

NEBRASKA

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DEPARTMENT OF REVENUE

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

KIMBALL COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Kimball 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 Kimball 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: Sherry Winstrom, Kimball County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

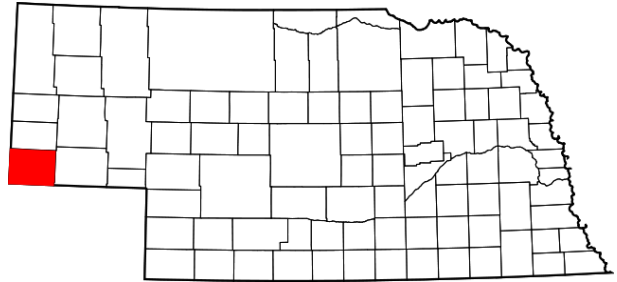
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

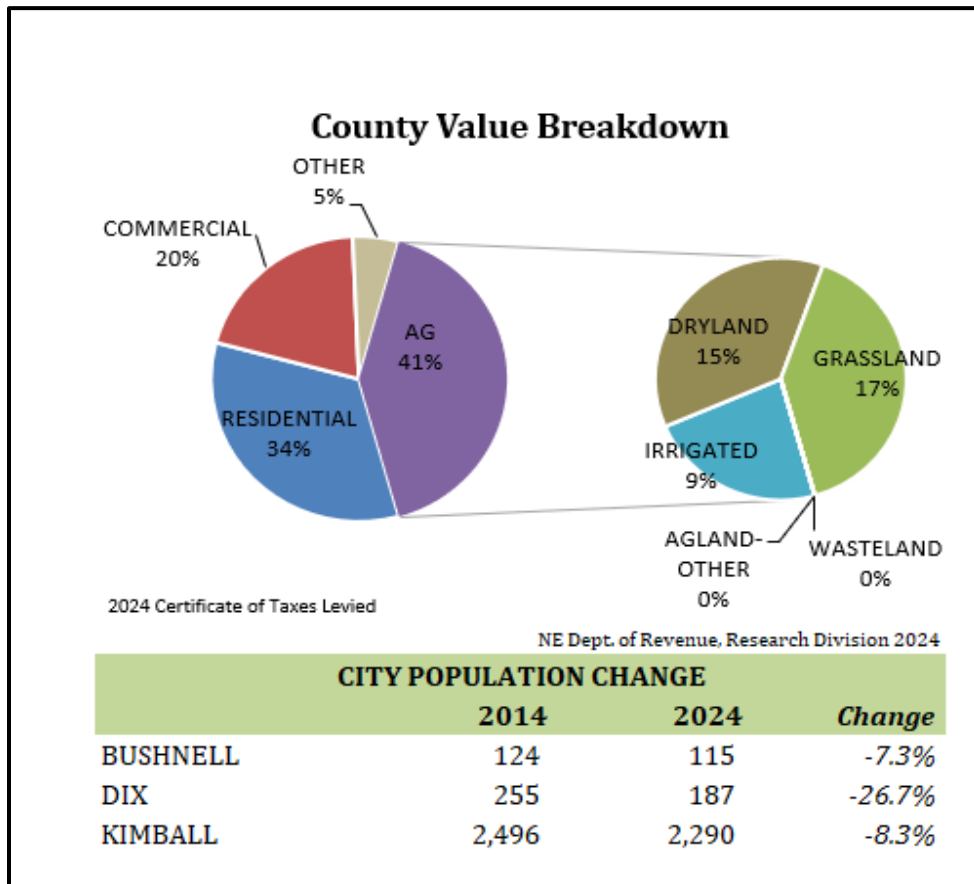
**Further information may be found in Exhibit 94*

County Overview

With a total area of 952 square miles, Kimball County has 3,289 residents, per the Census Bureau Quick Facts for 2023, a 4% population decline from the 2020 U.S. Census. Reports indicate that 72% of county residents are homeowners and 81% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$117,280 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Kimball County are located in and around the county seat of Kimball. According to the latest information available from the U.S. Census Bureau, there are 121 employer establishments with total employment of 1,094, an increase of 7% in total employment from 2019.



Approximately 41% of the county's valuation base is attributed to agricultural land. Grassland makes up the majority of the land in the county. Kimball County is included in the South Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Kimball County ranks second in winter wheat for grain, proso millet, and all wheat for grain (USDA AgCensus).

2025 Residential Correlation for Kimball 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.

Review of the county assessor’s sales verification and qualification process indicates that all truly-arm’s-length residential sales were available for measurement purposes. Comparison of the county residential usability with the statewide average indicates that Kimball County’s usability rate is slightly above the statewide.

The residential market is defined by four valuation groups that reflect the residential market in the county. The City of Kimball constitutes Valuation Group 10. The Village of Bushnell is designated Valuation Group 20, and the Village of Dix is defined by Valuation Group 30. All rural residential properties fall within Valuation Group 80.

The Kimball County Assessor is current with the statutorily required six-year inspection and review cycle. The review process consists of comparing aerial imagery with current data and then on-site reviews are conducted when further data is required.

2025 Residential Assessment Details for Kimball 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
10	Kimball	2023	2023	2023	2023	dwelling increased by 4%
20	Bushnell	2023	2023	2023	2023	
30	Dix	2023	2023	2023	2023	dwelling increased by 4%
80	Rural	2023	2023	2023	2023	dwelling increased by 20%
<u>Additional comments:</u>						
* = assessment action for current year						

Description of Analysis

Analysis of the statistical profile indicates 94 qualified sales, with all three measures of central tendency within the acceptable range. The COD provides some support for the median. The PRD is 107%, and although there are some low dollar outliers, the sale price substrata does not display a clearly regressive pattern.

Review by valuation group shows only Valuation Group 10 has sufficient sales and all three measures of central tendency are within acceptable range. The PRD is again high, but this valuation group contains the same four extreme outliers that show in the entire sample. Their removal would

2025 Residential Correlation for Kimball County

produce the same results as noted above. A substat of VG 10 is available in the appendix section of this document.

Valuation Group 20 is slightly above acceptable range. However, further examination of the five sales indicates that the range around the median sale is 86% to 101%, therefore the statistics are not reliable and a recommendation to adjust this subclass will not be made. A substat of the unadjusted valuation group can be found in the appendix.

Review of the percent change from preliminary valuation compared to the final assessed value for the residential sample shows an 8% increase. Examination of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) indicates a 9% increase to the base, revealing that all residential properties changed similarly, and validates the assessment actions to address this property class.

Equalization and Quality of Assessment

Analysis of the assessment practices in conjunction with the statistical profile indicates that the quality of assessment for the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	80	95.29	99.93	92.84	22.90	107.64
20	5	100.56	99.49	98.57	14.01	100.93
30	1	67.28	67.28	67.28	00.00	100.00
80	8	95.86	98.51	97.97	18.03	100.55
<u>ALL</u>	94	95.51	99.44	93.34	22.14	106.54

Level of Value

Based on analysis of all available information, the level of value for the residential property in Kimball County is 96%.

2025 Commercial Correlation for Kimball 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.

Examination of the county assessor’s sales verification and qualification process indicates that all truly-arm’s-length commercial sales were available for measurement purposes. Comparison of the county commercial usability with the statewide average indicates that Kimball County’s usability rate is below the statewide average. Additional review of the 37 non-qualified sales shows compelling reasons for their disqualification. No sales bias exists in the process.

Four valuation groups define the commercial property class, and this is based on assessor location; however, there are too few properties to warrant stratification for measurement purposes, the Division’s analysis is limited to the overall sample.

With the completion of the physical, on-site review and inspection of all commercial property within the county, the county assessor is in compliance with the statutorily required six-year review and inspection cycle.

2025 Commercial Assessment Details for Kimball 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
10	Kimball	2024*	2024*	2024*	2024*	
20	Bushnell	2024*	2024*	2024*	2024*	
30	Dix	2024*	2024*	2024*	2024*	
80	Rural	2024*	2024*	2024*	2024*	
<u>Additional comments:</u> All commercial property was reviewed physically on-site. * = assessment action for current year						

Description of Analysis

Analysis of the commercial statistical profile reveals 14 qualified sales that exhibit all three overall measures of central tendency within acceptable range. The qualified sample is only 4% of the commercial base. The statistics reflect a reappraisal put on for the current year; however, whether the statistics truly represent the appraisal table’s fit to the commercial market can only be confirmed with sales that occur after the current study period. For that reason, the median will not be used to represent the level of value.

Comparison of the assessed value percent change from the preliminary to final statistics indicate that total value in the sample increased by 69%, while the shift in the median from a preliminary

2025 Commercial Correlation for Kimball County

level of 77% to a final level at 100% would indicate a 29% increase to the sample. Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) indicates that the commercial and industrial base increased by 31%. Further scrutiny of the sales contained in the sample reveal that the three highest dollar sales experienced the highest overall percent change. These three sales represent 62% of the total sample value. All evidence suggests that value was uniformly applied.

Equalization and Quality of Assessment

Review of the assessment practices coupled with the statistical profile indicates that commercial property in Kimball County is valued uniformly, and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	12	100.09	100.36	94.41	10.65	106.30
30	2	97.21	97.21	99.72	21.04	97.48
<u> </u> ALL <u> </u>	14	100.09	99.91	94.50	12.05	105.72

Level of Value

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

2025 Agricultural Correlation for Kimball 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.

Review of the county assessor’s sale verification and qualification process shows that all truly arm’s-length agricultural sales were available for measurement. Comparison of the county sales usability with the statewide average indicates that the county usability is above the statewide average. Further analysis shows that no determined selection of the non-qualified sales was used to bolster the number of usable qualified sales.

Two geographically oriented market areas define the agricultural market in Kimball County. Market Area 1 is the southern portion of the county and represents approximately two-thirds of the county. Market Area 2 is the northern portion of the county, and the boundaries of both areas are based on land topography and the availability of water for application to crops.

Land use is accomplished by the use of aerial imagery comparing land use with the current record. Also, questionnaires are sent to individuals with land enrolled in government programs to verify contract renewals.

Intensive use in Kimball County has been identified and Feedlot acres and are valued at \$3,000 per acre.

2025 Agricultural Assessment Details for Kimball County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2022	2022	2023	2023	
AB DW	Agricultural dwellings	2023	2023	2023	2023	Agricultural dwellings were increased by 20%.
<u>Additional comments:</u>						
*= assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Southern portion of the county.	2023	Irrigated was increased 10%; dryland received a 16% increase; grass was increased by 10%; CRP was also increased 10%.
2	Northern portion of the county.	2023	Irrigated was increased 10%; dryland received a 5% increase; grass was increased by 23%; CRP was increased by 20%.
<u>Additional comments:</u>			
*= assessment action for current year			

2025 Agricultural Correlation for Kimball County

Description of Analysis

Review of the agricultural statistical profile indicates 84 qualified sales with two of the three overall measures of central tendency within acceptable range. Only the weighted mean is below the lower limit of acceptable range. The COD supports the median measure.

Review by agricultural market area reveals that the majority of sales occurred in Market Area 1, and all three statistical measures of central tendency are within the acceptable range. The COD supports the median. Market Area 2 shows 36 sales, and both the median and mean are within acceptable range. The weighted mean is six points below the acceptable limit, and the COD also supports the median measure.

Examination of the sample by 80% Majority Land Use indicates that most samples are within the acceptable range: only irrigated land lacks sufficient sales for analysis. Irrigated land in Market Area 2 is largely 2A and 4A1 and a review of the Kimball County 2025 Average Acre Value Comparison chart shows that these two land capability groups are valued very closely with neighboring Banner County, and markedly less than Cheyenne Market Area 3.

Review of the assessed value of agricultural land from the preliminary to final statistics indicates a 12% change in value. Examination of the 2025 County Abstract of Assessment for Real Property, Form 45, Compared with the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions.

Equalization and Quality of Assessment

Dwellings on agricultural land are valued using the same cost and depreciation as those of rural residential properties.

Review of the assessment practices of the county assessor coupled with the statistical profile, indicates that the quality of assessment of agricultural property in Kimball 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	59.34	59.34	59.34	00.00	100.00
2	1	59.34	59.34	59.34	00.00	100.00
<u>Dry</u>						
County	34	70.12	67.67	68.66	20.56	98.56
1	20	69.49	64.37	67.30	19.95	95.65
2	14	71.16	72.38	70.37	21.36	102.86
<u>Grass</u>						
County	31	70.57	73.68	69.96	16.23	105.32
1	17	70.60	71.15	72.71	10.41	97.85
2	14	69.73	76.74	67.60	23.40	113.52
<u>ALL</u>	84	70.12	71.39	67.98	21.88	105.02

2025 Agricultural Correlation for Kimball County

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Kimball County is 70%.

