

NEBRASKA

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DEPARTMENT OF REVENUE

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

WASHINGTON COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Washington 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 Washington 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: Robin Andreasen, Washington County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

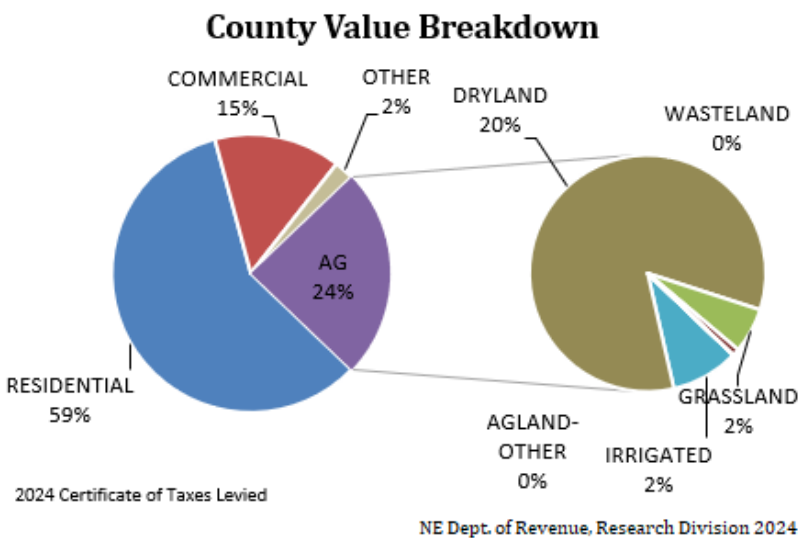
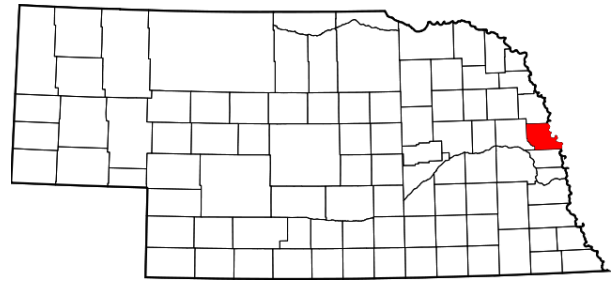
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 390 square miles, Washington County has 21,152 residents, per the Census Bureau Quick Facts for 2023, a 2% population increase over the 2020 U.S. Census. Reports indicate that 82% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$314,963 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Washington County are located in and around Blair, the county seat. According to the latest information available from the U.S. Census Bureau, there are 650 employer establishments with total employment of 6,535, for a 2% increase in employment since 2019.

Washington County is included in the Papio-Missouri River Natural Resources District (NRD).

An ethanol plant located in Blair also contributes to the local agricultural economy.

CITY POPULATION CHANGE			
	2014	2024	Change
ARLINGTON	1,243	1,300	4.6%
BLAIR	7,990	7,790	-2.5%
FORT CALHOUN	908	1,110	22.2%
HERMAN	268	247	-7.8%
KENNARD	361	381	5.5%
WASHINGTON	150	129	-14.0%

2025 Residential Correlation for Washington 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 have been reviewed. The county assessor sends out a staff member to review of the sales in the residential class. All arm's-length sales are made available for measurement. The review of the sales use practices indicates the county assessor's usability percentage for the residential class is above the statewide average.

There are five valuation groups for the residential class. Valuation Groups 1 through 15 represent the largest towns in the county; Valuation Group 40 is the rural acreages, and Valuation group 50 includes platted subdivisions and unincorporated villages.

The six-year inspection plan adheres to statutory requirements. All inspection work is done by staff through physical inspections.

2025 Residential Assessment Details for Washington County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Blair	2023	2025	*2024	*2024	
10	Arlington	2023	2025	*2024	2020	
15	Ft. Calhoun	2023	2025	*2024	2020	
40	Rual Residential	2023	2025	2022/2023	2022/2023	
50	Rural Subdivisions, Herman, Kennard, Washington	2023	2025	2023	2021	
<u>Additional comments:</u>						
* = assessment action for current year						

Description of Analysis

Review of the statistical profile indicates that all three measures of central tendency are within the acceptable range; the qualitative statistics are within the IAAO acceptable range and support appraisal uniformity.

Review of the statistics by valuation group shows that all are within the acceptable range, as are their qualitative measures

2025 Residential Correlation for Washington County

Comparison of the change in the sales from preliminary to final valuation reflect a 9% increase in valuation. The 2025 Abstract of Assessment, Form 45 Compared to the 2024 Certificate of Taxes Levied (CTL) report shows an 8% increase to the class, supporting that the sales file is representative of the population and that valuation has been uniformly applied.

Equalization and Quality of Assessment

Review of the statistical profile as well as the assessment actions support that residential assessments are equalized. The quality of assessment of the residential class of property in Washington County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	194	93.03	93.00	93.49	12.81	99.48
10	27	98.57	92.86	92.96	12.06	99.89
15	15	93.32	98.33	100.14	11.64	98.19
40	32	94.71	94.18	91.64	11.29	102.77
50	77	96.20	94.42	93.42	10.43	101.07
____ALL____	345	94.34	93.65	93.44	12.08	100.22

Level of Value

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

2025 Commercial Correlation for Washington 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 have been reviewed. The county sends out a staff member for review of the sales in the commercial class. All arm's-length sales are made available for measurement.

There are three commercial valuation groups, which represent the assessor locations in the county; Valuation Group 3 combines the smallest locations.

The six-year inspection plan has been reviewed and is in compliance with statutory requirements. The review work includes physical inspections completed by the county assessor and staff.

2025 Commercial Assessment Details for Washington County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Blair	2019	*2024	*2024	*2024	
2	Arlington	2019	*2024	*2024	*2024	
3	Kennard and rural	2019	*2024	*2024	*2024	
<u>Additional comments:</u> * = assessment action for current year						

Description of Analysis

Review of the statistical profile shows 31 sales in the class; all three measures of central tendency are within the acceptable range as are the COD and PRD for rural commercial property. The 95% Median Confidence Interval is wide at 88% to 107%; a review of outliers in the sample indicates that the median shifts from 92% to 99% as outliers are separately removed from each end of the ratio array; supporting a level of value in the acceptable range; but providing no confidence for the median as an indicator of the level of value.

All valuation groups have a median within the acceptable range; the COD is high in Valuation Group 1, and unusually low in Valuation Group 2. Most of the outliers previously discussed fall in Valuation Group 1. Valuation Group 2 With only two sales, the dispersion in Valuation Group 2 is not reflective of the marketplace.

The assessment actions increased the sold properties by 13%, while the 2025 Abstract of Assessment, Form 45 Compared to the 2024 Certificate of Taxes Levied (CTL) report reflects an overall increase of 12% to commercial property, but only 8% when commercial and industrial

2025 Commercial Correlation for Washington County

property is combined. With no sales of industrial property in the current study period, the changes are reflective of the reported actions and support uniformity in commercial valuations.

Equalization and Quality of Assessment

Based on the review of the statistics and the assessment practices, assessments are uniformly within the class. The quality of assessment of commercial property in Washington County adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	14	94.72	90.24	88.73	32.03	101.70
2	2	92.11	92.11	92.34	02.27	99.75
3	15	98.18	104.81	106.11	18.09	98.77
___ ALL ___	31	95.60	97.41	94.84	23.65	102.71

Level of Value

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

2025 Agricultural Correlation for Washington 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 have been reviewed. The review of the sales rosters indicates the county assessor’s usability rate for the agricultural class is above the statewide average. All arm’s-length sales are made available for measurement.

The Washington County Assessor has one market area for agricultural land in the county. Historically, agricultural land throughout the county has been subject to non-agricultural influences, particularly residential development, and special valuation applications have been filed throughout the county.

The Division has been monitoring the influence in the county for the last three valuation cycles and has had in-depth conversations with the county assessor that portions of the county no longer appear to be influenced by non-agricultural influences. For the 2025 measurement process, the Division identified five GEO codes in the county as having influence from non-agricultural influences, these include 2371, 2373, 2381, 2383, and 2385. Sales from these GEO Codes were excluded for measurement purposes, as were all sales under 40 acres, as it the Division’s measurement policy. The county assessor continues to assert that the county is fully influenced but has only provided historical opinions and has not provided current reliable or compelling information that the county is indeed fully influenced. For the 2025 assessment year, the county assessor utilized sales from Burt County only for valuation purposes.

The six-year inspection and review cycle are in compliance with statutory requirements. For the agricultural class, the review work is completed with the use of aerial imagery.

The county has identified most of the acres enrolled in government programs. Intensive uses have been identified.

2025 Agricultural Assessment Details for Washington County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2023	*2024	2022/2023	2022/2023	
AB DW	Agricultural dwellings	2023	*2024	2022/2023	2022/2023	
Additional comments:						
* = assessment action for current year						

2025 Agricultural Correlation for Washington County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire county	*2024	Irrigated land increased 13% Dryland increased 17% Grassland increased 3%
<u>Additional comments:</u>			

Description of Analysis

With 23 sales, the agricultural class has a median of 70% and a weighted mean and mean that are above the acceptable range; the COD at 24% indicates that some outlier ratios exist, but the median can be relied upon to determine the level of value.

Review of the 80% Majority Land Use (MLU) substrata shows 18 dryland sales, with no measures of central tendency within the acceptable range; the median is only slightly low while the mean and weighted mean are high.

Dryland in Washington County is already the highest in comparison to its surrounding counties, with the exception of Dodge County Market Area 2, where soils are superior. The county assessor increased dryland 17% this year; the current dryland assessment is only 2% lower than irrigated land; suggesting that an adjustment to the midpoint would place dryland at a value that is higher than irrigated land; a relationship that is not logical. With only one irrigated land sale with a median of 86%, an adjustment to both land uses are also not supportable. Based on the analysis, a recommendation will not be made to increase dryland in the county. In the appendix of this report is a substat of the 80% MLU dry, a substat reflecting a 5% increase, an overall statistical profile reflecting a 5% increase, and a hypothetical average acre land comparison chart reflecting a 5% adjustment.

There are no grassland sales in the county, however, the grassland values in Washington County are in the middle of the array when compared to surrounding counties and are equalized.

The 2025 Abstract of Assessment, Form 45 Compared to the 2024 Certificate of Taxes Levied (CTL) report reflects increases to the abstract that are similar to the reported assessment actions.

Equalization and Quality of Assessment

Agricultural improvements have been valued using the same tables and processes with which similar non-agricultural properties have been valued. Agricultural improvements are equalized and are at the statutorily required level.

All agricultural land uses are also valued at an acceptable level and are comparable to surrounding counties. The quality of assessment of agricultural property in Washington County complies with generally accepted mass appraisal techniques.

2025 Agricultural Correlation for Washington County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	1	86.03	86.03	86.03	00.00	100.00
1	1	86.03	86.03	86.03	00.00	100.00
<u>Dry</u>						
County	18	68.29	76.59	73.35	20.94	104.42
1	18	68.29	76.59	73.35	20.94	104.42
<u>ALL</u>						
	23	69.69	77.50	76.21	23.79	101.69

Level of Value

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

Special Valuation Level of Value

A review of agricultural land values in Washington County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 70%.

2025 Opinions of the Property Tax Administrator for Washington County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Washington County

Residential Real Property - Current

Number of Sales	345	Median	94.34
Total Sales Price	\$115,681,765	Mean	93.65
Total Adj. Sales Price	\$115,681,765	Wgt. Mean	93.44
Total Assessed Value	\$108,087,745	Average Assessed Value of the Base	\$244,053
Avg. Adj. Sales Price	\$335,309	Avg. Assessed Value	\$313,298

Confidence Interval - Current

95% Median C.I	91.68 to 95.31
95% Wgt. Mean C.I	91.92 to 94.95
95% Mean C.I	92.10 to 95.20
% of Value of the Class of all Real Property Value in the County	42.13
% of Records Sold in the Study Period	4.20
% of Value Sold in the Study Period	5.40

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	452	93	92.89
2023	619	93	93.43
2022	642	94	93.93
2021	612	94	93.54

2025 Commission Summary for Washington County

Commercial Real Property - Current

Number of Sales	31	Median	95.60
Total Sales Price	\$9,602,224	Mean	97.41
Total Adj. Sales Price	\$9,602,224	Wgt. Mean	94.84
Total Assessed Value	\$9,106,890	Average Assessed Value of the Base	\$866,170
Avg. Adj. Sales Price	\$309,749	Avg. Assessed Value	\$293,771

Confidence Interval - Current

95% Median C.I	87.75 to 106.69
95% Wgt. Mean C.I	78.78 to 110.90
95% Mean C.I	86.35 to 108.47
% of Value of the Class of all Real Property Value in the County	14.41
% of Records Sold in the Study Period	3.92
% of Value Sold in the Study Period	1.33

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	32	94	94.22
2023	46	94	94.29
2022	34	98	97.55
2021	23	100	93.67

89 Washington

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 : 345
 Total Sales Price : 115,681,765
 Total Adj. Sales Price : 115,681,765
 Total Assessed Value : 108,087,745
 Avg. Adj. Sales Price : 335,309
 Avg. Assessed Value : 313,298

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 94
 COD : 12.08
 PRD : 100.22

COV : 15.73
 STD : 14.73
 Avg. Abs. Dev : 11.40
 MAX Sales Ratio : 159.64
 MIN Sales Ratio : 51.09

95% Median C.I. : 91.68 to 95.31
 95% Wgt. Mean C.I. : 91.92 to 94.95
 95% Mean C.I. : 92.10 to 95.20

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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	25	99.73	101.36	99.45	09.39	101.92	70.41	133.86	97.01 to 103.68	360,460	358,482
01-JAN-23 To 31-MAR-23	35	98.35	97.43	100.05	10.12	97.38	67.59	130.96	94.98 to 102.98	312,571	312,740
01-APR-23 To 30-JUN-23	62	96.04	96.58	94.94	13.62	101.73	51.09	159.64	89.70 to 100.93	291,224	276,480
01-JUL-23 To 30-SEP-23	51	94.36	96.17	96.27	10.64	99.90	69.77	132.18	89.83 to 100.96	400,242	385,318
01-OCT-23 To 31-DEC-23	44	92.18	91.67	89.16	12.12	102.82	67.63	133.60	84.43 to 95.96	329,938	294,157
01-JAN-24 To 31-MAR-24	10	88.97	91.48	89.96	11.70	101.69	72.11	131.09	73.92 to 99.78	226,500	203,755
01-APR-24 To 30-JUN-24	60	89.62	90.34	90.89	10.66	99.39	67.26	127.09	86.39 to 94.51	339,754	308,799
01-JUL-24 To 30-SEP-24	58	89.70	87.98	88.97	13.19	98.89	57.44	117.50	80.43 to 94.09	346,458	308,248
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	173	97.74	97.32	97.06	11.46	100.27	51.09	159.64	95.36 to 99.68	337,686	327,751
01-OCT-23 To 30-SEP-24	172	89.62	89.95	89.74	12.06	100.23	57.44	133.60	87.32 to 93.32	332,919	298,760
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	192	95.21	95.50	94.93	12.02	100.60	51.09	159.64	92.69 to 98.08	332,945	316,051
<u>ALL</u>	345	94.34	93.65	93.44	12.08	100.22	51.09	159.64	91.68 to 95.31	335,309	313,298

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	194	93.03	93.00	93.49	12.81	99.48	57.44	159.64	89.31 to 94.97	283,272	264,822
10	27	98.57	92.86	92.96	12.06	99.89	71.33	110.93	77.57 to 103.70	253,852	235,974
15	15	93.32	98.33	100.14	11.64	98.19	75.81	123.73	89.36 to 106.47	274,667	275,054
40	32	94.71	94.18	91.64	11.29	102.77	67.63	122.19	89.02 to 100.95	464,422	425,581
50	77	96.20	94.42	93.42	10.43	101.07	51.09	130.96	90.25 to 98.72	453,135	423,331
<u>ALL</u>	345	94.34	93.65	93.44	12.08	100.22	51.09	159.64	91.68 to 95.31	335,309	313,298

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	345	94.34	93.65	93.44	12.08	100.22	51.09	159.64	91.68 to 95.31	335,309	313,298
06											
07											
<u>ALL</u>	345	94.34	93.65	93.44	12.08	100.22	51.09	159.64	91.68 to 95.31	335,309	313,298

89 Washington
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 : 345
 Total Sales Price : 115,681,765
 Total Adj. Sales Price : 115,681,765
 Total Assessed Value : 108,087,745
 Avg. Adj. Sales Price : 335,309
 Avg. Assessed Value : 313,298

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 94
 COD : 12.08
 PRD : 100.22

COV : 15.73
 STD : 14.73
 Avg. Abs. Dev : 11.40
 MAX Sales Ratio : 159.64
 MIN Sales Ratio : 51.09

95% Median C.I. : 91.68 to 95.31
 95% Wgt. Mean C.I. : 91.92 to 94.95
 95% Mean C.I. : 92.10 to 95.20

