

NEBRASKA

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DEPARTMENT OF REVENUE

**2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BROWN COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Brown 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 Brown 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: Peggy Gross, Brown 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.

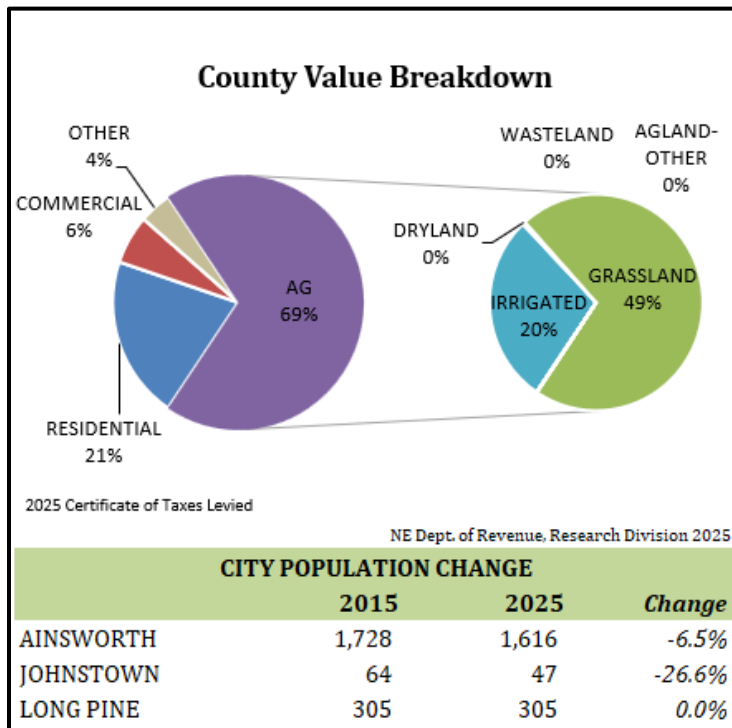
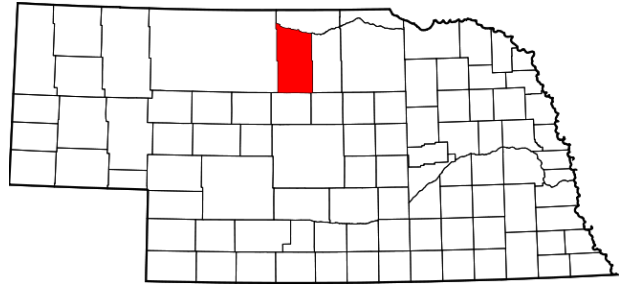
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 1,221 square miles, Brown County has 2,877 residents, a slight population decrease from the 2020 U.S. Census.¹ The report indicates that 74% of county housing is owner occupied and 89% of residents occupy the same house as in the prior year.¹ The average home value in the county is 130,045.²



The majority of the commercial properties in Brown County are located in and around Ainsworth, the county seat. According to the latest information available from the U.S. Census Bureau, there are 145 employer establishments with a total employment figure of 844. This represents a 7% decrease in total employment from 2023-2024.¹

Brown County's valuation base is comprised mostly of agricultural land. Grassland makes up a majority of the agricultural land in the county, with irrigated land contributing to a significant portion of the valuation base as well. Brown County is included in both the Middle Niobrara and Upper Loup Natural Resources Districts (NRD).

¹ *QuickFacts Brown County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/browncountynebraska>

² *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 Residential Correlation for Brown 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 procedures were reviewed. Non-qualified sales are documented with explanatory comments, and all available arm's-length transactions have been made available for the measurement of the residential class. The county assessor qualifies a typical percentage of sales for measurement.

The residential class is comprised of five valuation groups. Valuation Group 1 is the City of Ainsworth, the county seat and economic hub. Valuation Group 2 is the Village of Johnstown located in the western side of the county. Valuation Group 3 is the Village of Long Pine located on the eastern side of the county. Valuation Group 4 encompasses the rural recreational parcels located in Hidden Paradise and Clear Lake. Valuation Group 5 contains all rural residential parcels located outside of the other valuation groups.

The six-year inspection and review cycle was also evaluated. The review cycle is up to date with statutory inspection requirements. For the 2025 assessment year, the town of Ainsworth was physically inspected by the office staff. New pictures and data characteristics were captured at this time. For the 2026 assessment year, the Villages of Long Pine City and Johnstown were physically inspected by the office staff. Currently, there is not a complete valuation methodology.