2025 Opinions of the Property Tax Administrator for Kimball County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Kimball County

Residential Real Property - Current

Number of Sales	94	Median	95.51
Total Sales Price	\$14,323,512	Mean	99.44
Total Adj. Sales Price	\$14,323,512	Wgt. Mean	93.34
Total Assessed Value	\$13,369,305	Average Assessed Value of the Base	\$102,032
Avg. Adj. Sales Price	\$152,378	Avg. Assessed Value	\$142,227

Confidence Interval - Current

95% Median C.I	90.54 to 101.04
95% Wgt. Mean C.I	89.07 to 97.60
95% Mean C.I	92.39 to 106.49
% of Value of the Class of all Real Property Value in the County	28.04
% of Records Sold in the Study Period	4.28
% of Value Sold in the Study Period	5.97

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	98	96	96.05
2023	137	96	96.15
2022	167	94	94.42
2021	130	93	92.77

2025 Commission Summary for Kimball County

Commercial Real Property - Current

Number of Sales	14	Median	100.09
Total Sales Price	\$3,230,217	Mean	99.91
Total Adj. Sales Price	\$3,230,217	Wgt. Mean	94.50
Total Assessed Value	\$3,052,575	Average Assessed Value of the Base	\$348,664
Avg. Adj. Sales Price	\$230,730	Avg. Assessed Value	\$218,041

Confidence Interval - Current

95% Median C.I	79.90 to 117.51
95% Wgt. Mean C.I	81.95 to 107.05
95% Mean C.I	90.90 to 108.92
% of Value of the Class of all Real Property Value in the County	22.99
% of Records Sold in the Study Period	2.66
% of Value Sold in the Study Period	1.66

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	17	99	99.20
2023	22	99	99.28
2022	29	99	99.40
2021	21	99	99.48

**53 Kimball
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 : 94
 Total Sales Price : 14,323,512
 Total Adj. Sales Price : 14,323,512
 Total Assessed Value : 13,369,305
 Avg. Adj. Sales Price : 152,378
 Avg. Assessed Value : 142,227

MEDIAN : 96
 WGT. MEAN : 93
 MEAN : 99
 COD : 22.14
 PRD : 106.54

COV : 35.09
 STD : 34.89
 Avg. Abs. Dev : 21.15
 MAX Sales Ratio : 305.21
 MIN Sales Ratio : 46.16

95% Median C.I. : 90.54 to 101.04
 95% Wgt. Mean C.I. : 89.07 to 97.60
 95% Mean C.I. : 92.39 to 106.49

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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	13	98.37	101.80	94.68	16.82	107.52	71.38	152.01	81.55 to 111.66	149,615	141,657
01-JAN-23 To 31-MAR-23	12	107.46	110.36	104.97	14.42	105.13	81.60	194.14	95.71 to 110.79	163,750	171,893
01-APR-23 To 30-JUN-23	17	98.38	108.59	97.33	26.60	111.57	67.28	305.21	83.77 to 122.36	157,559	153,351
01-JUL-23 To 30-SEP-23	8	97.86	103.13	103.91	15.66	99.25	69.47	125.47	69.47 to 125.47	139,944	145,409
01-OCT-23 To 31-DEC-23	10	83.59	84.40	82.40	19.93	102.43	57.08	120.05	64.93 to 103.47	134,296	110,664
01-JAN-24 To 31-MAR-24	7	73.71	73.53	75.66	20.43	97.18	46.16	120.75	46.16 to 120.75	183,643	138,937
01-APR-24 To 30-JUN-24	8	89.07	92.92	86.43	24.73	107.51	62.45	148.12	62.45 to 148.12	153,000	132,239
01-JUL-24 To 30-SEP-24	19	95.74	101.39	92.57	22.66	109.53	62.12	234.37	77.96 to 116.66	145,421	134,616
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	50	98.79	106.37	99.56	19.95	106.84	67.28	305.21	94.67 to 108.09	154,161	153,490
01-OCT-23 To 30-SEP-24	44	89.07	91.56	86.08	24.09	106.37	46.16	234.37	74.88 to 97.46	150,351	129,428
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	47	97.01	102.97	97.66	21.06	105.44	57.08	305.21	91.41 to 106.59	151,192	147,651
<u>ALL</u>	94	95.51	99.44	93.34	22.14	106.54	46.16	305.21	90.54 to 101.04	152,378	142,227

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	80	95.29	99.93	92.84	22.90	107.64	46.16	305.21	89.79 to 101.35	151,669	140,809
20	5	100.56	99.49	98.57	14.01	100.93	77.33	125.58	N/A	88,300	87,036
30	1	67.28	67.28	67.28	00.00	100.00	67.28	67.28	N/A	142,000	95,535
80	8	95.86	98.51	97.97	18.03	100.55	67.12	123.40	67.12 to 123.40	200,813	196,732
<u>ALL</u>	94	95.51	99.44	93.34	22.14	106.54	46.16	305.21	90.54 to 101.04	152,378	142,227

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	94	95.51	99.44	93.34	22.14	106.54	46.16	305.21	90.54 to 101.04	152,378	142,227
06											
07											
<u>ALL</u>	94	95.51	99.44	93.34	22.14	106.54	46.16	305.21	90.54 to 101.04	152,378	142,227

**53 Kimball
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 : 94
 Total Sales Price : 14,323,512
 Total Adj. Sales Price : 14,323,512
 Total Assessed Value : 13,369,305
 Avg. Adj. Sales Price : 152,378
 Avg. Assessed Value : 142,227

MEDIAN : 96
 WGT. MEAN : 93
 MEAN : 99
 COD : 22.14
 PRD : 106.54

COV : 35.09
 STD : 34.89
 Avg. Abs. Dev : 21.15
 MAX Sales Ratio : 305.21
 MIN Sales Ratio : 46.16

95% Median C.I. : 90.54 to 101.04
 95% Wgt. Mean C.I. : 89.07 to 97.60
 95% Mean C.I. : 92.39 to 106.49

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	125.58	125.58	125.58	00.00	100.00	125.58	125.58	N/A	24,000	30,140
Ranges Excl. Low \$											
Greater Than 4,999	94	95.51	99.44	93.34	22.14	106.54	46.16	305.21	90.54 to 101.04	152,378	142,227
Greater Than 14,999	94	95.51	99.44	93.34	22.14	106.54	46.16	305.21	90.54 to 101.04	152,378	142,227
Greater Than 29,999	93	95.31	99.16	93.28	22.10	106.30	46.16	305.21	90.54 to 100.56	153,758	143,432
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	125.58	125.58	125.58	00.00	100.00	125.58	125.58	N/A	24,000	30,140
30,000 TO 59,999	9	147.24	160.36	150.26	35.29	106.72	77.33	305.21	103.47 to 234.37	43,500	65,362
60,000 TO 99,999	12	105.13	106.09	104.97	16.15	101.07	65.15	152.01	93.55 to 121.76	78,375	82,270
100,000 TO 149,999	23	92.90	89.08	88.33	17.03	100.85	46.16	123.02	75.77 to 101.35	125,694	111,030
150,000 TO 249,999	40	89.07	89.95	90.13	16.65	99.80	57.08	125.47	81.55 to 95.74	188,689	170,074
250,000 TO 499,999	9	95.26	95.36	95.18	12.64	100.19	69.46	123.40	77.35 to 106.59	281,000	267,447
500,000 TO 999,999											
1,000,000 +											
ALL	94	95.51	99.44	93.34	22.14	106.54	46.16	305.21	90.54 to 101.04	152,378	142,227

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	80	Median :	95	COV :	36.86	95% Median C.I. :	89.79 to 101.35
Total Sales Price :	12,142,012	Wgt. Mean :	93	STD :	36.83	95% Wgt. Mean C.I. :	88.26 to 97.42
Total Adj. Sales Price :	12,133,512	Mean :	100	Avg. Abs. Dev :	21.82	95% Mean C.I. :	91.86 to 108.00
Total Assessed Value :	11,264,735						
Avg. Adj. Sales Price :	151,669	COD :	22.90	MAX Sales Ratio :	305.21		
Avg. Assessed Value :	140,809	PRD :	107.64	MIN Sales Ratio :	46.16		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	12	98.78	104.33	96.89	15.87	107.68	71.60	152.01	89.79 to 111.66	148,042	143,439
01/01/2023 To 03/31/2023	10	101.92	109.28	101.62	16.50	107.54	81.60	194.14	91.10 to 110.79	156,300	158,838
04/01/2023 To 06/30/2023	11	98.38	115.13	98.40	30.15	117.00	69.46	305.21	83.77 to 122.36	192,864	189,786
07/01/2023 To 09/30/2023	8	97.86	103.13	103.91	15.66	99.25	69.47	125.47	69.47 to 125.47	139,944	145,409
10/01/2023 To 12/31/2023	10	83.59	84.40	82.40	19.93	102.43	57.08	120.05	64.93 to 103.47	134,296	110,664
01/01/2024 To 03/31/2024	6	71.73	65.66	68.31	13.56	96.12	46.16	77.35	46.16 to 77.35	184,250	125,868
04/01/2024 To 06/30/2024	7	89.28	96.61	90.20	24.65	107.11	62.45	148.12	62.45 to 148.12	146,286	131,954
07/01/2024 To 09/30/2024	16	97.16	102.75	92.22	26.17	111.42	62.12	234.37	71.70 to 118.73	130,031	119,916
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	41	98.38	108.20	99.70	19.96	108.53	69.46	305.21	94.67 to 108.60	160,501	160,014
10/01/2023 To 09/30/2024	39	87.34	91.24	84.71	25.64	107.71	46.16	234.37	73.71 to 101.66	142,384	120,620
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	39	96.90	103.29	96.73	21.28	106.78	57.08	305.21	91.10 to 106.59	157,616	152,460

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
10	80	95.29	99.93	92.84	22.90	107.64	46.16	305.21	89.79 to 101.35	151,669	140,809

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	80	Median :	95	COV :	36.86	95% Median C.I. :	89.79 to 101.35
Total Sales Price :	12,142,012	Wgt. Mean :	93	STD :	36.83	95% Wgt. Mean C.I. :	88.26 to 97.42
Total Adj. Sales Price :	12,133,512	Mean :	100	Avg. Abs. Dev :	21.82	95% Mean C.I. :	91.86 to 108.00
Total Assessed Value :	11,264,735						
Avg. Adj. Sales Price :	151,669	COD :	22.90	MAX Sales Ratio :	305.21		
Avg. Assessed Value :	140,809	PRD :	107.64	MIN Sales Ratio :	46.16		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	80	95.29	99.93	92.84	22.90	107.64	46.16	305.21	89.79 to 101.35	151,669	140,809
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	80	95.29	99.93	92.84	22.90	107.64	46.16	305.21	89.79 to 101.35	151,669	140,809
Greater Than 15,000	80	95.29	99.93	92.84	22.90	107.64	46.16	305.21	89.79 to 101.35	151,669	140,809
Greater Than 30,000	80	95.29	99.93	92.84	22.90	107.64	46.16	305.21	89.79 to 101.35	151,669	140,809
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	8	147.68	170.74	160.09	33.67	106.65	103.47	305.21	103.47 to 305.21	43,125	69,038
60,000 TO 99,999	12	105.13	106.09	104.97	16.15	101.07	65.15	152.01	93.55 to 121.76	78,375	82,270
100,000 TO 149,999	18	92.78	86.89	86.06	16.65	100.96	46.16	110.79	70.68 to 101.35	125,692	108,167
150,000 TO 249,999	35	88.85	89.92	90.14	16.34	99.76	57.08	125.47	81.55 to 95.71	188,901	170,273
250,000 TO 499,999	7	95.26	92.02	92.13	11.35	99.88	69.46	106.59	69.46 to 106.59	282,000	259,805
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	10	Total	Decrease	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	5	Median :	101	COV :	19.02	95% Median C.I. :	N/A
Total Sales Price :	441,500	Wgt. Mean :	99	STD :	18.92	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	441,500	Mean :	99	Avg. Abs. Dev :	14.09	95% Mean C.I. :	76.00 to 122.98
Total Assessed Value :	435,180						
Avg. Adj. Sales Price :	88,300	COD :	14.01	MAX Sales Ratio :	125.58		
Avg. Assessed Value :	87,036	PRD :	100.93	MIN Sales Ratio :	77.33		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	108.09	108.09	108.09		100.00	108.09	108.09	N/A	142,000	153,490
04/01/2023 To 06/30/2023	4	93.22	97.34	94.05	16.88	103.50	77.33	125.58	N/A	74,875	70,423
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	5	100.56	99.49	98.57	14.01	100.93	77.33	125.58	N/A	88,300	87,036
10/01/2023 To 09/30/2024											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	5	100.56	99.49	98.57	14.01	100.93	77.33	125.58	N/A	88,300	87,036

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
20	5	100.56	99.49	98.57	14.01	100.93	77.33	125.58	N/A	88,300	87,036

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	5	Median :	101	COV :	19.02	95% Median C.I. :	N/A
Total Sales Price :	441,500	Wgt. Mean :	99	STD :	18.92	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	441,500	Mean :	99	Avg. Abs. Dev :	14.09	95% Mean C.I. :	76.00 to 122.98
Total Assessed Value :	435,180						
Avg. Adj. Sales Price :	88,300	COD :	14.01	MAX Sales Ratio :	125.58		
Avg. Assessed Value :	87,036	PRD :	100.93	MIN Sales Ratio :	77.33		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	5	100.56	99.49	98.57	14.01	100.93	77.33	125.58	N/A	88,300	87,036
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	125.58	125.58	125.58		100.00	125.58	125.58	N/A	24,000	30,140
__ Ranges Excl. Low \$ __											
Greater Than 4,999	5	100.56	99.49	98.57	14.01	100.93	77.33	125.58	N/A	88,300	87,036
Greater Than 15,000	5	100.56	99.49	98.57	14.01	100.93	77.33	125.58	N/A	88,300	87,036
Greater Than 30,000	4	93.22	92.96	97.02	12.19	95.82	77.33	108.09	N/A	104,375	101,260
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	125.58	125.58	125.58		100.00	125.58	125.58	N/A	24,000	30,140
30,000 TO 59,999	1	77.33	77.33	77.33		100.00	77.33	77.33	N/A	46,500	35,960
60,000 TO 99,999											
100,000 TO 149,999	3	100.56	98.17	99.48	07.37	98.68	85.87	108.09	N/A	123,667	123,027
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	20	Total	Increase	0%

