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**DEPARTMENT OF REVENUE**

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

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**NUCKOLLS COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Samantha Haba, Nuckolls County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

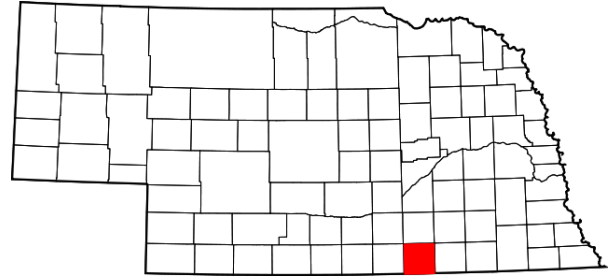
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

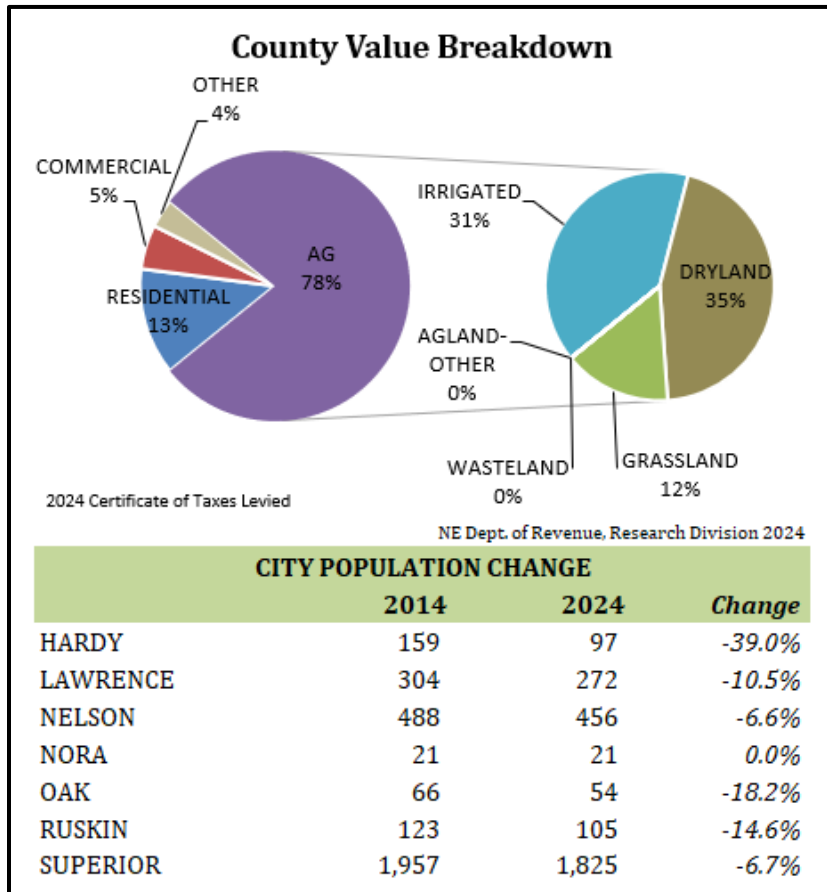


## County Overview

With a total area of 575 square miles, Nuckolls County has 4,095 residents, per the Census Bureau Quick Facts for 2023, a slight population decline from the 2020 U.S. Census. Reports indicate that 82% of county residents are homeowners and 95% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$66,553 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Nuckolls County are located in and around Superior, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there are 166 employer establishments with total employment of 1,179, a 3% increase in employment.



Agricultural land is the single largest contributor the county’s overall valuation base by an overwhelming majority. A mix of dry and grass land makes up the majority of the land in the county. Nuckolls County is included in both the Little Blue and Lower Republican Natural Resource Districts (NRD).

# 2025 Residential Correlation for Nuckolls County

## *Assessment Practices & Actions*

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

The sales qualification and verification processes are reviewed to determine if all arm’s-length sales are made available for measurement purposes. The sales usability rate for the residential class is near the statewide average. A review of the non-qualified sales revealed the majority are substantially changed and family sales. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm’s-length transactions have been made available for measurement purposes.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. The Nuckolls County Assessor uses five valuation groups primarily based on the assessor locations within the county. Three are named for the towns they represent; one is comprised of all of the small villages in the county; the last one is rural residential acreages. Each of these have their own unique characteristics and market. The county assessor stratifies the valuation groups based on a sufficient number of sales and economic or market differences.

The county is current with its six-year inspections. The county assessor has completed a Property Valuation Methodology.

<b>2025 Residential Assessment Details for Nuckolls County</b>						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Nelson	2024*	2024*	2024*	2024*	
2	Small Villages: Hardy, Nora, Oak & Ruskin	2023	2023	2023	2023	
3	Lawrence	2024*	2024*	2024*	2024*	
7	Superior	2022	2022	2023	2022	
8	Rural Acreages	2019	2019	2019	2019-2020	
Additional comments: Permit and Pickup work completed. * = assessment action for current year						

## *Description of Analysis*

Review of the statistics show that all three measures of central tendency are very well correlated at 97-98%; however, the overall COD of the class at 4% is low. When CODs fall below 5% in

## 2025 Residential Correlation for Nuckolls County

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property that is not unusually homogeneous, the IAAO Standard on Ratio Studies suggests that selective reappraisal may have occurred.

Analysis of the sales data supports that there is equalization between the sold properties and the overall population. Sold parcels increased 8%, and the residential population as reflected on the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) also shows an 8% increase. This indicates that assessments in Nuckolls County are uniform and proportionate across the residential class of property.

The county uses the cost approach to estimate market value. Depreciation is developed for each valuation group with the help of an outside appraiser that does not provide depreciation tables, and instead establishes depreciation for each parcel, based on market analysis. This approach adjusts the sold properties nearly exactly to the sale price, equalization can be determined if unsold properties are similarly adjusted. While there is no evidence of a sales bias within the county, the low CODs support that the assessment process places too much reliance on individual sales prices. The county assessor has only been in office since the beginning of 2025; the Division will work with the county assessor to ensure that well documented valuation models are being utilized going forward.

### *Equalization and Quality of Assessment*

After review of the statistics and assessment practices the assessments in Nuckolls County are uniform and proportionate across the residential class. The quality of assessment of residential property adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	19	100.31	99.89	100.08	05.20	99.81
2	6	96.21	95.85	96.34	01.56	99.49
3	5	98.46	102.65	103.17	04.38	99.50
7	68	97.78	98.38	98.02	03.08	100.37
8	7	99.47	92.41	90.35	10.77	102.28
____ALL____	105	98.11	98.32	97.32	04.16	101.03

### *Level of Value*

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

## 2025 Commercial Correlation for Nuckolls County

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### *Assessment Practices & Actions*

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

Sales qualification and verification processes were reviewed. The sales usability rate for the commercial class is below the statewide average. A review of the non-qualified sales revealed the majority are substantially changed and private sales that do not reflect current market. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes. The new county assessor worked to get sales back into the sample whenever possible.

There are five commercial valuation groups in Nuckolls County. Despite the stratification the county assessor uses there are too few sales in each valuation group to warrant analysis of anything but the overall commercial class.

The commercial properties are valued by the county assessor, staff and a contracted appraiser, including pickup work and revaluations. The county assessor or a contract appraiser physically review all properties of the county within the six-year inspection cycle and remain in compliance with statutory requirements. The inspection includes new pictures and measurements as needed.

<b>2025 Commercial Assessment Details for Nuckolls County</b>						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Nelson	2021	2019	2022	2021	
2	Hardy, Nora, Oak & Ruskin	2021	2019	2022	2021	
3	Lawrence	2021	2019	2022	2021	
7	Superior	2021	2019	2022	2021	
8	Rural Acreages	2021	2019	2022	2021	
Additional comments: Permit and Pickup work completed.						
* = assessment action for current year						

### *Description of Analysis*

Commercial parcels were analyzed using five valuation groups based on assessor locations in the county. The commercial statistical profile shows 15 qualified sales that represent only two of the valuation groups. Two measures of central tendency are within the acceptable range and the COD and PRD are both high. The maximum sales ratio had a 232% increase and appears to be a substantially changed sale; this sale has minimal impact on the median but slightly decreases the

## 2025 Commercial Correlation for Nuckolls County

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mean and increases the weighted mean. Its removal reduces the COD by 12 percentage points and the PRD by over 4 percentage points.

Analysis of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the actions reported by the county assessor.

### *Equalization and Quality of Assessment*

Both the sales and the assessment practices indicate that commercial properties have been equalized. The quality of assessment for the commercial class of property complies with the generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
3	1	119.24	119.24	119.24	00.00	100.00
7	14	96.93	109.64	98.93	25.99	110.83
____ALL____	15	97.00	110.28	100.26	25.77	109.99

### *Level of Value*

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

## 2025 Agricultural Correlation for Nuckolls 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 sales qualification process revealed no apparent sales bias. All arm's-length sales have been included in the state sales file for measurement of this property class.

With no apparent differences in selling price or soil associations identified, Nuckolls County has only one market area for its agricultural parcels. Land Use is reviewed annually, as are hunting leases, if available, there are no recreational use acres. A separate land classification is being considered for feedlots in the county as intensive use. Annually, the sales are plotted, and available sales are verified and analyzed at a similar rate when compared to the state average. The county assessor does a desk review of its ag parcels each year to determine use and contracts with Standard Appraisal Services, for agricultural improvements and any permits and pickup work.

The county assessor is up to date on the six-year inspection and review cycle. A valuation methodology is on file with PAD.

2025 Agricultural Assessment Details for Nuckolls 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	2019	2019	2019	2019-2020	
AB DW	Agricultural dwellings	2019	2019	2019	2019-2020	
Additional comments: Permit and Pickup work completed.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2024*	Irrigated, Dry and Grassland were all increased 12%
Additional comments: Permit and Pickup work completed. * = assessment action for current year			

### *Description of Analysis*

There are 24 agricultural sales. All three measures of central tendency are within the acceptable range.

## 2025 Agricultural Correlation for Nuckolls County

Review the 80% Majority Land Use (MLU) shows the individual substrata are too high in both irrigated land and dryland.

Review of the sales shows that the oldest years sales are skewing the statistics because they are 20 percentage points higher than the next two years and are more heavily distributed. An adjustment to the midpoint of the acceptable range for irrigated and dryland would reduce irrigated land by 6% and dryland by 8%; while the overall level of value would remain within the acceptable range, the sales in study years 2 and 3 fall to 60 to 65%.

The irrigated and dryland values in Nuckolls County are already lower than most counties. The proposed adjustments would further decrease dispersion. Both a what-if statistic and a hypothetical LCG chart can be found in the appendix of this report and demonstrate the impact of the adjustments.

Comparison of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with 2024 Certificate of Taxes levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the county assessor.

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

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are believed to be equalized at the statutorily require level.

Agricultural land values appear to be equalized at the uniform portions of market value; all values have been determined to be acceptable and are the lowest values when compared to the adjoining counties. The quality of assessment of agricultural property in Nuckolls County complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	4	76.62	76.19	68.62	16.82	111.03
1	4	76.62	76.19	68.62	16.82	111.03
<u>    Dry    </u>						
County	7	78.02	76.93	72.35	15.21	106.33
1	7	78.02	76.93	72.35	15.21	106.33
<u>    Grass    </u>						
County	1	72.41	72.41	72.41	00.00	100.00
1	1	72.41	72.41	72.41	00.00	100.00
<u>    ALL    </u>						
	24	71.49	75.10	69.55	22.03	107.98

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

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

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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>97</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



Sarah Scott  
Property Tax Administrator



## APPENDICES

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## 2025 Commission Summary for Nuckolls County

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### Residential Real Property - Current

Number of Sales	105	Median	98.11
Total Sales Price	\$10,176,861	Mean	98.32
Total Adj. Sales Price	\$10,176,861	Wgt. Mean	97.32
Total Assessed Value	\$9,904,500	Average Assessed Value of the Base	\$47,622
Avg. Adj. Sales Price	\$96,922	Avg. Assessed Value	\$94,329

### Confidence Interval - Current

95% Median C.I	97.58 to 98.73
95% Wgt. Mean C.I	94.52 to 100.13
95% Mean C.I	96.62 to 100.02
% of Value of the Class of all Real Property Value in the County	7.67
% of Records Sold in the Study Period	4.98
% of Value Sold in the Study Period	9.86

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	115	98	98.11
2023	113	99	99.14
2022	113	98	97.74
2021	131	98	97.83

## 2025 Commission Summary for Nuckolls County

### Commercial Real Property - Current

Number of Sales	15	Median	97.00
Total Sales Price	\$1,768,325	Mean	110.28
Total Adj. Sales Price	\$1,768,325	Wgt. Mean	100.26
Total Assessed Value	\$1,772,860	Average Assessed Value of the Base	\$171,649
Avg. Adj. Sales Price	\$117,888	Avg. Assessed Value	\$118,191

### Confidence Interval - Current

95% Median C.I	94.25 to 119.24
95% Wgt. Mean C.I	92.24 to 108.27
95% Mean C.I	87.84 to 132.72
% of Value of the Class of all Real Property Value in the County	4.85
% of Records Sold in the Study Period	4.05
% of Value Sold in the Study Period	2.79