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	345	94.34	93.65	93.44	12.08	100.22	51.09	159.64	91.68 to 95.31	335,309	313,298
Greater Than 14,999	345	94.34	93.65	93.44	12.08	100.22	51.09	159.64	91.68 to 95.31	335,309	313,298
Greater Than 29,999	345	94.34	93.65	93.44	12.08	100.22	51.09	159.64	91.68 to 95.31	335,309	313,298
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	107.75	107.75	107.75	00.00	100.00	107.75	107.75	N/A	55,000	59,265
60,000 TO 99,999	5	114.55	122.53	123.17	11.44	99.48	105.87	159.64	N/A	86,300	106,300
100,000 TO 149,999	22	100.32	99.22	98.34	15.91	100.89	67.59	133.61	84.03 to 107.12	128,005	125,878
150,000 TO 249,999	106	89.49	92.11	92.14	13.62	99.97	57.44	133.86	85.98 to 94.51	201,951	186,083
250,000 TO 499,999	151	94.37	93.28	93.86	10.37	99.38	51.09	123.39	91.68 to 96.51	331,697	311,332
500,000 TO 999,999	59	95.13	92.53	92.82	10.55	99.69	67.63	119.44	89.10 to 98.72	672,645	624,363
1,000,000 +	1	96.20	96.20	96.20	00.00	100.00	96.20	96.20	N/A	1,200,000	1,154,375
ALL	345	94.34	93.65	93.44	12.08	100.22	51.09	159.64	91.68 to 95.31	335,309	313,298

89 Washington

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 : 31
 Total Sales Price : 9,602,224
 Total Adj. Sales Price : 9,602,224
 Total Assessed Value : 9,106,890
 Avg. Adj. Sales Price : 309,749
 Avg. Assessed Value : 293,771

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 97
 COD : 23.65
 PRD : 102.71

COV : 30.97
 STD : 30.17
 Avg. Abs. Dev : 22.61
 MAX Sales Ratio : 178.41
 MIN Sales Ratio : 47.79

95% Median C.I. : 87.75 to 106.69
 95% Wgt. Mean C.I. : 78.78 to 110.90
 95% Mean C.I. : 86.35 to 108.47

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	2	113.06	113.06	116.41	08.15	97.12	103.85	122.27	N/A	220,000	256,100
01-JAN-22 To 31-MAR-22	3	106.69	111.01	107.75	05.66	103.03	104.11	122.22	N/A	422,392	455,138
01-APR-22 To 30-JUN-22	4	104.26	105.31	115.21	11.99	91.41	90.02	122.70	N/A	485,000	558,773
01-JUL-22 To 30-SEP-22	4	81.65	86.60	91.70	33.89	94.44	55.21	127.88	N/A	377,500	346,184
01-OCT-22 To 31-DEC-22	3	100.52	114.93	106.56	18.52	107.85	94.20	150.06	N/A	182,270	194,223
01-JAN-23 To 31-MAR-23	1	87.75	87.75	87.75	00.00	100.00	87.75	87.75	N/A	100,000	87,745
01-APR-23 To 30-JUN-23	5	88.92	104.30	75.54	39.48	138.07	47.79	178.41	N/A	417,000	315,008
01-JUL-23 To 30-SEP-23	1	48.99	48.99	48.99	00.00	100.00	48.99	48.99	N/A	250,000	122,485
01-OCT-23 To 31-DEC-23	2	110.75	110.75	123.37	23.15	89.77	85.11	136.38	N/A	167,500	206,650
01-JAN-24 To 31-MAR-24	1	90.76	90.76	90.76	00.00	100.00	90.76	90.76	N/A	102,239	92,795
01-APR-24 To 30-JUN-24	1	90.22	90.22	90.22	00.00	100.00	90.22	90.22	N/A	300,000	270,660
01-JUL-24 To 30-SEP-24	4	70.32	71.88	64.02	19.94	112.28	48.71	98.18	N/A	181,500	116,189
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	13	104.11	102.06	106.60	15.27	95.74	55.21	127.88	90.02 to 122.27	396,706	422,880
01-OCT-22 To 30-SEP-23	10	91.56	100.30	79.41	32.19	126.31	47.79	178.41	48.99 to 150.06	298,181	236,794
01-OCT-23 To 30-SEP-24	8	87.67	86.25	84.85	20.12	101.65	48.71	136.38	48.71 to 136.38	182,905	155,189
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	14	102.38	103.24	105.77	17.29	97.61	55.21	150.06	90.02 to 122.70	375,999	397,708
01-JAN-23 To 31-DEC-23	9	87.75	97.75	79.37	33.78	123.16	47.79	178.41	48.99 to 136.38	307,778	244,286
<u>ALL</u>	31	95.60	97.41	94.84	23.65	102.71	47.79	178.41	87.75 to 106.69	309,749	293,771

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	14	94.72	90.24	88.73	32.03	101.70	47.79	150.06	48.99 to 122.70	430,071	381,603
2	2	92.11	92.11	92.34	02.27	99.75	90.02	94.20	N/A	129,405	119,493
3	15	98.18	104.81	106.11	18.09	98.77	73.63	178.41	87.75 to 112.91	221,494	235,031
<u>ALL</u>	31	95.60	97.41	94.84	23.65	102.71	47.79	178.41	87.75 to 106.69	309,749	293,771

**89 Washington
COMMERCIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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 Avg. Assessed Value : 293,771

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 97
 COD : 23.65
 PRD : 102.71

COV : 30.97
 STD : 30.17
 Avg. Abs. Dev : 22.61
 MAX Sales Ratio : 178.41
 MIN Sales Ratio : 47.79

95% Median C.I. : 87.75 to 106.69
 95% Wgt. Mean C.I. : 78.78 to 110.90
 95% Mean C.I. : 86.35 to 108.47

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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	6	102.44	106.39	115.34	16.85	92.24	73.63	136.38	73.63 to 136.38	202,667	233,756
03	25	90.76	95.26	91.87	25.76	103.69	47.79	178.41	85.11 to 104.11	335,449	308,174
04											
<u>ALL</u>	<u>31</u>	<u>95.60</u>	<u>97.41</u>	<u>94.84</u>	<u>23.65</u>	<u>102.71</u>	<u>47.79</u>	<u>178.41</u>	<u>87.75 to 106.69</u>	<u>309,749</u>	<u>293,771</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	31	95.60	97.41	94.84	23.65	102.71	47.79	178.41	87.75 to 106.69	309,749	293,771
Greater Than 14,999	31	95.60	97.41	94.84	23.65	102.71	47.79	178.41	87.75 to 106.69	309,749	293,771
Greater Than 29,999	31	95.60	97.41	94.84	23.65	102.71	47.79	178.41	87.75 to 106.69	309,749	293,771
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	142.55	142.55	147.67	25.16	96.53	106.69	178.41	N/A	42,000	62,023
60,000 TO 99,999	4	91.65	101.75	102.49	24.42	99.28	73.63	150.06	N/A	77,500	79,428
100,000 TO 149,999	5	90.76	93.32	93.99	04.47	99.29	87.75	103.85	N/A	120,210	112,984
150,000 TO 249,999	2	96.82	96.82	99.11	16.63	97.69	80.72	112.91	N/A	175,000	173,443
250,000 TO 499,999	15	95.60	92.86	94.81	26.07	97.94	48.71	136.38	62.65 to 122.27	323,400	306,615
500,000 TO 999,999	1	104.11	104.11	104.11	00.00	100.00	104.11	104.11	N/A	981,175	1,021,465
1,000,000 TO 1,999,999	2	85.25	85.25	87.94	43.94	96.94	47.79	122.70	N/A	1,212,500	1,066,323
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>31</u>	<u>95.60</u>	<u>97.41</u>	<u>94.84</u>	<u>23.65</u>	<u>102.71</u>	<u>47.79</u>	<u>178.41</u>	<u>87.75 to 106.69</u>	<u>309,749</u>	<u>293,771</u>

89 Washington

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 : 31
 Total Sales Price : 9,602,224
 Total Adj. Sales Price : 9,602,224
 Total Assessed Value : 9,106,890
 Avg. Adj. Sales Price : 309,749
 Avg. Assessed Value : 293,771

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 97
 COD : 23.65
 PRD : 102.71

COV : 30.97
 STD : 30.17
 Avg. Abs. Dev : 22.61
 MAX Sales Ratio : 178.41
 MIN Sales Ratio : 47.79

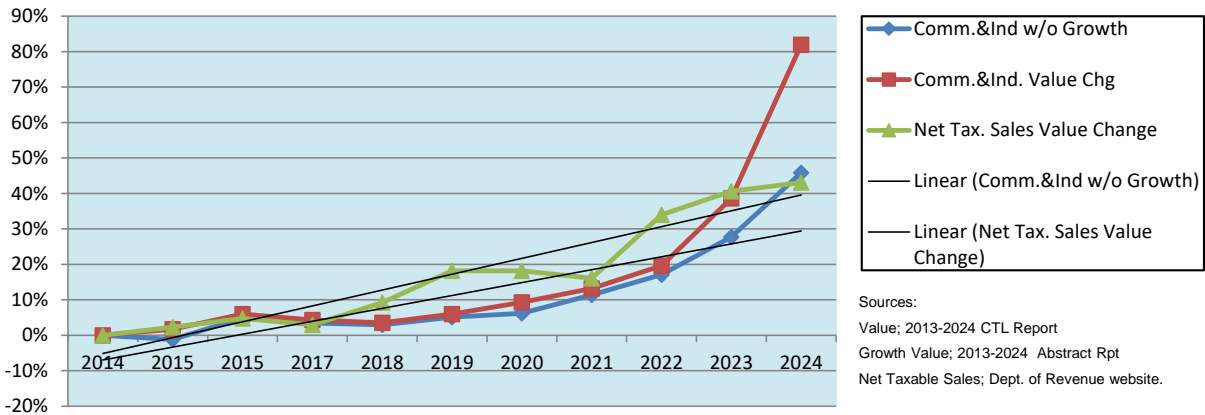
95% Median C.I. : 87.75 to 106.69
 95% Wgt. Mean C.I. : 78.78 to 110.90
 95% Mean C.I. : 86.35 to 108.47

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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
311	1	104.11	104.11	104.11	00.00	100.00	104.11	104.11	N/A	981,175	1,021,465
344	7	100.64	97.98	84.39	19.35	116.10	47.79	125.65	47.79 to 125.65	408,857	345,019
350	1	122.70	122.70	122.70	00.00	100.00	122.70	122.70	N/A	1,300,000	1,595,055
352	6	102.44	106.39	115.34	16.85	92.24	73.63	136.38	73.63 to 136.38	202,667	233,756
353	2	120.14	120.14	103.43	24.90	116.16	90.22	150.06	N/A	192,500	199,108
384	3	90.02	91.53	91.36	08.56	100.19	80.72	103.85	N/A	135,000	123,330
406	2	58.93	58.93	58.45	06.31	100.82	55.21	62.65	N/A	310,000	181,188
426	1	122.27	122.27	122.27	00.00	100.00	122.27	122.27	N/A	300,000	366,805
442	1	94.20	94.20	94.20	00.00	100.00	94.20	94.20	N/A	143,810	135,465
470	1	100.52	100.52	100.52	00.00	100.00	100.52	100.52	N/A	318,000	319,650
471	1	48.71	48.71	48.71	00.00	100.00	48.71	48.71	N/A	250,000	121,775
494	1	48.99	48.99	48.99	00.00	100.00	48.99	48.99	N/A	250,000	122,485
528	3	90.76	112.06	83.00	40.91	135.01	67.01	178.41	N/A	162,080	134,533
582	1	85.11	85.11	85.11	00.00	100.00	85.11	85.11	N/A	85,000	72,345
<u>ALL</u>	31	95.60	97.41	94.84	23.65	102.71	47.79	178.41	87.75 to 106.69	309,749	293,771

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	\$ 342,798,585	\$ 15,899,155	4.64%	\$ 326,899,430		\$ 147,748,169	
2014	\$ 348,647,960	\$ 9,937,205	2.85%	\$ 338,710,755	-1.19%	\$ 151,101,572	2.27%
2015	\$ 363,225,290	\$ 3,559,400	0.98%	\$ 359,665,890	3.16%	\$ 154,818,376	2.46%
2015	\$ 357,651,290	\$ 2,879,310	0.81%	\$ 354,771,980	-2.33%	\$ 152,123,501	-1.74%
2017	\$ 354,991,435	\$ 1,956,205	0.55%	\$ 353,035,230	-1.29%	\$ 161,430,762	6.12%
2018	\$ 363,198,145	\$ 2,926,400	0.81%	\$ 360,271,745	1.49%	\$ 174,605,107	8.16%
2019	\$ 374,764,395	\$ 10,768,515	2.87%	\$ 363,995,880	0.22%	\$ 174,586,818	-0.01%
2020	\$ 388,051,555	\$ 6,153,675	1.59%	\$ 381,897,880	1.90%	\$ 171,475,269	-1.78%
2021	\$ 410,158,485	\$ 8,839,300	2.16%	\$ 401,319,185	3.42%	\$ 198,019,821	15.48%
2022	\$ 475,204,196	\$ 37,470,065	7.89%	\$ 437,734,131	6.72%	\$ 207,814,736	4.95%
2023	\$ 623,728,535	\$ 123,849,070	19.86%	\$ 499,879,465	5.19%	\$ 211,395,880	1.72%
2024	\$ 634,203,080	\$ 1,478,550	0.23%	\$ 632,724,530	1.44%	\$ 199,140,521	-5.80%
Ann %chg	6.17%			Average	1.70%	2.80%	2.89%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-1.19%	1.71%	2.27%
2015	4.92%	5.96%	4.79%
2016	3.49%	4.33%	2.96%
2017	2.99%	3.56%	9.26%
2018	5.10%	5.95%	18.18%
2019	6.18%	9.32%	18.17%
2020	11.41%	13.20%	16.06%
2021	17.07%	19.65%	34.03%
2022	27.69%	38.62%	40.65%
2023	45.82%	81.95%	43.08%
2024	84.58%	85.01%	34.78%

County Number	89
County Name	Washington

89 Washington
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 23
Total Sales Price : 25,457,286
Total Adj. Sales Price : 25,457,286
Total Assessed Value : 19,401,295
Avg. Adj. Sales Price : 1,106,839
Avg. Assessed Value : 843,535

MEDIAN : 70
WGT. MEAN : 76
MEAN : 78
COD : 23.79
PRD : 101.69

COV : 27.17
STD : 21.06
Avg. Abs. Dev : 16.58
MAX Sales Ratio : 133.36
MIN Sales Ratio : 48.78

95% Median C.I. : 63.19 to 86.25
95% Wgt. Mean C.I. : 67.81 to 84.61
95% Mean C.I. : 68.39 to 86.61

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	2	100.12	100.12	88.71	33.20	112.86	66.88	133.36	N/A	482,500	428,048
01-JAN-22 To 31-MAR-22	5	83.78	77.78	74.95	10.17	103.78	59.56	87.84	N/A	1,295,817	971,166
01-APR-22 To 30-JUN-22	3	96.07	88.42	79.87	12.97	110.70	65.91	103.28	N/A	587,320	469,102
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	4	57.25	64.17	68.81	13.85	93.26	56.10	86.06	N/A	1,449,964	997,770
01-JAN-23 To 31-MAR-23	4	77.97	80.72	84.80	18.31	95.19	63.19	103.76	N/A	1,338,029	1,134,703
01-APR-23 To 30-JUN-23	1	48.78	48.78	48.78	00.00	100.00	48.78	48.78	N/A	650,000	317,090
01-JUL-23 To 30-SEP-23	2	87.53	87.53	82.86	24.52	105.64	66.07	108.98	N/A	1,605,635	1,330,413
01-OCT-23 To 31-DEC-23	2	62.41	62.41	62.54	04.45	99.79	59.63	65.18	N/A	619,000	387,130
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	10	84.91	85.44	77.33	18.70	110.49	59.56	133.36	65.91 to 103.28	920,605	711,923
01-OCT-22 To 30-SEP-23	11	66.07	73.03	76.65	23.69	95.28	48.78	108.98	56.10 to 103.76	1,364,840	1,046,164
01-OCT-23 To 30-SEP-24	2	62.41	62.41	62.54	04.45	99.79	59.63	65.18	N/A	619,000	387,130
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	12	77.74	75.90	73.03	18.79	103.93	56.10	103.28	58.12 to 87.84	1,170,075	854,518
01-JAN-23 To 31-DEC-23	9	66.07	74.61	79.33	22.19	94.05	48.78	108.98	59.63 to 103.76	1,161,265	921,221
<u>ALL</u>	23	69.69	77.50	76.21	23.79	101.69	48.78	133.36	63.19 to 86.25	1,106,839	843,535

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	23	69.69	77.50	76.21	23.79	101.69	48.78	133.36	63.19 to 86.25	1,106,839	843,535
<u>ALL</u>	23	69.69	77.50	76.21	23.79	101.69	48.78	133.36	63.19 to 86.25	1,106,839	843,535

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
<u>Dry</u>											
County	8	84.92	86.27	80.13	18.81	107.66	59.63	133.36	59.63 to 133.36	1,211,984	971,152
1	8	84.92	86.27	80.13	18.81	107.66	59.63	133.36	59.63 to 133.36	1,211,984	971,152
<u>ALL</u>	23	69.69	77.50	76.21	23.79	101.69	48.78	133.36	63.19 to 86.25	1,106,839	843,535