2026 Residential Assessment Details for Brown 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	Ainsworth	2021	2021	2024	2024	Ainsworth is now combined into one neighborhood; 5% increase to homes and miscellaneous improvements
2	Johnstown	2020	*2021	*2025	*2025	
3	Long Pine	2020	*2021	*2025	*2025	3% economic applied
4	Rural Recreational	2021	2021	2024	2023/2024	20% increase to homes and miscellaneous improvements
5	Rural Residential	2021	2018	2024	2020/2024	20% increase to homes and miscellaneous improvements
<u>Additional comments:</u>						
* = assessment action for current year						

2026 Residential Correlation for Brown County

Description of Analysis

The measures of central tendency are within the acceptable range for the overall residential class. The COD is above the IAAO acceptable range and the PRD meets IAAO standards.

The residential statistical profile represents all valuation groups, although a couple have a very small number of sales and cannot be used for statistical analysis. When stratified by valuation groups with enough sales for measurement, the median is within the acceptable range. The CODs are somewhat high, indicating that there are outliers throughout. The review of data suggests that condition ratings need to be improved upon. However, the median is stable as outliers are removed and the median does adequately represent the level of value.

Review of the sales and the 2026 County Abstract of Assessment for Real Property, Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) shows that the sales changed 12% while the abstract only changed 3%. The county again shows a significant shift in the number of parcels classified as residential, recreational and agricultural home sites. Approximately 73 parcels changed to agricultural classification this year. The county is strongly encouraged to develop a methodology for parcel classification and uniformly apply it so that property classifications are not continually shifting.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices indicate that assessments are uniform and proportionate across the residential class. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	68	95.15	95.70	94.07	23.96	101.73
2	2	142.67	142.67	130.74	13.42	109.12
3	18	98.57	91.84	85.35	24.89	107.60
4	4	78.66	75.38	76.19	19.86	98.94
5	11	99.33	96.04	94.34	25.08	101.80
ALL	103	95.63	95.18	92.33	24.82	103.09

Level of Value

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

2026 Commercial Correlation for Brown 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.

A review of the sales qualification and verification process was completed. The usability rate for the commercial class is near the statewide average. The county assessor is knowledgeable of transactions and provides documentation of reason for disqualification.

Only one valuation group is used for the commercial market in Brown County. The commercial class was physically reviewed by a contract appraisal firm for the 2026 assessment year. The reappraisal involved updating the land. The commercial class complies with the six-year inspection and review cycle.

2026 Commercial Assessment Details for Brown 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	All commercial parcels	2021	2021	*2025	*2025	removed 7% economic adjustment, 2% decrease applied to Ainsworth
Additional comments: Physical review completed through Stanard Appraisal. * = assessment action for current year						

Description of Analysis

The statistical profile displays a median at the upper end of the acceptable range and both the mean and weighted mean are high. Both the COD and PRD are above the IAAO recommended range. The sales prices substratum neither displays a clearly regressive pattern nor an excessive amount of outliers. The sample is small and is heavily impacted by a few outliers.

Comparison of the statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) show similar movements to the population and the sample. The changes mirror the reported actions.

Equalization and Quality of Assessment

Both the assessment actions and the statistical analysis indicate that the commercial class has achieved uniform and equalized assessment. The quality of assessment for the commercial class in Brown County complies with generally accepted mass appraisal techniques.

2026 Commercial Correlation for Brown County

Level of Value

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

2025 Agricultural Correlation for Brown 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 process was reviewed with the county assessor. The usability rate was above the statewide average rate. Review of non-qualified sales determined the comments were adequate and that all arm's-length transactions were used.

The Brown County Assessor only recognizes one market area for the agricultural class. As part of the six-year inspection and review cycle, the county assessor's staff conducts physical reviews with the assistance of a contract appraiser. This was last completed in 2021. Feedlots and hog confinements are identified as intensive use. The county assessor does identify Conservation Reserve Program (CRP) acres. Recreational influences identified around the Niobrara River, and various other creeks have continued to be reviewed. The county assessor is in the process of reviewing all parcels as they complete the six-year review cycle for primary use of rural parcels.

There are special valuation applications on file; the influence is identified as heavily treed areas and creeks, lakes or ponded areas. These parcels are valued using uninfluenced value within the county.