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	10	100	95.83
2023	7	100	102.89
2022	7	100	102.89
2021	8	100	99.74

**65 Nuckolls  
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 : 105  
 Total Sales Price : 10,176,861  
 Total Adj. Sales Price : 10,176,861  
 Total Assessed Value : 9,904,500  
 Avg. Adj. Sales Price : 96,922  
 Avg. Assessed Value : 94,329

MEDIAN : 98  
 WGT. MEAN : 97  
 MEAN : 98  
 COD : 04.16  
 PRD : 101.03

COV : 09.04  
 STD : 08.89  
 Avg. Abs. Dev : 04.08  
 MAX Sales Ratio : 151.79  
 MIN Sales Ratio : 49.27

95% Median C.I. : 97.58 to 98.73  
 95% Wgt. Mean C.I. : 94.52 to 100.13  
 95% Mean C.I. : 96.62 to 100.02

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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-22 To 31-DEC-22	5	98.06	98.31	98.25	00.64	100.06	97.18	99.45	N/A	100,600	98,839
01-JAN-23 To 31-MAR-23	7	101.59	103.77	104.24	04.25	99.55	98.87	118.79	98.87 to 118.79	141,429	147,419
01-APR-23 To 30-JUN-23	22	98.22	100.78	100.03	06.00	100.75	87.66	151.79	95.34 to 100.06	92,848	92,875
01-JUL-23 To 30-SEP-23	21	95.85	97.60	96.24	05.65	101.41	71.20	120.41	94.28 to 100.31	95,900	92,296
01-OCT-23 To 31-DEC-23	10	97.24	96.85	97.02	01.86	99.82	92.52	100.09	94.19 to 98.73	52,150	50,599
01-JAN-24 To 31-MAR-24	7	98.11	99.24	100.55	02.50	98.70	96.41	107.72	96.41 to 107.72	96,571	97,100
01-APR-24 To 30-JUN-24	15	97.79	97.69	97.68	01.79	100.01	91.96	101.90	96.56 to 99.43	84,121	82,166
01-JUL-24 To 30-SEP-24	18	98.41	95.00	91.27	04.23	104.09	49.27	99.70	97.05 to 99.36	120,444	109,930
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	55	98.47	99.72	99.24	05.34	100.48	71.20	151.79	97.18 to 99.73	100,901	100,138
01-OCT-23 To 30-SEP-24	50	97.99	96.77	95.02	02.84	101.84	49.27	107.72	97.05 to 98.60	92,546	87,938
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	60	98.12	99.36	99.13	05.20	100.23	71.20	151.79	96.04 to 99.45	92,801	91,990
<u>ALL</u>	105	98.11	98.32	97.32	04.16	101.03	49.27	151.79	97.58 to 98.73	96,922	94,329

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	19	100.31	99.89	100.08	05.20	99.81	71.20	109.44	97.86 to 105.20	66,948	66,999
2	6	96.21	95.85	96.34	01.56	99.49	92.52	98.01	92.52 to 98.01	80,833	77,878
3	5	98.46	102.65	103.17	04.38	99.50	98.26	118.79	N/A	138,460	142,855
7	68	97.78	98.38	98.02	03.08	100.37	87.66	151.79	97.05 to 98.60	89,714	87,941
8	7	99.47	92.41	90.35	10.77	102.28	49.27	107.72	49.27 to 107.72	232,429	209,998
<u>ALL</u>	105	98.11	98.32	97.32	04.16	101.03	49.27	151.79	97.58 to 98.73	96,922	94,329

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	105	98.11	98.32	97.32	04.16	101.03	49.27	151.79	97.58 to 98.73	96,922	94,329
06											
07											
<u>ALL</u>	105	98.11	98.32	97.32	04.16	101.03	49.27	151.79	97.58 to 98.73	96,922	94,329

**65 Nuckolls  
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 : 105  
 Total Sales Price : 10,176,861  
 Total Adj. Sales Price : 10,176,861  
 Total Assessed Value : 9,904,500  
 Avg. Adj. Sales Price : 96,922  
 Avg. Assessed Value : 94,329

MEDIAN : 98  
 WGT. MEAN : 97  
 MEAN : 98  
 COD : 04.16  
 PRD : 101.03

COV : 09.04  
 STD : 08.89  
 Avg. Abs. Dev : 04.08  
 MAX Sales Ratio : 151.79  
 MIN Sales Ratio : 49.27

95% Median C.I. : 97.58 to 98.73  
 95% Wgt. Mean C.I. : 94.52 to 100.13  
 95% Mean C.I. : 96.62 to 100.02

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	3	100.83	103.14	102.76	03.24	100.37	99.39	109.20	N/A	11,000	11,303
Less Than 30,000	12	97.51	97.37	96.21	03.92	101.21	87.66	109.20	94.19 to 100.31	20,292	19,522
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	105	98.11	98.32	97.32	04.16	101.03	49.27	151.79	97.58 to 98.73	96,922	94,329
Greater Than 14,999	102	98.04	98.18	97.31	04.14	100.89	49.27	151.79	97.24 to 98.65	99,450	96,770
Greater Than 29,999	93	98.26	98.44	97.35	04.18	101.12	49.27	151.79	97.62 to 98.73	106,810	103,981
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	3	100.83	103.14	102.76	03.24	100.37	99.39	109.20	N/A	11,000	11,303
15,000 TO 29,999	9	96.04	95.45	95.18	03.07	100.28	87.66	100.31	91.96 to 99.45	23,389	22,262
30,000 TO 59,999	28	98.19	97.56	97.35	03.85	100.22	71.20	109.44	96.85 to 99.68	44,032	42,865
60,000 TO 99,999	31	98.29	100.21	100.46	04.08	99.75	92.52	151.79	96.85 to 98.73	74,194	74,535
100,000 TO 149,999	13	98.96	99.95	99.79	02.26	100.16	95.74	105.53	97.68 to 103.21	119,215	118,964
150,000 TO 249,999	13	97.86	99.78	99.46	03.58	100.32	92.58	118.79	96.69 to 100.05	180,897	179,925
250,000 TO 499,999	8	94.79	90.02	90.99	08.20	98.93	49.27	101.59	49.27 to 101.59	312,375	284,231
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>105</b>	<b>98.11</b>	<b>98.32</b>	<b>97.32</b>	<b>04.16</b>	<b>101.03</b>	<b>49.27</b>	<b>151.79</b>	<b>97.58 to 98.73</b>	<b>96,922</b>	<b>94,329</b>

**65 Nuckolls  
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 : 15  
 Total Sales Price : 1,768,325  
 Total Adj. Sales Price : 1,768,325  
 Total Assessed Value : 1,772,860  
 Avg. Adj. Sales Price : 117,888  
 Avg. Assessed Value : 118,191

MEDIAN : 97  
 WGT. MEAN : 100  
 MEAN : 110  
 COD : 25.77  
 PRD : 109.99

COV : 36.73  
 STD : 40.51  
 Avg. Abs. Dev : 25.00  
 MAX Sales Ratio : 194.43  
 MIN Sales Ratio : 44.51

95% Median C.I. : 94.25 to 119.24  
 95% Wgt. Mean C.I. : 92.24 to 108.27  
 95% Mean C.I. : 87.84 to 132.72

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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	58.49	58.49	50.96	23.90	114.78	44.51	72.47	N/A	39,000	19,875	
01-JAN-22 To 31-MAR-22	1	108.67	108.67	108.67	00.00	100.00	108.67	108.67	N/A	164,000	178,215	
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22	1	92.55	92.55	92.55	00.00	100.00	92.55	92.55	N/A	140,000	129,565	
01-JAN-23 To 31-MAR-23	1	97.00	97.00	97.00	00.00	100.00	97.00	97.00	N/A	85,000	82,450	
01-APR-23 To 30-JUN-23	1	94.25	94.25	94.25	00.00	100.00	94.25	94.25	N/A	57,800	54,475	
01-JUL-23 To 30-SEP-23	2	125.29	125.29	126.24	24.45	99.25	94.66	155.91	N/A	32,000	40,398	
01-OCT-23 To 31-DEC-23												
01-JAN-24 To 31-MAR-24	3	97.98	98.28	97.60	01.07	100.70	96.86	100.00	N/A	136,300	133,025	
01-APR-24 To 30-JUN-24	2	156.84	156.84	127.87	23.97	122.66	119.24	194.43	N/A	65,313	83,518	
01-JUL-24 To 30-SEP-24	2	142.84	142.84	100.23	32.91	142.51	95.83	189.85	N/A	320,000	320,750	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	3	72.47	75.22	90.07	29.52	83.51	44.51	108.67	N/A	80,667	72,655	
01-OCT-22 To 30-SEP-23	5	94.66	106.87	100.14	13.97	106.72	92.55	155.91	N/A	69,360	69,457	
01-OCT-23 To 30-SEP-24	7	100.00	127.74	102.38	30.41	124.77	95.83	194.43	95.83 to 194.43	168,504	172,516	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	2	100.61	100.61	101.24	08.01	99.38	92.55	108.67	N/A	152,000	153,890	
01-JAN-23 To 31-DEC-23	4	95.83	110.46	105.28	16.70	104.92	94.25	155.91	N/A	51,700	54,430	
<u>ALL</u>	15	97.00	110.28	100.26	25.77	109.99	44.51	194.43	94.25 to 119.24	117,888	118,191	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
3	1	119.24	119.24	119.24	00.00	100.00	119.24	119.24	N/A	115,625	137,870	
7	14	96.93	109.64	98.93	25.99	110.83	44.51	194.43	92.55 to 155.91	118,050	116,785	
<u>ALL</u>	15	97.00	110.28	100.26	25.77	109.99	44.51	194.43	94.25 to 119.24	117,888	118,191	

**65 Nuckolls**  
**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 : 15  
Total Sales Price : 1,768,325  
Total Adj. Sales Price : 1,768,325  
Total Assessed Value : 1,772,860  
Avg. Adj. Sales Price : 117,888  
Avg. Assessed Value : 118,191

MEDIAN : 97  
WGT. MEAN : 100  
MEAN : 110  
COD : 25.77  
PRD : 109.99

COV : 36.73  
STD : 40.51  
Avg. Abs. Dev : 25.00  
MAX Sales Ratio : 194.43  
MIN Sales Ratio : 44.51

95% Median C.I. : 94.25 to 119.24  
95% Wgt. Mean C.I. : 92.24 to 108.27  
95% Mean C.I. : 87.84 to 132.72

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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	2	102.77	102.77	102.42	05.75	100.34	96.86	108.67	N/A	174,000	178,215
03	13	97.00	111.44	99.73	28.79	111.74	44.51	194.43	92.55 to 155.91	109,256	108,956
04											
<u>ALL</u>	<u>15</u>	97.00	110.28	100.26	25.77	109.99	44.51	194.43	94.25 to 119.24	117,888	118,191

**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	3	100.00	122.30	115.91	40.65	105.51	72.47	194.43	N/A	19,300	22,370
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	97.00	110.28	100.26	25.77	109.99	44.51	194.43	94.25 to 119.24	117,888	118,191
Greater Than 14,999	15	97.00	110.28	100.26	25.77	109.99	44.51	194.43	94.25 to 119.24	117,888	118,191
Greater Than 29,999	12	96.93	107.28	99.73	21.49	107.57	44.51	189.85	94.25 to 119.24	142,535	142,146
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	100.00	122.30	115.91	40.65	105.51	72.47	194.43	N/A	19,300	22,370
30,000 TO 59,999	4	125.29	133.67	126.63	31.30	105.56	94.25	189.85	N/A	37,950	48,056
60,000 TO 99,999	2	70.76	70.76	75.28	37.10	94.00	44.51	97.00	N/A	72,500	54,578
100,000 TO 149,999	2	105.90	105.90	104.62	12.61	101.22	92.55	119.24	N/A	127,813	133,718
150,000 TO 249,999	3	97.98	101.17	100.80	04.02	100.37	96.86	108.67	N/A	182,667	184,130
250,000 TO 499,999											
500,000 TO 999,999	1	95.83	95.83	95.83	00.00	100.00	95.83	95.83	N/A	610,000	584,545
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>15</u>	97.00	110.28	100.26	25.77	109.99	44.51	194.43	94.25 to 119.24	117,888	118,191

**65 Nuckolls**  
**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 : 15  
 Total Sales Price : 1,768,325  
 Total Adj. Sales Price : 1,768,325  
 Total Assessed Value : 1,772,860  
 Avg. Adj. Sales Price : 117,888  
 Avg. Assessed Value : 118,191

MEDIAN : 97  
 WGT. MEAN : 100  
 MEAN : 110  
 COD : 25.77  
 PRD : 109.99

COV : 36.73  
 STD : 40.51  
 Avg. Abs. Dev : 25.00  
 MAX Sales Ratio : 194.43  
 MIN Sales Ratio : 44.51

95% Median C.I. : 94.25 to 119.24  
 95% Wgt. Mean C.I. : 92.24 to 108.27  
 95% Mean C.I. : 87.84 to 132.72