89 Washington
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 23
 Total Sales Price : 25,457,286
 Total Adj. Sales Price : 25,457,286
 Total Assessed Value : 19,401,295
 Avg. Adj. Sales Price : 1,106,839
 Avg. Assessed Value : 843,535

MEDIAN : 70
 WGT. MEAN : 76
 MEAN : 78
 COD : 23.79
 PRD : 101.69

COV : 27.17
 STD : 21.06
 Avg. Abs. Dev : 16.58
 MAX Sales Ratio : 133.36
 MIN Sales Ratio : 48.78

95% Median C.I. : 63.19 to 86.25
 95% Wgt. Mean C.I. : 67.81 to 84.61
 95% Mean C.I. : 68.39 to 86.61

Printed:3/17/2025 5:29:33PM

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	86.03	86.03	86.03	00.00	100.00	86.03	86.03	N/A	511,000	439,620
1	1	86.03	86.03	86.03	00.00	100.00	86.03	86.03	N/A	511,000	439,620
_____Dry_____											
County	18	68.29	76.59	73.35	20.94	104.42	56.10	133.36	63.19 to 86.25	1,105,262	810,694
1	18	68.29	76.59	73.35	20.94	104.42	56.10	133.36	63.19 to 86.25	1,105,262	810,694
_____ALL_____	23	69.69	77.50	76.21	23.79	101.69	48.78	133.36	63.19 to 86.25	1,106,839	843,535

Washington County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Washington	1	8,605	8,605	7,102	7,005	n/a	5,550	5,250	4,875	6,847
Burt	2	6,705	7,005	6,605	5,691	n/a	6,505	4,350	5,305	6,052
Burt	3	6,800	n/a	6,322	5,121	n/a	4,900	4,300	4,000	5,806
Dodge	1	7,890	7,870	7,770	7,750	n/a	7,587	6,016	6,000	7,656
Dodge	2	9,190	9,160	9,030	9,000	8,940	8,910	8,810	8,780	9,018
Dodge	3	6,320	6,130	6,040	5,830	5,650	n/a	5,260	4,920	5,980
Douglas	0	8,220	n/a	7,460	7,060	n/a	6,280	5,880	5,500	7,327

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Washington	1	8,600	8,600	7,085	n/a	5,539	5,500	5,025	4,500	6,710
Burt	2	6,700	7,000	6,600	n/a	4,510	6,500	4,175	5,298	6,550
Burt	3	6,150	6,150	5,100	n/a	4,299	4,700	4,200	3,900	4,823
Dodge	1	5,660	5,610	5,449	n/a	5,245	5,185	5,024	5,000	5,453
Dodge	2	7,843	7,799	7,640	7,590	7,430	7,380	7,207	7,170	7,619
Dodge	3	4,690	4,640	4,490	n/a	4,280	4,230	4,025	4,030	4,381
Douglas	0	7,070	6,970	6,590	5,970	5,720	5,600	n/a	5,220	6,217

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Washington	1	2,556	2,350	2,005	1,930	n/a	1,835	1,780	1,553	2,426
Burt	2	3,100	2,600	2,400	2,080	n/a	n/a	n/a	1,770	2,730
Burt	3	2,565	2,375	2,105	n/a	n/a	1,975	1,905	1,790	2,366
Dodge	1	2,560	2,550	2,460	2,450	n/a	n/a	n/a	2,220	2,529
Dodge	2	2,300	2,250	2,200	2,150	n/a	n/a	n/a	n/a	2,260
Dodge	3	2,450	2,400	2,350	n/a	n/a	n/a	n/a	n/a	2,426
Douglas	0	3,000	2,875	2,750	2,625	n/a	n/a	2,275	2,150	2,971

County	Mkt Area	CRP	TIMBER	WASTE
Washington	1	5,421	n/a	444
Burt	2	3,596	n/a	273
Burt	3	3,856	n/a	226
Dodge	1	3,210	n/a	215
Dodge	2	3,210	n/a	267
Dodge	3	3,210	n/a	212
Douglas	0	n/a	1,263	273

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 :	18	Median :	68	COV :	25.94	95% Median C.I. :	63.19 to 86.25
Total Sales Price :	19,894,717	Wgt. Mean :	73	STD :	19.87	95% Wgt. Mean C.I. :	65.99 to 80.70
Total Adj. Sales Price :	19,894,717	Mean :	77	Avg. Abs. Dev :	14.30	95% Mean C.I. :	66.71 to 86.47
Total Assessed Value :	14,592,485						
Avg. Adj. Sales Price :	1,105,262	COD :	20.94	MAX Sales Ratio :	133.36		
Avg. Assessed Value :	810,694	PRD :	104.42	MIN Sales Ratio :	56.10		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	2	100.12	100.12	88.71	33.20	112.86	66.88	133.36	N/A	482,500	428,048
01/01/2022 To 03/31/2022	4	77.74	75.72	74.00	12.98	102.32	59.56	87.84	N/A	1,492,022	1,104,053
04/01/2022 To 06/30/2022	3	96.07	88.42	79.87	12.97	110.70	65.91	103.28	N/A	587,320	469,102
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	3	58.12	66.76	72.14	17.19	92.54	56.10	86.06	N/A	1,524,951	1,100,150
01/01/2023 To 03/31/2023	3	69.69	73.04	74.20	11.03	98.44	63.19	86.25	N/A	1,144,039	848,897
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	1	66.07	66.07	66.07		100.00	66.07	66.07	N/A	1,954,700	1,291,475
10/01/2023 To 12/31/2023	2	62.41	62.41	62.54	04.45	99.79	59.63	65.18	N/A	619,000	387,130
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	9	83.78	85.38	76.82	20.76	111.14	59.56	133.36	65.91 to 103.28	966,116	742,179
10/01/2022 To 09/30/2023	7	66.07	69.35	71.66	13.97	96.78	56.10	86.25	56.10 to 86.25	1,423,096	1,019,802
10/01/2023 To 09/30/2024	2	62.41	62.41	62.54	04.45	99.79	59.63	65.18	N/A	619,000	387,130
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	10	77.74	76.84	74.15	18.73	103.63	56.10	103.28	58.12 to 96.07	1,230,490	912,397
01/01/2023 To 12/31/2023	6	65.63	68.34	69.62	08.64	98.16	59.63	86.25	59.63 to 86.25	1,104,136	768,738

AGRICULTURAL

Type : Qualified

Number of Sales :	18	Median :	68	COV :	25.94	95% Median C.I. :	63.19 to 86.25
Total Sales Price :	19,894,717	Wgt. Mean :	73	STD :	19.87	95% Wgt. Mean C.I. :	65.99 to 80.70
Total Adj. Sales Price :	19,894,717	Mean :	77	Avg. Abs. Dev :	14.30	95% Mean C.I. :	66.71 to 86.47
Total Assessed Value :	14,592,485						
Avg. Adj. Sales Price :	1,105,262	COD :	20.94	MAX Sales Ratio :	133.36		
Avg. Assessed Value :	810,694	PRD :	104.42	MIN Sales Ratio :	56.10		

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	18	68.29	76.59	73.35	20.94	104.42	56.10	133.36	63.19 to 86.25	1,105,262	810,694

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
_____Dry_____											
County	8	84.92	86.27	80.13	18.81	107.66	59.63	133.36	59.63 to 133.36	1,211,984	971,152
1	8	84.92	86.27	80.13	18.81	107.66	59.63	133.36	59.63 to 133.36	1,211,984	971,152
_____ALL_____											
10/01/2021 To 09/30/2024	18	68.29	76.59	73.35	20.94	104.42	56.10	133.36	63.19 to 86.25	1,105,262	810,694

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
_____Dry_____											
County	18	68.29	76.59	73.35	20.94	104.42	56.10	133.36	63.19 to 86.25	1,105,262	810,694
1	18	68.29	76.59	73.35	20.94	104.42	56.10	133.36	63.19 to 86.25	1,105,262	810,694
_____ALL_____											
10/01/2021 To 09/30/2024	18	68.29	76.59	73.35	20.94	104.42	56.10	133.36	63.19 to 86.25	1,105,262	810,694

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	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	18	Median :	72	COV :	25.95	95% Median C.I. :	66.35 to 90.56
Total Sales Price :	19,894,717	Wgt. Mean :	77	STD :	20.87	95% Wgt. Mean C.I. :	69.40 to 84.63
Total Adj. Sales Price :	19,894,717	Mean :	80	Avg. Abs.Dev :	15.01	95% Mean C.I. :	70.04 to 90.80
Total Assessed Value :	15,322,113						
Avg. Adj. Sales Price :	1,105,262	COD :	20.93	MAX Sales Ratio :	140.03		
Avg. Assessed Value :	851,229	PRD :	104.41	MIN Sales Ratio :	58.90		

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	2	105.13	105.13	93.15	33.21	112.86	70.22	140.03	N/A	482,500	449,450
01/01/2022 To 03/31/2022	4	81.63	79.51	77.70	12.97	102.33	62.54	92.23	N/A	1,492,022	1,159,256
04/01/2022 To 06/30/2022	3	100.87	92.84	83.87	12.97	110.70	69.21	108.44	N/A	587,320	492,557
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	3	61.03	70.10	75.75	17.19	92.54	58.90	90.36	N/A	1,524,951	1,155,158
01/01/2023 To 03/31/2023	3	73.18	76.70	77.91	11.03	98.45	66.35	90.56	N/A	1,144,039	891,342
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	1	69.37	69.37	69.37		100.00	69.37	69.37	N/A	1,954,700	1,356,049
10/01/2023 To 12/31/2023	2	65.53	65.53	65.67	04.46	99.79	62.61	68.44	N/A	619,000	406,487
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	9	87.96	89.64	80.66	20.76	111.13	62.54	140.03	69.21 to 108.44	966,116	779,288
10/01/2022 To 09/30/2023	7	69.37	72.82	75.24	13.97	96.78	58.90	90.56	58.90 to 90.56	1,423,096	1,070,793
10/01/2023 To 09/30/2024	2	65.53	65.53	65.67	04.46	99.79	62.61	68.44	N/A	619,000	406,487
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	10	81.63	80.68	77.86	18.73	103.62	58.90	108.44	61.03 to 100.87	1,230,490	958,017
01/01/2023 To 12/31/2023	6	68.91	71.75	73.10	08.63	98.15	62.61	90.56	62.61 to 90.56	1,104,136	807,175

AGRICULTURAL

Type : Qualified

Number of Sales :	18	Median :	72	COV :	25.95	95% Median C.I. :	66.35 to 90.56
Total Sales Price :	19,894,717	Wgt. Mean :	77	STD :	20.87	95% Wgt. Mean C.I. :	69.40 to 84.63
Total Adj. Sales Price :	19,894,717	Mean :	80	Avg. Abs. Dev :	15.01	95% Mean C.I. :	70.04 to 90.80
Total Assessed Value :	15,322,113						
Avg. Adj. Sales Price :	1,105,262	COD :	20.93	MAX Sales Ratio :	140.03		
Avg. Assessed Value :	851,229	PRD :	104.41	MIN Sales Ratio :	58.90		

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	18	71.70	80.42	77.02	20.93	104.41	58.90	140.03	66.35 to 90.56	1,105,262	851,229

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
_____Dry_____											
County	8	89.16	90.58	84.14	18.81	107.65	62.61	140.03	62.61 to 140.03	1,211,984	1,019,710
1	8	89.16	90.58	84.14	18.81	107.65	62.61	140.03	62.61 to 140.03	1,211,984	1,019,710
_____ALL_____											
10/01/2021 To 09/30/2024	18	71.70	80.42	77.02	20.93	104.41	58.90	140.03	66.35 to 90.56	1,105,262	851,229

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
_____Dry_____											
County	18	71.70	80.42	77.02	20.93	104.41	58.90	140.03	66.35 to 90.56	1,105,262	851,229
1	18	71.70	80.42	77.02	20.93	104.41	58.90	140.03	66.35 to 90.56	1,105,262	851,229
_____ALL_____											
10/01/2021 To 09/30/2024	18	71.70	80.42	77.02	20.93	104.41	58.90	140.03	66.35 to 90.56	1,105,262	851,229

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	Increase	5%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	23	Median :	73	COV :	26.97	95% Median C.I. :	66.35 to 90.56
Total Sales Price :	25,457,286	Wgt. Mean :	79	STD :	21.71	95% Wgt. Mean C.I. :	70.66 to 87.50
Total Adj. Sales Price :	25,457,286	Mean :	81	Avg. Abs.Dev :	16.99	95% Mean C.I. :	71.11 to 89.89
Total Assessed Value :	20,130,923						
Avg. Adj. Sales Price :	1,106,839	COD :	23.22	MAX Sales Ratio :	140.03		
Avg. Assessed Value :	875,258	PRD :	101.80	MIN Sales Ratio :	48.78		

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	2	105.13	105.13	93.15	33.21	112.86	70.22	140.03	N/A	482,500	449,450
01/01/2022 To 03/31/2022	5	86.03	80.81	78.35	09.85	103.14	62.54	92.23	N/A	1,295,817	1,015,328
04/01/2022 To 06/30/2022	3	100.87	92.84	83.87	12.97	110.70	69.21	108.44	N/A	587,320	492,557
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	4	59.97	66.67	71.66	15.06	93.04	56.38	90.36	N/A	1,449,964	1,039,026
01/01/2023 To 03/31/2023	4	81.87	83.46	87.18	16.73	95.73	66.35	103.76	N/A	1,338,029	1,166,536
04/01/2023 To 06/30/2023	1	48.78	48.78	48.78		100.00	48.78	48.78	N/A	650,000	317,090
07/01/2023 To 09/30/2023	2	89.18	89.18	84.87	22.21	105.08	69.37	108.98	N/A	1,605,635	1,362,700
10/01/2023 To 12/31/2023	2	65.53	65.53	65.67	04.46	99.79	62.61	68.44	N/A	619,000	406,487
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	10	87.00	89.28	80.96	19.10	110.28	62.54	140.03	69.21 to 108.44	920,605	745,321
10/01/2022 To 09/30/2023	11	69.37	75.24	79.03	22.99	95.20	48.78	108.98	56.38 to 103.76	1,364,840	1,078,613
10/01/2023 To 09/30/2024	2	65.53	65.53	65.67	04.46	99.79	62.61	68.44	N/A	619,000	406,487
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	12	80.66	79.10	76.28	18.86	103.70	56.38	108.44	61.03 to 92.23	1,170,075	892,535
01/01/2023 To 12/31/2023	9	69.37	76.89	81.54	20.87	94.30	48.78	108.98	62.61 to 103.76	1,161,265	946,845

AGRICULTURAL

Type : Qualified

Number of Sales :	23	Median :	73	COV :	26.97	95% Median C.I. :	66.35 to 90.56
Total Sales Price :	25,457,286	Wgt. Mean :	79	STD :	21.71	95% Wgt. Mean C.I. :	70.66 to 87.50
Total Adj. Sales Price :	25,457,286	Mean :	81	Avg. Abs. Dev :	16.99	95% Mean C.I. :	71.11 to 89.89
Total Assessed Value :	20,130,923						
Avg. Adj. Sales Price :	1,106,839	COD :	23.22	MAX Sales Ratio :	140.03		
Avg. Assessed Value :	875,258	PRD :	101.80	MIN Sales Ratio :	48.78		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	23	73.18	80.50	79.08	23.22	101.80	48.78	140.03	66.35 to 90.56	1,106,839	875,258

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	8	89.16	90.58	84.14	18.81	107.65	62.61	140.03	62.61 to 140.03	1,211,984	1,019,710
1	8	89.16	90.58	84.14	18.81	107.65	62.61	140.03	62.61 to 140.03	1,211,984	1,019,710
_____ALL_____											
10/01/2021 To 09/30/2024	23	73.18	80.50	79.08	23.22	101.80	48.78	140.03	66.35 to 90.56	1,106,839	875,258

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Irrigated_____											
County	1	86.03	86.03	86.03		100.00	86.03	86.03	N/A	511,000	439,620
1	1	86.03	86.03	86.03		100.00	86.03	86.03	N/A	511,000	439,620
_____Dry_____											
County	18	71.70	80.42	77.02	20.93	104.41	58.90	140.03	66.35 to 90.56	1,105,262	851,229
1	18	71.70	80.42	77.02	20.93	104.41	58.90	140.03	66.35 to 90.56	1,105,262	851,229
_____ALL_____											
10/01/2021 To 09/30/2024	23	73.18	80.50	79.08	23.22	101.80	48.78	140.03	66.35 to 90.56	1,106,839	875,258

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	Increase	5%

What IF

Washington County 2025 Average Acre Value Comparison
Hypothetical 5% Increase to Dryland

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Washington	1	8,605	8,605	7,102	7,005	n/a	5,550	5,250	4,875	6,847
Burt	2	6,705	7,005	6,605	5,691	n/a	6,505	4,350	5,305	6,052
Burt	3	6,800	n/a	6,322	5,121	n/a	4,900	4,300	4,000	5,806
Dodge	1	7,890	7,870	7,770	7,750	n/a	7,587	6,016	6,000	7,656
Dodge	2	9,190	9,160	9,030	9,000	8,940	8,910	8,810	8,780	9,018
Dodge	3	6,320	6,130	6,040	5,830	5,650	n/a	5,260	4,920	5,980
Douglas	0	8,220	n/a	7,460	7,060	n/a	6,280	5,880	5,500	7,327