2026 Agricultural Assessment Details for Brown 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	2021	2018	2021	2020	
AB DW	Agricultural dwellings	2021	2018	2024	2020	same increases as rural rec residential, which was 20% on homes & miscellaneous improvements
<u>Additional comments:</u>						
* = assessment action for current year						

2025 Agricultural Correlation for Brown County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Only one market area is recognized in Brown County	*2022-2025	Irrigated land 19% increase Dryland remained the same Grassland 4% increase Timber remained the same
<u>Additional comments:</u> *= assessment action for current year			

Description of Analysis

All three measures of central tendency are within the acceptable range for the agricultural class. The COD is low enough to support the use of the median as an indicator of the level of value. Analysis of the 80% Majority Land Use (MLU) reveals that most sales are grassland and a few are irrigated land. Both MLU groups have a median within the acceptable range. Review of the agricultural land values of neighboring counties demonstrates that the values set by the Brown County assessor are equalized.

A review of the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflects the changes that were made by the county assessor.

Equalization and Quality of Assessment

Agricultural improvements are valued using the same process that is used for rural residential and are therefore considered equalized. The quality of assessment of agricultural land in Brown County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	9	68.77	76.19	70.52	16.64	108.04
1	9	68.77	76.19	70.52	16.64	108.04
____ Grass ____						
County	33	69.99	71.05	66.77	23.87	106.41
1	33	69.99	71.05	66.77	23.87	106.41
____ ALL ____	50	75.13	75.40	70.38	22.44	107.13

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Brown County is 75%

Special Valuation Level of Value

Based on analysis of all available information, the level of value of the special valuation of agricultural land in Brown County is 75%.

2026 Opinions of the Property Tax Administrator for Brown County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	75	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, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Brown County

Residential Real Property - Current

Number of Sales	103	Median	95.63
Total Sales Price	\$12,735,840	Mean	95.18
Total Adj. Sales Price	\$12,735,840	Wgt. Mean	92.33
Total Assessed Value	\$11,758,998	Average Assessed Value of the Base	\$103,597
Avg. Adj. Sales Price	\$123,649	Avg. Assessed Value	\$114,165

Confidence Interval - Current

95% Median C.I	84.72 to 101.45
95% Wgt. Mean C.I	85.79 to 98.87
95% Mean C.I	89.32 to 101.04
% of Value of the Class of all Real Property Value in the County	13.60
% of Records Sold in the Study Period	6.59
% of Value Sold in the Study Period	7.27

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	105	90	90.17
2024	120	94	93.91
2023	128	94	94.37
2022	107	0	92.05

2026 Commission Summary for Brown County

Commercial Real Property - Current

Number of Sales	13	Median	99.33
Total Sales Price	\$1,465,051	Mean	115.91
Total Adj. Sales Price	\$1,465,051	Wgt. Mean	108.52
Total Assessed Value	\$1,589,882	Average Assessed Value of the Base	\$286,979
Avg. Adj. Sales Price	\$112,696	Avg. Assessed Value	\$122,299

Confidence Interval - Current

95% Median C.I	92.16 to 121.40
95% Wgt. Mean C.I	75.37 to 141.67
95% Mean C.I	86.54 to 145.28
% of Value of the Class of all Real Property Value in the County	6.20
% of Records Sold in the Study Period	5.06
% of Value Sold in the Study Period	2.16