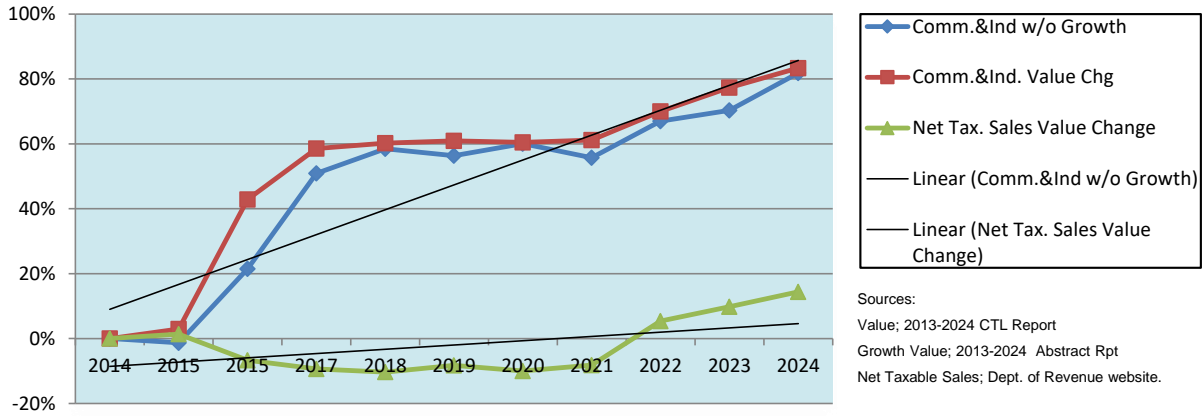
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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	155.91	155.91	155.91	00.00	100.00	155.91	155.91	N/A	33,000	51,450
343	1	95.83	95.83	95.83	00.00	100.00	95.83	95.83	N/A	610,000	584,545
352	2	102.77	102.77	102.42	05.75	100.34	96.86	108.67	N/A	174,000	178,215
353	4	142.05	142.77	111.27	34.76	128.31	92.55	194.43	N/A	60,700	67,540
406	4	84.74	78.50	78.29	23.61	100.27	44.51	100.00	N/A	46,975	36,775
470	1	97.98	97.98	97.98	00.00	100.00	97.98	97.98	N/A	200,000	195,960
471	1	94.66	94.66	94.66	00.00	100.00	94.66	94.66	N/A	31,000	29,345
528	1	119.24	119.24	119.24	00.00	100.00	119.24	119.24	N/A	115,625	137,870
<u>ALL</u>	<u>15</u>	97.00	110.28	100.26	25.77	109.99	44.51	194.43	94.25 to 119.24	117,888	118,191



### 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	\$ 32,241,295	\$ 481,825	1.49%	\$ 31,759,470		\$ 41,746,216	
2014	\$ 33,198,405	\$ 1,373,450	4.14%	\$ 31,824,955	-1.29%	\$ 42,314,180	1.36%
2015	\$ 46,056,625	\$ 6,888,530	14.96%	\$ 39,168,095	17.98%	\$ 38,960,859	-7.92%
2016	\$ 51,125,565	\$ 2,473,330	4.84%	\$ 48,652,235	5.64%	\$ 37,839,662	-2.88%
2017	\$ 51,653,715	\$ 541,480	1.05%	\$ 51,112,235	-0.03%	\$ 37,432,820	-1.08%
2018	\$ 51,901,980	\$ 1,481,045	2.85%	\$ 50,420,935	-2.39%	\$ 38,307,143	2.34%
2019	\$ 51,731,190	\$ 121,215	0.23%	\$ 51,609,975	-0.56%	\$ 37,586,977	-1.88%
2020	\$ 51,964,525	\$ 1,747,460	3.36%	\$ 50,217,065	-2.93%	\$ 38,320,139	1.95%
2021	\$ 54,823,100	\$ 974,530	1.78%	\$ 53,848,570	3.63%	\$ 44,008,989	14.85%
2022	\$ 57,174,220	\$ 2,255,705	3.95%	\$ 54,918,515	0.17%	\$ 45,857,382	4.20%
2023	\$ 59,124,725	\$ 491,175	0.83%	\$ 58,633,550	2.55%	\$ 47,762,534	4.15%
2024	\$ 62,906,965	\$ 3,170,940	5.04%	\$ 59,736,025	1.03%	\$ 52,796,249	10.54%
<b>Ann %chg</b>	<b>6.60%</b>			<b>Average</b>	<b>2.16%</b>	2.24%	<b>2.33%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-1.29%	2.97%	1.36%
2015	21.48%	42.85%	-6.67%
2016	50.90%	58.57%	-9.36%
2017	58.53%	60.21%	-10.33%
2018	56.39%	60.98%	-8.24%
2019	60.07%	60.45%	-9.96%
2020	55.75%	61.17%	-8.21%
2021	67.02%	70.04%	5.42%
2022	70.34%	77.33%	9.85%
2023	81.86%	83.38%	14.41%
2024	85.28%	95.11%	26.47%

County Number	65
County Name	Nuckolls

**65 Nuckolls**  
**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 : 24  
 Total Sales Price : 16,942,595  
 Total Adj. Sales Price : 16,942,595  
 Total Assessed Value : 11,783,525  
 Avg. Adj. Sales Price : 705,941  
 Avg. Assessed Value : 490,980

MEDIAN : 71  
 WGT. MEAN : 70  
 MEAN : 75  
 COD : 22.03  
 PRD : 107.98

COV : 25.51  
 STD : 19.16  
 Avg. Abs. Dev : 15.75  
 MAX Sales Ratio : 112.83  
 MIN Sales Ratio : 39.04

95% Median C.I. : 60.31 to 89.53  
 95% Wgt. Mean C.I. : 51.57 to 87.53  
 95% Mean C.I. : 67.01 to 83.19

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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	7	72.41	84.25	85.08	21.56	99.02	66.15	112.83	66.15 to 112.83	731,144	622,026	
01-JAN-22 To 31-MAR-22	3	95.49	86.57	85.38	12.72	101.39	63.88	100.34	N/A	319,000	272,375	
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22	1	92.74	92.74	92.74	00.00	100.00	92.74	92.74	N/A	500,000	463,710	
01-OCT-22 To 31-DEC-22	1	68.68	68.68	68.68	00.00	100.00	68.68	68.68	N/A	528,000	362,650	
01-JAN-23 To 31-MAR-23	2	66.11	66.11	64.14	15.25	103.07	56.03	76.19	N/A	1,178,250	755,750	
01-APR-23 To 30-JUN-23	4	59.78	62.72	60.29	14.67	104.03	48.65	82.67	N/A	839,090	505,875	
01-JUL-23 To 30-SEP-23												
01-OCT-23 To 31-DEC-23	2	58.53	58.53	45.78	33.30	127.85	39.04	78.02	N/A	1,155,865	529,213	
01-JAN-24 To 31-MAR-24	1	58.16	58.16	58.16	00.00	100.00	58.16	58.16	N/A	684,000	397,815	
01-APR-24 To 30-JUN-24	1	54.09	54.09	54.09	00.00	100.00	54.09	54.09	N/A	615,000	332,630	
01-JUL-24 To 30-SEP-24	2	89.53	89.53	89.53	00.00	100.00	89.53	89.53	N/A	258,000	230,995	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	11	92.74	85.66	85.70	16.54	99.95	63.88	112.83	66.15 to 102.66	597,728	512,274	
01-OCT-22 To 30-SEP-23	7	60.31	64.54	62.45	15.07	103.35	48.65	82.67	48.65 to 82.67	891,551	556,807	
01-OCT-23 To 30-SEP-24	6	68.09	68.06	54.54	25.89	124.79	39.04	89.53	39.04 to 89.53	687,788	375,143	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	5	92.74	84.23	82.80	13.64	101.73	63.88	100.34	N/A	397,000	328,697	
01-JAN-23 To 31-DEC-23	8	59.78	62.52	57.24	19.71	109.22	39.04	82.67	39.04 to 82.67	1,003,074	574,178	
<u>ALL</u>	24	71.49	75.10	69.55	22.03	107.98	39.04	112.83	60.31 to 89.53	705,941	490,980	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	24	71.49	75.10	69.55	22.03	107.98	39.04	112.83	60.31 to 89.53	705,941	490,980	
<u>ALL</u>	24	71.49	75.10	69.55	22.03	107.98	39.04	112.83	60.31 to 89.53	705,941	490,980	

**65 Nuckolls**  
**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 : 24  
 Total Sales Price : 16,942,595  
 Total Adj. Sales Price : 16,942,595  
 Total Assessed Value : 11,783,525  
 Avg. Adj. Sales Price : 705,941  
 Avg. Assessed Value : 490,980

MEDIAN : 71  
 WGT. MEAN : 70  
 MEAN : 75  
 COD : 22.03  
 PRD : 107.98

COV : 25.51  
 STD : 19.16  
 Avg. Abs. Dev : 15.75  
 MAX Sales Ratio : 112.83  
 MIN Sales Ratio : 39.04

95% Median C.I. : 60.31 to 89.53  
 95% Wgt. Mean C.I. : 51.57 to 87.53  
 95% Mean C.I. : 67.01 to 83.19

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	1	82.67	82.67	82.67	00.00	100.00	82.67	82.67	N/A	512,000	423,285
1	1	82.67	82.67	82.67	00.00	100.00	82.67	82.67	N/A	512,000	423,285
<b>Dry</b>											
County	4	89.53	80.11	70.84	12.31	113.09	48.65	92.74	N/A	486,000	344,300
1	4	89.53	80.11	70.84	12.31	113.09	48.65	92.74	N/A	486,000	344,300
<b>ALL</b>	<b>24</b>	<b>71.49</b>	<b>75.10</b>	<b>69.55</b>	<b>22.03</b>	<b>107.98</b>	<b>39.04</b>	<b>112.83</b>	<b>60.31 to 89.53</b>	<b>705,941</b>	<b>490,980</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	4	76.62	76.19	68.62	16.82	111.03	56.03	95.49	N/A	856,250	587,544
1	4	76.62	76.19	68.62	16.82	111.03	56.03	95.49	N/A	856,250	587,544
<b>Dry</b>											
County	7	78.02	76.93	72.35	15.21	106.33	48.65	92.74	48.65 to 92.74	520,643	376,687
1	7	78.02	76.93	72.35	15.21	106.33	48.65	92.74	48.65 to 92.74	520,643	376,687
<b>Grass</b>											
County	1	72.41	72.41	72.41	00.00	100.00	72.41	72.41	N/A	240,000	173,775
1	1	72.41	72.41	72.41	00.00	100.00	72.41	72.41	N/A	240,000	173,775
<b>ALL</b>	<b>24</b>	<b>71.49</b>	<b>75.10</b>	<b>69.55</b>	<b>22.03</b>	<b>107.98</b>	<b>39.04</b>	<b>112.83</b>	<b>60.31 to 89.53</b>	<b>705,941</b>	<b>490,980</b>

## Nuckolls County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nuckolls	1	6,102	6,102	5,481	5,481	n/a	5,424	4,803	4,803	<b>5,683</b>
Adams	1	7,259	7,183	7,035	6,888	6,449	6,596	6,559	6,305	<b>7,087</b>
Clay	1	8,025	8,025	7,905	7,905	n/a	7,610	7,435	7,435	<b>7,915</b>
Fillmore	1	7,830	7,620	7,520	7,415	6,200	6,900	6,695	6,645	<b>7,459</b>
Thayer	1	7,975	7,800	7,600	7,400	7,350	7,100	6,950	6,950	<b>7,536</b>
Webster	1	5,570	5,529	5,464	5,480	4,914	5,290	5,231	5,139	<b>5,391</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nuckolls	1	3,080	3,080	2,912	2,912	2,632	2,632	2,576	2,576	<b>2,930</b>
Adams	1	3,998	3,785	3,560	3,317	3,320	3,320	3,095	3,099	<b>3,660</b>
Clay	1	3,750	3,750	3,425	3,425	3,220	3,220	3,110	3,110	<b>3,541</b>
Fillmore	1	4,485	4,380	4,120	4,120	4,020	3,810	3,810	3,710	<b>4,173</b>
Thayer	1	5,200	5,000	4,800	4,700	4,500	4,350	4,175	4,175	<b>4,764</b>
Webster	1	3,305	3,305	3,134	3,135	2,965	n/a	2,925	2,925	<b>3,157</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nuckolls	1	1,478	1,478	1,467	1,467	n/a	1,456	1,453	1,456	<b>1,470</b>
Adams	1	1,605	1,605	1,570	1,570	1,550	n/a	1,550	1,550	<b>1,580</b>
Clay	1	1,540	1,540	1,540	1,540	n/a	n/a	n/a	1,435	<b>1,533</b>
Fillmore	1	1,750	1,750	1,650	n/a	n/a	n/a	n/a	n/a	<b>1,711</b>
Thayer	1	1,895	1,895	1,895	n/a	1,895	1,895	n/a	1,895	<b>1,895</b>
Webster	1	1,665	1,665	1,510	1,510	1,450	1,450	1,300	1,300	<b>1,585</b>

County	Mkt Area	CRP	TIMBER	WASTE
Nuckolls	1	1,312	120	120
Adams	1	n/a	n/a	206
Clay	1	1,257	n/a	500
Fillmore	1	1,678	n/a	478
Thayer	1	3,225	700	500
Webster	1	1,831	500	500

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.