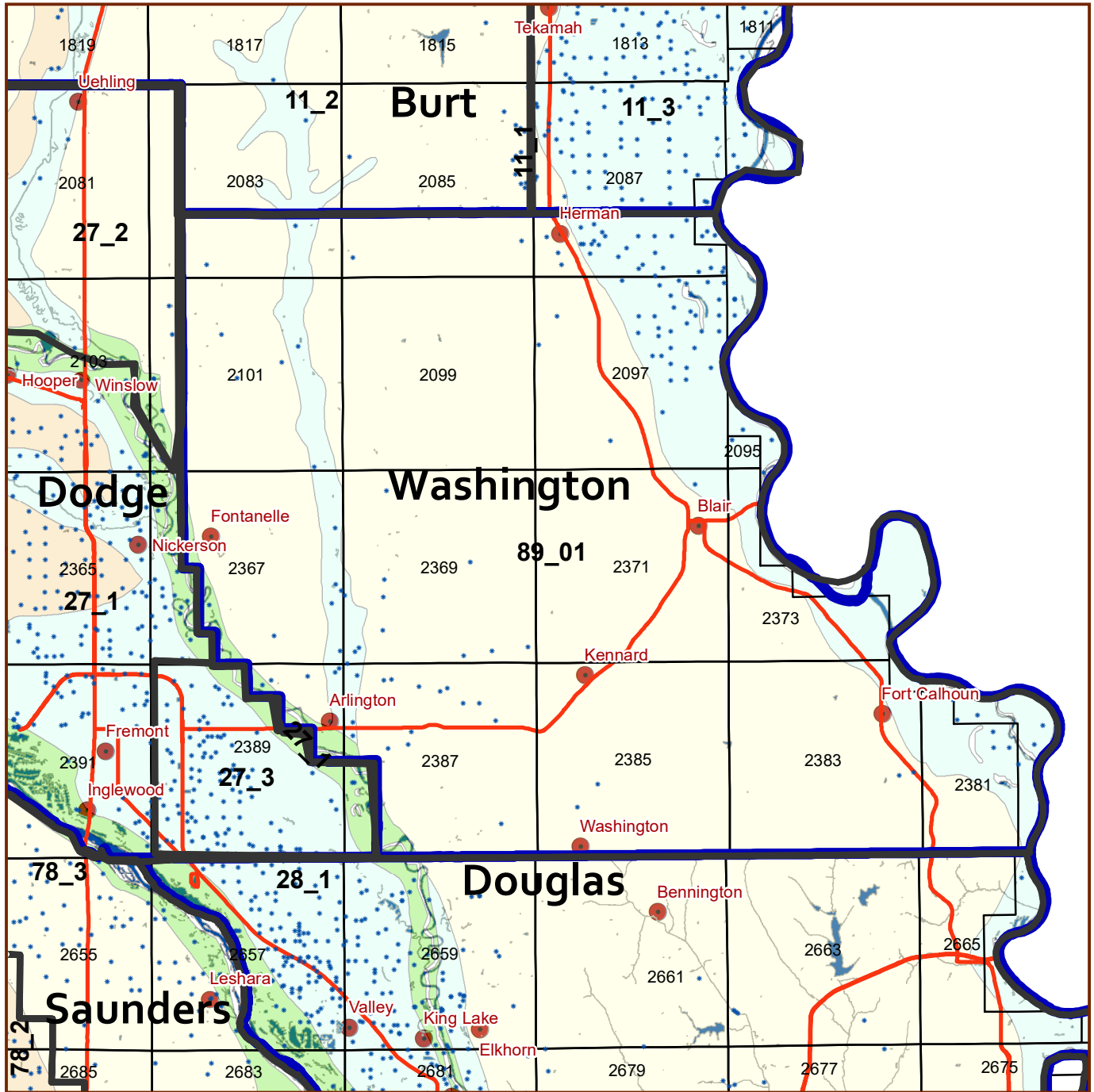
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Washington	1	9,030	9,030	7,439	#####	5,816	5,775	5,276	4,725	7,046
Burt	2	6,700	7,000	6,600	n/a	4,510	6,500	4,175	5,298	6,550
Burt	3	6,150	6,150	5,100	n/a	4,299	4,700	4,200	3,900	4,823
Dodge	1	5,660	5,610	5,449	n/a	5,245	5,185	5,024	5,000	5,453
Dodge	2	7,843	7,799	7,640	7,590	7,430	7,380	7,207	7,170	7,619
Dodge	3	4,690	4,640	4,490	n/a	4,280	4,230	4,025	4,030	4,381
Douglas	0	7,070	6,970	6,590	5,970	5,720	5,600	n/a	5,220	6,217

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Washington	1	2,556	2,350	2,005	1,930	n/a	1,835	1,780	1,553	2,426
Burt	2	3,100	2,600	2,400	2,080	n/a	n/a	n/a	1,770	2,730
Burt	3	2,565	2,375	2,105	n/a	n/a	1,975	1,905	1,790	2,366
Dodge	1	2,560	2,550	2,460	2,450	n/a	n/a	n/a	2,220	2,529
Dodge	2	2,300	2,250	2,200	2,150	n/a	n/a	n/a	n/a	2,260
Dodge	3	2,450	2,400	2,350	n/a	n/a	n/a	n/a	n/a	2,426
Douglas	0	3,000	2,875	2,750	2,625	n/a	n/a	2,275	2,150	2,971






County	Mkt Area	CRP	TIMBER	WASTE
Washington	1	5,421	n/a	444
Burt	2	3,596	n/a	273
Burt	3	3,856	n/a	226
Dodge	1	3,210	n/a	215
Dodge	2	3,210	n/a	267
Dodge	3	3,210	n/a	212
Douglas	0	n/a	1,263	273

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.

WASHINGTON COUNTY



Legend

-  Market_Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

**Soils
CLASS**










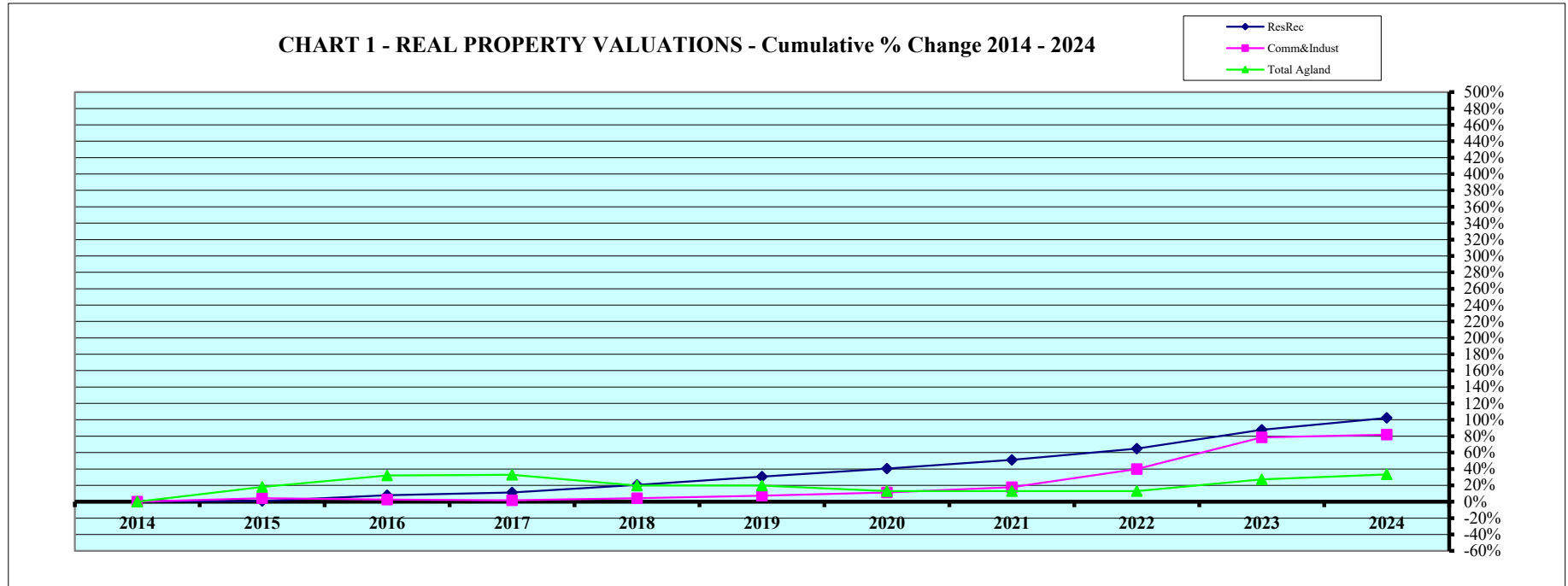
-  Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed 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	911,254,315	-	-	-	348,647,960	-	-	-	782,480,890	-	-	-
2015	920,078,520	8,824,205	0.97%	0.97%	363,225,290	14,577,330	4.18%	4.18%	922,466,665	139,985,775	17.89%	17.89%
2016	983,191,105	63,112,585	6.86%	7.89%	357,651,290	-5,574,000	-1.53%	2.58%	1,033,561,635	111,094,970	12.04%	32.09%
2017	1,013,206,740	30,015,635	3.05%	11.19%	354,991,435	-2,659,855	-0.74%	1.82%	1,039,139,720	5,578,085	0.54%	32.80%
2018	1,097,806,380	84,599,640	8.35%	20.47%	363,198,145	8,206,710	2.31%	4.17%	936,660,795	-102,478,925	-9.86%	19.70%
2019	1,189,464,040	91,657,660	8.35%	30.53%	374,764,395	11,566,250	3.18%	7.49%	935,894,395	-766,400	-0.08%	19.61%
2020	1,280,247,090	90,783,050	7.63%	40.49%	388,051,555	13,287,160	3.55%	11.30%	882,959,240	-52,935,155	-5.66%	12.84%
2021	1,377,584,370	97,337,280	7.60%	51.17%	410,158,485	22,106,930	5.70%	17.64%	883,018,865	59,625	0.01%	12.85%
2022	1,502,810,235	125,225,865	9.09%	64.92%	487,568,795	77,410,310	18.87%	39.85%	883,197,690	178,825	0.02%	12.87%
2023	1,711,581,760	208,771,525	13.89%	87.83%	622,305,480	134,736,685	27.63%	78.49%	994,706,940	111,509,250	12.63%	27.12%
2024	1,842,841,107	131,259,347	7.67%	102.23%	633,833,800	11,528,320	1.85%	81.80%	1,042,974,665	48,267,725	4.85%	33.29%

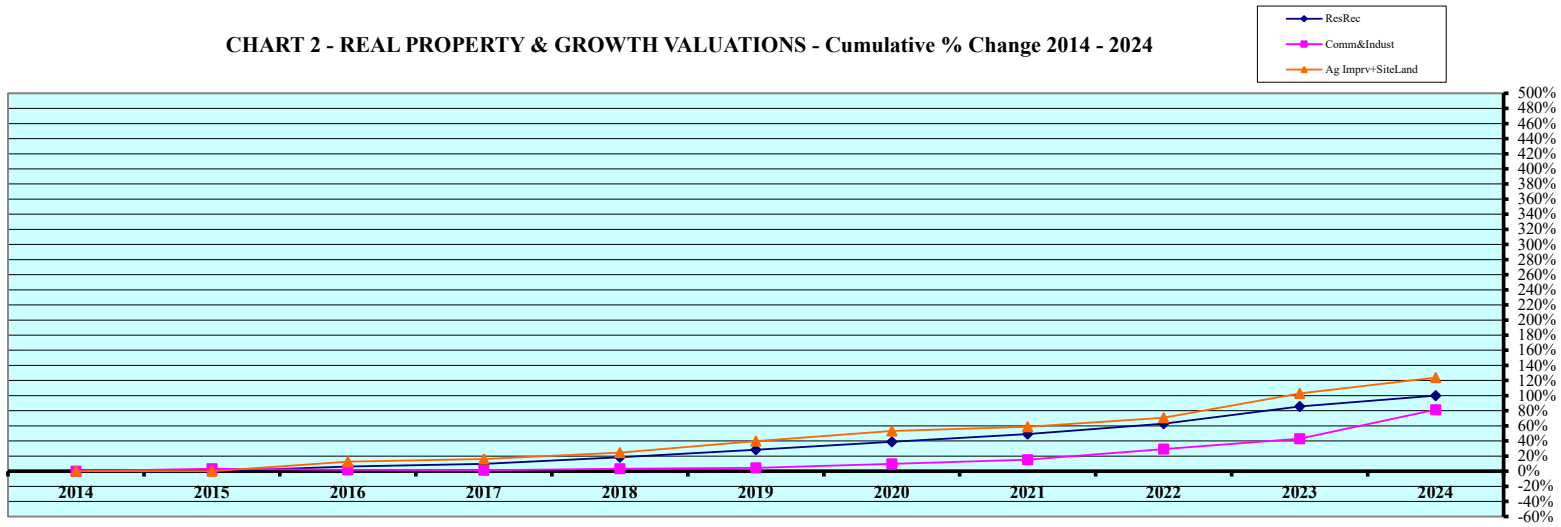
Rate Annual %chg: Residential & Recreational **7.30%** Commercial & Industrial **6.16%** Agricultural Land **2.92%**

Cnty# **89**
County **WASHINGTON**

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	911,254,315	8,974,000	0.98%	902,280,315	--	--	348,647,960	9,937,205	2.85%	338,710,755	--	--
2015	920,078,520	11,588,138	1.26%	908,490,382	-0.30%	-0.30%	363,225,290	3,559,400	0.98%	359,665,890	3.16%	3.16%
2016	983,191,105	15,494,546	1.58%	967,696,559	5.18%	6.19%	357,651,290	2,879,310	0.81%	354,771,980	-2.33%	1.76%
2017	1,013,206,740	15,029,820	1.48%	998,176,920	1.52%	9.54%	354,991,435	1,956,205	0.55%	353,035,230	-1.29%	1.26%
2018	1,097,806,380	18,134,870	1.65%	1,079,671,510	6.56%	18.48%	363,198,145	2,926,400	0.81%	360,271,745	1.49%	3.33%
2019	1,189,464,040	20,228,591	1.70%	1,169,235,449	6.51%	28.31%	374,764,395	10,768,515	2.87%	363,995,880	0.22%	4.40%
2020	1,280,247,090	13,640,239	1.07%	1,266,606,851	6.49%	39.00%	388,051,555	6,153,675	1.59%	381,897,880	1.90%	9.54%
2021	1,377,584,370	18,560,714	1.35%	1,359,023,656	6.15%	49.14%	410,158,485	8,839,300	2.16%	401,319,185	3.42%	15.11%
2022	1,502,810,235	18,760,606	1.25%	1,484,049,629	7.73%	62.86%	487,568,795	37,470,065	7.69%	450,098,730	9.74%	29.10%
2023	1,711,581,760	19,934,912	1.16%	1,691,646,848	12.57%	85.64%	622,305,480	123,849,070	19.90%	498,456,410	2.23%	42.97%
2024	1,842,841,107	20,295,709	1.10%	1,822,545,398	6.48%	100.00%	633,833,800	1,478,550	0.23%	632,355,250	1.61%	81.37%
Rate Ann%chg	7.30%	Resid & Recreat w/o growth				5.89%	C & I w/o growth				2.02%	

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	284,613,485	54,641,955	339,255,440	4,888,760	1.44%	334,366,680	--	--
2015	291,564,305	55,958,805	347,523,110	8,165,890	2.35%	339,357,220	0.03%	0.03%
2016	331,971,735	58,462,460	390,434,195	8,119,840	2.08%	382,314,355	10.01%	12.69%
2017	338,200,555	56,126,895	394,327,450	287,170	0.07%	394,040,280	0.92%	16.15%
2018	373,213,140	57,665,510	430,878,650	7,809,250	1.81%	423,069,400	7.29%	24.71%
2019	405,020,400	80,453,810	485,474,210	11,370,940	2.34%	474,103,270	10.03%	39.75%
2020	452,703,510	77,662,210	530,365,720	10,493,003	1.98%	519,872,717	7.09%	53.24%
2021	466,040,595	82,371,505	548,412,100	10,119,362	1.85%	538,292,738	1.49%	58.67%
2022	507,448,075	86,459,660	593,907,735	14,937,368	2.52%	578,970,367	5.57%	70.66%
2023	599,481,550	101,085,790	700,567,340	12,225,565	1.75%	688,341,775	15.90%	102.90%
2024	678,908,380	98,425,795	777,334,175	17,905,266	2.30%	759,428,909	8.40%	123.85%
Rate Ann%chg	9.08%	6.06%	8.64%	Ag Imprv+Site w/o growth			6.67%	