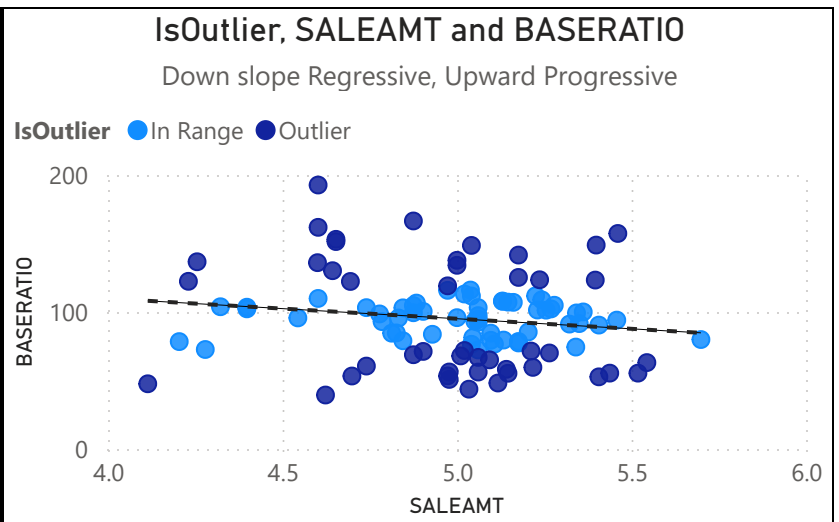
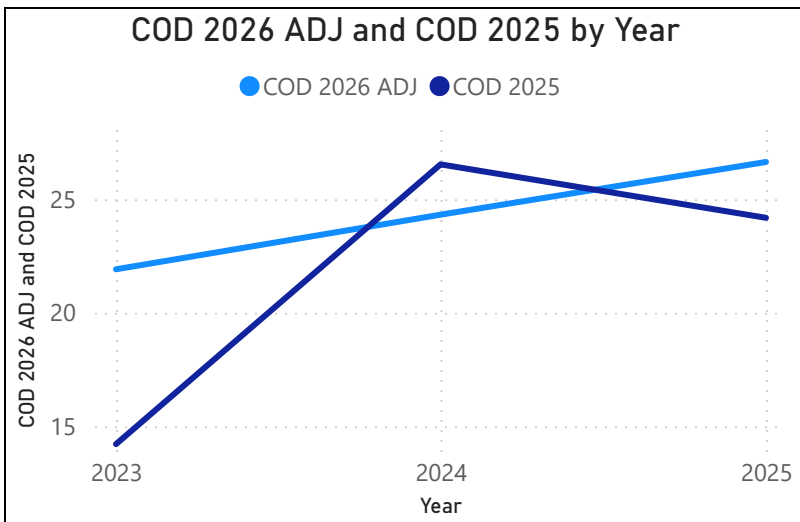
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	17		91.07
2024	18	100	93.04
2023	13	100	110.71
2022	10	100	96.13

Brown Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	68	95.15	90.94	4.63%	95.70	92.54	3.41%	94.07	90.80	3.60%
2	2	142.67	105.31	35.47%	142.67	105.31	35.47%	130.74	99.90	30.87%
3	18	98.57	78.56	25.48%	91.84	77.15	19.05%	85.35	73.05	16.85%
4	4	78.65	79.80	-1.43%	75.38	72.35	4.19%	76.19	72.49	5.11%
5	11	99.33	60.35	64.59%	96.04	70.36	36.49%	94.34	67.47	39.83%
Total	103	95.63	89.50	6.85%	95.18	87.11	9.27%	92.33	82.57	11.82%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	68	23.97	23.92	0.18%	101.73	101.92	-0.18%	39.40	38.89	1.32%	166.45	160.30	3.83%
2	2	13.41	8.24	62.76%	109.13	105.42	3.52%	123.53	96.63	27.84%	161.80	113.99	41.94%
3	18	24.88	23.93	3.97%	107.60	105.61	1.88%	43.68	39.76	9.86%	192.69	110.06	75.07%
4	4	19.85	25.52	-22.22%	98.93	99.81	-0.88%	52.67	36.92	42.64%	91.54	92.87	-1.44%
5	11	25.07	28.05	-10.60%	101.80	104.29	-2.39%	55.37	45.28	22.30%	157.32	108.70	44.73%
Total	103	24.82	24.35	1.93%	103.09	105.50	-2.28%	39.40	36.92	6.71%	192.69	160.30	20.20%



09 Brown
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 103
 Total Sales Price : 12,735,840
 Total Adj. Sales Price : 12,735,840
 Total Assessed Value : 11,758,998
 Avg. Adj. Sales Price : 123,649
 Avg. Assessed Value : 114,165

MEDIAN : 96
 WGT. MEAN : 92
 MEAN : 95
 COD : 24.82
 PRD : 103.09

COV : 31.89
 STD : 30.35
 Avg. Abs. Dev : 23.74
 MAX Sales Ratio : 192.69
 MIN Sales Ratio : 39.40

95% Median C.I. : 84.72 to 101.45
 95% Wgt. Mean C.I. : 85.79 to 98.87
 95% Mean C.I. : 89.32 to 101.04