What IF

**53 Kimball
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 : 14
 Total Sales Price : 3,230,217
 Total Adj. Sales Price : 3,230,217
 Total Assessed Value : 3,052,575
 Avg. Adj. Sales Price : 230,730
 Avg. Assessed Value : 218,041

MEDIAN : 100
 WGT. MEAN : 95
 MEAN : 100
 COD : 12.05
 PRD : 105.72

COV : 15.62
 STD : 15.61
 Avg. Abs. Dev : 12.06
 MAX Sales Ratio : 127.77
 MIN Sales Ratio : 76.76

95% Median C.I. : 79.90 to 117.51
 95% Wgt. Mean C.I. : 81.95 to 107.05
 95% Mean C.I. : 90.90 to 108.92

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	2	113.82	113.82	120.79	12.26	94.23	99.87	127.77	N/A	30,000	36,238	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22	1	89.60	89.60	89.60	00.00	100.00	89.60	89.60	N/A	35,000	31,360	
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22	1	110.32	110.32	110.32	00.00	100.00	110.32	110.32	N/A	33,000	36,405	
01-JAN-23 To 31-MAR-23	1	117.51	117.51	117.51	00.00	100.00	117.51	117.51	N/A	60,000	70,505	
01-APR-23 To 30-JUN-23	1	76.76	76.76	76.76	00.00	100.00	76.76	76.76	N/A	25,000	19,190	
01-JUL-23 To 30-SEP-23	2	89.62	89.62	90.28	13.58	99.27	77.45	101.78	N/A	758,859	685,060	
01-OCT-23 To 31-DEC-23	1	94.98	94.98	94.98	00.00	100.00	94.98	94.98	N/A	540,000	512,905	
01-JAN-24 To 31-MAR-24	1	96.39	96.39	96.39	00.00	100.00	96.39	96.39	N/A	500,000	481,950	
01-APR-24 To 30-JUN-24	2	94.14	94.14	91.71	15.13	102.65	79.90	108.38	N/A	51,250	47,000	
01-JUL-24 To 30-SEP-24	2	108.99	108.99	101.87	07.96	106.99	100.31	117.66	N/A	178,500	181,833	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	3	99.87	105.75	109.30	12.74	96.75	89.60	127.77	N/A	31,667	34,612	
01-OCT-22 To 30-SEP-23	5	101.78	96.76	91.47	14.46	105.78	76.76	117.51	N/A	327,143	299,244	
01-OCT-23 To 30-SEP-24	6	98.35	99.60	96.87	09.33	102.82	79.90	117.66	79.90 to 117.66	249,917	242,087	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	2	99.96	99.96	99.65	10.36	100.31	89.60	110.32	N/A	34,000	33,883	
01-JAN-23 To 31-DEC-23	5	94.98	93.70	92.07	13.71	101.77	76.76	117.51	N/A	428,543	394,544	
<u>ALL</u>	14	100.09	99.91	94.50	12.05	105.72	76.76	127.77	79.90 to 117.51	230,730	218,041	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
10	12	100.09	100.36	94.41	10.65	106.30	77.45	127.77	89.60 to 110.32	264,435	249,645	
30	2	97.21	97.21	99.72	21.04	97.48	76.76	117.66	N/A	28,500	28,420	
<u>ALL</u>	14	100.09	99.91	94.50	12.05	105.72	76.76	127.77	79.90 to 117.51	230,730	218,041	

**53 Kimball
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 : 14
 Total Sales Price : 3,230,217
 Total Adj. Sales Price : 3,230,217
 Total Assessed Value : 3,052,575
 Avg. Adj. Sales Price : 230,730
 Avg. Assessed Value : 218,041

MEDIAN : 100
 WGT. MEAN : 95
 MEAN : 100
 COD : 12.05
 PRD : 105.72

COV : 15.62
 STD : 15.61
 Avg. Abs. Dev : 12.06
 MAX Sales Ratio : 127.77
 MIN Sales Ratio : 76.76

95% Median C.I. : 79.90 to 117.51
 95% Wgt. Mean C.I. : 81.95 to 107.05
 95% Mean C.I. : 90.90 to 108.92

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	14	100.09	99.91	94.50	12.05	105.72	76.76	127.77	79.90 to 117.51	230,730	218,041
04											
<u>ALL</u>	<u>14</u>	<u>100.09</u>	<u>99.91</u>	<u>94.50</u>	<u>12.05</u>	<u>105.72</u>	<u>76.76</u>	<u>127.77</u>	<u>79.90 to 117.51</u>	<u>230,730</u>	<u>218,041</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	88.32	88.32	85.43	13.09	103.38	76.76	99.87	N/A	20,000	17,085
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	14	100.09	99.91	94.50	12.05	105.72	76.76	127.77	79.90 to 117.51	230,730	218,041
Greater Than 14,999	14	100.09	99.91	94.50	12.05	105.72	76.76	127.77	79.90 to 117.51	230,730	218,041
Greater Than 29,999	12	101.05	101.84	94.61	11.94	107.64	77.45	127.77	89.60 to 117.51	265,851	251,534
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	88.32	88.32	85.43	13.09	103.38	76.76	99.87	N/A	20,000	17,085
30,000 TO 59,999	5	110.32	110.75	111.45	08.60	99.37	89.60	127.77	N/A	37,500	41,794
60,000 TO 99,999	2	98.71	98.71	98.70	19.06	100.01	79.90	117.51	N/A	60,000	59,223
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	100.31	100.31	100.31	00.00	100.00	100.31	100.31	N/A	325,000	326,015
500,000 TO 999,999	4	95.69	92.65	92.46	06.73	100.21	77.45	101.78	N/A	639,429	591,244
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>14</u>	<u>100.09</u>	<u>99.91</u>	<u>94.50</u>	<u>12.05</u>	<u>105.72</u>	<u>76.76</u>	<u>127.77</u>	<u>79.90 to 117.51</u>	<u>230,730</u>	<u>218,041</u>

**53 Kimball
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 : 14
 Total Sales Price : 3,230,217
 Total Adj. Sales Price : 3,230,217
 Total Assessed Value : 3,052,575
 Avg. Adj. Sales Price : 230,730
 Avg. Assessed Value : 218,041

MEDIAN : 100
 WGT. MEAN : 95
 MEAN : 100
 COD : 12.05
 PRD : 105.72

COV : 15.62
 STD : 15.61
 Avg. Abs. Dev : 12.06
 MAX Sales Ratio : 127.77
 MIN Sales Ratio : 76.76

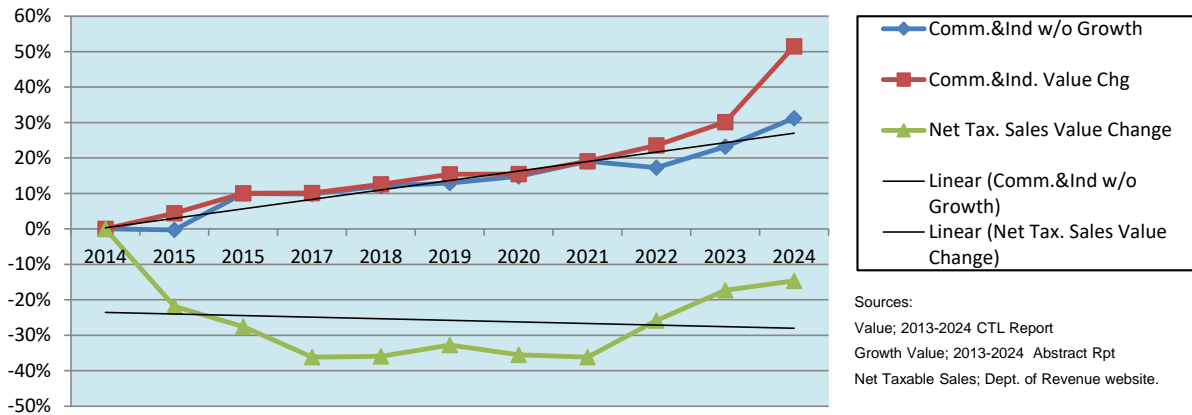
95% Median C.I. : 79.90 to 117.51
 95% Wgt. Mean C.I. : 81.95 to 107.05
 95% Mean C.I. : 90.90 to 108.92

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	2	103.84	103.84	100.41	23.05	103.42	79.90	127.77	N/A	52,500	52,718
344	4	97.43	98.21	95.70	06.08	102.62	89.60	108.38	N/A	158,125	151,326
350	2	109.65	109.65	102.88	07.18	106.58	101.78	117.51	N/A	430,000	442,363
353	1	117.66	117.66	117.66	00.00	100.00	117.66	117.66	N/A	32,000	37,650
386	1	100.31	100.31	100.31	00.00	100.00	100.31	100.31	N/A	325,000	326,015
389	1	76.76	76.76	76.76	00.00	100.00	76.76	76.76	N/A	25,000	19,190
471	1	110.32	110.32	110.32	00.00	100.00	110.32	110.32	N/A	33,000	36,405
528	1	77.45	77.45	77.45	00.00	100.00	77.45	77.45	N/A	717,717	555,900
574	1	96.39	96.39	96.39	00.00	100.00	96.39	96.39	N/A	500,000	481,950
<u>ALL</u>	<u>14</u>	100.09	99.91	94.50	12.05	105.72	76.76	127.77	79.90 to 117.51	230,730	218,041

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	\$ 64,017,288	\$ 299,811	0.47%	\$ 63,717,477		\$ 37,249,144	
2014	\$ 66,834,472	\$ 2,997,645	4.49%	\$ 63,836,827	-0.28%	\$ 29,122,936	-21.82%
2015	\$ 70,448,729	\$ 58,498	0.08%	\$ 70,390,231	5.32%	\$ 26,974,951	-7.38%
2015	\$ 70,517,449	\$ 179,080	0.25%	\$ 70,338,369	-0.16%	\$ 23,791,686	-11.80%
2017	\$ 72,078,260	\$ 325,015	0.45%	\$ 71,753,245	1.75%	\$ 23,869,019	0.33%
2018	\$ 73,882,990	\$ 1,564,440	2.12%	\$ 72,318,550	0.33%	\$ 25,041,922	4.91%
2019	\$ 73,906,658	\$ 420,195	0.57%	\$ 73,486,463	-0.54%	\$ 24,028,113	-4.05%
2020	\$ 76,236,185	\$ 3,150	0.00%	\$ 76,233,035	3.15%	\$ 23,780,366	-1.03%
2021	\$ 79,078,825	\$ 4,002,885	5.06%	\$ 75,075,940	-1.52%	\$ 27,638,991	16.23%
2022	\$ 83,316,575	\$ 4,436,515	5.32%	\$ 78,880,060	-0.25%	\$ 30,809,245	11.47%
2023	\$ 96,992,365	\$ 12,972,150	13.37%	\$ 84,020,215	0.84%	\$ 31,813,320	3.26%
2024	\$ 139,693,300	\$ 41,634,490	29.80%	\$ 98,058,810	1.10%	\$ 34,831,964	9.49%
Ann %chg	7.65%			Average	0.89%	1.81%	-0.04%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-0.28%	4.40%	-21.82%
2015	9.96%	10.05%	-27.58%
2016	9.87%	10.15%	-36.13%
2017	12.08%	12.59%	-35.92%
2018	12.97%	15.41%	-32.77%
2019	14.79%	15.45%	-35.49%
2020	19.08%	19.09%	-36.16%
2021	17.27%	23.53%	-25.80%
2022	23.22%	30.15%	-17.29%
2023	31.25%	51.51%	-14.59%
2024	53.18%	118.21%	-6.49%

County Number	53
County Name	Kimball

53 Kimball
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 : 84
Total Sales Price : 24,381,825
Total Adj. Sales Price : 24,381,825
Total Assessed Value : 16,575,545
Avg. Adj. Sales Price : 290,260
Avg. Assessed Value : 197,328

MEDIAN : 70
WGT. MEAN : 68
MEAN : 71
COD : 21.88
PRD : 105.02

COV : 31.29
STD : 22.34
Avg. Abs. Dev : 15.34
MAX Sales Ratio : 167.10
MIN Sales Ratio : 17.16

95% Median C.I. : 64.83 to 72.88
95% Wgt. Mean C.I. : 61.83 to 74.13
95% Mean C.I. : 66.61 to 76.17