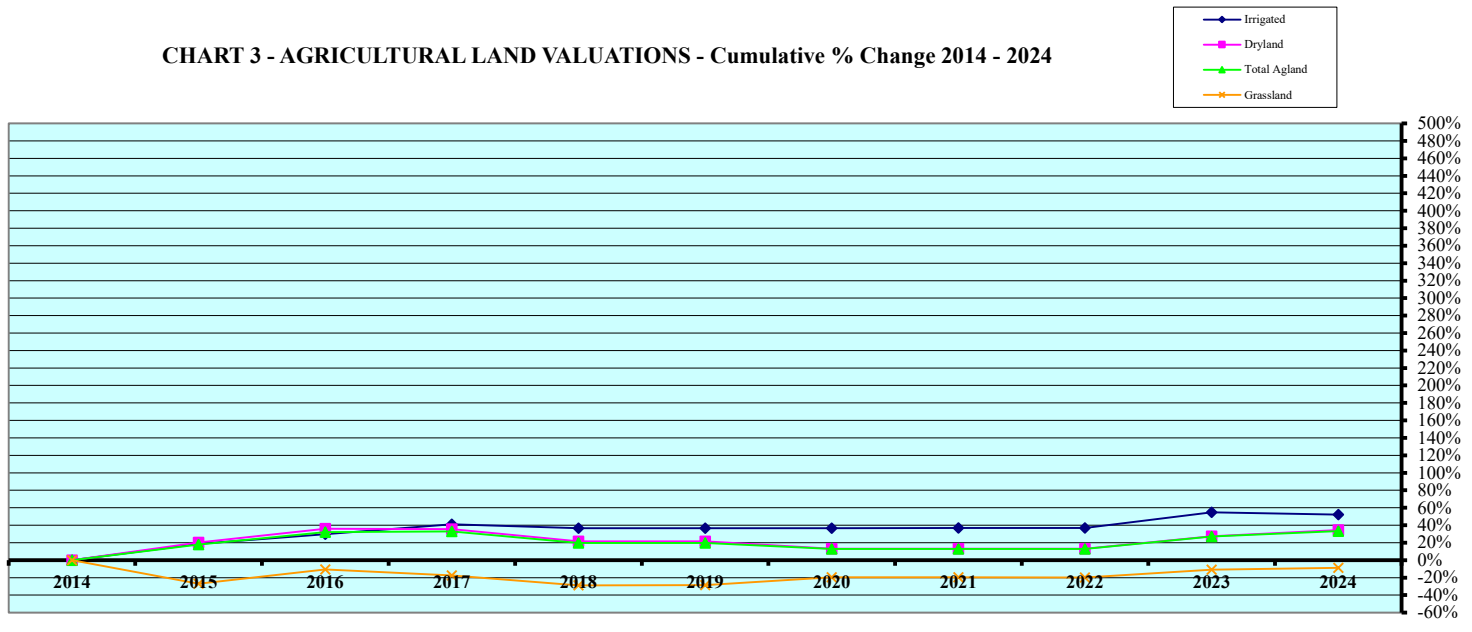
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 89
County WASHINGTON

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	63,794,145	-	-	-	647,551,865	-	-	-	70,404,750	-	-	-
2015	75,643,835	11,849,690	18.57%	18.57%	778,065,965	130,514,100	20.16%	20.16%	51,437,940	-18,966,810	-26.94%	-26.94%
2016	82,762,680	7,118,845	9.41%	29.73%	880,470,510	102,404,545	13.16%	35.97%	62,926,145	11,488,205	22.33%	-10.62%
2017	89,943,175	7,180,495	8.68%	40.99%	878,471,210	-1,999,300	-0.23%	35.66%	58,139,895	-4,786,250	-7.61%	-17.42%
2018	87,224,070	-2,719,105	-3.02%	36.73%	787,935,535	-90,535,675	-10.31%	21.68%	50,081,025	-8,058,870	-13.86%	-28.87%
2019	87,081,700	-142,370	-0.16%	36.50%	787,129,535	-806,000	-0.10%	21.55%	50,258,940	177,915	0.36%	-28.61%
2020	87,071,440	-10,260	-0.01%	36.49%	732,157,245	-54,972,290	-6.98%	13.07%	56,678,505	6,419,565	12.77%	-19.50%
2021	87,281,905	210,465	0.24%	36.82%	731,965,470	-191,775	-0.03%	13.04%	56,622,850	-55,655	-0.10%	-19.58%
2022	87,348,370	66,465	0.08%	36.92%	732,213,255	247,785	0.03%	13.07%	56,447,050	-175,800	-0.31%	-19.82%
2023	98,745,945	11,397,575	13.05%	54.79%	825,632,385	93,419,130	12.76%	27.50%	62,775,635	6,328,585	11.21%	-10.84%
2024	97,014,860	-1,731,085	-1.75%	52.07%	871,437,325	45,804,940	5.55%	34.57%	64,270,835	1,495,200	2.38%	-8.71%

Rate Ann.%chg: Irrigated **4.28%** Dryland **3.01%** Grassland **-0.91%**

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	724,035	-	-	-	6,095	-	-	-	782,480,890	-	-	-
2015	17,317,180	16,593,145	2291.76%	2291.76%	1,745	-4,350	-71.37%	-71.37%	922,466,665	139,985,775	17.89%	17.89%
2016	7,402,300	-9,914,880	-57.25%	922.37%	0	-1,745	-100.00%	-100.00%	1,033,561,635	111,094,970	12.04%	32.09%
2017	7,836,610	434,310	5.87%	982.35%	4,748,830	4,748,830	-	77813.54%	1,039,139,720	5,578,085	0.54%	32.80%
2018	7,154,960	-681,650	-8.70%	888.21%	4,265,205	-483,625	-10.18%	69878.75%	936,660,795	-102,478,925	-9.86%	19.70%
2019	7,216,525	61,565	0.86%	896.71%	4,207,695	-57,510	-1.35%	68935.19%	935,894,395	-766,400	-0.08%	19.61%
2020	6,995,945	-220,580	-3.06%	866.24%	56,105	-4,151,590	-98.67%	820.51%	882,959,240	-52,935,155	-5.66%	12.84%
2021	7,071,210	75,265	1.08%	876.64%	77,430	21,325	38.01%	1170.39%	883,018,865	59,625	0.01%	12.85%
2022	7,111,200	39,990	0.57%	882.16%	77,815	385	0.50%	1176.70%	883,197,690	178,825	0.02%	12.87%
2023	7,514,555	403,355	5.67%	937.87%	38,420	-39,395	-50.63%	530.35%	994,706,940	111,509,250	12.63%	27.12%
2024	10,249,320	2,734,765	36.39%	1315.58%	2,325	-36,095	-93.95%	-61.85%	1,042,974,665	48,267,725	4.85%	33.29%

Cnty# **89**
County **WASHINGTON**

Rate Ann.%chg: Total Agric Land **2.92%**

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	63,357,540	14,200	4,462			645,681,195	152,684	4,229			48,821,360	28,919	1,688		
2015	76,256,890	14,199	5,371	20.37%	20.37%	775,676,915	152,682	5,080	20.13%	20.13%	39,991,385	26,472	1,511	-10.51%	-10.51%
2016	83,008,920	14,377	5,774	7.50%	29.40%	877,725,940	152,445	5,758	13.33%	36.15%	62,691,185	28,968	2,164	43.25%	28.19%
2017	89,943,175	15,547	5,785	0.20%	29.66%	876,001,815	152,268	5,753	-0.08%	36.04%	57,821,935	26,922	2,148	-0.76%	27.22%
2018	87,224,035	16,762	5,204	-10.05%	16.62%	786,284,795	151,674	5,184	-9.89%	22.59%	49,929,630	25,954	1,924	-10.43%	13.95%
2019	87,201,460	16,759	5,203	0.00%	16.62%	784,969,635	151,561	5,179	-0.09%	22.47%	50,167,585	26,139	1,919	-0.23%	13.69%
2020	87,750,555	16,778	5,230	0.51%	17.22%	726,957,710	151,216	4,807	-7.18%	13.68%	55,692,640	26,054	2,138	11.38%	26.62%
2021	87,281,905	16,921	5,158	-1.38%	15.60%	732,009,445	151,959	4,817	0.20%	13.91%	56,661,730	26,534	2,135	-0.10%	26.49%
2022	87,348,370	16,913	5,165	0.12%	15.75%	732,126,695	151,955	4,818	0.02%	13.93%	56,509,460	26,465	2,135	-0.01%	26.48%
2023	98,697,380	16,910	5,837	13.02%	30.81%	826,937,550	151,978	5,441	12.93%	28.67%	62,577,440	26,234	2,385	11.71%	41.29%
2024	107,367,450	16,717	6,423	10.04%	43.94%	879,301,210	151,457	5,806	6.70%	37.28%	64,922,900	25,965	2,500	4.83%	48.11%

Rate Annual %chg Average Value/Acre: 5.42%

3.14%

2.89%

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	722,255	2,682	269			23,878,630	14,418	1,656			782,460,980	212,902	3,675		
2015	17,813,915	16,555	1,076	299.58%	299.58%	13,932,335	3,171	4,393	165.27%	165.27%	923,671,440	213,078	4,335	17.95%	17.95%
2016	7,390,045	16,583	446	-58.58%	65.49%	3,291,440	600	5,482	24.79%	231.04%	1,034,107,530	212,973	4,856	12.01%	32.12%
2017	7,839,185	17,519	447	0.41%	66.16%	3,280,440	594	5,520	0.68%	233.30%	1,034,886,550	212,851	4,862	0.13%	32.29%
2018	7,137,700	17,765	402	-10.21%	49.20%	7,200,810	1,621	4,442	-19.53%	168.21%	937,776,970	213,776	4,387	-9.78%	19.36%
2019	7,154,685	17,807	402	0.00%	49.20%	7,165,940	1,613	4,443	0.02%	168.25%	936,659,305	213,878	4,379	-0.17%	19.16%
2020	6,974,095	17,938	389	-3.24%	44.37%	7,170,485	1,605	4,468	0.58%	169.81%	884,545,485	213,591	4,141	-5.44%	12.68%
2021	7,078,450	17,934	395	1.52%	46.56%	75,890	79	961	-78.50%	-41.98%	883,107,420	213,427	4,138	-0.09%	12.59%
2022	7,109,970	17,948	396	0.37%	47.10%	77,430	83	933	-2.89%	-43.66%	883,171,925	213,364	4,139	0.04%	12.63%
2023	7,469,755	17,768	420	6.12%	56.11%	37,985	87	435	-53.39%	-73.74%	995,720,110	212,977	4,675	12.95%	27.21%
2024	8,594,865	19,217	447	6.39%	66.08%	3,255	7	465	6.91%	-71.92%	1,060,189,680	213,362	4,969	6.28%	35.20%

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WASHINGTON

Rate Annual %chg Average Value/Acre: 3.08%

(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
20,865	WASHINGTON	283,474,903	55,517,002	45,085,826	1,837,491,302	370,093,325	263,740,475	5,349,805	1,042,974,665	678,908,380	98,425,795	100	4,681,061,578
cnty sector/value % of total value:		6.06%	1.19%	0.96%	39.25%	7.91%	5.63%	0.11%	22.28%	14.50%	2.10%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,300	ARLINGTON	419,315	2,496,976	976,260	115,923,605	6,230,420	0	0	0	0	0	0	126,046,576
6.23%	%sector of county sector	0.15%	4.50%	2.17%	6.31%	1.68%							2.69%
	%sector of municipality	0.33%	1.98%	0.77%	91.97%	4.94%							100.00%
7,790	BLAIR	65,189,153	28,035,292	9,513,168	642,780,477	318,056,310	7,314,815	0	0	0	0	100	1,070,889,315
37.34%	%sector of county sector	23.00%	50.50%	21.10%	34.98%	85.94%	2.77%					100.00%	22.88%
	%sector of municipality	6.09%	2.62%	0.89%	60.02%	29.70%	0.68%					0.00%	100.00%
1,110	FORT CALHOUN	1,962,768	1,370,725	10,983	98,722,365	15,234,095	7,010,660	0	0	0	0	0	124,311,596
5.32%	%sector of county sector	0.69%	2.47%	0.02%	5.37%	4.12%	2.66%						2.66%
	%sector of municipality	1.58%	1.10%	0.01%	79.42%	12.25%	5.64%						100.00%
247	HERMAN	19,246	733,371	83,589	14,566,170	2,078,185	0	0	0	0	0	0	17,480,561
1.18%	%sector of county sector	0.01%	1.32%	0.19%	0.79%	0.56%							0.37%
	%sector of municipality	0.11%	4.20%	0.48%	83.33%	11.89%							100.00%
381	KENNARD	544,755	782,294	1,680,717	29,665,445	932,470	0	0	0	0	0	0	33,605,681
1.83%	%sector of county sector	0.19%	1.41%	3.73%	1.61%	0.25%							0.72%
	%sector of municipality	1.62%	2.33%	5.00%	88.28%	2.77%							100.00%
129	WASHINGTON	101,452	1,120	384	11,950,855	388,565	0	0	0	0	0	0	12,442,376
0.62%	%sector of county sector	0.04%	0.00%	0.00%	0.65%	0.10%							0.27%
	%sector of municipality	0.82%	0.01%	0.00%	96.05%	3.12%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
10,958	Total Municipalities	68,236,689	33,419,779	12,265,101	913,608,922	342,920,047	14,325,475	0	0	0	0	101	1,384,776,111
52.52%	%all municip.sectors of cnty	24.07%	60.20%	27.20%	49.72%	92.66%	5.43%					101.00%	29.58%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 13,724	Value : 4,754,895,072	Growth 45,705,674	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	458	11,637,062	306	7,568,590	1,158	34,638,855	1,922	53,844,507	
02. Res Improve Land	3,857	88,867,955	458	30,087,620	1,705	105,108,260	6,020	224,063,835	
03. Res Improvements	3,901	873,124,645	607	159,698,310	1,764	686,573,460	6,272	1,719,396,415	
04. Res Total	4,359	973,629,662	913	197,354,520	2,922	826,320,575	8,194	1,997,304,757	23,223,255
% of Res Total	53.20	48.75	11.14	9.88	35.66	41.37	59.71	42.01	50.81
05. Com UnImp Land	125	7,675,955	19	1,464,505	8	323,405	152	9,463,865	
06. Com Improve Land	504	29,091,620	27	3,103,300	35	2,435,520	566	34,630,440	
07. Com Improvements	504	178,767,775	30	172,174,245	44	23,712,125	578	374,654,145	
08. Com Total	629	215,535,350	49	176,742,050	52	26,471,050	730	418,748,450	2,594,740
% of Com Total	86.16	51.47	6.71	42.21	7.12	6.32	5.32	8.81	5.68
09. Ind UnImp Land	8	411,560	3	486,555	8	312,155	19	1,210,270	
10. Ind Improve Land	20	2,039,755	7	5,357,340	4	1,233,525	31	8,630,620	
11. Ind Improvements	20	9,970,585	17	185,914,155	5	60,666,540	42	256,551,280	
12. Ind Total	28	12,421,900	20	191,758,050	13	62,212,220	61	266,392,170	151,900
% of Ind Total	45.90	4.66	32.79	71.98	21.31	23.35	0.44	5.60	0.33
13. Rec UnImp Land	0	0	0	0	1	10,350	1	10,350	
14. Rec Improve Land	0	0	0	0	7	1,176,040	7	1,176,040	
15. Rec Improvements	0	0	0	0	14	4,940,980	14	4,940,980	
16. Rec Total	0	0	0	0	15	6,127,370	15	6,127,370	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.11	0.13	0.00
Res & Rec Total	4,359	973,629,662	913	197,354,520	2,937	832,447,945	8,209	2,003,432,127	23,223,255
% of Res & Rec Total	53.10	48.60	11.12	9.85	35.78	41.55	59.81	42.13	50.81
Com & Ind Total	657	227,957,250	69	368,500,100	65	88,683,270	791	685,140,620	2,746,640
% of Com & Ind Total	83.06	33.27	8.72	53.78	8.22	12.94	5.76	14.41	6.01
17. Taxable Total	5,016	1,201,586,912	982	565,854,620	3,002	921,131,215	9,000	2,688,572,747	25,969,895
% of Taxable Total	55.73	44.69	10.91	21.05	33.36	34.26	65.58	56.54	56.82

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	47	1,038,035	13,105,820	0	0	0
19. Commercial	5	724,435	10,011,370	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	47	1,038,035	13,105,820
19. Commercial	0	0	0	5	724,435	10,011,370
20. Industrial	6	213,640	3,097,035	6	213,640	3,097,035
21. Other	0	0	0	0	0	0
22. Total Sch II				58	1,976,110	26,214,225

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	1	100	0	0	0	0	1	100	0
25. Total	1	100	0	0	0	0	1	100	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	286	37	223	546

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	354,210	261	51,594,535	2,393	755,963,745	2,658	807,912,490
28. Ag-Improved Land	0	0	217	44,400,810	1,820	468,488,990	2,037	512,889,800
29. Ag Improvements	0	0	217	86,286,100	1,848	659,233,835	2,065	745,519,935