## Nuckolls County 2025 Average Acre Value Comparison

Hypothetical 6% decrease to irrigated land and 8% decrease to dryland

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nuckolls	1	5,736	5,736	5,152	5,152	n/a	5,099	4,515	4,515	<b>5,342</b>
Adams	1	7,259	7,183	7,035	6,888	6,449	6,596	6,559	6,305	<b>7,087</b>
Clay	1	8,025	8,025	7,905	7,905	n/a	7,610	7,435	7,435	<b>7,915</b>
Fillmore	1	7,830	7,620	7,520	7,415	6,200	6,900	6,695	6,645	<b>7,459</b>
Thayer	1	7,975	7,800	7,600	7,400	7,350	7,100	6,950	6,950	<b>7,536</b>
Webster	1	5,570	5,529	5,464	5,480	4,914	5,290	5,231	5,139	<b>5,391</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nuckolls	1	2,834	2,834	2,679	2,679	2,421	2,421	2,370	2,370	<b>2,696</b>
Adams	1	3,998	3,785	3,560	3,317	3,320	3,320	3,095	3,099	<b>3,660</b>
Clay	1	3,750	3,750	3,425	3,425	3,220	3,220	3,110	3,110	<b>3,541</b>
Fillmore	1	4,485	4,380	4,120	4,120	4,020	3,810	3,810	3,710	<b>4,173</b>
Thayer	1	5,200	5,000	4,800	4,700	4,500	4,350	4,175	4,175	<b>4,764</b>
Webster	1	3,305	3,305	3,134	3,135	2,965	n/a	2,925	2,925	<b>3,157</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nuckolls	1	1,478	1,478	1,467	1,467	n/a	1,456	1,453	1,456	<b>1,470</b>
Adams	1	1,605	1,605	1,570	1,570	1,550	n/a	1,550	1,550	<b>1,580</b>
Clay	1	1,540	1,540	1,540	1,540	n/a	n/a	n/a	1,435	<b>1,533</b>
Fillmore	1	1,750	1,750	1,650	n/a	n/a	n/a	n/a	n/a	<b>1,711</b>
Thayer	1	1,895	1,895	1,895	n/a	1,895	1,895	n/a	1,895	<b>1,895</b>
Webster	1	1,665	1,665	1,510	1,510	1,450	1,450	1,300	1,300	<b>1,585</b>

County	Mkt Area	CRP	TIMBER	WASTE
Nuckolls	1	1,312	120	120
Adams	1	n/a	n/a	206
Clay	1	1,257	n/a	500
Fillmore	1	1,678	n/a	478
Thayer	1	3,225	700	500
Webster	1	1,831	500	500

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 :	24	Median :	69	COV :	25.88	95% Median C.I. :	59.24 to 82.37
Total Sales Price :	15,679,230	Wgt. Mean :	67	STD :	18.77	95% Wgt. Mean C.I. :	56.71 to 78.23
Total Adj. Sales Price :	16,942,595	Mean :	73	Avg. Abs.Dev :	14.58	95% Mean C.I. :	64.61 to 80.47
Total Assessed Value :	11,431,568						
Avg. Adj. Sales Price :	705,941	COD :	21.01	MAX Sales Ratio :	112.83		
Avg. Assessed Value :	476,315	PRD :	107.51	MIN Sales Ratio :	39.04		

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	7	72.41	83.65	84.08	22.39	99.49	66.15	112.83	66.15 to 112.83	731,144	614,767
01/01/2022 To 03/31/2022	3	89.76	82.96	81.68	15.44	101.57	58.77	100.34	N/A	319,000	260,554
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022	1	85.32	85.32	85.32		100.00	85.32	85.32	N/A	500,000	426,613
10/01/2022 To 12/31/2022	1	68.68	68.68	68.68		100.00	68.68	68.68	N/A	528,000	362,650
01/01/2023 To 03/31/2023	2	61.38	61.38	59.68	14.19	102.85	52.67	70.09	N/A	1,178,250	703,179
04/01/2023 To 06/30/2023	4	59.78	60.51	58.46	14.24	103.51	44.76	77.71	N/A	839,090	490,496
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	2	55.41	55.41	44.70	29.54	123.96	39.04	71.78	N/A	1,155,865	516,729
01/01/2024 To 03/31/2024	1	58.16	58.16	58.16		100.00	58.16	58.16	N/A	684,000	397,815
04/01/2024 To 06/30/2024	1	54.09	54.09	54.09		100.00	54.09	54.09	N/A	615,000	332,630
07/01/2024 To 09/30/2024	2	82.37	82.37	82.37		100.00	82.37	82.37	N/A	258,000	212,515
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	11	85.32	83.61	83.83	18.37	99.74	58.77	112.83	66.15 to 102.66	597,728	501,059
10/01/2022 To 09/30/2023	7	60.31	61.92	59.78	14.16	103.58	44.76	77.71	44.76 to 77.71	891,551	532,999
10/01/2023 To 09/30/2024	6	64.97	64.64	53.04	21.87	121.87	39.04	82.37	39.04 to 82.37	687,788	364,822
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	5	85.32	80.57	79.14	14.69	101.81	58.77	100.34	N/A	397,000	314,185
01/01/2023 To 12/31/2023	8	59.78	59.45	54.85	17.60	108.39	39.04	77.71	39.04 to 77.71	1,003,074	550,225

AGRICULTURAL

Type : Qualified

Number of Sales :	24	Median :	69	COV :	25.88	95% Median C.I. :	59.24 to 82.37
Total Sales Price :	15,679,230	Wgt. Mean :	67	STD :	18.77	95% Wgt. Mean C.I. :	56.71 to 78.23
Total Adj. Sales Price :	16,942,595	Mean :	73	Avg. Abs. Dev :	14.58	95% Mean C.I. :	64.61 to 80.47
Total Assessed Value :	11,431,568						
Avg. Adj. Sales Price :	705,941	COD :	21.01	MAX Sales Ratio :	112.83		
Avg. Assessed Value :	476,315	PRD :	107.51	MIN Sales Ratio :	39.04		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	24	69.39	72.54	67.47	21.01	107.51	39.04	112.83	59.24 to 82.37	705,941	476,315

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>Irrigated</u>											
County	1	77.71	77.71	77.71		100.00	77.71	77.71	N/A	512,000	397,888
1	1	77.71	77.71	77.71		100.00	77.71	77.71	N/A	512,000	397,888
<u>Dry</u>											
County	4	82.37	73.71	65.18	12.31	113.09	44.76	85.32	N/A	486,000	316,756
1	4	82.37	73.71	65.18	12.31	113.09	44.76	85.32	N/A	486,000	316,756
<u>ALL</u>											
10/01/2021 To 09/30/2024	24	69.39	72.54	67.47	21.01	107.51	39.04	112.83	59.24 to 82.37	705,941	476,315

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>Irrigated</u>											
County	4	72.02	71.62	64.50	16.83	111.04	52.67	89.76	N/A	856,250	552,291
1	4	72.02	71.62	64.50	16.83	111.04	52.67	89.76	N/A	856,250	552,291
<u>Dry</u>											
County	7	71.78	70.78	66.56	15.21	106.34	44.76	85.32	44.76 to 85.32	520,643	346,552
1	7	71.78	70.78	66.56	15.21	106.34	44.76	85.32	44.76 to 85.32	520,643	346,552
<u>Grass</u>											
County	1	72.41	72.41	72.41		100.00	72.41	72.41	N/A	240,000	173,775
1	1	72.41	72.41	72.41		100.00	72.41	72.41	N/A	240,000	173,775
<u>ALL</u>											
10/01/2021 To 09/30/2024	24	69.39	72.54	67.47	21.01	107.51	39.04	112.83	59.24 to 82.37	705,941	476,315

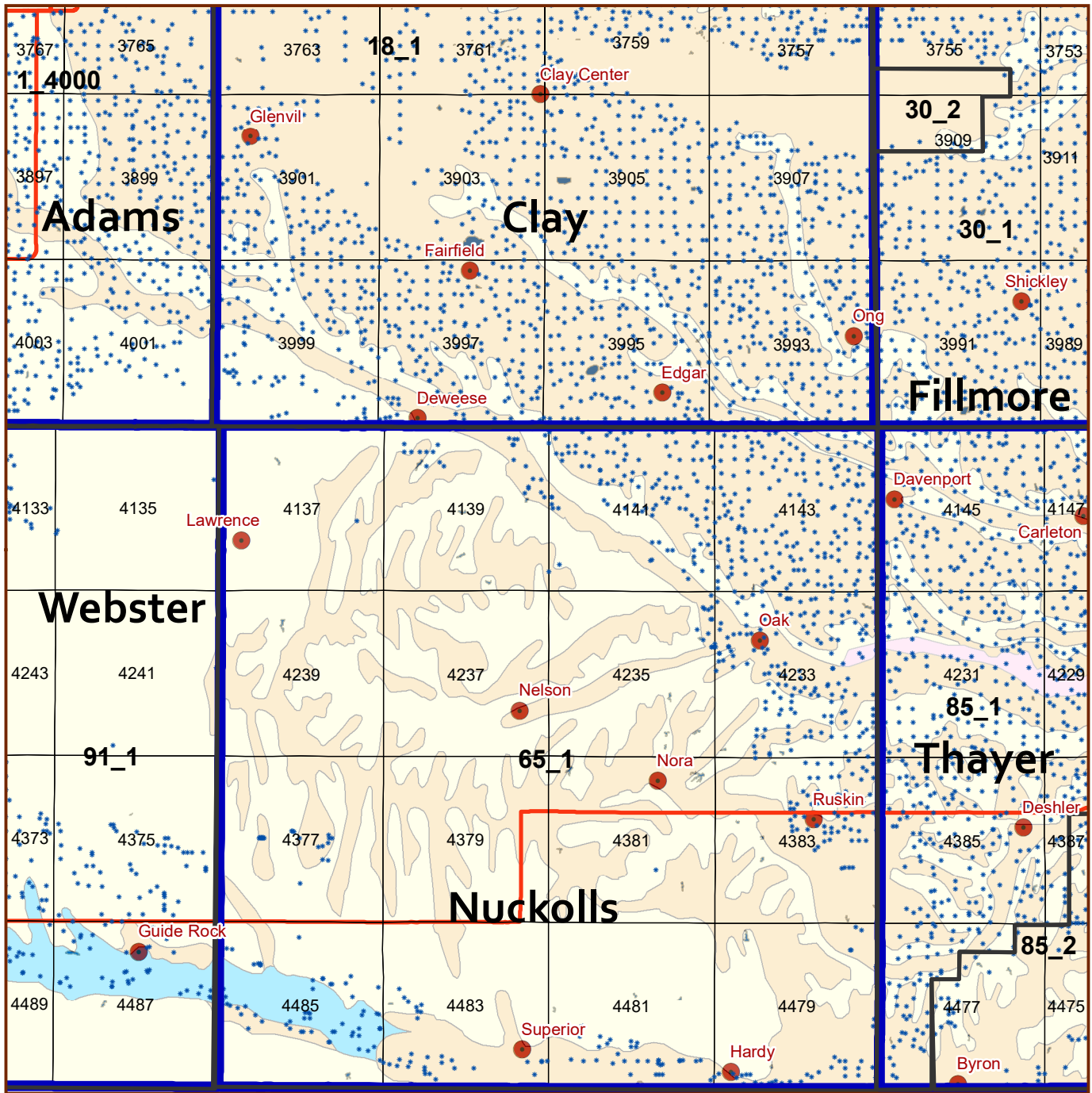
SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_1	Land	Decrease	8%
80%MLU By Market Area	Irrigated_1	Land	Decrease	6%