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	5	71.06	73.88	68.96	19.66	107.13	49.75	109.86	N/A	230,600	159,027
01-JAN-22 To 31-MAR-22	7	79.75	75.44	79.18	12.60	95.28	56.79	93.22	56.79 to 93.22	280,408	222,016
01-APR-22 To 30-JUN-22	10	67.34	66.06	63.24	14.82	104.46	50.00	86.10	53.97 to 75.73	262,507	166,017
01-JUL-22 To 30-SEP-22	6	80.01	82.56	81.86	12.60	100.86	71.30	96.86	71.30 to 96.86	196,142	160,563
01-OCT-22 To 31-DEC-22	9	84.72	82.17	81.38	13.33	100.97	59.42	99.25	70.57 to 97.15	202,551	164,841
01-JAN-23 To 31-MAR-23	9	69.42	72.60	69.54	11.08	104.40	59.34	91.85	63.79 to 88.53	415,500	288,959
01-APR-23 To 30-JUN-23	13	68.37	64.56	63.90	13.41	101.03	48.11	89.82	53.32 to 70.60	315,978	201,915
01-JUL-23 To 30-SEP-23	1	70.08	70.08	70.08	00.00	100.00	70.08	70.08	N/A	200,000	140,155
01-OCT-23 To 31-DEC-23	7	50.75	54.64	53.18	13.30	102.75	43.95	74.12	43.95 to 74.12	188,513	100,249
01-JAN-24 To 31-MAR-24	5	52.73	59.81	53.19	26.83	112.45	43.39	85.67	N/A	852,000	453,202
01-APR-24 To 30-JUN-24	8	76.47	82.04	89.62	52.69	91.54	17.16	167.10	17.16 to 167.10	196,147	175,778
01-JUL-24 To 30-SEP-24	4	67.49	75.79	85.27	37.96	88.88	35.51	132.66	N/A	111,278	94,885
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	28	73.16	73.34	71.88	15.65	102.03	49.75	109.86	64.50 to 79.75	247,063	177,599
01-OCT-22 To 30-SEP-23	32	69.73	71.95	69.39	14.57	103.69	48.11	99.25	65.15 to 76.47	308,443	214,039
01-OCT-23 To 30-SEP-24	24	57.69	68.37	62.60	42.19	109.22	17.16	167.10	44.39 to 74.12	316,411	198,063
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	32	74.44	75.74	74.61	15.11	101.51	50.00	99.25	71.02 to 84.72	237,117	176,913
01-JAN-23 To 31-DEC-23	30	66.76	64.84	64.78	14.99	100.09	43.95	91.85	57.14 to 69.68	312,227	202,247
<u>ALL</u>	84	70.12	71.39	67.98	21.88	105.02	17.16	167.10	64.83 to 72.88	290,260	197,328

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	48	70.59	70.81	74.15	21.63	95.50	17.16	167.10	64.50 to 74.24	231,954	171,989
2	36	69.73	72.16	62.80	22.07	114.90	43.39	132.66	58.05 to 76.52	368,001	231,113
<u>ALL</u>	84	70.12	71.39	67.98	21.88	105.02	17.16	167.10	64.83 to 72.88	290,260	197,328

53 Kimball
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 : 84
 Total Sales Price : 24,381,825
 Total Adj. Sales Price : 24,381,825
 Total Assessed Value : 16,575,545
 Avg. Adj. Sales Price : 290,260
 Avg. Assessed Value : 197,328

MEDIAN : 70
 WGT. MEAN : 68
 MEAN : 71
 COD : 21.88
 PRD : 105.02

COV : 31.29
 STD : 22.34
 Avg. Abs. Dev : 15.34
 MAX Sales Ratio : 167.10
 MIN Sales Ratio : 17.16

95% Median C.I. : 64.83 to 72.88
 95% Wgt. Mean C.I. : 61.83 to 74.13
 95% Mean C.I. : 66.61 to 76.17

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	26	70.61	65.98	66.87	18.82	98.67	35.51	97.15	53.93 to 74.15	149,038	99,664
1	16	67.78	63.08	65.44	21.72	96.39	35.51	93.22	44.39 to 74.24	135,725	88,825
2	10	71.41	70.64	68.69	15.42	102.84	48.97	97.15	56.12 to 84.72	170,339	117,008
_____Grass_____											
County	30	70.18	73.58	69.42	16.57	105.99	49.75	109.86	65.15 to 75.16	288,570	200,320
1	16	70.59	70.82	71.96	10.54	98.42	50.00	89.82	62.23 to 75.16	226,033	162,644
2	14	69.73	76.74	67.60	23.40	113.52	49.75	109.86	57.14 to 96.86	360,040	243,378
_____ALL_____	84	70.12	71.39	67.98	21.88	105.02	17.16	167.10	64.83 to 72.88	290,260	197,328

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
_____Irrigated_____											
County	1	59.34	59.34	59.34	00.00	100.00	59.34	59.34	N/A	925,000	548,915
2	1	59.34	59.34	59.34	00.00	100.00	59.34	59.34	N/A	925,000	548,915
_____Dry_____											
County	34	70.12	67.67	68.66	20.56	98.56	35.51	132.66	53.97 to 74.12	156,754	107,625
1	20	69.49	64.37	67.30	19.95	95.65	35.51	93.22	50.75 to 74.15	148,271	99,782
2	14	71.16	72.38	70.37	21.36	102.86	48.11	132.66	53.97 to 84.72	168,873	118,830
_____Grass_____											
County	31	70.57	73.68	69.96	16.23	105.32	49.75	109.86	65.15 to 76.47	302,728	211,803
1	17	70.60	71.15	72.71	10.41	97.85	50.00	89.82	62.23 to 76.47	255,530	185,800
2	14	69.73	76.74	67.60	23.40	113.52	49.75	109.86	57.14 to 96.86	360,040	243,378
_____ALL_____	84	70.12	71.39	67.98	21.88	105.02	17.16	167.10	64.83 to 72.88	290,260	197,328

Kimball County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Kimball	1	1,815	1,815	1,815	1,805	1,790	1,790	1,650	1,650	1,764
Cheyenne	1	2,407	2,414	2,291	2,386	2,405	2,310	2,076	1,826	2,370
Kimball	2	2,175	2,175	2,175	1,790	n/a	1,790	1,790	1,650	1,876
Banner	1	2,200	2,200	2,090	1,980	1,980	1,980	1,760	1,428	1,978
Cheyenne	3	2,862	2,857	n/a	2,849	2,843	2,674	2,597	2,551	2,837

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Kimball	1	n/a	590	550	510	435	n/a	380	380	468
Cheyenne	1	n/a	508	416	485	482	484	412	386	488
Kimball	2	n/a	655	610	585	480	n/a	410	405	534
Banner	1	n/a	575	570	565	560	555	550	540	564
Cheyenne	3	n/a	723	711	712	710	n/a	705	700	720

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Kimball	1	n/a	n/a	n/a	455	n/a	400	400	400	400
Cheyenne	1	519	509	n/a	456	n/a	443	432	432	436
Kimball	2	n/a	n/a	n/a	n/a	n/a	435	435	435	435
Banner	1	n/a	530	n/a	520	520	510	510	465	480
Cheyenne	3	n/a	672	n/a	648	n/a	612	600	419	507

County	Mkt Area	CRP	TIMBER	WASTE
Kimball	1	450	n/a	n/a
Cheyenne	1	446	n/a	100
Kimball	2	415	n/a	n/a
Banner	1	507	n/a	310
Cheyenne	3	561	n/a	100

Source: 2025 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL

Type : Qualified

Number of Sales :	20	Median :	69	COV :	26.35	95% Median C.I. :	50.75 to 74.15
Total Sales Price :	2,974,218	Wgt. Mean :	67	STD :	16.96	95% Wgt. Mean C.I. :	58.11 to 76.48
Total Adj. Sales Price :	2,965,418	Mean :	64	Avg. Abs.Dev :	13.86	95% Mean C.I. :	56.43 to 72.31
Total Assessed Value :	1,995,630						
Avg. Adj. Sales Price :	148,271	COD :	19.95	MAX Sales Ratio :	93.22		
Avg. Assessed Value :	99,782	PRD :	95.65	MIN Sales Ratio :	35.51		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	3	71.06	69.93	67.96	04.57	102.90	64.50	74.24	N/A	136,067	92,475
01/01/2022 To 03/31/2022	2	83.69	83.69	82.66	11.40	101.25	74.15	93.22	N/A	86,745	71,708
04/01/2022 To 06/30/2022	1	75.73	75.73	75.73		100.00	75.73	75.73	N/A	211,100	159,860
07/01/2022 To 09/30/2022	1	71.30	71.30	71.30		100.00	71.30	71.30	N/A	71,806	51,200
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	88.53	88.53	88.53		100.00	88.53	88.53	N/A	387,000	342,620
04/01/2023 To 06/30/2023	3	53.93	58.33	58.63	10.35	99.49	52.16	68.89	N/A	186,111	109,117
07/01/2023 To 09/30/2023	1	70.08	70.08	70.08		100.00	70.08	70.08	N/A	200,000	140,155
10/01/2023 To 12/31/2023	4	50.03	54.53	50.01	15.79	109.04	43.95	74.12	N/A	111,250	55,631
01/01/2024 To 03/31/2024	1	44.39	44.39	44.39		100.00	44.39	44.39	N/A	100,000	44,390
04/01/2024 To 06/30/2024	2	65.80	65.80	78.68	36.63	83.63	41.70	89.89	N/A	163,244	128,433
07/01/2024 To 09/30/2024	1	35.51	35.51	35.51		100.00	35.51	35.51	N/A	84,000	29,825
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	7	74.15	74.89	73.09	07.00	102.46	64.50	93.22	64.50 to 93.22	123,514	90,271
10/01/2022 To 09/30/2023	5	68.89	66.72	70.73	15.24	94.33	52.16	88.53	N/A	229,067	162,025
10/01/2023 To 09/30/2024	8	46.85	53.70	57.94	26.30	92.68	35.51	89.89	35.51 to 89.89	119,436	69,201
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	4	74.94	78.60	77.67	07.85	101.20	71.30	93.22	N/A	114,099	88,619
01/01/2023 To 12/31/2023	9	53.93	61.30	64.93	21.73	94.41	43.95	88.53	49.31 to 74.12	176,704	114,739

AGRICULTURAL

Type : Qualified

Number of Sales :	20	Median :	69	COV :	26.35	95% Median C.I. :	50.75 to 74.15
Total Sales Price :	2,974,218	Wgt. Mean :	67	STD :	16.96	95% Wgt. Mean C.I. :	58.11 to 76.48
Total Adj. Sales Price :	2,965,418	Mean :	64	Avg. Abs. Dev :	13.86	95% Mean C.I. :	56.43 to 72.31
Total Assessed Value :	1,995,630						
Avg. Adj. Sales Price :	148,271	COD :	19.95	MAX Sales Ratio :	93.22		
Avg. Assessed Value :	99,782	PRD :	95.65	MIN Sales Ratio :	35.51		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	20	69.49	64.37	67.30	19.95	95.65	35.51	93.22	50.75 to 74.15	148,271	99,782

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	20	69.49	64.37	67.30	19.95	95.65	35.51	93.22	50.75 to 74.15	148,271	99,782
Greater Than 15,000	20	69.49	64.37	67.30	19.95	95.65	35.51	93.22	50.75 to 74.15	148,271	99,782
Greater Than 30,000	20	69.49	64.37	67.30	19.95	95.65	35.51	93.22	50.75 to 74.15	148,271	99,782
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	74.12	74.12	74.12		100.00	74.12	74.12	N/A	34,000	25,200
60,000 TO 99,999	7	71.30	65.88	66.03	18.70	99.77	35.51	93.22	35.51 to 93.22	82,785	54,660
100,000 TO 149,999	5	49.31	48.47	48.56	06.63	99.81	43.95	53.93	N/A	126,200	61,286
150,000 TO 249,999	5	68.89	66.27	65.86	08.46	100.62	52.16	75.73	N/A	216,687	142,718
250,000 TO 499,999	2	89.21	89.21	89.07	00.76	100.16	88.53	89.89	N/A	318,744	283,895
500,000 TO 999,999											
1,000,000 +											

AGRICULTURAL

Type : Qualified

Number of Sales :	20	Median :	69	COV :	26.35	95% Median C.I. :	50.75 to 74.15
Total Sales Price :	2,974,218	Wgt. Mean :	67	STD :	16.96	95% Wgt. Mean C.I. :	58.11 to 76.48
Total Adj. Sales Price :	2,965,418	Mean :	64	Avg. Abs. Dev :	13.86	95% Mean C.I. :	56.43 to 72.31
Total Assessed Value :	1,995,630						
Avg. Adj. Sales Price :	148,271	COD :	19.95	MAX Sales Ratio :	93.22		
Avg. Assessed Value :	99,782	PRD :	95.65	MIN Sales Ratio :	35.51		

What IF

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u> Dry </u>											
County	16	67.78	63.08	65.44	21.72	96.39	35.51	93.22	44.39 to 74.24	135,725	88,825
1	16	67.78	63.08	65.44	21.72	96.39	35.51	93.22	44.39 to 74.24	135,725	88,825
<u> ALL </u>											
10/01/2021 To 09/30/2024	20	69.49	64.37	67.30	19.95	95.65	35.51	93.22	50.75 to 74.15	148,271	99,782

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u> Dry </u>											
County	20	69.49	64.37	67.30	19.95	95.65	35.51	93.22	50.75 to 74.15	148,271	99,782
1	20	69.49	64.37	67.30	19.95	95.65	35.51	93.22	50.75 to 74.15	148,271	99,782
<u> ALL </u>											
10/01/2021 To 09/30/2024	20	69.49	64.37	67.30	19.95	95.65	35.51	93.22	50.75 to 74.15	148,271	99,782