30. Ag Total				4,723	2,066,322,225
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	3.00	185,000	
32. HomeSite Improv Land	0	0.00	0	174	182.00	10,615,000	
33. HomeSite Improvements	0	0.00	0	179	0.00	78,838,135	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	3.00	28,000	
36. FarmSite Improv Land	0	0.00	0	134	141.50	1,323,000	
37. FarmSite Improvements	0	0.00	0	176	0.00	7,447,965	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	168	205.79	0	
40. Other- Non Ag Use	1	0.57	500	67	377.95	980,100	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	32	32.00	1,827,500	35	35.00	2,012,500	
32. HomeSite Improv Land	1,454	1,498.00	85,764,500	1,628	1,680.00	96,379,500	
33. HomeSite Improvements	1,482	0.00	577,060,100	1,661	0.00	655,898,235	1,164,245
34. HomeSite Total				1,696	1,715.00	754,290,235	
35. FarmSite UnImp Land	37	41.00	431,000	40	44.00	459,000	
36. FarmSite Improv Land	1,432	1,545.83	13,993,665	1,566	1,687.33	15,316,665	
37. FarmSite Improvements	1,623	0.00	82,173,735	1,799	0.00	89,621,700	18,571,534
38. FarmSite Total				1,839	1,731.33	105,397,365	
39. Road & Ditches	2,331	3,263.25	0	2,499	3,469.04	0	
40. Other- Non Ag Use	216	438.53	3,148,590	284	817.05	4,129,190	
41. Total Section VI				3,535	7,732.42	863,816,790	19,735,779

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	76.52	353,710	451	14,977.55	82,854,395
44. Market Value	3	76.52	684,625	451	14,977.55	145,573,620
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,131	198,094.75	1,119,261,765	4,585	213,148.82	1,202,469,870
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	1,379.82	8.60%	11,873,345	10.81%	8,605.00
46. 1A	966.66	6.03%	8,318,115	7.58%	8,605.01
47. 2A1	4,679.59	29.18%	33,234,020	30.27%	7,101.91
48. 2A	5,427.09	33.84%	38,016,745	34.62%	7,005.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	62.96	0.39%	349,425	0.32%	5,549.95
51. 4A1	2,254.18	14.06%	11,834,580	10.78%	5,250.06
52. 4A	1,267.29	7.90%	6,178,040	5.63%	4,875.00
53. Total	16,037.59	100.00%	109,804,270	100.00%	6,846.68
Dry					
54. 1D1	6,652.02	4.38%	57,207,170	5.62%	8,599.97
55. 1D	51,112.59	33.69%	439,562,660	43.18%	8,599.89
56. 2D1	19,669.64	12.96%	139,361,815	13.69%	7,085.12
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	6,193.80	4.08%	34,307,550	3.37%	5,539.01
59. 3D	40,729.46	26.85%	224,012,020	22.00%	5,500.00
60. 4D1	924.45	0.61%	4,645,385	0.46%	5,025.03
61. 4D	26,434.70	17.42%	118,958,520	11.68%	4,500.09
62. Total	151,716.66	100.00%	1,018,055,120	100.00%	6,710.24
Grass					
63. 1G1	16,264.25	63.02%	41,678,580	63.21%	2,562.59
64. 1G	5,064.30	19.62%	13,023,520	19.75%	2,571.63
65. 2G1	2,460.00	9.53%	4,931,910	7.48%	2,004.84
66. 2G	468.47	1.82%	904,200	1.37%	1,930.11
67. 3G1	8.50	0.03%	47,175	0.07%	5,550.00
68. 3G	337.63	1.31%	1,371,775	2.08%	4,062.95
69. 4G1	176.90	0.69%	314,875	0.48%	1,779.96
70. 4G	1,027.58	3.98%	3,665,875	5.56%	3,567.48
71. Total	25,807.63	100.00%	65,937,910	100.00%	2,554.98
Irrigated Total					
Irrigated Total	16,037.59	7.52%	109,804,270	9.13%	6,846.68
Dry Total					
Dry Total	151,716.66	71.18%	1,018,055,120	84.66%	6,710.24
Grass Total					
Grass Total	25,807.63	12.11%	65,937,910	5.48%	2,554.98
72. Waste	19,595.46	9.19%	8,707,205	0.72%	444.35
73. Other	2.00	0.00%	930	0.00%	465.00
74. Exempt	12.36	0.01%	0	0.00%	0.00
75. Market Area Total	213,159.34	100.00%	1,202,505,435	100.00%	5,641.35

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,164.15	8,388,605	14,873.44	101,415,665	16,037.59	109,804,270
77. Dry Land	52.32	327,050	10,225.39	69,119,675	141,438.95	948,608,395	151,716.66	1,018,055,120
78. Grass	6.04	17,135	1,833.17	4,583,665	23,968.42	61,337,110	25,807.63	65,937,910
79. Waste	18.16	9,525	1,756.36	771,835	17,820.94	7,925,845	19,595.46	8,707,205
80. Other	0.00	0	1.00	465	1.00	465	2.00	930
81. Exempt	0.00	0	0.00	0	12.36	0	12.36	0
82. Total	76.52	353,710	14,980.07	82,864,245	198,102.75	1,119,287,480	213,159.34	1,202,505,435

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	16,037.59	7.52%	109,804,270	9.13%	6,846.68
Dry Land	151,716.66	71.18%	1,018,055,120	84.66%	6,710.24
Grass	25,807.63	12.11%	65,937,910	5.48%	2,554.98
Waste	19,595.46	9.19%	8,707,205	0.72%	444.35
Other	2.00	0.00%	930	0.00%	465.00
Exempt	12.36	0.01%	0	0.00%	0.00
Total	213,159.34	100.00%	1,202,505,435	100.00%	5,641.35

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>	
83.1 133 Estates	5	168,215	13	1,398,800	15	5,627,645	20	7,194,660	2,225
83.2 Al-bets	0	0	2	181,800	2	197,110	2	378,910	0
83.3 Allen Hills	7	176,600	59	4,613,300	59	31,598,710	66	36,388,610	0
83.4 Arlington	44	1,014,640	488	10,393,815	488	111,633,205	532	123,041,660	5,823,385
83.5 Blair	344	9,690,267	2,683	62,982,495	2,660	613,228,405	3,004	685,901,167	6,547,195
83.6 Blues Spirit Acres	1	500	0	0	0	0	1	500	0
83.7 Brierbrooke	0	0	3	343,245	3	684,620	3	1,027,865	0
83.8 Bur-ridge	2	53,435	9	907,200	9	4,321,605	11	5,282,240	0
83.9 C & C	1	79,560	2	89,200	2	965,370	3	1,134,130	0
83.10 Cedar Springs	1	500	0	0	0	0	1	500	0
83.11 Circle K	1	500	0	0	0	0	1	500	0
83.12 Clearwater Creek	8	152,630	17	1,070,100	17	11,263,440	25	12,486,170	0
83.13 Commercial	1	4,950	0	0	0	0	1	4,950	0
83.14 Cooper Woods	2	1,000	19	1,475,900	19	9,676,735	21	11,153,635	0
83.15 Cottonwood Creek	3	106,000	64	6,205,000	64	43,361,615	67	49,672,615	73,190
83.16 Country Air	1	500	5	355,240	5	739,430	6	1,095,170	0
83.17 Countryland	7	73,820	21	1,680,100	21	5,911,800	28	7,665,720	40,000
83.18 Crest Ridge	8	260,000	25	1,362,540	25	12,168,975	33	13,791,515	0
83.19 Crystal Lake	4	74,590	17	1,325,960	17	9,021,720	21	10,422,270	840,830
83.20 Deer Run	0	0	1	91,090	1	412,265	1	503,355	0
83.21 Deerson Acres	1	20,200	2	160,850	2	454,940	3	635,990	0
83.22 Du Du Dunes	1	72,160	1	163,360	1	444,310	2	679,830	0
83.23 Eagle View	3	69,000	39	2,896,100	39	22,985,330	42	25,950,430	42,205
83.24 Elkhorn Oaks	1	1,860	3	234,000	3	1,693,250	4	1,929,110	0
83.25 Elkhorn Riverview	11	142,820	8	174,900	8	497,950	19	815,670	0
83.26 Exempt	4	12,185	1	18,900	1	242,675	5	273,760	0
83.27 Fawn Ridge	4	146,755	7	629,800	7	2,448,960	11	3,225,515	0
83.28 Fontanelle	9	306,825	24	1,209,280	24	5,695,505	33	7,211,610	0
83.29 Four Pine	0	0	1	105,000	1	277,320	1	382,320	0
83.30 Frenchs	0	0	2	167,600	2	369,395	2	536,995	0
83.31 Ft Calhoun	32	850,095	352	10,768,980	352	96,531,925	384	108,151,000	569,505
83.32 Ft Calhoun Replat 2	1	49,520	1	115,240	1	453,570	2	618,330	0
83.33 Garryowen	1	500	2	159,680	2	350,915	3	511,095	0
83.34 Glen Oaks	18	1,234,255	35	2,540,550	35	20,312,130	53	24,086,935	388,435
83.35 Golden Pond	0	0	2	281,800	2	1,464,045	2	1,745,845	0
83.36 Gottsch	0	0	1	75,000	1	333,050	1	408,050	0
83.37 Gottsch 2	0	0	3	286,500	3	2,311,500	3	2,598,000	198,870

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.38	Gylden Bakke	0	0	9	675,000	9	3,947,645	9	4,622,645	0
83.39	Hallberg	0	0	2	210,100	2	883,385	2	1,093,485	0
83.40	Heidi Hollo	4	96,000	20	905,100	20	8,150,830	24	9,151,930	0
83.41	Heidi Hollo West	19	365,180	35	2,095,305	35	19,893,435	54	22,353,920	93,440
83.42	Herman	33	258,855	127	1,354,445	128	13,739,930	161	15,353,230	0
83.43	Hidden Fawn	1	31,175	1	65,000	1	211,270	2	307,445	0
83.44	High Point	0	0	3	414,000	3	1,105,545	3	1,519,545	0
83.45	Highland	0	0	7	504,100	7	2,163,810	7	2,667,910	13,485
83.46	Hillview	0	0	3	186,960	3	1,273,965	3	1,460,925	0
83.47	Hwy 133 Hilltop Acre	1	500	0	0	0	0	1	500	0
83.48	Imp On Lease Land	0	0	0	0	240	9,009,870	240	9,009,870	498,445
83.49	Jensen Acres	2	80,570	2	152,030	2	903,145	4	1,135,745	0
83.50	Kaers	1	15,840	5	428,100	5	847,355	6	1,291,295	0
83.51	Kameo	0	0	17	1,414,600	17	8,584,260	17	9,998,860	41,905
83.52	Karas	0	0	1	75,270	1	277,765	1	353,035	0
83.53	Kennard	21	515,415	164	2,809,905	164	30,727,400	185	34,052,720	13,070
83.54	Kirkpatrick Estates	2	108,800	0	0	0	0	2	108,800	0
83.55	Lakeland	130	1,967,390	330	11,676,835	330	93,162,400	460	106,806,625	1,563,235
83.56	Lakeview	0	0	5	345,100	5	1,781,705	5	2,126,805	85,120
83.57	Lakeview 2	0	0	6	306,060	6	1,775,720	6	2,081,780	56,600
83.58	Lakeview 2	3	31,130	0	0	0	0	3	31,130	0
83.59	Locust Creek	4	73,275	4	361,210	5	1,567,970	9	2,002,455	0
83.60	Long Creek	5	31,255	7	812,430	7	3,118,335	12	3,962,020	0
83.61	Longview	2	154,200	7	584,700	7	3,997,060	9	4,735,960	16,690
83.62	Looking Glass Hills	88	366,400	43	1,008,300	43	13,141,355	131	14,516,055	0
83.63	Lorenzen Estates	2	180,200	2	222,700	2	1,131,540	4	1,534,440	0
83.64	Millstone	5	341,150	18	1,657,200	18	4,835,705	23	6,834,055	927,130
83.65	Nashville	2	51,415	20	860,520	20	4,168,910	22	5,080,845	0
83.66	Nieto Valley	0	0	1	84,300	1	336,230	1	420,530	0
83.67	North Creek	0	0	2	146,180	2	817,970	2	964,150	0
83.68	Northwoods	17	667,500	19	2,372,800	19	20,750,435	36	23,790,735	360,360
83.69	Oak Park 1	44	467,535	39	1,244,275	39	12,212,940	83	13,924,750	452,490
83.70	Oak Park 2	3	104,295	13	956,240	13	4,574,240	16	5,634,775	0
83.71	Oak Park 3	6	151,390	10	631,370	10	3,571,320	16	4,354,080	25,635
83.72	Oak Park 4	3	306,050	15	1,054,510	15	6,598,985	18	7,959,545	50,000
83.73	Oak Park 5	6	156,045	1	55,000	1	519,895	7	730,940	0
83.74	Oak Point Farms	0	0	2	154,480	2	498,860	2	653,340	0

Schedule XI : Residential Records - Assessor Location Detail

Line# Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
83.75 Oak Point Farms 1	0	0	1	137,520	1	295,225	1	432,745	0
83.76 Ok Sub	0	0	1	82,100	1	359,760	1	441,860	0
83.77 Oleson	0	0	1	100,000	1	291,695	1	391,695	0
83.78 Owakonze Acres	1	500	3	262,970	3	1,049,520	4	1,312,990	0
83.79 Owen	1	18,415	2	255,800	2	797,360	3	1,071,575	0
83.80 Papio View	0	0	2	191,400	2	719,380	2	910,780	0
83.81 Pioneer Hills	1	84,700	7	675,000	7	2,820,220	8	3,579,920	336,835
83.82 Pushs	8	123,515	10	851,600	10	3,964,885	18	4,940,000	0
83.83 Quail Ridge	6	17,800	19	1,093,400	19	11,408,715	25	12,519,915	32,445
83.84 Quick Hill	0	0	4	226,280	4	718,870	4	945,150	22,040
83.85 Recreation	0	0	5	617,040	5	2,622,980	5	3,240,020	0
83.86 Richland	0	0	5	535,900	5	2,919,295	5	3,455,195	0
83.87 Riverbend Acres	1	51,280	8	578,400	8	2,399,910	9	3,029,590	0
83.88 Rivershores	0	0	1	558,450	1	2,236,270	1	2,794,720	0
83.89 Riverside	2	50,500	4	240,000	4	2,372,745	6	2,663,245	46,810
83.90 Rolland	1	20,020	2	116,080	3	739,625	4	875,725	0
83.91 Rolling Acres	8	110,245	35	3,548,500	35	12,764,285	43	16,423,030	470,815
83.92 Rolling Hills	0	0	5	275,000	5	1,460,495	5	1,735,495	0
83.93 Rosalyn Ridge	1	17,250	4	416,150	4	2,009,455	5	2,442,855	0
83.94 Roseann	1	12,000	2	137,500	2	399,120	3	548,620	0
83.95 Rosenbaum Acres	1	1,675	2	97,680	2	329,080	3	428,435	0
83.96 Rural Res	904	30,760,305	849	50,039,305	885	294,325,700	1,789	375,125,310	2,566,410
83.97 Ruths Nashville	0	0	6	234,315	6	1,258,860	6	1,493,175	0
83.98 Schmidt	0	0	1	103,900	1	619,810	1	723,710	0
83.99 Schmidts Sub	0	0	2	164,000	2	563,135	2	727,135	0
83.100 Schulz Farm	0	0	2	195,100	2	1,024,720	2	1,219,820	0
83.101 Shannon Estates	1	77,300	12	1,168,100	12	5,537,575	13	6,782,975	0
83.102 Sheets Hilltop Acres	1	16,080	1	50,000	1	186,670	2	252,750	0
83.103 Sherwood Acres	2	46,400	16	1,169,190	16	8,191,580	18	9,407,170	65,340
83.104 Siemer	1	74,700	0	0	0	0	1	74,700	0
83.105 Sorensens	0	0	4	433,700	4	1,237,855	4	1,671,555	0
83.106 South Creek	0	0	1	85,330	1	193,525	1	278,855	0
83.107 Spracklin Acres	0	0	3	265,000	3	533,945	3	798,945	0
83.108 Spring Ridge	6	108,400	29	2,449,400	29	19,890,030	35	22,447,830	36,680
83.109 Spring Valley	3	186,775	22	2,293,500	22	9,755,405	25	12,235,680	0
83.110 Stoops	0	0	1	65,000	1	295,340	1	360,340	97,145
83.111 Sunrise Estates	1	22,060	8	591,070	8	3,369,985	9	3,983,115	23,685

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>	
83.112 Surrey Hills	6	117,340	19	1,800,000	20	8,636,940	26	10,554,280	77,295
83.113 Surrey Hills 1	0	0	3	388,300	3	1,554,150	3	1,942,450	0
83.114 Thomson Timbers	2	128,500	4	363,500	4	1,444,150	6	1,936,150	0
83.115 Valley View	3	101,980	6	477,700	6	1,844,805	9	2,424,485	81,480
83.116 Washington	18	265,220	60	1,441,995	60	12,045,540	78	13,752,755	12,715
83.117 Welchert Acres	2	135,320	2	150,050	2	1,027,600	4	1,312,970	630,115
83.118 Wildwood	11	21,130	1	27,200	1	160,580	12	208,910	0
84 Residential Total	1,923	53,854,857	6,027	225,239,875	6,286	1,724,337,395	8,209	2,003,432,127	23,223,255