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	12	103.35	114.12	120.22	21.91	94.93	74.40	161.80	92.97 to 148.85	116,695	140,292
01-JAN-24 To 31-MAR-24	13	94.67	91.41	92.24	14.37	99.10	43.68	116.03	76.42 to 104.93	111,038	102,421
01-APR-24 To 30-JUN-24	21	84.72	93.78	87.40	28.88	107.30	50.78	192.69	71.90 to 107.21	102,405	89,506
01-JUL-24 To 30-SEP-24	10	103.55	102.81	94.05	26.73	109.31	52.67	166.45	70.09 to 130.15	152,950	143,851
01-OCT-24 To 31-DEC-24	16	82.66	83.71	84.96	26.09	98.53	39.40	151.42	59.58 to 102.24	133,375	113,313
01-JAN-25 To 31-MAR-25	10	105.62	100.44	100.32	16.46	100.12	68.81	137.73	71.23 to 119.10	92,850	93,146
01-APR-25 To 30-JUN-25	12	75.91	87.61	83.99	35.86	104.31	55.29	153.04	56.17 to 123.31	170,375	143,106
01-JUL-25 To 30-SEP-25	9	99.33	94.82	87.25	23.49	108.68	48.17	136.67	55.38 to 134.09	122,778	107,128
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	56	99.33	99.20	97.08	23.06	102.18	43.68	192.69	84.72 to 103.50	116,497	113,091
01-OCT-24 To 30-SEP-25	47	91.18	90.39	87.35	26.53	103.48	39.40	153.04	76.56 to 100.44	132,170	115,445
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	60	92.94	92.09	89.05	24.32	103.41	39.40	192.69	79.90 to 102.24	120,958	107,710
<u>ALL</u>	103	95.63	95.18	92.33	24.82	103.09	39.40	192.69	84.72 to 101.45	123,649	114,165

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	68	95.15	95.70	94.07	23.96	101.73	39.40	166.45	84.53 to 103.17	105,561	99,301
2	2	142.67	142.67	130.74	13.42	109.12	123.53	161.80	N/A	106,250	138,906
3	18	98.57	91.84	85.35	24.89	107.60	43.68	192.69	59.58 to 106.52	98,761	84,293
4	4	78.66	75.38	76.19	19.86	98.94	52.67	91.54	N/A	212,250	161,721
5	11	99.33	96.04	94.34	25.08	101.80	55.37	157.32	63.08 to 148.85	247,136	233,143
<u>ALL</u>	103	95.63	95.18	92.33	24.82	103.09	39.40	192.69	84.72 to 101.45	123,649	114,165

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	101	95.69	95.50	92.58	24.96	103.15	39.40	192.69	84.72 to 102.24	122,741	113,634
06	2	79.20	79.20	83.17	15.58	95.23	66.86	91.54	N/A	169,500	140,968
07											
<u>ALL</u>	103	95.63	95.18	92.33	24.82	103.09	39.40	192.69	84.72 to 101.45	123,649	114,165

09 Brown
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

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 WGT. MEAN : 92
 MEAN : 95
 COD : 24.82
 PRD : 103.09

COV : 31.89
 STD : 30.35
 Avg. Abs. Dev : 23.74
 MAX Sales Ratio : 192.69
 MIN Sales Ratio : 39.40

95% Median C.I. : 84.72 to 101.45
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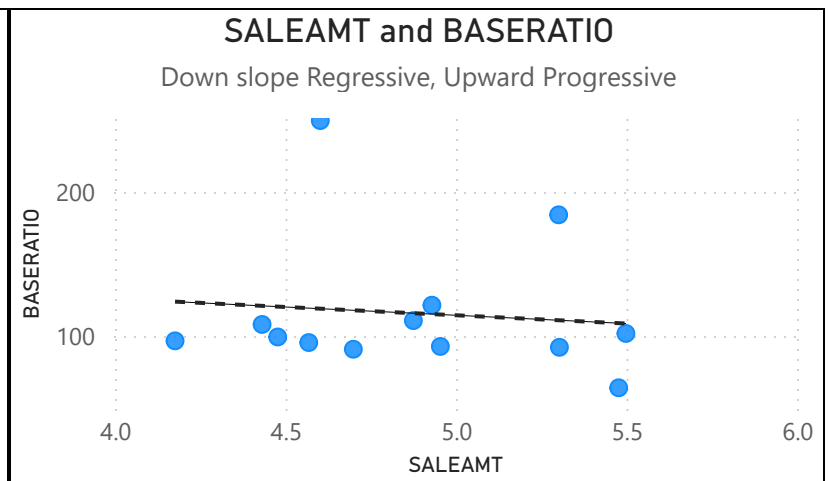
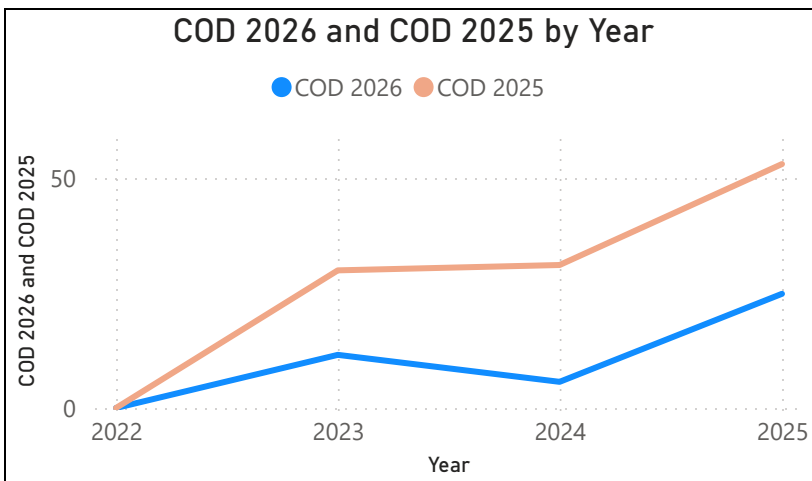
SALE PRICE *