What IF



# NUCKOLLS COUNTY



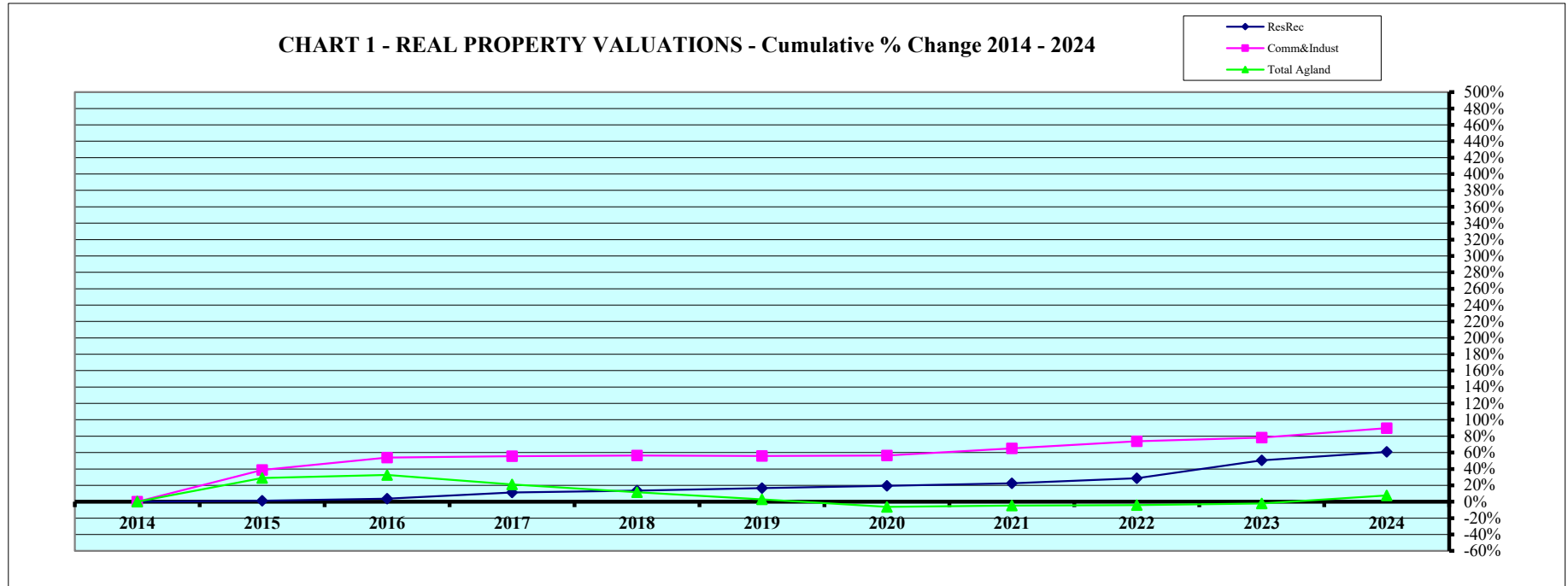
**Legend**

- 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	57,501,925	-	-	-	33,198,405	-	-	-	863,628,755	-	-	-
2015	58,214,845	712,920	1.24%	1.24%	46,056,625	12,858,220	38.73%	38.73%	1,113,523,870	249,895,115	28.94%	28.94%
2016	59,624,510	1,409,665	2.42%	3.69%	51,125,565	5,068,940	11.01%	54.00%	1,145,892,915	32,369,045	2.91%	32.68%
2017	64,057,650	4,433,140	7.44%	11.40%	51,653,715	528,150	1.03%	55.59%	1,046,938,515	-98,954,400	-8.64%	21.23%
2018	65,230,775	1,173,125	1.83%	13.44%	51,901,980	248,265	0.48%	56.34%	963,192,845	-83,745,670	-8.00%	11.53%
2019	67,117,475	1,886,700	2.89%	16.72%	51,731,190	-170,790	-0.33%	55.82%	887,341,335	-75,851,510	-7.88%	2.75%
2020	68,672,900	1,555,425	2.32%	19.43%	51,964,525	233,335	0.45%	56.53%	809,477,965	-77,863,370	-8.77%	-6.27%
2021	70,388,715	1,715,815	2.50%	22.41%	54,823,100	2,858,575	5.50%	65.14%	822,552,840	13,074,875	1.62%	-4.76%
2022	73,990,685	3,601,970	5.12%	28.68%	57,707,050	2,883,950	5.26%	73.82%	827,077,090	4,524,250	0.55%	-4.23%
2023	86,485,824	12,495,139	16.89%	50.41%	59,137,130	1,430,080	2.48%	78.13%	844,337,725	17,260,635	2.09%	-2.23%
2024	92,455,169	5,969,345	6.90%	60.79%	63,007,680	3,870,550	6.55%	89.79%	930,129,915	85,792,190	10.16%	7.70%

Rate Annual %chg: Residential & Recreational **4.86%**

Commercial & Industrial **6.62%**

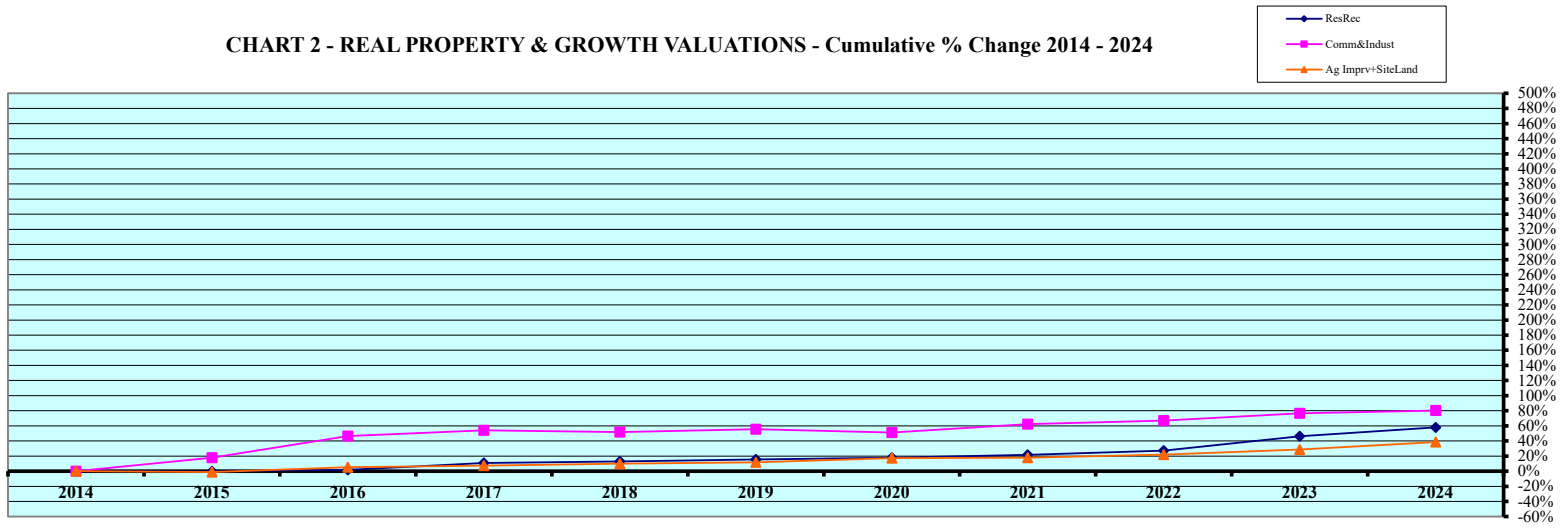
Agricultural Land **0.74%**

Cnty# **65**  
County **NUCKOLLS**

**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	57,501,925	161,210	0.28%	57,340,715	--	--	33,198,405	1,373,450	4.14%	31,824,955	--	--
2015	58,214,845	850,955	1.46%	57,363,890	-0.24%	-0.24%	46,056,625	6,888,530	14.96%	39,168,095	17.98%	17.98%
2016	59,624,510	1,128,970	1.89%	58,495,540	0.48%	1.73%	51,125,565	2,473,330	4.84%	48,652,235	5.64%	46.55%
2017	64,057,650	406,155	0.63%	63,651,495	6.75%	10.69%	51,653,715	541,480	1.05%	51,112,235	-0.03%	53.96%
2018	65,230,775	285,590	0.44%	64,945,185	1.39%	12.94%	51,901,980	1,481,045	2.85%	50,420,935	-2.39%	51.88%
2019	67,117,475	672,848	1.00%	66,444,627	1.86%	15.55%	51,731,190	121,215	0.23%	51,609,975	-0.56%	55.46%
2020	68,672,900	860,383	1.25%	67,812,517	1.04%	17.93%	51,964,525	1,747,460	3.36%	50,217,065	-2.93%	51.26%
2021	70,388,715	466,660	0.66%	69,922,055	1.82%	21.60%	54,823,100	974,530	1.78%	53,848,570	3.63%	62.20%
2022	73,990,685	857,075	1.16%	73,133,610	3.90%	27.18%	57,707,050	2,255,705	3.91%	55,451,345	1.15%	67.03%
2023	86,485,824	2,370,000	2.74%	84,115,824	13.68%	46.28%	59,137,130	491,175	0.83%	58,645,955	1.63%	76.65%
2024	92,455,169	1,624,635	1.76%	90,830,534	5.02%	57.96%	63,007,680	3,170,940	5.03%	59,836,740	1.18%	80.24%
Rate Ann%chg	4.86%	Resid & Recreat w/o growth				3.57%	C & I w/o growth				2.53%	

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	44,264,040	24,291,990	68,556,030	4,127,585	6.02%	64,428,445	--	--
2015	46,908,980	25,442,470	72,351,450	4,613,265	6.38%	67,738,185	-1.19%	-1.19%
2016	47,554,630	26,309,675	73,864,305	1,611,040	2.18%	72,253,265	-0.14%	5.39%
2017	47,699,215	26,582,775	74,281,990	663,915	0.89%	73,618,075	-0.33%	7.38%
2018	47,960,290	28,995,795	76,956,085	1,493,600	1.94%	75,462,485	1.59%	10.07%
2019	48,546,435	31,133,825	79,680,260	3,120,360	3.92%	76,559,900	-0.51%	11.67%
2020	48,335,640	33,249,410	81,585,050	1,098,555	1.35%	80,486,495	1.01%	17.40%
2021	50,878,280	32,566,215	83,444,495	2,730,920	3.27%	80,713,575	-1.07%	17.73%
2022	50,373,375	35,337,255	85,710,630	2,099,095	2.45%	83,611,535	0.20%	21.96%
2023	53,999,245	36,904,950	90,904,195	2,738,845	3.01%	88,165,350	2.86%	28.60%
2024	60,228,855	41,266,980	101,495,835	6,513,425	6.42%	94,982,410	4.49%	38.55%
Rate Ann%chg	3.13%	5.44%	4.00%	Ag Imprv+Site w/o growth		0.69%		

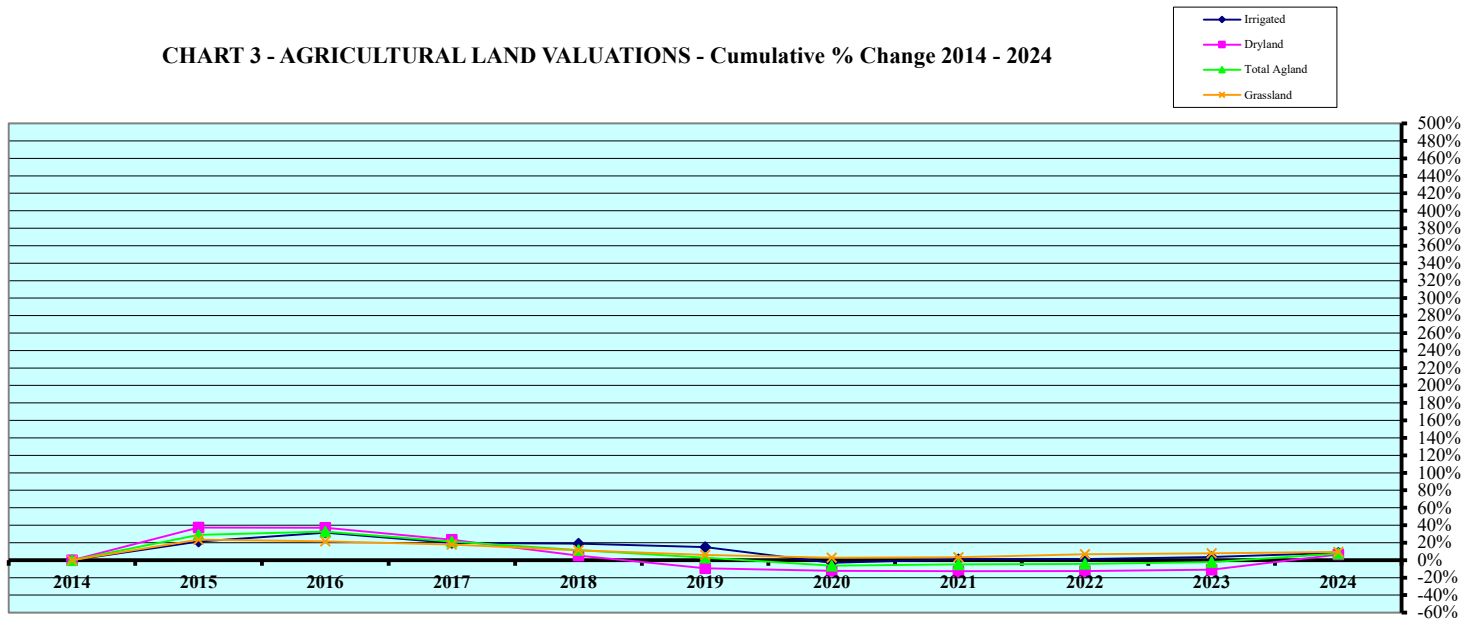
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 65  
County NUCKOLLS

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	342,318,875	-	-	-	391,555,860	-	-	-	129,626,170	-	-	-
2015	415,644,725	73,325,850	21.42%	21.42%	537,688,605	146,132,745	37.32%	37.32%	160,095,790	30,469,620	23.51%	23.51%
2016	450,033,195	34,388,470	8.27%	31.47%	537,323,480	-365,125	-0.07%	37.23%	157,632,185	-2,463,605	-1.54%	21.61%
2017	410,263,055	-39,770,140	-8.84%	19.85%	483,389,795	-53,933,685	-10.04%	23.45%	152,883,725	-4,748,460	-3.01%	17.94%
2018	406,912,480	-3,350,575	-0.82%	18.87%	411,480,820	-71,908,975	-14.88%	5.09%	144,397,150	-8,486,575	-5.55%	11.40%
2019	393,899,480	-13,013,000	-3.20%	15.07%	355,499,275	-55,981,545	-13.60%	-9.21%	137,539,360	-6,857,790	-4.75%	6.10%
2020	331,951,515	-61,947,965	-15.73%	-3.03%	344,039,725	-11,459,550	-3.22%	-12.14%	133,388,320	-4,151,040	-3.02%	2.90%
2021	346,109,320	14,157,805	4.27%	1.11%	342,184,775	-1,854,950	-0.54%	-12.61%	134,050,680	662,360	0.50%	3.41%
2022	346,210,930	101,610	0.03%	1.14%	342,293,885	109,110	0.03%	-12.58%	138,363,000	4,312,320	3.22%	6.74%
2023	354,958,340	8,747,410	2.53%	3.69%	349,487,765	7,193,880	2.10%	-10.74%	139,657,935	1,294,935	0.94%	7.74%
2024	370,588,815	15,630,475	4.40%	8.26%	417,294,265	67,806,500	19.40%	6.57%	141,822,745	2,164,810	1.55%	9.41%

