>	<b>1,092.39</b>
<b>Irrigated Total</b>					
	28,890.45	5.98%	101,561,185	16.89%	3,515.39
<b>Dry Total</b>					
	36,695.81	7.59%	48,276,390	8.03%	1,315.58
<b>Grass Total</b>					
	413,095.90	85.47%	451,263,625	75.03%	1,092.39
72. Waste	4,638.15	0.96%	368,095	0.06%	79.36
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	394.01	0.08%	430,195	0.07%	1,091.84
<b>75. Market Area Total</b>	<b>483,320.31</b>	<b>100.00%</b>	<b>601,469,295</b>	<b>100.00%</b>	<b>1,244.45</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	386.93	1,363,910	28,503.52	100,197,275	28,890.45	101,561,185
<b>77. Dry Land</b>	0.00	0	27.39	36,155	36,668.42	48,240,235	36,695.81	48,276,390
<b>78. Grass</b>	0.00	0	72.65	79,230	413,023.25	451,184,395	413,095.90	451,263,625
<b>79. Waste</b>	0.00	0	0.00	0	4,638.15	368,095	4,638.15	368,095
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	12.31	13,460	4.60	3,715	377.10	413,020	394.01	430,195
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>486.97</b>	<b>1,479,295</b>	<b>482,833.34</b>	<b>599,990,000</b>	<b>483,320.31</b>	<b>601,469,295</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	28,890.45	5.98%	101,561,185	16.89%	3,515.39
<b>Dry Land</b>	36,695.81	7.59%	48,276,390	8.03%	1,315.58
<b>Grass</b>	413,095.90	85.47%	451,263,625	75.03%	1,092.39
<b>Waste</b>	4,638.15	0.96%	368,095	0.06%	79.36
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	394.01	0.08%	430,195	0.07%	1,091.84
<b>Total</b>	<b>483,320.31</b>	<b>100.00%</b>	<b>601,469,295</b>	<b>100.00%</b>	<b>1,244.45</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	3	1,065	1	4,050	8	879,590	11	884,705	0
83.2 Brocksburg	3	1,500	1	300	1	300	4	2,100	0
83.3 Burton	30	9,575	5	1,725	6	254,495	36	265,795	0
83.4 Jamison	15	14,640	3	3,600	4	49,835	19	68,075	0
83.5 Meadville	16	76,960	9	61,840	9	1,642,610	25	1,781,410	0
83.6 Mills	5	910	0	0	0	0	5	910	0
83.7 Norden	37	24,925	6	4,065	7	325,260	44	354,250	0
83.8 Rural	25	1,610,500	12	105,000	68	3,781,115	93	5,496,615	0
83.9 Springview	41	298,590	152	632,260	158	9,985,045	199	10,915,895	0
84 Residential Total	175	2,038,665	189	812,840	261	16,918,250	436	19,769,755	0



Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	2	4,750	0	0	0	0	2	4,750	0
85.2	Burton	0	0	1	600	1	64,350	1	64,950	0
85.3	Jamison	0	0	1	1,040	1	6,050	1	7,090	0
85.4	Meadville	0	0	1	2,520	1	53,575	1	56,095	0
85.5	Mills	0	0	1	2,030	1	34,465	1	36,495	0
85.6	Rural	2	75,595	6	113,120	13	874,130	15	1,062,845	0
85.7	Springview	7	21,980	44	142,705	46	1,992,635	53	2,157,320	0
86	Commercial Total	11	102,325	54	262,015	63	3,025,205	74	3,389,545	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	41,981.13	10.16%	46,599,240	10.33%	1,110.00
88. 1G	7,070.10	1.71%	7,847,820	1.74%	1,110.00
89. 2G1	42,260.51	10.23%	46,486,445	10.30%	1,100.00
90. 2G	32,073.04	7.76%	35,280,275	7.82%	1,100.00
91. 3G1	114,759.41	27.78%	125,087,780	27.72%	1,090.00
92. 3G	146,579.54	35.48%	159,771,950	35.41%	1,090.00
93. 4G1	5,765.65	1.40%	6,255,710	1.39%	1,085.00
94. 4G	22,606.52	5.47%	23,934,405	5.30%	1,058.74
95. Total	413,095.90	100.00%	451,263,625	100.00%	1,092.39
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<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	413,095.90	100.00%	451,263,625	100.00%	1,092.39
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	413,095.90	100.00%	451,263,625	100.00%	1,092.39