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Arlington	8	247,785	41	882,890	41	6,168,890	49	7,299,565	0
85.2	Blair	124	7,225,005	394	28,989,855	391	329,791,815	515	366,006,675	2,216,720
85.3	Cargill	0	0	2	263,175	2	788,910	2	1,052,085	0
85.4	Cole Nashville	0	0	1	44,540	1	500	1	45,040	0
85.5	Commercial	12	1,485,780	34	7,866,545	34	103,067,115	46	112,419,440	143,000
85.6	Ericksen	1	48,940	2	74,815	2	445,335	3	569,090	366,920
85.7	Exempt	1	10,345	5	296,305	5	2,333,550	6	2,640,200	0
85.8	Fontanelle	0	0	3	62,400	3	350,975	3	413,375	20,000
85.9	Ft Calhoun	6	538,855	61	3,579,500	61	19,427,495	67	23,545,850	0
85.10	Herman	4	28,475	28	518,250	28	2,246,460	32	2,793,185	0
85.11	Imp On Lease Land	1	5,625	1	8,800	27	160,358,730	28	160,373,155	0
85.12	Kennard	2	19,865	14	186,655	14	893,145	16	1,099,665	0
85.13	Oak Park 1	7	146,400	2	166,815	2	749,910	9	1,063,125	0
85.14	Rural Res	4	903,755	2	150,175	2	3,547,365	6	4,601,295	0
85.15	State	1	13,305	1	3,700	1	865	2	17,870	0
85.16	Stoops	0	0	1	105,000	1	642,795	1	747,795	0
85.17	Washington	0	0	5	61,640	5	391,570	5	453,210	0
86	Commercial Total	171	10,674,135	597	43,261,060	620	631,205,425	791	685,140,620	2,746,640

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	16,245.58	65.79%	41,518,020	69.32%	2,555.65
88. 1G	4,884.84	19.78%	11,480,125	19.17%	2,350.15
89. 2G1	2,460.00	9.96%	4,931,910	8.23%	2,004.84
90. 2G	468.47	1.90%	904,200	1.51%	1,930.11
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	132.39	0.54%	242,975	0.41%	1,835.30
93. 4G1	176.90	0.72%	314,875	0.53%	1,779.96
94. 4G	325.12	1.32%	504,830	0.84%	1,552.75
95. Total	24,693.30	100.00%	59,896,935	100.00%	2,425.64
CRP					
96. 1C1	18.67	1.68%	160,560	2.66%	8,599.89
97. 1C	179.46	16.10%	1,543,395	25.55%	8,600.22
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	8.50	0.76%	47,175	0.78%	5,550.00
101. 3C	205.24	18.42%	1,128,800	18.69%	5,499.90
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	702.46	63.04%	3,161,045	52.33%	4,499.96
104. Total	1,114.33	100.00%	6,040,975	100.00%	5,421.17
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	24,693.30	95.68%	59,896,935	90.84%	2,425.64
CRP Total	1,114.33	4.32%	6,040,975	9.16%	5,421.17
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	25,807.63	100.00%	65,937,910	100.00%	2,554.98

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

89 Washington

	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	1,837,491,302	1,997,304,757	159,813,455	8.70%	23,223,255	7.43%
02. Recreational	5,349,805	6,127,370	777,565	14.53%	0	14.53%
03. Ag-Homesite Land, Ag-Res Dwelling	678,908,380	754,290,235	75,381,855	11.10%	1,164,245	10.93%
04. Total Residential (sum lines 1-3)	2,521,749,487	2,757,722,362	235,972,875	9.36%	24,387,500	8.39%
05. Commercial	370,093,325	418,748,450	48,655,125	13.15%	2,594,740	12.45%
06. Industrial	263,740,475	266,392,170	2,651,695	1.01%	151,900	0.95%
07. Total Commercial (sum lines 5-6)	633,833,800	685,140,620	51,306,820	8.09%	2,746,640	7.66%
08. Ag-Farmsite Land, Outbuildings	92,294,260	105,397,365	13,103,105	14.20%	18,571,534	-5.92%
09. Minerals	100	100	0	0.00	0	0.00%
10. Non Ag Use Land	6,131,535	4,129,190	-2,002,345	-32.66%		
11. Total Non-Agland (sum lines 8-10)	98,425,895	109,526,655	11,100,760	11.28%	18,571,534	-7.59%
12. Irrigated	97,014,860	109,804,270	12,789,410	13.18%		
13. Dryland	871,437,325	1,018,055,120	146,617,795	16.82%		
14. Grassland	64,270,835	65,937,910	1,667,075	2.59%		
15. Wasteland	10,249,320	8,707,205	-1,542,115	-15.05%		
16. Other Agland	2,325	930	-1,395	-60.00%		
17. Total Agricultural Land	1,042,974,665	1,202,505,435	159,530,770	15.30%		
18. Total Value of all Real Property (Locally Assessed)	4,296,983,847	4,754,895,072	457,911,225	10.66%	45,705,674	9.59%

2025 Assessment Survey for Washington County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1 commercial appraiser
3.	Other full-time employees:
	4
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$403,100
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,000
12.	Amount of last year's assessor's budget not used:
	Unknown

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor's Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, http://washington.gworks.com/
8.	Who maintains the GIS software and maps?
	Assessor office staff and surveyor staff
9.	What type of aerial imagery is used in the cyclical review of properties?
	EagleView/Pictometry
10.	When was the aerial imagery last updated?
	Spring 2024

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Arlington, Blair, Ft. Calhoun, Herman, Kennard and Washington
4.	When was zoning implemented?
	1970; an updated comprehensive plan was implemented June, 2005

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	gWorks; Calvin Paulsen
3.	Other services:
	website hosted by gWorks

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	N/A
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2025 Residential Assessment Survey for Washington County

1.	Valuation data collection done by:
	Appraisal staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Sales comparison approach is used with costing data from the same costing year being used for all valuation groups so that equalization is achieved within valuation groupings.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county uses depreciation cost tables provided by their CAMA system.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes
5.	Describe the methodology used to determine the residential lot values?
	The county utilizes a sales comparison approach relying on vacant land sales.
6.	How are rural residential site values developed?
	Site values are derived from vacant land sales of 38 acres and below for bare land and then additional costs are added for well, septic and electrical amenities.
7.	Are there form 191 applications on file?
	Yes, 7
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	The county looks at the income stream for all lots within the combined parcel and applies a discount for the whole.

2025 Commercial Assessment Survey for Washington County

1.	Valuation data collection done by:
	County Assessor Office Staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The County correlates a final value from the Income, Cost, and Sales Comparison approaches to value.
2a.	Describe the process used to determine the value of unique commercial properties.
	The County relies on the experience and expertise of the appraisal staff and will rely on sales of similar properties throughout the area and adjust those to the local market.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county develops their own depreciation tables to arrive at an effective age for the property. The effective age is then used to arrive at an equalized initial value. Once an entire group has been equalized, the new values are correlated with the market values and an overall macro factor cost adjustment is applied if needed to achieve compliance in the sales file.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes, the county develops depreciation tables for each valuation group. An economic factor is applied by location if necessary to adjust values by valuation group.
5.	Describe the methodology used to determine the commercial lot values.
	Lot value studies are completed at least every six years. A sales review process is used to determine if a study needs to be completed more frequently. The county will review the lot values at the same time as the properties are reviewed.

2025 Agricultural Assessment Survey for Washington County

1.	Valuation data collection done by:
	Assessor Office Appraisal Staff
2.	Describe the process used to determine and monitor market areas.
	The county continually verifies sales to establish the market areas in the county. The process involves reviewing these sales to determine the market value to establish values for agricultural land. The county also uses the information to determine the market value of land associated with rural residential parcels where the land not associated with buildings or land is determined to be of an agricultural use.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The county relies on the present use of the parcel, presently improved parcels under 38 acres are considered as rural residential. If the county determines that the primary use is agricultural for parcels under 38 acres and an application for special value has been filed then the land will be assessed at its special value or that value that represents the agricultural market. Recreational land is land which is not used for an agricultural or residential purposes.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Rural home sites and rural residential are valued in the same manner, but rural subdivisions may be valued higher reflecting sales of comparable properties.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Since there were no sales to identify market value, the excess farm site value seemed the most logical as the land could be turned into crop land.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A, The county reviews the sales of similar parcels in adjoining counties.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	N/A
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	5,000
7b.	What process was used to determine if non-agricultural influences exist in the county?

	<p>Sales were reviewed in the county as well as sales in neighboring Burt county. The county reviews comparable cash rents and expenses from Burt and Washington Counties. The assumption is if the operating income is comparable, then the market value for agricultural purposes should also be comparable. Any difference between the two counties' operating income would likely indicate a corresponding difference in the market value. The county then compares the market value in the various areas within the counties to those that are different to determine if these are influenced by economic forces other than those recognized in the agricultural market.</p>
	<p><u>If your county recognizes a special value, please answer the following</u></p>
7c.	<p>Describe the non-agricultural influences recognized within the county.</p>
	<p>Residential, new construction and commercial development.</p>
7d.	<p>Where is the influenced area located within the county?</p>
	<p>The entire county has a non-agricultural influence with a lesser degree of influence in the northern part of the county.</p>
7e.	<p>Describe in detail how the special values were arrived at in the influenced area(s).</p>
	<p>Sales from neighboring Burt County's ag Market Area 2 are used as basis for their special valuation as it is believed that the highest and best use for agricultural use is North of the county in neighboring counties.</p>

**2024 PLAN OF ASSESSMENT
FOR
WASHINGTON COUTNY
ASSESSMENT YEARS 2025,2026 AND 2027
Date: April 23, 2024**

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Nebraska State Statute 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter, the plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions, The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of revenue on or before October 31 each year.

DISCLAIMER:

This Plan of Assessment was developed to meet the requirements of Nebraska State Statute 77-1311.02. The reader should note that at the time this document is being prepared, the 2024 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on Nebraska Advantage exemptions are not finalized by the Property Assessment Division.

For the reasons stated above, it is difficult on June 15th, to describe and determine all the assessment actions necessary to achieve the levels of value required by law, and the resources necessary to complete those actions.

Thank you to the reader for your time and understanding.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value which is defined by law as "the marked value of real property in the ordinary course of trade." Nebraska Revised Statute 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344.

Reference, Nebraska Revised Statute 77-201.

RECORD MAINTENANCE:

MAPPING

Washington County's cadastral maps were completed in 1989. They are currently being maintained in the County Surveyor's Office for the Assessor's Office. All parcel splits, new subdivisions and ownership changes are kept up to date by the Assessor's Staff and Surveyor's Staff.

OWNERSHIP

Real estate transfer statements are received from the Register of Deeds on an ongoing basis. Ownership transfers are made on the property record cards and in our CAMA system along with the sale information.

REPORT GENERATION

Nebraska State Statutes require the production of many reports. In Washington County, report generation is the responsibility of the Deputy Assessor and staff with final approval of all data by the County Assessor. The following reports are required by statute and completed each year:

- Abstract-Real Estate
- Abstract –Personal Property
- Certification of Values
- School District Taxable Value Report
- Certificate of Taxes Levied

From time to time, corrections to the tax list are required. If appropriate, the Assessor's Office presents the correction book to the County Board for approval. Once approved, the online computer correction is completed by the Assessor's Office, the property record card is updated, and the information is forwarded to the Treasurer's Office via Washington County's CAMA system.

ADMINISTER HOMESTEAD EXEMPTION:

The Assessment Specialists and the Assessor work on the administration of the homestead exemption worksheets, documentation, mailing of all forms, finding the median average of the county totals, and updating of documents and computer records to reflect exemption values and taxes.

For the year of 2023 (payable in 2024) we had a total of 617 applicants and a value exempted of \$116,326,101.00 with a tax loss of \$1,930,607.70. The average median value for 2024 is not available currently. The 2023 average medium was \$285,694.

ADMINISTER PERSONAL PROPERTY:

The Assessment Specialists works with the County Assessor in the administration of personal property. New business is obtained through following up on local and county building permits and discovery.

The County Assessor requested that personal property returns be accompanied with a copy of the federal depreciation worksheet as part of the updating process.

The 2024 value of centrally assessed and the final determination of Nebraska Advantage personal property is not available at this time.

ADMINISTER SPECIAL VALUATION:

The Assessor's Office administrates the filing of all special valuation applications for Washington County. This includes assisting the taxpayer in the completion of the application and verifying the information on the form for approval.

Corrections to the tax rolls for homestead exemption, personal property and special valuation are reviewed and approved by the County Assessor and the County Board in accordance with State rules, regulations, and guidelines.

GENERATE TAX ROLL:

The Assessor's Office generates tax rolls for real estate, personal property, railroads, and public services. Homestead exemption credits are included on parcels approved for exemption. The tax rolls are generated by the Assessor's office. Collection of taxes is the responsibility of the County Treasurer.

RESPONSIBILITIES OF APPRAISAL:

VALUE ALL REAL PROPERTY

The Assessor with the assistance of the Residential Appraisers, Commercial Appraiser and the Deputy Assessor are the core team. This is the team that identifies the value of real property for Washington County.

DEVELOP PLAN OF REVIEW

This core team also develops a yearly plan as to what needs to be reviewed, audited, and updated for the upcoming year. As required by statute, the plan of review includes a physical inspection of property at least once every six years. This will include a spot check of measurements for accuracy, re-assessment of quality and condition scores, and the addition or subtraction of any physical improvements.

In 2019, new Marshall and Swift costing tables were loaded on our CAMA system with appropriate adjustments to the depreciation schedules. In addition, unimproved rural sites were reviewed, improved procedures for developer's adjustments have been implemented, and adjustments to rural market areas that more accurately reflect the current market value.

ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined monthly. The Assessor's Office acquires building permits from planning and zoning, and the city and villages on an ongoing basis. The researching of building permits and market areas with current sales and discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is as close to December 31st as possible. The project will be assigned a partial value for the amount of construction completed based off the inspection completed closest to January 1st as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

Pick up work is completed by the Commercial Appraiser, Residential Property Appraisers, and the Deputy Assessor with the approval of the County Assessor. A filing system by legal description is comprised of a property record card with a permanent picture, footprint sketch, and complete site and improvement information.

REVIEW SALES

The Assessor's Office reviews sales that occur in Washington County. Residential lot sales are reviewed by the Assessment Specialists. Residential improved and agriculture improved, and unimproved sales are being completed by another Assessment Specialist. Commercial sales are reviewed by the Commercial Appraiser with final review being performed by the County Assessor and Deputy Assessor.

Sales are audited and reviewed by the Assessor. Updates to values are performed on an annual basis. The Assessor with the assistance of the Residential Appraisers, Commercial Appraiser and the Deputy Assessor are the core team who value all real property for Washington County.

PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

Position Description:

The Assessor administrates all the assessment duties as required by Nebraska State Statutes. He/she is responsible for completing many reports during the year within the statutory deadlines. The Assessor works with the County Board of Supervisors as well as other elected officials and supervises the assessment and appraisal staff.

Continuing Education Requirements:

The Assessor and Deputy are required to obtain 60 hours of continuing education every 4 years. The Assessor/Deputy attends workshops and meetings to further his/her knowledge of the assessment field.

Position: Assessment Specialist (4)

Position Description:

The Assessment Specialist has his/her areas of "expertise" in the various activities of the assessment field, such as personal property, homestead exemption, real estate transfers (521's) and special valuations. All Assessment Specialists can assist in all areas, but every member has his or her own area for which they are responsible.

Continuing Education Requirements:

The current position holders have taken or will take classes such as Residential Data Collection, Marshall & Swift, MIPS user education, as well as IAAO classes. Position holders are encouraged to have a current Assessor Certificate.

Position: Appraiser (1)

Position Description:

Establish property value on an annual basis, coordinate the re-evaluation process, compile the necessary data needed to support value, track recent sales, supervise job tasks of appraisal assistants and complete the appraisal assistant evaluation process.

Continuing Education Requirements:

Current position holders have voluntarily taken or will take several classes in mass appraisal, geographical information systems and MIPS user education. All position holders are encouraged to have a current Assessor Certificate.

BUDGETING:

Budget Worksheet 2023-2024

605-00	County Assessor		
1-0100	Official's Salary	\$	72,000.00
1-0201	Deputy's Salary	\$	57,500.00
1-0305	Regular Time Salaries-Clerical	\$	170,000.00
1-0405	Part Time Salaries	\$	57,890.00
1-0505	Overtime	\$	<u>2,160.00</u>
	Personnel Services Total	\$	359,550.00
2-1701	Meals	\$	1,050.00
2-1702	Lodging	\$	3,250.00
2-1704	Mileage Allowance	\$	2,625.00
2-1801	Dues Subscriptions Registration	\$	1,050.00
2-2000	Printing & Publishing	\$	2,625.00
2-3910	Assessor School	\$	<u>5,000.00</u>
	Operating Expenses Total	\$	15,600.00
3-0100	Office Supplies	\$	11,100.00
3-0128	Supplies – Data Processing	\$	1,050.00
3-0211	Tires & Car Expenses	\$	3,600.00
	Supplies and Materials Total	\$	<u>15,750.00</u>
5-0301	Vehicle	\$	6,000.00
5-0315	Data Processing Equipment	\$	2,100.00
5-0500	Office Equipment	\$	1,050.00
5-1309	Data Processing Software	\$	3,050.00
	Capital Outlay Total	\$	<u>12,200.00</u>
	Total Expenditures	\$	403,100.00

HISTORY:

Washington County is currently using MIPS for all computer functions. The appraisal is being calculated by using the current Marshall & Swift package and MIPS.