Rate Ann.%chg: Irrigated **0.80%** Dryland **0.64%** Grassland **0.90%**

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	57,790	-	-	-	70,060	-	-	-	863,628,755	-	-	-
2015	74,795	17,005	29.43%	29.43%	19,955	-50,105	-71.52%	-71.52%	1,113,523,870	249,895,115	28.94%	28.94%
2016	70,630	-4,165	-5.57%	22.22%	833,425	813,470	4076.52%	1089.59%	1,145,892,915	32,369,045	2.91%	32.68%
2017	102,135	31,505	44.61%	76.73%	299,805	-533,620	-64.03%	327.93%	1,046,938,515	-98,954,400	-8.64%	21.23%
2018	102,590	455	0.45%	77.52%	299,805	0	0.00%	327.93%	963,192,845	-83,745,670	-8.00%	11.53%
2019	103,415	825	0.80%	78.95%	299,805	0	0.00%	327.93%	887,341,335	-75,851,510	-7.88%	2.75%
2020	96,280	-7,135	-6.90%	66.60%	2,125	-297,680	-99.29%	-96.97%	809,477,965	-77,863,370	-8.77%	-6.27%
2021	87,740	-8,540	-8.87%	51.83%	120,325	118,200	5562.35%	71.75%	822,552,840	13,074,875	1.62%	-4.76%
2022	82,450	-5,290	-6.03%	42.67%	126,825	6,500	5.40%	81.02%	827,077,090	4,524,250	0.55%	-4.23%
2023	85,730	3,280	3.98%	48.35%	147,955	21,130	16.66%	111.18%	844,337,725	17,260,635	2.09%	-2.23%
2024	89,180	3,450	4.02%	54.32%	334,910	186,955	126.36%	378.03%	930,129,915	85,792,190	10.16%	7.70%

Cnty# **65**  
County **NUCKOLLS**

Rate Ann.%chg: Total Agric Land **0.74%**

**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	341,955,385	67,070	5,098			391,480,090	160,291	2,442			129,838,050	120,874	1,074		
2015	413,562,140	68,867	6,005	17.79%	17.79%	538,766,550	159,482	3,378	38.32%	38.32%	160,546,350	119,759	1,341	24.80%	24.80%
2016	449,567,130	70,416	6,384	6.31%	25.22%	537,167,365	158,893	3,381	0.07%	38.42%	157,849,790	117,907	1,339	-0.14%	24.63%
2017	410,375,150	71,948	5,704	-10.66%	11.87%	483,549,110	160,180	3,019	-10.70%	23.60%	152,779,380	115,285	1,325	-1.01%	23.37%
2018	406,768,070	72,390	5,619	-1.48%	10.21%	411,781,330	159,876	2,576	-14.68%	5.46%	144,408,010	115,150	1,254	-5.37%	16.75%
2019	393,717,265	72,492	5,431	-3.34%	6.53%	355,859,285	160,055	2,223	-13.68%	-8.97%	137,419,335	114,772	1,197	-4.53%	11.47%
2020	331,913,675	72,580	4,573	-15.80%	-10.31%	344,209,100	159,949	2,152	-3.21%	-11.89%	133,330,780	115,021	1,159	-3.19%	7.92%
2021	346,104,740	72,872	4,749	3.86%	-6.84%	342,179,475	158,936	2,153	0.04%	-11.85%	134,086,250	115,801	1,158	-0.11%	7.80%
2022	346,210,930	72,896	4,749	0.00%	-6.85%	342,146,815	158,930	2,153	-0.01%	-11.85%	138,400,305	115,747	1,196	3.27%	11.32%
2023	354,584,690	73,452	4,827	1.64%	-5.32%	349,632,355	159,288	2,195	1.96%	-10.13%	139,654,940	114,998	1,214	1.56%	13.06%
2024	370,402,175	73,648	5,029	4.18%	-1.36%	417,478,860	159,596	2,616	19.17%	7.11%	141,801,540	114,393	1,240	2.07%	15.40%

Rate Annual %chg Average Value/Acre: 0.80%

0.65%

0.89%

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	57,790	502	115			0	0				863,331,315	348,738	2,476		
2015	55,610	483	115	0.00%	0.00%	0	0				1,112,930,650	348,591	3,193	28.97%	28.97%
2016	70,885	561	126	9.87%	9.88%	833,425	693	1,202			1,145,488,595	348,471	3,287	2.96%	32.78%
2017	102,135	832	123	-2.94%	6.64%	299,805	266	1,129	-6.11%		1,047,105,580	348,510	3,005	-8.60%	21.37%
2018	102,060	832	123	0.00%	6.65%	299,805	266	1,129	0.00%		963,359,275	348,513	2,764	-8.00%	11.66%
2019	103,535	844	123	-0.09%	6.55%	299,805	266	1,129	0.00%		887,399,225	348,430	2,547	-7.86%	2.88%
2020	96,280	837	115	-6.17%	-0.03%	2,125	18	115	-89.79%		809,551,960	348,406	2,324	-8.77%	-6.14%
2021	87,740	763	115	-0.02%	-0.04%	116,555	130	893	675.16%		822,574,760	348,503	2,360	1.58%	-4.66%
2022	82,450	717	115	0.00%	-0.05%	126,825	141	901	0.87%		826,967,325	348,430	2,373	0.55%	-4.13%
2023	85,730	714	120	4.31%	4.26%	147,955	149	996	10.55%		844,105,670	348,601	2,421	2.02%	-2.19%
2024	89,180	743	120	-0.01%	4.25%	334,910	157	2,130	113.79%		930,106,665	348,538	2,669	10.21%	7.80%

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**NUCKOLLS**

Rate Annual %chg Average Value/Acre: 0.75%

(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
4,095	NUCKOLLS	71,469,228	24,855,098	32,984,125	92,455,169	60,220,845	2,786,835	0	930,129,915	60,228,855	41,266,980	0	1,316,397,050
cnty sector/value % of total value:		5.43%	1.89%	2.51%	7.02%	4.57%	0.21%		70.66%	4.58%	3.13%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
97	HARDY	136,438	142,456	4,353	1,286,510	2,069,395	3,690	0	746,020	32,550	3,510	0	4,424,922
2.37%	%sector of county sector	0.19%	0.57%	0.01%	1.39%	3.44%	0.13%		0.08%	0.05%	0.01%		0.34%
	%sector of municipality	3.08%	3.22%	0.10%	29.07%	46.77%	0.08%		16.86%	0.74%	0.08%		100.00%
272	LAWRENCE	477,213	132,286	11,412	9,141,000	985,625	0	0	125,110	0	12,080	0	10,884,726
6.64%	%sector of county sector	0.67%	0.53%	0.03%	9.69%	1.64%			0.01%		0.03%		0.83%
	%sector of municipality	4.36%	1.22%	0.10%	83.98%	9.06%			1.15%		0.11%		100.00%
456	NELSON	173,386	877,770	46,118	11,549,115	1,728,135	0	0	226,630	0	15,410	0	14,616,564
11.14%	%sector of county sector	0.24%	3.53%	0.14%	12.49%	2.87%			0.02%		0.04%		1.11%
	%sector of municipality	1.19%	6.01%	0.32%	79.01%	11.82%			1.55%		0.11%		100.00%
21	NORA	104,388	5,441	166	625,080	865	0	0	263,805	0	1,467,510	0	2,467,255
0.51%	%sector of county sector	0.15%	0.02%	0.00%	0.68%	0.00%			0.03%		3.56%		0.19%
	%sector of municipality	4.23%	0.22%	0.01%	25.34%	0.04%			10.69%		59.48%		100.00%
54	OAK	372	0	0	1,087,920	40,745	0	0	110,095	0	243,800	0	1,482,932
1.32%	%sector of county sector	0.00%			1.18%	0.07%			0.01%		0.59%		0.11%
	%sector of municipality	0.03%			73.36%	2.75%			7.42%		16.44%		100.00%
105	RUSKIN	977,349	208,360	9,533	4,535,570	5,198,395	0	0	201,045	15,095	76,495	0	11,221,842
2.56%	%sector of county sector	1.37%	0.84%	0.03%	4.91%	8.63%			0.02%	0.03%	0.19%		0.85%
	%sector of municipality	8.71%	1.86%	0.08%	40.42%	46.32%			1.79%	0.13%	0.68%		100.00%
1,825	SUPERIOR	6,334,883	1,312,924	2,024,633	59,948,519	28,256,210	399,190	0	81,485	0	29,665	0	98,387,509
44.57%	%sector of county sector	8.86%	5.28%	6.14%	64.84%	46.92%	14.32%		0.01%		0.07%		7.47%
	%sector of municipality	6.44%	1.33%	2.06%	60.93%	28.72%	0.41%		0.08%		0.03%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
2,831	Total Municipalities	8,204,029	2,679,237	2,096,215	88,173,719	38,279,372	402,880	0	1,754,190	47,645	1,848,471	0	143,485,757
69.13%	%all municip.sectors of cnty	11.48%	10.78%	6.36%	95.37%	63.56%	14.46%		0.19%	0.08%	4.48%		10.90%

65 NUCKOLLS

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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 5,647</b>	<b>Value : 1,309,921,674</b>	<b>Growth 2,957,140</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	312	1,151,219	0	0	100	203,400	412	1,354,619	
<b>02. Res Improve Land</b>	1,629	6,977,935	0	0	58	514,075	1,687	7,492,010	
<b>03. Res Improvements</b>	1,638	85,958,115	0	0	59	5,629,130	1,697	91,587,245	
<b>04. Res Total</b>	1,950	94,087,269	0	0	159	6,346,605	2,109	100,433,874	998,365
<b>% of Res Total</b>	92.46	93.68	0.00	0.00	7.54	6.32	37.35	7.67	33.76
<b>05. Com UnImp Land</b>	56	277,750	0	0	5	82,260	61	360,010	
<b>06. Com Improve Land</b>	267	2,391,875	0	0	16	884,315	283	3,276,190	
<b>07. Com Improvements</b>	273	36,012,185	0	0	27	21,068,020	300	57,080,205	
<b>08. Com Total</b>	329	38,681,810	0	0	32	22,034,595	361	60,716,405	47,780
<b>% of Com Total</b>	91.14	63.71	0.00	0.00	8.86	36.29	6.39	4.64	1.62
<b>09. Ind UnImp Land</b>	2	38,650	0	0	3	28,015	5	66,665	
<b>10. Ind Improve Land</b>	2	47,935	0	0	2	77,765	4	125,700	
<b>11. Ind Improvements</b>	2	316,295	0	0	2	2,284,890	4	2,601,185	
<b>12. Ind Total</b>	4	402,880	0	0	5	2,390,670	9	2,793,550	0
<b>% of Ind Total</b>	44.44	14.42	0.00	0.00	55.56	85.58	0.16	0.21	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	1,950	94,087,269	0	0	159	6,346,605	2,109	100,433,874	998,365
<b>% of Res &amp; Rec Total</b>	92.46	93.68	0.00	0.00	7.54	6.32	37.35	7.67	33.76
<b>Com &amp; Ind Total</b>	333	39,084,690	0	0	37	24,425,265	370	63,509,955	47,780
<b>% of Com &amp; Ind Total</b>	90.00	61.54	0.00	0.00	10.00	38.46	6.55	4.85	1.62
<b>17. Taxable Total</b>	2,283	133,171,959	0	0	196	30,771,870	2,479	163,943,829	1,046,145
<b>% of Taxable Total</b>	92.09	81.23	0.00	0.00	7.91	18.77	43.90	12.52	35.38

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	20,000	1,483,075	0	0	0
19. Commercial	1	649,640	12,618,765	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	5	20,000	1,483,075
19. Commercial	0	0	0	1	649,640	12,618,765
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				6	669,640	14,101,840

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	253	0	637	890

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	82	1,400,185	0	0	2,067	756,246,440	2,149	757,646,625
28. Ag-Improved Land	17	837,230	0	0	929	299,097,020	946	299,934,250
29. Ag Improvements	17	2,313,940	0	0	1,002	86,083,030	1,019	88,396,970