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

52 Keya Paha

	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	19,581,560	19,769,755	188,195	0.96%	0	0.96%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	25,626,830	25,681,990	55,160	0.22%	0	0.22%
<b>04. Total Residential (sum lines 1-3)</b>	<b>45,208,390</b>	<b>45,451,745</b>	<b>243,355</b>	<b>0.54%</b>	<b>0</b>	<b>0.54%</b>
05. Commercial	3,389,545	3,389,545	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>3,389,545</b>	<b>3,389,545</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
08. Ag-Farmsite Land, Outbuildings	15,796,565	16,597,275	800,710	5.07%	839,250	-0.24%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>15,796,565</b>	<b>16,597,275</b>	<b>800,710</b>	<b>5.07%</b>	<b>839,250</b>	<b>-0.24%</b>
12. Irrigated	87,768,880	101,561,185	13,792,305	15.71%		
13. Dryland	41,900,750	48,276,390	6,375,640	15.22%		
14. Grassland	382,612,860	451,263,625	68,650,765	17.94%		
15. Wasteland	367,465	368,095	630	0.17%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>512,649,955</b>	<b>601,469,295</b>	<b>88,819,340</b>	<b>17.33%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>577,044,455</b>	<b>666,907,860</b>	<b>89,863,405</b>	<b>15.57%</b>	<b>839,250</b>	<b>15.43%</b>

## 2025 Assessment Survey for Keya Paha County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	None
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$61,400
<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>
	\$40,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$1,200 for CAMA system and \$2,300 for GIS
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$29,813.93 which stays in for the next year.

## 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>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes – <a href="https://keyapaha.gworks.com">https://keyapaha.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks, with input from the county assessor.
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>
	2024

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	None
<b>4.</b>	<b>When was zoning implemented?</b>
	1995

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

<b>1.</b>	<b>Appraisal Services:</b>
	Cardinal Assessment Group LLC
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<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>
	Cardinal Assessment Group LLC
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Meet the qualifications of the NE Real Property Appraiser Board.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	When they're used they provide a value subject to assessor's opinion.

## 2025 Residential Assessment Survey for Keya Paha County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor, staff and appraiser when needed.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation studies are 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>
	No, one table is developed with additional economic deprecation added to the other groups based on the sales study at the time.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The lot values were established by completing a sales study using a price per square foot analysis. One table is used for residential.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Rural residential site values are developed based on sales and through local market information
<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, currently there is no difference.

## 2025 Commercial Assessment Survey for Keya Paha County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor, staff and appraiser when needed.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Unique properties are valued by the contract appraisal company when needed.
<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>
	Depreciation studies are 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>
	One depreciation table is used for all commercial with additional economic added to the smaller villages based on the sales and market.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	The lot values were established by completing a sales study using a price per square foot analysis.



## 2025 Agricultural Assessment Survey for Keya Paha County

1.	<b>Valuation data collection done by:</b>
	Assessor, staff and appraiser when needed.
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Each year agricultural sales and characteristics are studied and plotted to see if the market is showing any trend that may say a market area or areas are needed.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. Sales are reviewed and inspected before a determination is made as to usage.
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>
	The feedlots are currently valued at \$3,000/acre based on a study that was performed with also looking at the surrounding counties values.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	N/A
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>
	21 applications which is 165 records
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Review of the sales and area the sale took place.
	<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>
	N/A
7d.	<b>Where is the influenced area located within the county?</b>
	N/A

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

**Keya Paha County Plan of Assessment  
Assessment Years 2025, 2026 & 2027  
October 2024**

**INTRODUCTION**

The Plan of Assessment is a required documentation of the assessor to the Property Tax Administrator and the County Board of Equalization to help them understand the plans and workings of the Keya Paha County Assessor's Office. This plan is to be submitted by July 31st to the CBOE and October 31st to PA&T.

**LEVEL OF VALUE**

The level of value for Keya Paha for the 2024 year is as follows:

Residential Class Not Applicable – 100%  
Commercial Class Not Applicable – 100%  
Agricultural Class is 69%

**PARCEL COUNT**

The 2024 County Abstract record shows 2,527 parcels.

**STAFF AND EQUIPMENT**

The Keya Paha County Assessor is also the County Clerk and has one full time deputy and a part time clerk to perform all the duties of the ex-officio office. The Assessor and Deputy attend schooling and workshops offered by the Department of Property Assessment and Taxation and are also taking online classes offered by IAAO. Working around board meetings and workload is a juggling act to work in the required continuing education hours, especially during an election year. A weeklong class is a burden for the office, having one person gone makes it difficult to clerk commissioners meetings, answering phone and etc. The Deputy plans to get her Assessor certificate.

The Assessor budget submitted for the 2024-2025 year is \$61,000 which would include a percentage of the office personnel salaries on a shared basis with all of the positions. There is \$40,000 budgeted for appraisal and another \$2,300 for cost of maintaining GIS in Keya Paha County. The property record cards are very well kept and always current. They contain all pertinent information required plus some extra information. They include: name, address, legal, acres, and current land use and value. The record also includes historic information dating back at least 20 years.

The records are kept in pull out file cabinets that are very well marked with townships and ranges so that anyone can easily access a file. The folders have a metal clasp so that all records are secure and kept in the same order for each record so that similar information can easily be compared to other parcels.

The Marshall & Swift pricing for all improvements is done with the use of MIPS. Keya Paha County has all assessment information available on GIS and a website.

## PROCEEDURES MANUAL

The Property Tax Division's "Assessor Reference Manual" is the main book of reference for filing deadlines and reposts. A policy and procedure manual was developed in 2002. It describes the steps taken in the office when changes are made and values are set. It outlines real and personal property procedures in the office.