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_1	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	14	Median :	70	COV :	25.54	95% Median C.I. :	57.14 to 96.86
Total Sales Price :	5,040,565	Wgt. Mean :	68	STD :	19.60	95% Wgt. Mean C.I. :	54.73 to 80.47
Total Adj. Sales Price :	5,040,565	Mean :	77	Avg. Abs. Dev :	16.32	95% Mean C.I. :	65.43 to 88.05
Total Assessed Value :	3,407,295						
Avg. Adj. Sales Price :	360,040	COD :	23.40	MAX Sales Ratio :	109.86		
Avg. Assessed Value :	243,378	PRD :	113.52	MIN Sales Ratio :	49.75		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	2	79.81	79.81	69.51	37.66	114.82	49.75	109.86	N/A	372,400	258,855
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022	3	95.76	92.64	90.50	04.03	102.36	85.29	96.86	N/A	195,048	176,525
10/01/2022 To 12/31/2022	2	96.93	96.93	98.30	02.40	98.61	94.60	99.25	N/A	171,310	168,400
01/01/2023 To 03/31/2023	3	65.15	66.21	66.20	03.01	100.02	63.79	69.68	N/A	393,333	260,375
04/01/2023 To 06/30/2023	1	69.78	69.78	69.78		100.00	69.78	69.78	N/A	273,000	190,505
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	57.14	57.14	57.14		100.00	57.14	57.14	N/A	105,000	60,000
01/01/2024 To 03/31/2024	1	52.73	52.73	52.73		100.00	52.73	52.73	N/A	1,500,000	790,920
04/01/2024 To 06/30/2024	1	64.73	64.73	64.73		100.00	64.73	64.73	N/A	310,000	200,660
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	5	95.76	87.50	78.75	14.97	111.11	49.75	109.86	N/A	265,989	209,457
10/01/2022 To 09/30/2023	6	69.73	77.04	72.87	15.55	105.72	63.79	99.25	63.79 to 99.25	299,270	218,072
10/01/2023 To 09/30/2024	3	57.14	58.20	54.91	07.00	105.99	52.73	64.73	N/A	638,333	350,527
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	5	95.76	94.35	93.38	03.38	101.04	85.29	99.25	N/A	185,553	173,275
01/01/2023 To 12/31/2023	5	65.15	65.11	66.22	05.69	98.32	57.14	69.78	N/A	311,600	206,326

AGRICULTURAL

Type : Qualified

Number of Sales :	14	Median :	70	COV :	25.54	95% Median C.I. :	57.14 to 96.86
Total Sales Price :	5,040,565	Wgt. Mean :	68	STD :	19.60	95% Wgt. Mean C.I. :	54.73 to 80.47
Total Adj. Sales Price :	5,040,565	Mean :	77	Avg. Abs. Dev :	16.32	95% Mean C.I. :	65.43 to 88.05
Total Assessed Value :	3,407,295						
Avg. Adj. Sales Price :	360,040	COD :	23.40	MAX Sales Ratio :	109.86		
Avg. Assessed Value :	243,378	PRD :	113.52	MIN Sales Ratio :	49.75		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
2	14	69.73	76.74	67.60	23.40	113.52	49.75	109.86	57.14 to 96.86	360,040	243,378

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	14	69.73	76.74	67.60	23.40	113.52	49.75	109.86	57.14 to 96.86	360,040	243,378
Greater Than 15,000	14	69.73	76.74	67.60	23.40	113.52	49.75	109.86	57.14 to 96.86	360,040	243,378
Greater Than 30,000	14	69.73	76.74	67.60	23.40	113.52	49.75	109.86	57.14 to 96.86	360,040	243,378
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	2	95.18	95.18	95.17	00.61	100.01	94.60	95.76	N/A	69,074	65,740
100,000 TO 149,999	1	57.14	57.14	57.14		100.00	57.14	57.14	N/A	105,000	60,000
150,000 TO 249,999	2	103.36	103.36	103.98	06.29	99.40	96.86	109.86	N/A	223,399	232,300
250,000 TO 499,999	7	69.68	73.95	72.81	12.43	101.57	63.79	99.25	63.79 to 99.25	335,803	244,504
500,000 TO 999,999	1	49.75	49.75	49.75		100.00	49.75	49.75	N/A	500,000	248,770
1,000,000 +	1	52.73	52.73	52.73		100.00	52.73	52.73	N/A	1,500,000	790,920

AGRICULTURAL

Type : Qualified

Number of Sales :	14	Median :	70	COV :	25.54	95% Median C.I. :	57.14 to 96.86
Total Sales Price :	5,040,565	Wgt. Mean :	68	STD :	19.60	95% Wgt. Mean C.I. :	54.73 to 80.47
Total Adj. Sales Price :	5,040,565	Mean :	77	Avg. Abs. Dev :	16.32	95% Mean C.I. :	65.43 to 88.05
Total Assessed Value :	3,407,295						
Avg. Adj. Sales Price :	360,040	COD :	23.40	MAX Sales Ratio :	109.86		
Avg. Assessed Value :	243,378	PRD :	113.52	MIN Sales Ratio :	49.75		

What IF

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Grass</u>											
County	14	69.73	76.74	67.60	23.40	113.52	49.75	109.86	57.14 to 96.86	360,040	243,378
2	14	69.73	76.74	67.60	23.40	113.52	49.75	109.86	57.14 to 96.86	360,040	243,378
<u>ALL</u>											
10/01/2021 To 09/30/2024	14	69.73	76.74	67.60	23.40	113.52	49.75	109.86	57.14 to 96.86	360,040	243,378

80%MLU By Market Area

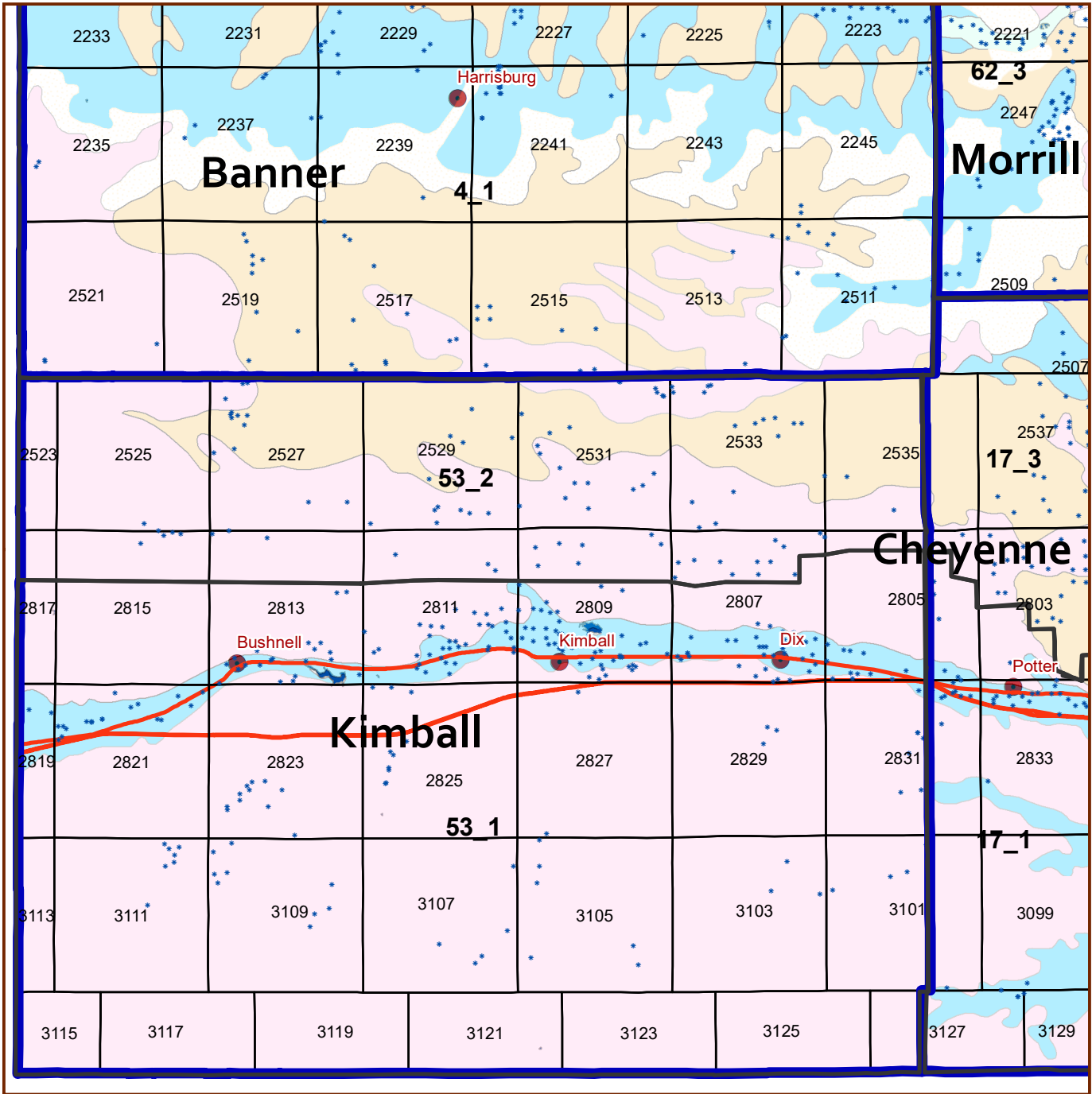
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Grass</u>											
County	14	69.73	76.74	67.60	23.40	113.52	49.75	109.86	57.14 to 96.86	360,040	243,378
2	14	69.73	76.74	67.60	23.40	113.52	49.75	109.86	57.14 to 96.86	360,040	243,378
<u>ALL</u>											
10/01/2021 To 09/30/2024	14	69.73	76.74	67.60	23.40	113.52	49.75	109.86	57.14 to 96.86	360,040	243,378

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_2	Total	Increase	0%

What IF

KIMBALL COUNTY



Legend

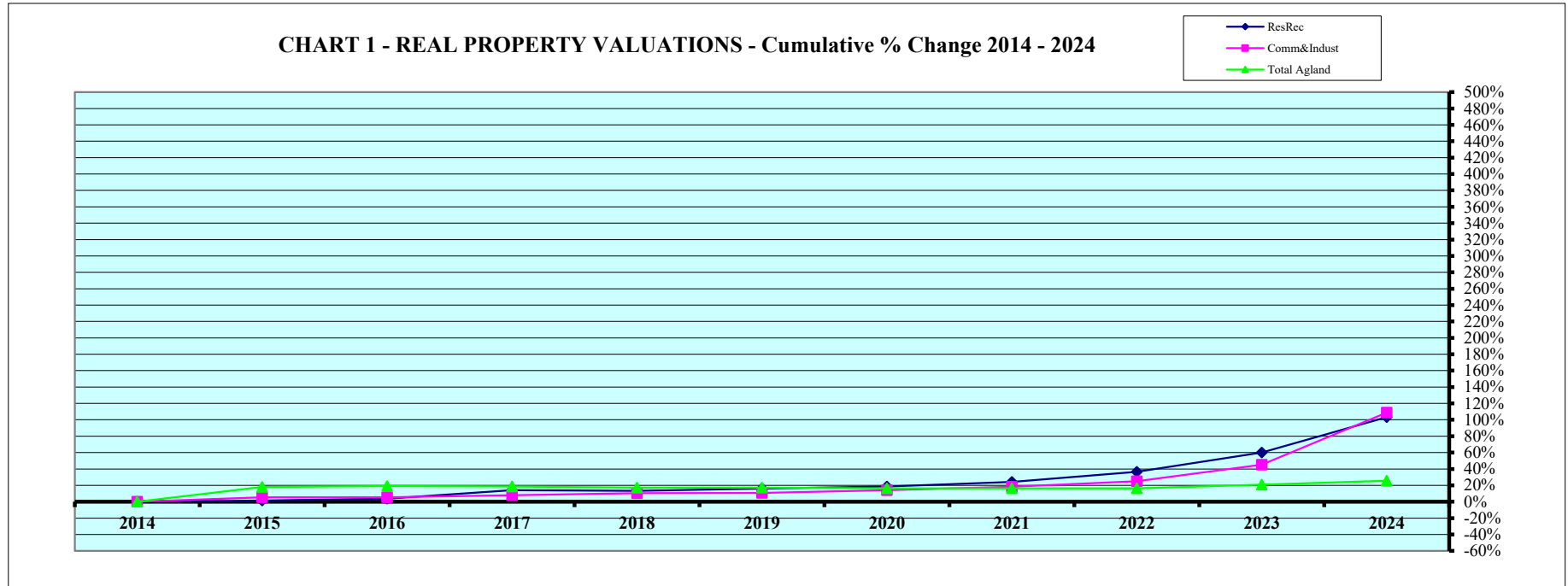
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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	97,270,002	-	-	-	66,834,472	-	-	-	226,836,315	-	-	-
2015	98,618,227	1,348,225	1.39%	1.39%	70,448,729	3,614,257	5.41%	5.41%	267,630,609	40,794,294	17.98%	17.98%
2016	100,747,082	2,128,855	2.16%	3.57%	70,517,449	68,720	0.10%	5.51%	269,956,675	2,326,066	0.87%	19.01%
2017	110,896,490	10,149,408	10.07%	14.01%	72,078,260	1,560,811	2.21%	7.85%	269,213,105	-743,570	-0.28%	18.68%
2018	110,046,220	-850,270	-0.77%	13.13%	73,882,990	1,804,730	2.50%	10.55%	265,934,750	-3,278,355	-1.22%	17.24%
2019	112,967,740	2,921,520	2.65%	16.14%	73,906,658	23,668	0.03%	10.58%	265,875,705	-59,045	-0.02%	17.21%
2020	115,261,040	2,293,300	2.03%	18.50%	76,236,185	2,329,527	3.15%	14.07%	263,857,330	-2,018,375	-0.76%	16.32%
2021	120,846,100	5,585,060	4.85%	24.24%	79,078,825	2,842,640	3.73%	18.32%	263,759,795	-97,535	-0.04%	16.28%
2022	132,893,260	12,047,160	9.97%	36.62%	83,457,870	4,379,045	5.54%	24.87%	263,657,920	-101,875	-0.04%	16.23%
2023	155,746,940	22,853,680	17.20%	60.12%	96,984,780	13,526,910	16.21%	45.11%	273,944,400	10,286,480	3.90%	20.77%
2024	197,667,335	41,920,395	26.92%	103.22%	139,531,010	42,546,230	43.87%	108.77%	284,872,890	10,928,490	3.99%	25.59%