30. Ag Total					3,168	1,145,977,845
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	0.48	160	0	0.00	0	
32. HomeSite Improv Land	3	2.00	30,115	0	0.00	0	
33. HomeSite Improvements	4	0.00	479,895	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	4	6.33	2,635	0	0.00	0	
36. FarmSite Improv Land	7	9.00	17,410	0	0.00	0	
37. FarmSite Improvements	17	0.00	1,834,045	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	4.14	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	47	46.46	696,840	48	46.94	697,000	
32. HomeSite Improv Land	563	567.24	8,508,720	566	569.24	8,538,835	
33. HomeSite Improvements	590	0.00	50,676,355	594	0.00	51,156,250	1,170,480
34. HomeSite Total				<b>642</b>	<b>616.18</b>	<b>60,392,085</b>	
35. FarmSite UnImp Land	140	341.26	413,475	144	347.59	416,110	
36. FarmSite Improv Land	782	2,746.22	4,017,940	789	2,755.22	4,035,350	
37. FarmSite Improvements	959	0.00	35,406,675	976	0.00	37,240,720	740,515
38. FarmSite Total				<b>1,120</b>	<b>3,102.81</b>	<b>41,692,180</b>	
39. Road & Ditches	2,372	6,837.72	0	2,374	6,841.86	0	
40. Other- Non Ag Use	15	247.15	264,535	15	247.15	264,535	
41. Total Section VI				<b>1,762</b>	<b>10,808.00</b>	<b>102,348,800</b>	<b>1,910,995</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	118.56	411,105	2	118.56	411,105

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	22,228.72	30.22%	135,639,640	32.45%	6,102.00
46. 1A	8,041.51	10.93%	49,069,235	11.74%	6,101.99
47. 2A1	25,173.86	34.22%	137,977,940	33.01%	5,481.00
48. 2A	11,684.24	15.88%	64,041,350	15.32%	5,481.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	655.14	0.89%	3,553,485	0.85%	5,424.01
51. 4A1	2,011.97	2.74%	9,663,515	2.31%	4,803.01
52. 4A	3,760.42	5.11%	18,061,285	4.32%	4,803.00
53. Total	73,555.86	100.00%	418,006,450	100.00%	5,682.84
<b>Dry</b>					
54. 1D1	22,722.70	14.31%	69,985,855	15.04%	3,080.00
55. 1D	32,785.22	20.65%	100,978,475	21.70%	3,080.00
56. 2D1	43,413.66	27.34%	126,413,720	27.17%	2,911.84
57. 2D	40,587.01	25.56%	118,189,310	25.40%	2,912.00
58. 3D1	1,074.60	0.68%	2,828,335	0.61%	2,631.99
59. 3D	21.68	0.01%	57,060	0.01%	2,631.92
60. 4D1	10,877.44	6.85%	28,020,320	6.02%	2,576.00
61. 4D	7,309.72	4.60%	18,829,875	4.05%	2,576.00
62. Total	158,792.03	100.00%	465,302,950	100.00%	2,930.27
<b>Grass</b>					
63. 1G1	29,393.62	25.50%	36,637,405	22.92%	1,246.44
64. 1G	2,079.51	1.80%	2,724,195	1.70%	1,310.02
65. 2G1	82,287.06	71.39%	118,866,565	74.36%	1,444.54
66. 2G	452.97	0.39%	541,815	0.34%	1,196.14
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	50.50	0.04%	73,530	0.05%	1,456.04
69. 4G1	1.07	0.00%	1,555	0.00%	1,453.27
70. 4G	1,001.72	0.87%	1,012,395	0.63%	1,010.66
71. Total	115,266.45	100.00%	159,857,460	100.00%	1,386.85
<b>Irrigated Total</b>					
	73,555.86	21.11%	418,006,450	40.05%	5,682.84
<b>Dry Total</b>					
	158,792.03	45.56%	465,302,950	44.59%	2,930.27
<b>Grass Total</b>					
	115,266.45	33.07%	159,857,460	15.32%	1,386.85
72. Waste	727.59	0.21%	87,300	0.01%	119.99
73. Other	173.25	0.05%	374,885	0.04%	2,163.84
74. Exempt	17.05	0.00%	295	0.00%	17.30
75. Market Area Total	348,515.18	100.00%	1,043,629,045	100.00%	2,994.50

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	149.79	861,950	0.00	0	73,406.07	417,144,500	73,555.86	418,006,450
<b>77. Dry Land</b>	334.69	973,445	0.00	0	158,457.34	464,329,505	158,792.03	465,302,950
<b>78. Grass</b>	246.32	349,685	0.00	0	115,020.13	159,507,775	115,266.45	159,857,460
<b>79. Waste</b>	16.77	2,015	0.00	0	710.82	85,285	727.59	87,300
<b>80. Other</b>	0.00	0	0.00	0	173.25	374,885	173.25	374,885
<b>81. Exempt</b>	1.57	0	0.00	0	15.48	295	17.05	295
<b>82. Total</b>	<b>747.57</b>	<b>2,187,095</b>	<b>0.00</b>	<b>0</b>	<b>347,767.61</b>	<b>1,041,441,950</b>	<b>348,515.18</b>	<b>1,043,629,045</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	73,555.86	21.11%	418,006,450	40.05%	5,682.84
<b>Dry Land</b>	158,792.03	45.56%	465,302,950	44.59%	2,930.27
<b>Grass</b>	115,266.45	33.07%	159,857,460	15.32%	1,386.85
<b>Waste</b>	727.59	0.21%	87,300	0.01%	119.99
<b>Other</b>	173.25	0.05%	374,885	0.04%	2,163.84
<b>Exempt</b>	17.05	0.00%	295	0.00%	17.30
<b>Total</b>	<b>348,515.18</b>	<b>100.00%</b>	<b>1,043,629,045</b>	<b>100.00%</b>	<b>2,994.50</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Hardy	43	102,785	71	51,105	74	1,144,375	117	1,298,265	0
83.2 Lawrence	21	79,955	173	611,615	173	11,567,575	194	12,259,145	0
83.3 Nelson	61	287,220	292	1,011,470	293	11,810,675	354	13,109,365	257,155
83.4 Nora	12	16,330	11	10,070	12	575,045	24	601,445	0
83.5 Oak	16	2,050	40	5,980	40	1,127,550	56	1,135,580	47,735
83.6 Rural	2	350	8	1,240	9	175,300	11	176,890	10,200
83.7 Rural Acg	98	203,050	50	512,835	50	5,453,830	148	6,169,715	0
83.8 Ruskin	31	20,820	81	66,325	83	4,566,220	114	4,653,365	130,220
83.9 Superior	128	642,059	961	5,221,370	963	55,166,675	1,091	61,030,104	553,055
84 Residential Total	412	1,354,619	1,687	7,492,010	1,697	91,587,245	2,109	100,433,874	998,365

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	Hardy	11	19,215	19	25,450	20	2,028,420	31	2,073,085	0
85.2	Lawrence	6	15,980	25	17,185	26	984,085	32	1,017,250	0
85.3	Nelson	6	1,915	41	34,045	42	1,687,055	48	1,723,015	0
85.4	Nora	1	865	0	0	0	0	1	865	0
85.5	Oak	2	690	5	1,710	5	38,345	7	40,745	0
85.6	Rural	3	84,390	13	1,437,060	20	20,997,295	23	22,518,745	0
85.7	Rural Acg	6	60,845	11	315,300	14	3,632,905	20	4,009,050	0
85.8	Ruskin	5	9,630	18	72,015	19	5,116,790	24	5,198,435	0
85.9	Superior	26	233,145	155	1,499,125	158	25,196,495	184	26,928,765	47,780
86	Commercial Total	66	426,675	287	3,401,890	304	59,681,390	370	63,509,955	47,780

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	24,235.78	22.59%	35,820,575	22.72%	1,478.00
88. 1G	1,805.08	1.68%	2,667,940	1.69%	1,478.02
89. 2G1	80,174.30	74.72%	117,616,155	74.59%	1,467.01
90. 2G	361.88	0.34%	530,890	0.34%	1,467.03
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	50.50	0.05%	73,530	0.05%	1,456.04
93. 4G1	1.07	0.00%	1,555	0.00%	1,453.27
94. 4G	667.80	0.62%	972,325	0.62%	1,456.01
95. Total	107,296.41	100.00%	157,682,970	100.00%	1,469.60
<b>CRP</b>					
96. 1C1	164.90	16.13%	217,675	16.24%	1,320.04
97. 1C	19.43	1.90%	25,650	1.91%	1,320.12
98. 2C1	837.74	81.97%	1,097,430	81.85%	1,309.99
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,022.07	100.00%	1,340,755	100.00%	1,311.80
<b>Timber</b>					
105. 1T1	4,992.94	71.86%	599,155	71.86%	120.00
106. 1T	255.00	3.67%	30,605	3.67%	120.02
107. 2T1	1,275.02	18.35%	152,980	18.35%	119.98
108. 2T	91.09	1.31%	10,925	1.31%	119.94
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	333.92	4.81%	40,070	4.81%	120.00
113. Total	6,947.97	100.00%	833,735	100.00%	120.00
<hr/>					
Grass Total	107,296.41	93.09%	157,682,970	98.64%	1,469.60
CRP Total	1,022.07	0.89%	1,340,755	0.84%	1,311.80
Timber Total	6,947.97	6.03%	833,735	0.52%	120.00
<hr/>					
114. Market Area Total	115,266.45	100.00%	159,857,460	100.00%	1,386.85

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

65 Nuckolls

	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	92,455,169	100,433,874	7,978,705	8.63%	998,365	7.55%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	60,228,855	60,392,085	163,230	0.27%	1,170,480	-1.67%
<b>04. Total Residential (sum lines 1-3)</b>	<b>152,684,024</b>	<b>160,825,959</b>	<b>8,141,935</b>	<b>5.33%</b>	<b>2,168,845</b>	<b>3.91%</b>
05. Commercial	60,220,845	60,716,405	495,560	0.82%	47,780	0.74%
06. Industrial	2,786,835	2,793,550	6,715	0.24%	0	0.24%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>63,007,680</b>	<b>63,509,955</b>	<b>502,275</b>	<b>0.80%</b>	<b>47,780</b>	<b>0.72%</b>
08. Ag-Farmsite Land, Outbuildings	40,997,020	41,692,180	695,160	1.70%	740,515	-0.11%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	269,960	264,535	-5,425	-2.01%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>41,266,980</b>	<b>41,956,715</b>	<b>689,735</b>	<b>1.67%</b>	<b>740,515</b>	<b>-0.12%</b>
12. Irrigated	370,588,815	418,006,450	47,417,635	12.80%		
13. Dryland	417,294,265	465,302,950	48,008,685	11.50%		
14. Grassland	141,822,745	159,857,460	18,034,715	12.72%		
15. Wasteland	89,180	87,300	-1,880	-2.11%		
16. Other Agland	334,910	374,885	39,975	11.94%		
<b>17. Total Agricultural Land</b>	<b>930,129,915</b>	<b>1,043,629,045</b>	<b>113,499,130</b>	<b>12.20%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,187,088,599</b>	<b>1,309,921,674</b>	<b>122,833,075</b>	<b>10.35%</b>	<b>2,957,140</b>	<b>10.10%</b>



## 2025 Assessment Survey for Nuckolls County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$260,672.25
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$18,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$50,000.00 from county general if needed
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$2,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,200.00
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$15,114.08

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Office Staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes <a href="https://nuckolls.gworks.com">https://nuckolls.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Office Staff maintains the maps and gWorks assists with the software
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks (but only to measure ag-land changes, identify newly added improvements.
10.	<b>When was the aerial imagery last updated?</b>
	2022 imagery from gWorks.

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Not county wide, but limited (Only cities of Superior and Nelson)
2.	<b>If so, is the zoning countywide?</b>
	No

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Superior and Nelson are both zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	Unknown

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

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal Services
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Yes, Stanard Appraisal
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Must be licensed and approved by State Appraisal Board
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The County Assessor reviews all work performed by all appraisers and listers and works hand-in-hand with them on establishing the values that are set in place.

## 2025 Residential Assessment Survey for Nuckolls County

<b>1.</b>	<b>Valuation data collection done by:</b>
	County Assessor, staff & Stanard Appraisal.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Cost Approach - entered into the CAMA system; depreciation tables are developed. Sales Comparison/Market Analysis-Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Nuckolls County develops tables with the assistance of appraiser for depreciation studies.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes, as revaluations for each group are completed
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Square foot value upon completing a revaluation for said area.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Rural residential spread countywide with no real special influences. We identify rural residential on five acres or less without being contiguous with farming or livestock operator as we determine what acres are used for.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	N/A
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	At this time, we are unaware of any vacant lots that are being held for sale or resale. When revaluations of different areas are performed, we send questionnaires to gather information on all lots and lands in that specific category. They are valued the same as other lots.

## 2025 Commercial Assessment Survey for Nuckolls County

<b>1.</b>	<b>Valuation data collection done by:</b>
	County Assessor, staff and Stanard Appraisal
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	<p>Cost Approach - entered into the CAMA system; depreciation tables are developed</p> <p>Sales Comparison/Market Analysis - Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified</p> <p>Income Approach - the county assessor and contract appraiser gather as much information for the income approach as possible. People are usually very reluctant to give out much information to be able to use this as reliable approach.</p> <p>Nuckolls County has limited qualifying commercial sales each year and has a wide spread of usability codes.</p>
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Gather information to determine the best approach for each property with the contract appraiser and note any change in uses. Looks outside county for similar sales
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The County develops their depreciation tables with the aid of the contract appraiser.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	For the commercial properties they are looked at as a whole countywide.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Lot values are determined using square footage and also by using any vacant sales that may occur for analysis purposes.