## REPORT GENERATION

The reports required by the State are all filed in a timely manner from the MIPS program. The Assessor completes and files all of the reports. The reports are generated as well as supporting documents to compare that all information is correct. The reports are kept in chronological order and easily accessible. The tax corrections are in a bound book and numbered. The Treasurer is also on MIPS so all tax rolls are easily delivered to her and both have the same information available at all times.

## REAL PROPERTY

Discovery is done by building permits from the Zoning Administrator, Village Clerk and personal knowledge of county officials and employees.

When new improvements are discovered through sales process, building permits, and information received there is a list compiled for the appraiser. The appraiser does the data collection and measurements, along with the yearly review of property according to the 5 year plan of reappraisal.

The Real Estate Transfer Statements are received with the Deeds at the time of recording. This office is also the Register of Deeds and Clerk so there is no waiting to receive them. The property record cards are changed and updated along with the recording process. The Assessor does the 521's monthly and the 521's are scanned and e-mailed to the Department of Revenue with the revenue mailed in.

Each 521 is reviewed along with the Property Record Card. After a deed is recorded the property record card is left with the 521 until the sale is reviewed. The sale properties are not physically reviewed at the time of the sale, as this is a small county the Assessor and Deputy are familiar with most properties in the county. The Assessor and Deputy visit about the sale as the review is conducted. All pertinent sales information is put into a binder containing all the sales for that year. We also have a sales map on display in the office that has a different color for each year and a flag stating the book and page of recording as well as the price per acre. The map is placed where the public can easily see it and it is a great point of interest to most visitors in the office.

After the sales are added to the sales file and the preliminary statistics are released by PA&T the valuation studies are done on all classes of property. Use is determined and ag studies are done. The market approach is applied to all sales properties as well as unsold properties. A review of improvements is done on the 5 year cycle depending on the study that is to be done that year.

Valuation change notices are mailed timely after the abstract is submitted and the report and opinion is rendered and no show cause hearing changes any value. The appeal process for valuation protest is as prescribed by law. Taxpayer fills the appropriate forms for protest and submits them to the County Clerk and a schedule of hearing dates is set up for the County Board of Equalization hearings. Hearings are held on protests and a final review and determination is made by the CBOE. The Clerk notifies the taxpayer of the CBOE decision as prescribed by law within the time allowed.

Taxpayers may then appeal to the TERC if not satisfied by the CBOE's decision. The Assessor attends any hearings and show cause hearings to defend values and preparation of any defense of that value.

## PERSONAL PROPERTY

Non residents as well as new taxpayers are sent a postcard to let them know about Nebraska personal property law. The personal property files are included in the MIPS program and easily and quickly accessed by the staff. A personal property roster is printed as soon after the 1st of January as possible. This roster includes the schedule number, name and all property that was listed the prior year. The roster also includes the type, year, adjusted basis, recovery, depreciation percent and tax value. The roster is compared to the depreciation sheets as the taxpayer is in the office so that they do not have to make follow-up trips to the office. Every effort is made to get everything done for them to file in a timely manner with only one trip to the courthouse. Follow up reminders are sent after the filing deadline in June and August to get all the schedules filed and all the personal property in the county listed. The schedules are filed in alphabetical order as received and kept in a secure place as personal property lists are not available to the public. The roster printed for the office use is shredded after the taxpayer files.

## PLAN BREAKDOWN BY YEAR

2025—Just Pick Up Work

2026—Just Pick Up Work

2027—Villages & Commercial

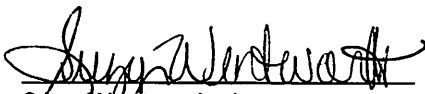
2028—Rural

## CONCLUSION

We continue to struggle to get all things accomplished in our ex-officio office. We are still working and waiting for payment with FEMA since the flooding in 2019. We are using MIPS for the 4<sup>th</sup> year.

A market study was done on rural parcels that have sold to help set the value and depreciation adjustment needed to have the improvements valued at market value. The pick-up work is kept up on a yearly basis.

The three year plan, that of reviewing the property classes on a 5 year cycle, would also include continued growth in knowledge and implementation of the changes that need to be made to keep the level, quality, and uniformity of assessment equal to statutory and administrative guidelines.

  
Suzy Wentworth, Assessor

10/17/24  
Date



## *Keya Paha County*

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***Suzy Wentworth***  
County Clerk/Assessor  
Register of Deeds  
Election Commissioner  
Clerk of District Court

### 2025 Methodology Report for Special Valuation

#### KEYA PAHA COUNTY

There is nothing at this time to indicate implementing special value. The parcels approved for special value are no different than the rest of the agricultural land.

The applications on file were received from 2004 to 2006. At that time, and each year thereafter all sales are examined thoroughly. The sales study determined there is no difference in the market to show a reason for special value.

Suzy Wentworth  
Keya Paha County Assessor