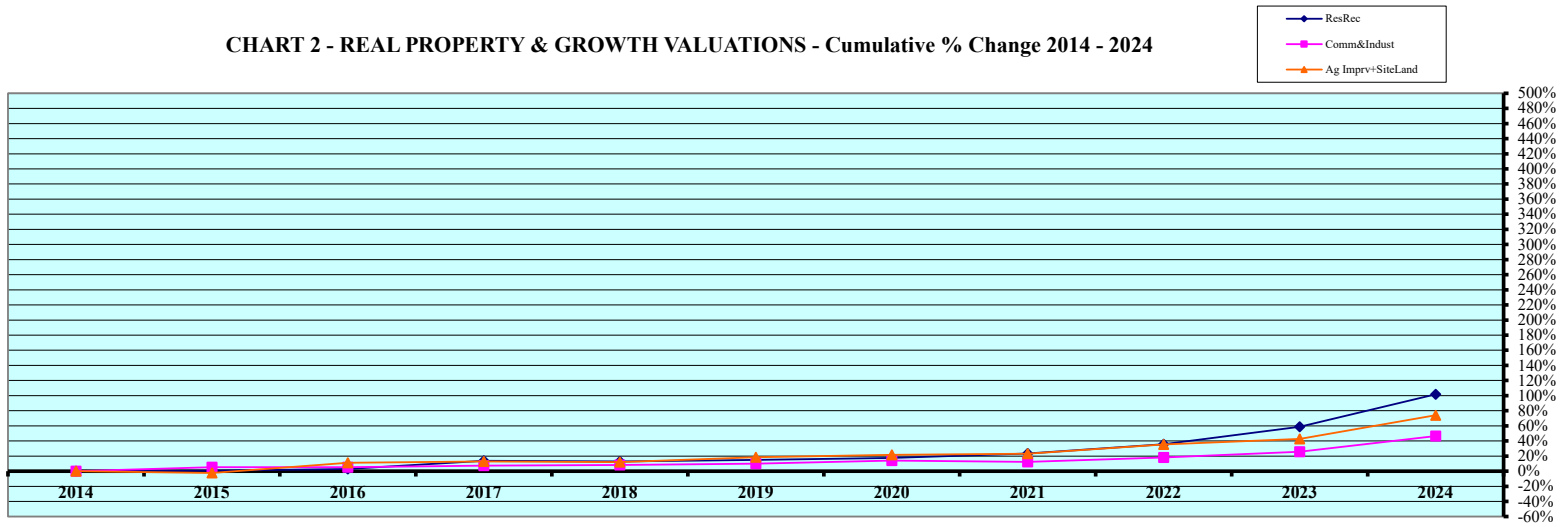
Rate Annual %chg: Residential & Recreational **7.35%** Commercial & Industrial **7.64%** Agricultural Land **2.30%**

Cnty# **53**
County **KIMBALL**

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	97,270,002	825,128	0.85%	96,444,874	--	--	66,834,472	2,997,645	4.49%	63,836,827	--	--
2015	98,618,227	836,045	0.85%	97,782,182	0.53%	0.53%	70,448,729	58,498	0.08%	70,390,231	5.32%	5.32%
2016	100,747,082	655,050	0.65%	100,092,032	1.49%	2.90%	70,517,449	179,080	0.25%	70,338,369	-0.16%	5.24%
2017	110,896,490	227,945	0.21%	110,668,545	9.85%	13.77%	72,078,260	325,015	0.45%	71,753,245	1.75%	7.36%
2018	110,046,220	308,515	0.28%	109,737,705	-1.04%	12.82%	73,882,990	1,564,440	2.12%	72,318,550	0.33%	8.21%
2019	112,967,740	1,307,245	1.16%	111,660,495	1.47%	14.79%	73,906,658	420,195	0.57%	73,486,463	-0.54%	9.95%
2020	115,261,040	983,230	0.85%	114,277,810	1.16%	17.49%	76,236,185	3,150	0.00%	76,233,035	3.15%	14.06%
2021	120,846,100	736,165	0.61%	120,109,935	4.21%	23.48%	79,078,825	4,002,885	5.06%	75,075,940	-1.52%	12.33%
2022	132,893,260	883,240	0.66%	132,010,020	9.24%	35.72%	83,457,870	4,436,515	5.32%	79,021,355	-0.07%	18.23%
2023	155,746,940	1,392,470	0.89%	154,354,470	16.15%	58.69%	96,984,780	12,972,150	13.38%	84,012,630	0.66%	25.70%
2024	197,667,335	1,456,595	0.74%	196,210,740	25.98%	101.72%	139,531,010	41,634,490	29.84%	97,896,520	0.94%	46.48%
Rate Ann%chg	7.35%	Resid & Recreat w/o growth				6.90%	C & I w/o growth				0.99%	

Tax Year	Ag Improvements & Site Land (1)							
	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	Cmltv%chg w/o grwth
2014	16,218,396	9,455,267	25,673,663	308,843	1.20%	25,364,820	--	--
2015	15,995,524	9,926,475	25,921,999	853,435	3.29%	25,068,564	-2.36%	-2.36%
2016	18,241,525	11,025,111	29,266,636	726,505	2.48%	28,540,131	10.10%	11.17%
2017	20,083,260	9,246,270	29,329,530	374,798	1.28%	28,954,732	-1.07%	12.78%
2018	19,992,875	8,979,815	28,972,690	226,405	0.78%	28,746,285	-1.99%	11.97%
2019	21,627,705	9,382,450	31,010,155	641,380	2.07%	30,368,775	4.82%	18.29%
2020	22,180,840	9,613,235	31,794,075	527,310	1.66%	31,266,765	0.83%	21.79%
2021	22,776,690	9,825,585	32,602,275	1,007,170	3.09%	31,595,105	-0.63%	23.06%
2022	24,787,390	10,568,940	35,356,330	596,960	1.69%	34,759,370	6.62%	35.39%
2023	27,055,245	10,683,225	37,738,470	1,104,035	2.93%	36,634,435	3.61%	42.69%
2024	33,560,200	11,936,680	45,496,880	813,905	1.79%	44,682,975	18.40%	74.04%
Rate Ann%chg	7.54%	2.36%	5.89%	Ag Imprv+Site w/o growth			3.83%	

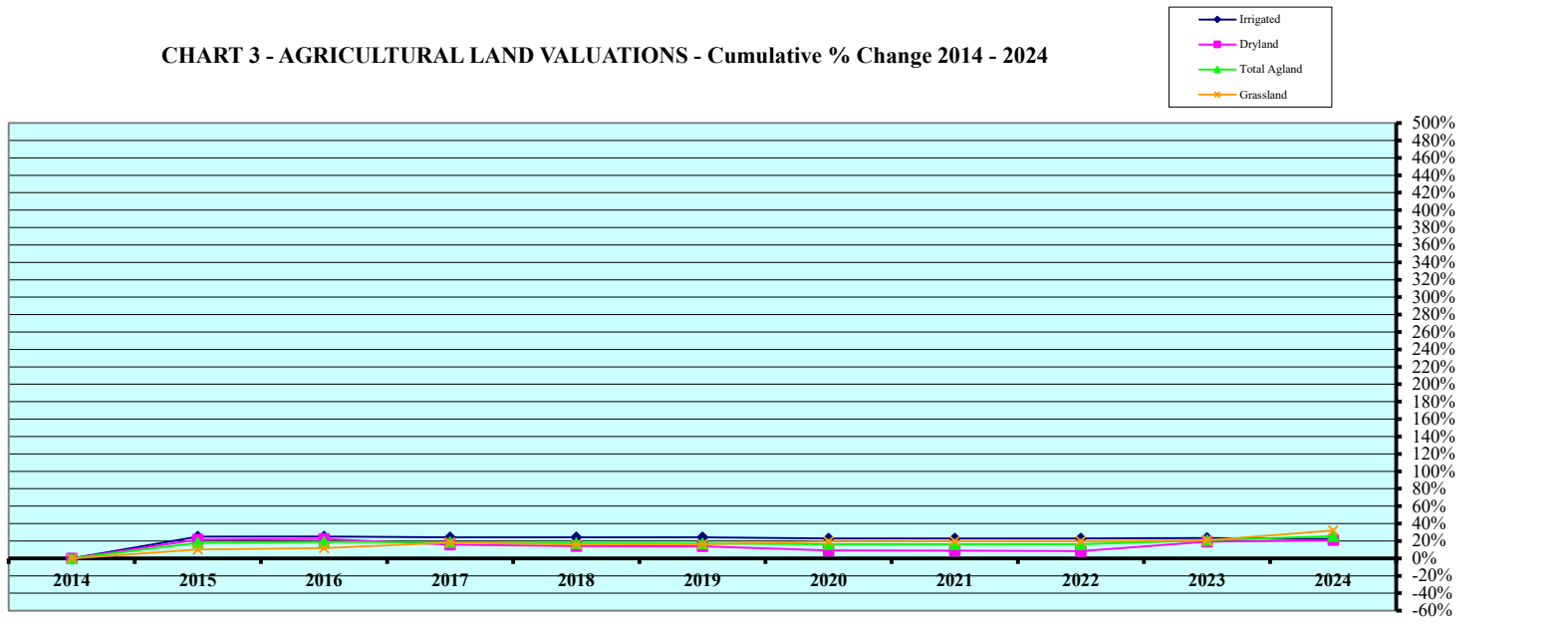
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 53
County KIMBALL

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	53,436,430	-	-	-	86,719,185	-	-	-	86,680,700	-	-	-
2015	66,747,407	13,310,977	24.91%	24.91%	105,402,902	18,683,717	21.55%	21.55%	95,479,080	8,798,380	10.15%	10.15%
2016	66,861,035	113,628	0.17%	25.12%	106,188,090	785,188	0.74%	22.45%	96,907,550	1,428,470	1.50%	11.80%
2017	66,396,080	-464,955	-0.70%	24.25%	100,428,740	-5,759,350	-5.42%	15.81%	102,388,285	5,480,735	5.66%	18.12%
2018	66,339,320	-56,760	-0.09%	24.15%	99,007,345	-1,421,395	-1.42%	14.17%	100,588,085	-1,800,200	-1.76%	16.04%
2019	66,343,845	4,525	0.01%	24.15%	98,800,250	-207,095	-0.21%	13.93%	100,731,610	143,525	0.14%	16.21%
2020	65,688,570	-655,275	-0.99%	22.93%	94,592,040	-4,208,210	-4.26%	9.08%	103,576,720	2,845,110	2.82%	19.49%
2021	65,688,365	-205	0.00%	22.93%	94,351,775	-240,265	-0.25%	8.80%	103,719,655	142,935	0.14%	19.66%
2022	65,723,220	34,855	0.05%	22.99%	94,075,160	-276,615	-0.29%	8.48%	103,859,540	139,885	0.13%	19.82%
2023	65,890,600	167,380	0.25%	23.31%	103,258,175	9,183,015	9.76%	19.07%	104,795,625	936,085	0.90%	20.90%
2024	65,390,370	-500,230	-0.76%	22.37%	105,068,350	1,810,175	1.75%	21.16%	114,414,170	9,618,545	9.18%	31.99%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	0	-	-	-	0	-	-	-	226,836,315	-	-	-
2015	0	0	-	-	1,220	1,220	-	-	267,630,609	40,794,294	17.98%	17.98%
2016	0	0	-	-	0	-1,220	-100.00%	-	269,956,675	2,326,066	0.87%	19.01%
2017	0	0	-	-	0	0	-	-	269,213,105	-743,570	-0.28%	18.68%
2018	0	0	-	-	0	0	-	-	265,934,750	-3,278,355	-1.22%	17.24%
2019	0	0	-	-	0	0	-	-	265,875,705	-59,045	-0.02%	17.21%
2020	0	0	-	-	0	0	-	-	263,857,330	-2,018,375	-0.76%	16.32%
2021	0	0	-	-	0	0	-	-	263,759,795	-97,535	-0.04%	16.28%
2022	0	0	-	-	0	0	-	-	263,657,920	-101,875	-0.04%	16.23%
2023	0	0	-	-	0	0	-	-	273,944,400	10,286,480	3.90%	20.77%
2024	0	0	-	-	0	0	-	-	284,872,890	10,928,490	3.99%	25.59%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	53,434,805	40,611	1,316			86,719,280	243,118	357			86,679,810	304,195	285		
2015	66,814,280	40,612	1,645	25.03%	25.03%	105,406,350	244,303	431	20.96%	20.96%	95,479,080	302,827	315	10.65%	10.65%
2016	66,907,255	40,670	1,645	0.00%	25.03%	106,087,180	245,838	432	0.02%	20.98%	96,976,955	301,230	322	2.11%	12.98%
2017	66,658,770	40,509	1,646	0.02%	25.06%	100,552,350	245,251	410	-4.99%	14.94%	102,214,705	301,746	339	5.22%	18.88%
2018	66,339,325	40,304	1,646	0.03%	25.10%	98,976,810	246,999	401	-2.26%	12.34%	100,578,560	300,120	335	-1.07%	17.61%
2019	66,343,845	40,306	1,646	0.00%	25.10%	98,800,245	246,549	401	0.00%	12.35%	100,731,880	300,594	335	-0.01%	17.60%
2020	65,902,885	40,088	1,644	-0.12%	24.94%	94,536,855	240,299	393	-1.83%	10.29%	103,558,330	307,068	337	0.64%	18.35%
2021	65,688,330	39,957	1,644	0.00%	24.94%	94,351,780	239,814	393	0.01%	10.30%	103,722,785	307,784	337	-0.07%	18.27%
2022	65,723,250	39,974	1,644	0.01%	24.96%	94,106,440	239,055	394	0.06%	10.36%	103,833,530	308,539	337	-0.14%	18.10%
2023	65,824,675	40,037	1,644	0.00%	24.95%	103,264,375	238,766	432	9.86%	21.25%	104,802,425	308,669	340	0.89%	19.16%
2024	65,390,370	39,755	1,645	0.04%	25.01%	105,192,870	238,405	441	2.02%	23.70%	114,282,940	309,124	370	8.89%	29.74%