WHAT HAS BEEN DONE IN CAMA

All residential, commercial, agricultural, and personal property are entered into MIPS, our current CAMA computer system. Washington County can digitize photos in this system with a digital camera.

PROCESS TO THIS POINT

Washington County has the capability of electronic pricing, generating reports, calculating personal property depreciation, and performing many general tasks of the County Assessor's Office.

Washington County has entered pictures and sketches into the CAMA system. Washington County's CAMA or MIPS is in Lincoln, Nebraska.

Sales are loaded in the system. They are also recorded in a hard copy sales book along with pictures and the current history of the property. The 521's are kept in binders and archived for future reference. All documents are in good condition and order in accordance with the book and page number.

PICTURES AND SKETCHES

Pictures and sketches are maintained on-line and in the parcel record card.

COMPARABLE SELECTION

Washington County has a hard copy sales book that includes recent sales that have taken place in the county.

The county has an ongoing plan to keep the parcels updated to current through a review process of sales, building permits, discovery, and drive by reviews.

RE-LISTED TOWNS

Records are accurate and complete.

WHAT WE NEED TO COMPLETE

June of 2019 Marshall and Swift costing tables are currently loaded on the CAMA system with appropriate adjustments to the depreciation schedules.

TOTAL RE-LISTING AND DATA ENTRY

The parcel cards are reviewed and edited on a yearly basis with any updates being made to the card. The three-year plan is reviewed on a yearly basis with the overall decisions based on current budget constraints.

The Assessor's Office, with the help of their consultant and the County Surveyor's Office, has developed a parcel grid for the Geographic Information System. In addition, the parcel identifier numbers have been loaded.

PARCEL COUNT:

The following numbers are based off the 2024 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for Nebraska Advantage by the Department of Revenue.

List the number of residential parcels and value. The number of parcels is 8,187 with a value of \$1,858,610,032.

List the number of commercial parcels and value. The number of parcels is 726 with a value of \$370,377,605.

List the number of industrial parcels and value. The number of parcels is 61 with a value of \$263,825,475.

List the number of agricultural parcels and value. The total number of agricultural parcels is 6,528 including agriculture land value, agricultural (home & building) sites and improvements \$1,945,089,220. The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is 1677 with a value of \$692,188,170.

The total number of parcels with greenbelt special value is 4,553 greenbelt value is \$1,060,163,400.

The number of recreational parcels is 15 with a value of \$5,994,650.

CADASTRAL MAPS:

Washington County's cadastral maps are in hard copy form. The rural areas have aerial photos, flown in 2024 along with mylars of the soil surveys. The urban and suburban areas only have area and ownership lines. A Geographic Information System has also been implemented in Washington County.

MAINTAINED BY ASSESSMENT

Washington County's cadastral maps are maintained by the County Surveyor's Office.

IN GOOD CONDITION

The cadastral maps are updated as required and are in good condition.

PROPERTY RECORD CARD:

The property record cards are a combination of hard copy, including a picture, along with a computer-generated cost estimate and value summary sheet.

MAINTAINED BY ASSESSMENT

The property record cards are updated as needed. When a property is reviewed a new picture is taken, and a walk around or drive by inspection is completed. The information is then updated on the property record card and the CAMA system.

IN GOOD CONDITION

The property record cards are updated on a regular basis and are in good condition. All property record cards were updated with sales, transfers and building permit information. Computer data entry was completed at the same time.

REAL ESTATE TRANSFERS (521's):

WHAT ARE THEY

The 521's are in hard copy form with an attachment containing the document filed with the Register of Deeds Office. The 521's document the legal description, the successor or "grantor" and the purchaser or the grantee's name and address. In addition, the sale price, and type of sale are listed.

MAINTAINED BY ASSESSMENT

The 521's are in binders in the Assessor's Office for archival purposes.

IN GOOD CONDITION

The 521's are in hard copy form, bound by deed book and page number. They are kept in current status for referral use and archived in the vault for future reference.

PROCEDURE MANUAL:

The Assessor's Office is documenting individual procedures for inclusion in a procedural manual.

Two members of the staff studied for assessor certification, tested, and became State certified. With continuing education classes, job sharing and workshop participation, the Assessor's Office has become more diversified in areas of expertise.

GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

Office functions have been previously addressed in this document. Each area has been instructed in specific office functions. Specific functions with help notes are available from MIPS. In addition, compliance with Nebraska State Statutes and Regulations is a priority. Changes in the office have increased the areas of expertise within the Assessor's Office.

LEAVES ROOM FOR INDIVIDUAL APPROACHES

The Assessor's Office is sharing in ideas, workflow analysis and planning. This has allowed the office to implement additional training functions for each employee, to streamline the office and to increase workflow.

BASED ON REGULATIONS AND IAAO GUIDELINES

The Assessor establishes the guidelines for this assessment function. The Assessor and the Appraisal Team are working closely on function guidelines and the processing of the values. Also, the Appraisers establishes guidelines for appraisal functions. The Assessor is a certified appraiser and is currently training other Assessment Specialists to assist with outside reviews and updating of hard copy cards. The Staff Appraisers review existing farm sites, rural subdivisions, and residential properties. Properties lying within the review area are also visually reviewed and updates are made to the property record card for any recent improvements or depreciable items noted.

The Deputy Assessor is working closely with the commercial appraiser on appraisal techniques, software programs and reviewing lots, rural home sites and rural subdivisions.

ASSESSMENT FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Assist County assessor

Commercial Appraiser

Assist County assessor concerning commercial property.

Assessment Specialist (4)

Assist County assessor concerning residential property.

Assist County assessor with personal property, homestead and permissive exemptions.

Assist County assessor with residential lot sales, 521's and misc. Duties as needed.

Assist County assessor with agricultural, residential improvements & commercial sales 521's and green belt applications.

Procedures are established by the Assessor, State Statutes, and Regulations.

APPRAISAL FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

The Assessment specialists review residential improvements. The value for assessment purposes is determined by the Assessment specialists with assistance from the Assessor and Deputy Assessor.

Agricultural improvements, both old and new are reviewed by the assessment specialist. The assessed values are determined by the Assessment specialists with assistance from the Assessor and Deputy Assessor.

Residential urban, suburban, and rural sites are reviewed and assessed values are determined by the Assessment specialists with assistance from the Assessor and Deputy Assessor.

Commercial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Industrial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Procedures are established by State Regulations and appraiser field work monitored by the Deputy Assessor. All residential field work is completed and monitored by the Assessment specialists with assistance from the Assessor and Deputy Assessor. Due to job sharing one of the Assessment Specialists is assisting the Deputy Assessor.

All commercial field work is completed and monitored by the Commercial Appraiser.

All industrial field work is completed and monitored by the Commercial Appraiser.
All agricultural improvement field work is completed by the Assessor and staff and is monitored by the Assessor. All agricultural unimproved field work is completed by the Assessor and staff.

SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

Residential sales are reviewed by the Assessment specialist and Deputy Assessor.

Commercial and industrial sales are reviewed by the Commercial Appraiser

ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

Annual adjustments to classes and subclasses are based on statistical analysis of sales by market area or subclass. Annual adjustments are accomplished with the assistance of statistical information that is provided by the State and sales information. These adjustments are applied by area.

CLASS OR SUBCLASS

Every three to five years the new updated Marshall & Swift cost estimates are loaded on our CAMA system with new depreciation numbers being established for the individual properties. The most recent update was in June of 2019.

Land values are adjusted, based on sales of similar properties, to reflect market values.

PROPERTY REVIEW:

Detailed review of all property is scheduled every six years

RE-MEASURE RESIDENTIAL

Residential properties are normally inspected by viewing our GIS for land and physically viewing improvements every six years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

COMMERCIAL

Commercial properties are normally inspected every six years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INDUSTRIAL

Industrial properties are inspected every six years. If any changes are noted or if contrary information appears, the properties are reviewed and re-measured.

AGRICULTURAL

Agricultural properties are inspected every six years, if any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INTERIOR AND EXTERIOR INSPECTION

Interior inspections are completed on new construction and for property protests prior to meeting with the County Board of Equalization. Exterior inspections are completed with each sale and during any pickup work.

RESIDENTIAL

Residential properties/exterior are inspected on an ongoing basis. If any changes are noted or if the Assessor's information appears suspect the properties are reviewed and re-measured. Interior inspections are more difficult in Washington County since the majority of homeowners are working. Interior inspections are required by the County Board of Equalization as part of the protest process prior to any change in valuation by the Board.

COMMERCIAL

Commercial properties are inspected every six years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

INDUSTRIAL

Industrial properties are inspected every six years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

AGRICULTURAL

Agricultural properties are inspected every six years. If any changes are noted or if any contrary information appears, the properties are inspected on the exterior.

DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

RESIDENTIAL

All residential sales are entered into MIPS, Washington County's CAMA data base system. The system generates a printout that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

COMMERCIAL

All commercial sales are entered into a data base that generates a report that indicates overall depreciation based on current RCN, along with a sale price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

INDUSTRIAL

There are very few sales of industrial property. The depreciation used for industrial property in Washington County is usually observed condition along with age and life.

AGRICULTURAL

Agricultural sales are entered into MIPS.

SALES REVIEW:

DONE ON MONTHLY BASIS

The sale review is conducted by the Assessment Specialist. The County Assessor ensures the review of 521's.

INTERVIEW BUYER WHERE POSSIBLE

Sellers are contacted when questions arise about facts pertaining to the sale. The County has found that this is the most efficient way to complete the process.

The sales book is maintained by the Assessment Specialists with counter copies available to the public.

DISCUSSION OF RESIDENTIAL PROPERTY:

HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

All parcels in Washington County are in the MIPS system. The Assessor's Office has pictures and sketches in the CAMA system.

Hard copy files contain a picture and sketch of each parcel. The pictures and sketches are also loaded into the computer database.

ESTIMATED DATE OF COMPLETION

2024

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Finish Rural North US Hwy 30 & Herman Village will be the most likely choice for 2024. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2025

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Blair will be the most likely choice for 2025 re-listing. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value. The 2023 Marshal & Swift costing tables will be uploaded to CAMA system to reflect current cost estimates.

2026

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Arlington, Ft Calhoun, Kennard, and Lakeland Estates will be the most likely choice for 2026. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2027

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Rural Subs will be the most likely choice for 2027 Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value

2028

Continue with a six-year plan perform a physical review and re-listing of all residential properties in Washington County. Rural South US Hwy 30 will be the most likely choice for 2028. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2029

Continue with a six-year plan perform a physical review and re-listing of all residential properties in Washington County. Rural North US Hwy 30 and Herman Village will be the most likely choice for 2028 Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All commercial property information is stored in the Marshall & Swift cost estimator. This is an appraisal data base that includes the land size along with the property characteristics.

ESTIMATED DATE OF COMPLETION

The county has initiated a six-year cycle of re-valuing the commercial and industrial property in Washington County. The Commercial Appraiser reviews sales files to determine which subclasses require attention.

DISCUSSION OF AGRICULTURAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All land parcels including improvements are located in the CAMA system.

LAND

All agricultural land in Washington County is valued. A market value is established based off of best use. The assessed value is established based on 75% of the special use value.

The Assessor reviews these values, as required.

IMPROVEMETS

Agricultural improvements in Washington County are valued with the Marshall & Swift cost manual. The acre of ground under the house is re-valued as required for all of the rural areas.

ESTIMATED DATE OF COMPLETION

The houses and outbuildings are scheduled for re-valuation over a six-year period.

CONCLUSION:

DISCUSS PROPOSED END RESULT

Washington County has a good system to document growth, building permits, new buildings, and commercial property sales. A system is in place for tracking personal property and new business in the county. Any furthering of a GIS system, total re-listing or additional education will need to be approved through the county board due to budgeting.

ADVANTAGES OF GOOD RECORDS

Good records maintain our information in an archival condition that exemplifies the respect and integrity of the data for the Assessor's Office, Washington County, and State.

ANNUAL RE-VALUE

The decision of the annual re-value is the responsibility of the Assessor and the Appraisal Team.

LESS STICKER SHOCK

Washington County will always have sticker shock in varying degrees as due to the appreciated values of agricultural land, residential property, and home sites.

April 18, 2024

Nebraska Department of Revenue
Property Assessment Division
Attn: Kay Paulsen – Field Liaison
301 Centennial Mall South
PO Box 98919
Lincoln, Nebraska 68509-8919

Re: The Washington County 2024 Plan of Assessment

Dear Ms. Paulsen,

Pursuant to Nebraska State Statute 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter, the plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of revenue on or before October 31 each year.

Please contact me if you have questions or if more is required.

Sincerely,

A handwritten signature in black ink, appearing to read "Robin Andreasen", with a long, sweeping horizontal line extending to the right.

Robin Andreasen
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6801

April 18, 2024

Washington County Board of Equalization
Attn: Steve Dethlefs-Chairman
1555 Colfax Street
Blair, Nebraska 68008

Re: The Washington County 2024 Plan of Assessment

Dear Mr. Dethlefs and the Board of Equalization,

Pursuant to Nebraska State Statute 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter, the plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of revenue on or before October 31 each year.

Please contact me if you have questions or if more is required.

Sincerely,



Robin Andreasen
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6801

February 24, 2025
Nora Borer, Leane Loofe
Nebraska Department of Revenue
Property Assessment Division
P.O. Box 98919
Nebraska State Office Building – 301 Centennial Mall South
Lincoln, NE 68509-8919

RE: Special Valuation Methodology

Nora Borer, Leane Loofe

Pursuant to REG – 11 – 005.04 – this document contains the methodology Washington County used to determine the special and actual valuation of land receiving special valuation.

Title 350, Chapter 11, Rev. 03/15/09 The assessor shall maintain a file of all data used for determining the special and actual valuation. This information shall be filled with the Department of Revenue Property Assessment Division on or before March 1 each year... This file shall include, but is not limited to:

005.04A A determination of the highest and best use of the properties to be valued:

Depending on location, the value of rural properties in Eastern Nebraska may or may not be influenced by anticipation of future development. This assessor believes the highest and best use for neighboring counties to the north of Washington County is agricultural. For the reasons stated above, Burt County is being used as our basis for Washington County's 2025 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish the differences in market value (acreage non-special value) due to general location within the county. This concept is being used for 2025 to establish the one hundred percent of market valuation for non-special value acreages. All of Washington County has proven to be influenced by development potential. Market areas in the Southern part of the county have proven to be moderately influenced by development potential while market areas in the Northern part of the county have indicated less influence. These differences in value caused by development potential are accounted for by upfront loading additional value of the first acre and increasing other acres as required to achieve a true 100% market value.

005.04B An explanation of the valuation models used in arriving at the value estimates;

A county-level cash rent survey was conducted by USDA in 2024. NASS published this agricultural county level of cash rents data on August 23, 2024.

The 2024 USDA NASS Nebraska Field Office studies on irrigated cropland, non-irrigated cropland and pasture rent were used to compare irrigated land, dry land and pastureland (rent paid per acre) by county in Nebraska.

Washington County land sales are influenced and as a result, the assessor must base agricultural land values on non-influenced values from other counties. The capitalization rate of income from cash rents in Burt County can be applied to the cash rents in Washington County to determine the non-influenced value

of land in Washington County. When considering the overall slight difference in the cash rents and assuming that other factors between the two counties are very similar – the findings indicate that the special value for agricultural land by category for Washington County is comparable with values for Burt County.

005.04C A delineation and explanation of “market areas” recognized in the analysis;

Market areas 1 & 2 in Burt County are considered a basis for Washington County’s special value. Cash rents and expenses for each county are considered.

005.04D An explanation and analysis including documentation of adjustments made to sales to reflect current cash equivalency of typical market conditions;

Since the income and expenses are considered in each of the two counties, a correlation between value of agricultural land in Burt County and the special value in Washington County does exist. Property Assessment Division determines their level of value for special value in Washington County from the State Sales File. The assessor’s level of value can be different from PAD since the assessor is required by Statute (77-1301) to value as of January 1 at 12:01 a.m. The level of value determined by Property Assessment Division is not known at this time.

005.04E An explanation and analysis of the estimate of economic rent or net operating income used in an income capitalization approach including estimates of yields, commodity prices, typical crop share, or documentation of cash rents.

USDA NASS Nebraska Field Office studies were used to establish cash rents per acre. Cash rent was used to establish operating income.

005.04F An explanation and analysis of typical expenses allowed in an income capitalization approach;

Expenses from Burt to Washington are considered equal.

005.04G An explanation and analysis of the overall capitalization rate used in an income capitalization approach; and,

The capitalization rate is the multiplier used with the established income to arrive at the value of the land.

005.04H Any other information necessary in supporting the estimate of valuations.

Robin Andreasen
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008