## 2025 Agricultural Assessment Survey for Nuckolls County

<b>1.</b>	<b>Valuation data collection done by:</b>
	County Assessor, staff & Stanard Appraisal.
<b>2.</b>	<b>Describe the process used to determine and monitor market areas.</b>
	Sales are plotted annually; NRD restrictions are reviewed, and all sales are reviewed.
<b>3.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	No differences have been determined in Nuckolls. Reviews for land usage completed annually, review hunting leases if available. and there are no recreational use acres.
<b>4.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	They carry the same value and are based on \$15,000 for the first acre. Sales are reviewed to determine if a premium is being paid due to rural home/acreage location.
<b>5.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	The county is currently working on identifying and properly classifying intensive use. There are limited sales, so it is an ongoing process of looking for sales in contiguous counties. Some feedlots in county and checking surrounding county values. Proposing to increase to \$2500 per acre.
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	There have not been any sales with acres enrolled in the Wetland Reserve Program but grassland values are used for this class.
<b>6a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	N/A.
	<b><u>If your county has special value applications, please answer the following</u></b>
<b>7a.</b>	<b>How many parcels have a special valuation application on file?</b>
	N/A
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>

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

**3 Year Plan of Assessment**  
**For Assessment years 2024, 2025 and 2026**  
**Nuckolls County**  
**Date: June 14, 2023**

**Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a Plan of Assessment, (herein after referred to as the “Plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The Plan shall contain information as to what actions and functions the County Assessor will be performing which includes: the classes and subclasses of real property that will be examined during the years contained in the Plan. It shall also outline the assessment actions necessary to achieve the level of values and quality of assessment practices as required by law. As per Nebraska State Statute 77-1311.02, the Plan shall be presented to the County Board of Equalization on or before July 31 each year and the Department of Property Assessment and Taxation on or before October 31 each year. The Plan may be amended to reflect any changes that may be necessary after the original plan was created.

**Real Property Assessment Requirements**

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

Assessment levels required by the Statute for real property are as follows:

- 1) 92% to 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 69% to 75% of actual value for agricultural and horticultural land

Level of Value, Quality and Uniformity for Assessment Year 2023 are as follows:



<b><u>Property Class</u></b>	<b><u>Median</u></b>	<b><u>COD</u></b>	<b><u>PRD</u></b>
Residential	99.0	5.21	102.06
Commercial	100.0	18.03	96.7
Agricultural land	75.0	11.75	100.71

Nuckolls County population base has been declining since the 2000 Census numbers which indicated a population of 5,057. The 2020 Census number was 4,095 and then another decline for the 2022 Census to 4,041.

The Assessor's Office staff consists of the assessor, deputy assessor and a full-time office clerk. All the staff work in every area; including but not limited to, real estate, personal property, homesteads exemptions, permissive exemptions, and GIS mapping. The assessor and deputy assessor attend continuing education classes to remain certified. The office clerk sits in on all webinars (as time permits) and on occasion will attend remote meetings with the assessor and deputy assessor. Current statutes and regulations are followed to the best of our ability. All staff is kept up to date with any changes that may be made to the statutes and regulations.

The assessor is responsible for filing the reports as follows:

- Aircraft Report-due on or before March 1
- Abstract- due on or before March 19
- Notice of Valuation Change - prior to June 1
- Personal Property Abstract – No longer required
- Certification of Values - due on or before August 20
- School District Taxable Value Report - due on or before August 20
- Form 458VAverage Assessed Values of Resi Prop. By Sept. 1
- Joint Public Hearing Notices-Information received by Sept. 4  
(Notice have to be processed and mailed 7 days prior to hearing)
- Three-year Plan of Assessment – Drafted prior to June 15, filed with County Board of Equalization by July 31 and sent to Property Assessment Division by October 31
- Submit Permissive Exemptions electronic list and proof of publication on or before November 1
- Generate Tax Roll and deliver to Treasurer on or before November 22
- Certificate of Taxes Levied - due on or before December 1
- Tax list corrections – with reasons to correct errors
- The Assessor's Office staff maintains the Cadastral and GIS maps as needed due to any recorded property splits, etc. They are in good condition, kept current with ownership changes and descriptions. The

property record cards are in good condition and include the required legal, ownership, classification codes, and valuation by year as required by regulation.

There are a host of other dates we adhere to but the ones listed above are the main dates.

The assessor enters sales into the State Sales File on a monthly basis. Office procedure is to change name/ownership on property record cards, lots and lands books for both the assessor's office and the treasurer's office, computer generated records, sales files and to the Department of Property Assessment and Taxation. The NRD's serving Nuckolls County requested updates as changes are made. The assessor and/or contract appraiser verifies sales by telephone, in person visits and/or questionnaires.

### **Office computers and software**

- Computers- 3-Dell OptiPlex 3000's
- Current programming used-MIPS PC Administration System/CAMA/gWorks Arcview Software vendors-Mips/County Solutions LLC, gWorks and ESRI

### **Assessment Action Years**

#### **2023 - 2025**

- CAMA system data has been entered on all improvements.
- Digital pictures are being taken as a review is done and added to the CAMA system.

The assessor, staff and contract appraiser(s) do all the pick-up work, usually in September through February, so entry of data and pricing can be completed before the March 19<sup>th</sup> deadline. The City of Nelson submits building permits to the Assessor's Office on a regular basis. The City of Superior has not been forthcoming with their building permits, even with repeated requests for them. I have visited with my liaison about this and the course of action for this is to have the County Attorney persuade the City of Superior to be more forthcoming as he is also the Attorney for the City. This office strives to use good assessment practices to insure acceptable levels of value, quality and uniformity county-wide in all classes and subclasses of property. Nuckolls County has a maintenance contract with Darrel Stanard

of Stanard Appraisal Services Inc. gWorks developed a web-site for Nuckolls County, and the data is to be updated on a daily basis by gWorks. MIPS has also added our information to the Nebraska Assessors Online website, so that our information can be viewed there as well.

- Aerial imagery for Nuckolls County rural parcels was completed in 2022. New soil codes are completed and reviewed in an ongoing manner to keep our ag-land uses current. In-depth revaluations were completed for all residential parcels located Superior for Tax Year 2023. A lot study was performed and new pricing for lots were implemented as a part of the revaluation. The lots in Superior are now valued on a per square foot basis instead of the Front Foot valuing that was in place to create a more equalized and uniform valuing of the lots.

### **Residential**

- The Nuckolls County Assessor, staff and Stanard Appraisal Services Inc., completes all pick-up work in a timely manner.
- The Assessor and Darrel Stanard of Stanard Appraisal Services Inc work on the verification of all residential sales.
- Continue monitoring any changes that may affect the values or have an influence on the market in these parcels and if necessary, perform reappraisals before the end of the 6-year cycle and adjust values as necessary.
- A complete revaluation of the residential properties within the City of Superior was completed for Tax Year 2023 and the Marshall and Swift Costing Manual, within the MIPS programming, was used for the costing and depreciation table to those residential parcels (March, 2022 is the date of the current costing tables).
- All of the residential properties for the Villages of Hardy, Nora, Oak and Ruskin will be re-evaluated for Tax Year 2024 and the newest costing tables will be used as a part of this process. A lot study will be completed and the County will be converting from a front foot value to a per square foot value for the lots in the respective areas.

### **Commercial**

- Nuckolls County Assessor, Stanard Appraisal Services Inc and staff assessed, priced and entered any and all changes to commercial properties.

- Reappraisal of all Commercial property was completed in tax year 2022.
- A lot study was performed and the County moved to pricing all commercial lots on a per square foot method. The costing manual used is 07-2019.

MIPS CAMA Commercial software data has been entered by Nuckolls County staff and Stanard Appraisal. Stanard Appraisal Services, Inc and the Assessor are in the continuing process of verifying all the sales. With very limited sales on commercial properties with similar characteristics, it is more and more challenging to set values without looking outside of the county for comparable sales.

### **Agricultural**

The Nuckolls County Assessor and staff is continually reviewing rural parcels, listing any new construction or changes to ag-land usage.

- All pick-up work was completed in a timely manner.
- After spreadsheet analysis and plotting sales on a map, no separate market areas have identified. After market analysis all irrigated and dryland remained unchanged in valuation. All ag-land values increased anywhere from 2-4%.
- Continuous updates are being made to the rural property record cards.
- We continue to use good assessment practices to insure acceptable level of value, quality and uniformity countywide.
- Reviewing the land use is an ongoing process; with changes made when either found on a review or reported to us by the landowners.
- The aerial photography is done by gWorks.
- The newest soil conversion was completed in December, 2019.
- All sales are reviewed and verified by the Assessor and staff with assistance from Stanard Appraisal.

The Assessor's Office is continuing to budget for a maintenance contract with an appraisal company. I have continued to have conversation with the County Board about the laws in place that my office has to abide by, to ensure that all properties are reappraised within the required six-year cycle.

- The Assessor's Office will continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property.
- The County General Budget has a line item allocated for GIS. The Treasurer and Assessor were the only offices to utilize the GIS

- programming until 2021 when the Clerk started utilizing a tab in the system. GIS data is being utilized by the Assessor's Office to ensure appropriate land use and is recorded for our property record cards. Aerial photography is completed in a timely manner.
- An analysis will be completed; based on the RCN and sales to determine the valuation of residential properties.
  - We will continue to utilize the CAMA system and the State Sales File for sales analysis. We strive to stay current with all updates to all programs utilized by this office.
  - Review of all sales and an analysis for acceptable levels of quality and uniformity will be performed each year as we continue to correlate information for sales comparison of all properties.
  - Review surrounding homes to those that have sold to see a change in the valuation of those properties are warranted.
  - Utilize GIS deeded acres for current and future use.
  - Utilize FSA (if provided to us by the owners) and the Natural Resources District's information.
  - Complete all pick-up work so it can be implemented by March 19, deadline.
  - New photos are taken of improvements and listing is performed when a review of a property is warranted.
  - Continue to do an analysis of the RCN and any sales to determine the valuations and if any need for location factors to be applied.
  - Continue with the review and pick-up work.
  - Continue work on GIS mapping.
  - Conduct an analysis of the ag-land sales. Ensure all sales have been reviewed and any changes made in a timely manner.

## **2024-2026**

The Assessor's Office will continue to request sufficient funding to budget for a maintenance contract with a contract appraisal service.

- We will continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property.
- Complete all pick-up work and data entry in timely manner.
- We will continue to request to add to funds for GIS maintenance.
- All properties will continue to be reviewed as required by statute. The revaluation of all properties within the county is an on-going process.

- When working with new sales we strive to ensure all sales get entered into the State Sales File in a timely manner.
- We send questionnaires out on all new sales and reviewed comparable properties.
- Our primary focus for review for Tax Year 2024 is all Residential properties located in the Villages of Hardy, Nora, Oak & Ruskin.
- The Nuckolls Assessor and staff will be conducting a complete revaluation of all residential properties in said villages. This will entail a physical on-sight review of each parcel along with updated photos, measurements and information being gathered from the questionnaires, phone and in person interviews, to ensure fair and equalized valuation of each property within the County.
- We will be using the newest costing manual, so that it may aid in setting the newest and best pricing in accordance with six-year inspection cycle. A lot study is being performed to determine where to set the lot values. We will be transitioning from valuing the lots from front foot to a per square foot values.
- We will be looking ahead to Tax Year 2025 when we will be doing a revaluation of the residential parcels in the cities of Nelson and Lawrence.
- Along with the revaluation of those cities, we will perform a lot study and be converting away from valuing lots as a front-foot to a square foot value.
- For Tax Year 2026 a revaluation of the East ½ of Rural Nuckolls County improvements.

The assessor's office will continue to request sufficient funding to budget for a maintenance contract with a contract appraisal service. We strive to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property. This office serves the citizens of Nuckolls County and it is our policy to be respectful, courteous and professional.

Nuckolls County Assessor  
Susan M Rogers

**Susan M Rogers**  
**Nuckolls County Assessor**  
**(402) 225-2401 ext.#3**  
[www.nuckolls.gworks.com](http://www.nuckolls.gworks.com)

**Re: METHODOLOGY REPORT OF SPECIAL VALUATION FOR  
NUCKOLLS COUNTY**

A review of all parcels is completed each year while setting values to determine if any qualify for Special Valuation in Nuckolls County.

We currently do not have any parcels within the county that would qualify for the Special Valuation. And we have had no applications for consideration for Special Valuation as-of-to-date.

We will continue to review and identify any such parcels that may qualify in future years.

If any such property is identified it will be determined at that time what approach would be used to value the property fairly and equitably.

Respectfully submitted:

Susan M Rogers  
Nuckolls County Assessor

**2- 26-2025**

**Re: METHODOLOGY REPORT OF SPECIAL VALUATION FOR  
NUCKOLLS COUNTY**

A review of all parcels is completed each year while setting values to determine if any qualify for Special Valuation in Nuckolls County.

We currently do not have any parcels within the county that would qualify for the Special Valuation.

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If any such property is identified it will be determined at that time what approach would be used to value the property fairly and equitably.

Respectfully submitted:

Samantha Haba  
Nuckolls County Assessor