Rate Annual %chg Average Value/Acre: 2.04%

1.95%

2.80%

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	0	0				0	0				226,833,895	587,925	386		
2015	0	0				0	0				267,699,710	587,743	455	18.05%	18.05%
2016	0	0				0	0				269,971,390	587,738	459	0.85%	19.05%
2017	0	0				0	0				269,425,825	587,506	459	-0.16%	18.86%
2018	0	0				0	0				265,894,695	587,423	453	-1.30%	17.32%
2019	0	0				0	0				265,875,970	587,450	453	-0.01%	17.31%
2020	0	0				0	0				263,998,070	587,456	449	-0.71%	16.48%
2021	0	0				0	0				263,762,895	587,555	449	-0.11%	16.35%
2022	0	0				0	0				263,663,220	587,569	449	-0.04%	16.31%
2023	0	0				0	0				273,891,475	587,471	466	3.90%	20.84%
2024	0	0				0	0				284,866,180	587,283	485	4.04%	25.72%

53
KIMBALL

Rate Annual %chg Average Value/Acre: 2.30%

(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
3,434	KIMBALL	98,106,493	42,987,284	107,117,472	197,667,335	42,320,420	97,210,590	0	284,872,890	33,560,200	11,936,680	22,781,715	938,561,079
cnty sectorvalue % of total value:		10.45%	4.58%	11.41%	21.06%	4.51%	10.36%		30.35%	3.58%	1.27%	2.43%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
115	BUSHNELL	120,172	280,808	2,037,310	5,902,550	460,765	0	0	0	0	0	0	8,801,605
3.35%	%sector of county sector	0.12%	0.65%	1.90%	2.99%	1.09%							0.94%
	%sector of municipality	1.37%	3.19%	23.15%	67.06%	5.24%							100.00%
187	DIX	148,151	232,463	1,687,464	10,575,665	952,410	0	0	0	0	0	0	13,596,153
5.45%	%sector of county sector	0.15%	0.54%	1.58%	5.35%	2.25%							1.45%
	%sector of municipality	1.09%	1.71%	12.41%	77.78%	7.00%							100.00%
2,290	KIMBALL	5,191,218	2,191,252	8,378,225	131,266,150	26,990,150	5,399,515	0	0	0	37,550	60,880	179,514,940
66.69%	%sector of county sector	5.29%	5.10%	7.82%	66.41%	63.78%	5.55%				0.31%	0.27%	19.13%
	%sector of municipality	2.89%	1.22%	4.67%	73.12%	15.04%	3.01%				0.02%	0.03%	100.00%
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
2,593	Total Municipalities	5,459,541	2,704,523	12,103,000	147,744,368	28,403,326	5,399,515	0	0	0	37,550	60,880	201,912,701
75.50%	%all municp.sectors of cnty	5.56%	6.29%	11.30%	74.74%	67.11%	5.55%				0.31%	0.27%	21.51%

Total Real Property Sum Lines 17, 25, & 30	Records : 5,204	Value : 799,197,565	Growth 41,097,635
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Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	164	2,205,525	106	1,450,545	202	3,898,910	472	7,554,980	
02. Res Improve Land	1,281	23,711,075	77	1,540,000	153	3,060,200	1,511	28,311,275	
03. Res Improvements	1,333	131,486,050	190	24,437,800	201	32,271,320	1,724	188,195,170	
04. Res Total	1,497	157,402,650	296	27,428,345	403	39,230,430	2,196	224,061,425	8,162,535
% of Res Total	68.17	70.25	13.48	12.24	18.35	17.51	42.20	28.04	19.86
05. Com UnImp Land	60	1,371,910	14	242,985	10	116,655	84	1,731,550	
06. Com Improve Land	311	7,472,530	29	956,650	39	349,015	379	8,778,195	
07. Com Improvements	326	31,162,630	42	11,538,875	64	3,206,310	432	45,907,815	
08. Com Total	386	40,007,070	56	12,738,510	74	3,671,980	516	56,417,560	1,051,195
% of Com Total	74.81	70.91	10.85	22.58	14.34	6.51	9.92	7.06	2.56
09. Ind UnImp Land	0	0	0	0	1	187,840	1	187,840	
10. Ind Improve Land	8	273,675	0	0	1	1,227,055	9	1,500,730	
11. Ind Improvements	8	5,308,260	0	0	2	120,331,520	10	125,639,780	
12. Ind Total	8	5,581,935	0	0	3	121,746,415	11	127,328,350	29,935,990
% of Ind Total	72.73	4.38	0.00	0.00	27.27	95.62	0.21	15.93	72.84
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,497	157,402,650	296	27,428,345	403	39,230,430	2,196	224,061,425	8,162,535
% of Res & Rec Total	68.17	70.25	13.48	12.24	18.35	17.51	42.20	28.04	19.86
Com & Ind Total	394	45,589,005	56	12,738,510	77	125,418,395	527	183,745,910	30,987,185
% of Com & Ind Total	74.76	24.81	10.63	6.93	14.61	68.26	10.13	22.99	75.40
17. Taxable Total	1,891	202,991,655	352	40,166,855	480	164,648,825	2,723	407,807,335	39,149,720
% of Taxable Total	69.45	49.78	12.93	9.85	17.63	40.37	52.33	51.03	95.26

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	2	57,770	210	20,153,170	212	20,210,940	217,000
24. Non-Producing	0	0	0	0	265	128,625	265	128,625	0
25. Total	0	0	2	57,770	475	20,281,795	477	20,339,565	217,000

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	132	66	295	493

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	26	2,891,845	1,508	227,985,610	1,534	230,877,455
28. Ag-Improved Land	0	0	23	4,339,070	415	88,650,585	438	92,989,655
29. Ag Improvements	0	0	25	4,729,235	445	42,454,320	470	47,183,555

30. Ag Total				2,004	371,050,665
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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	2	2.00	40,000	
32. HomeSite Improv Land	0	0.00	0	16	18.00	327,000	
33. HomeSite Improvements	0	0.00	0	17	0.00	3,427,430	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	2.47	990	
36. FarmSite Improv Land	0	0.00	0	19	84.80	49,530	
37. FarmSite Improvements	0	0.00	0	23	0.00	1,301,805	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	24	44.34	0	
40. Other- Non Ag Use	0	0.00	0	1	17.49	20,990	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	22	24.02	430,735	24	26.02	470,735	
32. HomeSite Improv Land	211	240.24	4,375,170	227	258.24	4,702,170	
33. HomeSite Improvements	246	0.00	31,914,475	263	0.00	35,341,905	288,095
34. HomeSite Total				287	284.26	40,514,810	
35. FarmSite UnImp Land	78	332.77	339,460	81	335.24	340,450	
36. FarmSite Improv Land	397	2,104.74	1,079,405	416	2,189.54	1,128,935	
37. FarmSite Improvements	436	0.00	10,539,845	459	0.00	11,841,650	1,442,820
38. FarmSite Total				540	2,524.78	13,311,035	
39. Road & Ditches	1,404	5,244.06	0	1,428	5,288.40	0	
40. Other- Non Ag Use	10	118.61	176,280	11	136.10	197,270	
41. Total Section VI				827	8,233.54	54,023,115	1,730,915

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,286.82	9.89%	4,150,570	10.18%	1,815.00
46. 1A	8,624.19	37.30%	15,652,860	38.38%	1,814.99
47. 2A1	1,040.89	4.50%	1,889,210	4.63%	1,814.99
48. 2A	4,112.53	17.79%	7,423,120	18.20%	1,805.00
49. 3A1	112.09	0.48%	200,640	0.49%	1,789.99
50. 3A	18.45	0.08%	33,025	0.08%	1,789.97
51. 4A1	2,210.00	9.56%	3,646,510	8.94%	1,650.00
52. 4A	4,717.13	20.40%	7,783,335	19.09%	1,650.01
53. Total	23,122.10	100.00%	40,779,270	100.00%	1,763.65
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	10,916.56	7.41%	6,440,800	9.33%	590.00
56. 2D1	22,924.44	15.55%	12,608,560	18.26%	550.01
57. 2D	52,145.50	35.38%	26,594,270	38.52%	510.00
58. 3D1	1,285.55	0.87%	559,235	0.81%	435.02
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	5,436.66	3.69%	2,065,905	2.99%	380.00
61. 4D	54,683.45	37.10%	20,779,750	30.09%	380.00
62. Total	147,392.16	100.00%	69,048,520	100.00%	468.47
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1,541.11	0.63%	702,640	0.70%	455.93
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	52,550.21	21.39%	22,083,450	21.85%	420.24
69. 4G1	49,815.53	20.28%	20,518,475	20.30%	411.89
70. 4G	141,767.92	57.71%	57,766,120	57.15%	407.47
71. Total	245,674.77	100.00%	101,070,685	100.00%	411.40
Irrigated Total					
Irrigated Total	23,122.10	5.56%	40,779,270	19.34%	1,763.65
Dry Total					
Dry Total	147,392.16	35.41%	69,048,520	32.74%	468.47
Grass Total					
Grass Total	245,674.77	59.03%	101,070,685	47.92%	411.40
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1,914.51	0.46%	0	0.00%	0.00
75. Market Area Total	416,189.03	100.00%	210,898,475	100.00%	506.74

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	194.58	1.17%	423,210	1.36%	2,174.99
46. 1A	1,291.99	7.78%	2,810,085	9.02%	2,175.01
47. 2A1	2,892.62	17.41%	6,291,470	20.19%	2,175.01
48. 2A	6,262.36	37.70%	11,209,610	35.98%	1,790.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	13.36	0.08%	23,915	0.08%	1,790.04
51. 4A1	4,075.32	24.53%	7,294,805	23.41%	1,790.00
52. 4A	1,881.02	11.32%	3,103,725	9.96%	1,650.02
53. Total	16,611.25	100.00%	31,156,820	100.00%	1,875.65
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,499.70	7.77%	4,257,300	9.53%	655.00
56. 2D1	13,241.23	15.83%	8,077,190	18.09%	610.00
57. 2D	34,963.69	41.80%	20,453,745	45.80%	585.00
58. 3D1	851.77	1.02%	408,865	0.92%	480.02
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	16,836.26	20.13%	6,902,885	15.46%	410.00
61. 4D	11,247.58	13.45%	4,555,305	10.20%	405.00
62. Total	83,640.23	100.00%	44,655,290	100.00%	533.90
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	18,703.05	26.42%	7,957,365	26.25%	425.46
69. 4G1	20,116.14	28.41%	8,595,395	28.35%	427.29
70. 4G	31,975.91	45.17%	13,764,205	45.40%	430.46
71. Total	70,795.10	100.00%	30,316,965	100.00%	428.24
Irrigated Total	16,611.25	9.71%	31,156,820	29.36%	1,875.65
Dry Total	83,640.23	48.90%	44,655,290	42.08%	533.90
Grass Total	70,795.10	41.39%	30,316,965	28.57%	428.24
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	30.81	0.02%	0	0.00%	0.00
75. Market Area Total	171,046.58	100.00%	106,129,075	100.00%	620.47

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	2,636.08	4,728,865	37,097.27	67,207,225	39,733.35	71,936,090
77. Dry Land	0.00	0	1,152.12	571,125	229,880.27	113,132,685	231,032.39	113,703,810
78. Grass	0.00	0	3,660.96	1,492,415	312,808.91	129,895,235	316,469.87	131,387,650
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	60.37	0	336.43	0	1,548.52	0	1,945.32	0
82. Total	0.00	0	7,449.16	6,792,405	579,786.45	310,235,145	587,235.61	317,027,550

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	39,733.35	6.77%	71,936,090	22.69%	1,810.47
Dry Land	231,032.39	39.34%	113,703,810	35.87%	492.16
Grass	316,469.87	53.89%	131,387,650	41.44%	415.17
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	1,945.32	0.33%	0	0.00%	0.00
Total	587,235.61	100.00%	317,027,550	100.00%	539.86

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 Bushnell	33	198,730	95	595,465	107	5,209,515	140	6,003,710	31,735
83.2 Dix	38	194,920	130	773,660	134	9,948,495	172	10,917,075	1,810
83.3 Kimball	92	1,776,085	1,056	22,341,950	1,093	116,371,965	1,185	140,490,000	2,973,260
83.4 Rural	309	5,385,245	230	4,600,200	390	56,665,195	699	66,650,640	5,155,730
84 Residential Total	472	7,554,980	1,511	28,311,275	1,724	188,195,170	2,196	224,061,425	8,162,535

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	Bushnell	14	83,350	31	178,135	37	474,445	51	735,930	0
85.2	Dix	6	36,070	25	151,170	27	980,920	33	1,168,160	33,360
85.3	Kimball	41	1,257,075	263	7,418,460	272	31,321,300	313	39,996,835	759,215
85.4	Rural	24	542,895	69	2,531,160	106	138,770,930	130	141,844,985	30,194,610
86	Commercial Total	85	1,919,390	388	10,278,925	442	171,547,595	527	183,745,910	30,987,185

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	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,525.19	0.80%	693,970	0.91%	455.01
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	31,284.83	16.35%	12,513,960	16.33%	400.00
93. 4G1	37,972.62	19.84%	15,189,065	19.82%	400.00
94. 4G	120,596.05	63.01%	48,238,575	62.95%	400.00
95. Total	191,378.69	100.00%	76,635,570	100.00%	400.44
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	15.92	0.03%	8,670	0.04%	544.60
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	21,265.38	39.17%	9,569,490	39.16%	450.00
102. 4C1	11,842.91	21.81%	5,329,410	21.81%	450.01
103. 4C	21,171.87	38.99%	9,527,545	38.99%	450.01
104. Total	54,296.08	100.00%	24,435,115	100.00%	450.03
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	191,378.69	77.90%	76,635,570	75.82%	400.44
CRP Total	54,296.08	22.10%	24,435,115	24.18%	450.03
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	245,674.77	100.00%	101,070,685	100.00%	411.40

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	9,778.85	20.87%	4,253,825	20.87%	435.00
93. 4G1	12,359.89	26.38%	5,376,540	26.38%	435.00
94. 4G	24,709.22	52.74%	10,748,595	52.74%	435.00
95. Total	46,847.96	100.00%	20,378,960	100.00%	435.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	8,924.20	37.27%	3,703,540	37.27%	415.00
102. 4C1	7,756.25	32.39%	3,218,855	32.39%	415.00
103. 4C	7,266.69	30.34%	3,015,610	30.34%	414.99
104. Total	23,947.14	100.00%	9,938,005	100.00%	415.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	46,847.96	66.17%	20,378,960	67.22%	435.00
CRP Total	23,947.14	33.83%	9,938,005	32.78%	415.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	70,795.10	100.00%	30,316,965	100.00%	428.24

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

53 Kimball

	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	197,667,335	224,061,425	26,394,090	13.35%	8,162,535	9.22%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	33,560,200	40,514,810	6,954,610	20.72%	288,095	19.86%
04. Total Residential (sum lines 1-3)	231,227,535	264,576,235	33,348,700	14.42%	8,450,630	10.77%
05. Commercial	42,320,420	56,417,560	14,097,140	33.31%	1,051,195	30.83%
06. Industrial	97,210,590	127,328,350	30,117,760	30.98%	29,935,990	0.19%
07. Total Commercial (sum lines 5-6)	139,531,010	183,745,910	44,214,900	31.69%	30,987,185	9.48%
08. Ag-Farmsite Land, Outbuildings	11,830,200	13,311,035	1,480,835	12.52%	1,442,820	0.32%
09. Minerals	22,781,715	20,339,565	-2,442,150	-10.72	217,000	-11.67%
10. Non Ag Use Land	106,480	197,270	90,790	85.26%		
11. Total Non-Agland (sum lines 8-10)	34,718,395	33,847,870	-870,525	-2.51%	1,659,820	-7.29%
12. Irrigated	65,390,370	71,936,090	6,545,720	10.01%		
13. Dryland	105,068,350	113,703,810	8,635,460	8.22%		
14. Grassland	114,414,170	131,387,650	16,973,480	14.84%		
15. Wasteland	0	0	0			
16. Other Agland	0	0	0			
17. Total Agricultural Land	284,872,890	317,027,550	32,154,660	11.29%		
18. Total Value of all Real Property (Locally Assessed)	690,349,830	799,197,565	108,847,735	15.77%	41,097,635	9.81%

2025 Assessment Survey for Kimball County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$284,511
7.	Adopted budget, or granted budget if different from above:
	\$282,799
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$57,400
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$7,000 for GIS; \$13,538 for CAMA
11.	Amount of the assessor's budget set aside for education/workshops:
	\$9,610
12.	Amount of last year's assessor's budget not used:
	\$1,273.20

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS and MIPS online.
4.	Are cadastral maps currently being used?
	Yes, in conjunction with gWorks.
5.	If so, who maintains the Cadastral Maps?
	The assessor and her staff.
6.	Does the county have GIS software?
	Yes.
7.	Is GIS available to the public? If so, what is the web address?
	Yes. The web address is https://kimball.gWorks.com
8.	Who maintains the GIS software and maps?
	gWorks and the assessor.
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagle View (Pictometry)
10.	When was the aerial imagery last updated?
	April, 2022 for Pictometry (will be updated in 2025); 2022 for gWorks

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	City of Kimball, and the villages of Bushnell and Dix.
4.	When was zoning implemented?
	County zoning was implemented in 2010. It is unknown when the municipalities' zoning was implemented.

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott for oil, gas and mineral interests. Stanard Appraisal for unique commercial/industrial properties and appraisal maintenance.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS for administrative, CAMA and personal property software; Eagle View Pictometry

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Pritchard & Abbott for oil, gas and mineral interests. Stanard Appraisal for industrial property and appraisal maintenance.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	Expertise in the appraisal of oil, gas and mineral interests. General certification for any additional appraisal activity.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Only for the unique commercial/industrial properties.

2025 Residential Assessment Survey for Kimball County

1.	Valuation data collection done by:
	The County Assessor and her staff.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is exclusively used.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county utilizes the depreciation tables provided by the CAMA vendor.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, only mobile homes have a separate depreciation table for the valuation groups.
5.	Describe the methodology used to determine the residential lot values?
	A tier approach (based on square foot size) has been developed after reviewing sales data.
6.	How are rural residential site values developed?
	Local well companies were contacted by the county assessor to develop well and septic estimates. Electric hookup rates were also researched. From this information, a value for the first acre of the home site was determined.
7.	Are there form 191 applications on file?
	No, but may have these in the future.
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	N/A

2025 Commercial Assessment Survey for Kimball County

1.	Valuation data collection done by:
	The County Assessor and staff, and the contracted appraiser when used.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost approach is primarily used.
2a.	Describe the process used to determine the value of unique commercial properties.
	The County has contracted with Stanard Appraisal to perform unique industrial property appraisals—for example, Clean Harbors.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county uses the commercial tables provided by the CAMA vendor.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No.
5.	Describe the methodology used to determine the commercial lot values.
	Commercial lot values appeared to be scattered--highway frontage was different from the downtown Kimball area. Therefore they were put in a manageable order and equalized.

2025 Agricultural Assessment Survey for Kimball County

1.	Valuation data collection done by:
	The County Assessor and staff.
2.	Describe the process used to determine and monitor market areas.
	Sales within the agricultural areas are reviewed yearly to determine the need for any changes to the areas' geographic composition or other possible trends.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Primary use of the land is used to distinguish both rural residential and recreational land from agricultural land. Rural residential land (other than the home and first acre) is valued by market comparison with other similar parcels. Recreational use of land has not been seen within the county at this time.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes, they are valued the same.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Kimball County has a commercial feedlot, and intensive use acres are classified as such and called feedlot acres with a value of \$3,000 per acre.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There are currently no parcels enrolled in the Wetland Reserve Program.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Grass parcels enrolled in CRP grass are identified as a separate CRP class.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	None.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	There are no non-agricultural influences within Kimball County.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A

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

**2024 Plan of Assessment for Kimball County
Assessment Years 2025, 2026 and 2027**

Date: July 16, 2024

Plan of Assessment Requirements:

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

General Description of Real Property in Kimball County:

According to the 2024 County Abstract, Kimball County consists of the following real property types:

<u>Base</u>	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u>
Residential	2115	41.58	28.65
Commercial	512	10.07	6.15
Industrial	11	.22	14.07
Recreational	0	0	0
Minerals	475	9.34	3.30
Agricultural	1973	38.79	47.82

Kimball County has 587,282.89 acres of agricultural land; comprised of 6.77% irrigated land, 40.59% dryland, and 52.64% grassland.

New Property: For assessment year 2024, new city building permits and/or Information Statements were filed for new property construction/additions in the county. Our yearly pickup work incorporated these permits and Information Statements and included newly constructed buildings, improvements, removed or deteriorated improvements, updating land uses, etc. Kimball County had an estimated \$43,904,990 in growth for 2024.

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

Current Resources:

Staff:

Deputy Assessor and two clerks.

Assessment Actions Planned for Assessment Year 2025:

Residential Property:

The 6-year review process will continue this year with pickup work based upon any discovery of property changes. Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

Pickup work is continuously based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball and gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is at home, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale and any changes to the property.

Commercial Property:

This year will include a complete commercial reappraisal, with new cost tables and depreciation.

Pickup work is continuously based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is present, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1 of the assessment year.

Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Agricultural Land:

Land use review is continuously based upon any discovery of property changes. Letters are sent to landowners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage. A specific effort will be made to discover the newer Grassland CRP category of contracts to be noted. Grassland CRP acres are assessed as grass, but the State has noted that the full number of acres of CRP has not been captured. Noting the Grassland CRP acres will address that difference.

As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send letters to all landowners on the list and request an FSA map. Many of the landowners provide this. We then update our records with this information. We also use GIS imagery, EagleView Pictometry, and field inspections.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

Assessment Actions Planned for Assessment Year 2026:

Residential Property:

The 6-year review process will continue this year with pickup work based upon any discovery of property changes. Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

Pickup work is continuously based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is at home, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Commercial Property:

Pickup work is continuously based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is present, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

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Agricultural Land:

Land use verification will coincide with the Rural Residential review. Agricultural land will be reviewed using GIS, EagleView Pictometry, and current FSA maps to verify correct land use. Letters are sent to landowners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send a letter to all landowners on the list and request an FSA map. Many of the landowners provide this. We then update our records with this information. We also use GIS imagery, EagleView Pictometry, and field inspections.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

Assessment Actions Planned for Assessment Year 2027:

The 6-year review process will continue this year with pickup work based upon any discovery of property changes. Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

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will be noted in the attachment tab in the CAMA software. If the property owner is at home, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

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As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send a letter to all landowners on the list and request an FSA map. Many of them provide this. We then update our records with this information. We also use GIS imagery, EagleView Pictometry, and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

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

1. Personal Property: Assist taxpayers with personal property schedules. The option to file personal property online was added in 2020. Prepare notices of failure to file, penalties, unsigned returns, etc. as required.
2. Homestead Exemption Program: Assist applicants with forms and send reminders or telephone previous year applicants that haven't filed by June 15th. Process the applications, enter data into the State's Centurion website and mail applications to the State.
3. Annually prepare and file administrative reports as required by Nebraska State Statutes with the Property Tax Administrator including:
 - Real Property Abstract
 - Annual Plan of Assessment
 - Assessor Survey
 - School District Taxable Value Report
 - Average Residential Value for Homestead Exemption purposes
 - Homestead Exemption Tax Loss Report
 - Certificate of Taxes Levied Report
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board of equalization.
5. Annual review of government owned property not used for a public purpose and send notice of intent to tax.
6. Certify values to Political Subdivisions.
7. Record maintenance, mapping updates, and ownership changes.
8. On or before June 1st send Notices of Valuation Change to property owners of record as of May 20th.
9. Centrally Assessed: review of valuations of entities as certified by PAD for railroad and public service entities. Establish assessment records for each subdivision taxed to each company and tax billing for tax list provided to the County Treasurer.
10. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
11. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
12. Tax List Corrections: prepare tax list correction documents for county board of equalization approval.
13. Annual Inventory: update report designating personal property of the assessor's office by August 25th each year.
14. County Board of Equalization: attend all County Board of Equalization meetings. Assemble and provide information for valuation protests.
15. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC.
16. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.
17. Pull real estate cards, make copies, and answer questions in person, over the phone or through email. Among those we assist are appraisers, realtors, lending institutions, property owners, attorneys, surveyors, general public and other county offices.
18. Made the online link <https://nebraskaassessoronline.us> available in 2022.
19. Education: Assessor and Deputy Assessor must attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.
20. Assign 911 addresses for all properties in Kimball County in coordination with gWorks using the Master Street Address Guide (MSAG) database. Maintain and update 911 maps.

Conclusion:

We strive to operate a well-organized, non-adversarial, congenial office that serves the public and educates them about the assessment process. Our aim is equalization and uniformity of valuation of all property in the county and completing the duties and responsibilities required of the assessor by Nebraska Statutes, Regulations and Directives.

Respectfully submitted to the Kimball County Board of Equalization:

Sherry Winstrom
Kimball County Assessor
July 16, 2024