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	1	47.60	47.60	47.60	00.00	100.00	47.60	47.60	N/A	13,000	6,188
Less Than 30,000	8	102.90	95.92	98.18	20.11	97.70	47.60	136.67	47.60 to 136.67	19,250	18,899
Ranges Excl. Low \$											
Greater Than 4,999	103	95.63	95.18	92.33	24.82	103.09	39.40	192.69	84.72 to 101.45	123,649	114,165
Greater Than 14,999	102	95.66	95.65	92.38	24.57	103.54	39.40	192.69	84.72 to 102.24	124,734	115,224
Greater Than 29,999	95	94.67	95.12	92.26	25.18	103.10	39.40	192.69	84.58 to 101.33	132,440	122,187
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	47.60	47.60	47.60	00.00	100.00	47.60	47.60	N/A	13,000	6,188
15,000 TO 29,999	7	103.50	102.82	102.84	15.12	99.98	72.63	136.67	72.63 to 136.67	20,143	20,715
30,000 TO 59,999	13	122.30	116.11	113.98	29.13	101.87	39.40	192.69	60.53 to 153.04	44,642	50,882
60,000 TO 99,999	20	94.30	91.76	90.85	20.38	101.00	50.78	166.45	79.00 to 103.04	77,725	70,611
100,000 TO 149,999	32	88.57	89.11	88.40	24.17	100.80	43.68	148.60	72.30 to 107.05	118,469	104,731
150,000 TO 249,999	21	100.05	97.30	97.41	16.44	99.89	59.58	141.56	78.48 to 108.87	184,071	179,309
250,000 TO 499,999	8	76.77	89.65	88.09	43.02	101.77	52.67	157.32	52.67 to 157.32	286,313	252,216
500,000 TO 999,999	1	79.90	79.90	79.90	00.00	100.00	79.90	79.90	N/A	500,000	399,510
1,000,000 +											
ALL	103	95.63	95.18	92.33	24.82	103.09	39.40	192.69	84.72 to 101.45	123,649	114,165

Brown Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	13	99.33	85.38	16.34%	115.90	101.40	14.30%	108.52	102.64	5.73%
Total	13	99.33	85.38	16.34%	115.90	101.40	14.30%	108.52	102.64	5.73%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	13	26.63	59.64	-55.36%	106.80	98.79	14.30%	64.03	0.00	1920800.00%	249.60	227.77	9.58%
Total	13	26.63	59.64	-55.36%	106.80	98.79	14.30%	64.03	0.00	1920800.00%	249.60	227.77	9.58%



09 Brown
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 13
Total Sales Price : 1,465,051
Total Adj. Sales Price : 1,465,051
Total Assessed Value : 1,589,882
Avg. Adj. Sales Price : 112,696
Avg. Assessed Value : 122,299

MEDIAN : 99
WGT. MEAN : 109
MEAN : 116
COD : 26.63
PRD : 106.81

COV : 41.92
STD : 48.59
Avg. Abs. Dev : 26.45
MAX Sales Ratio : 249.60
MIN Sales Ratio : 64.03

95% Median C.I. : 92.16 to 121.40
95% Wgt. Mean C.I. : 75.37 to 141.67
95% Mean C.I. : 86.54 to 145.28

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	1	249.60	249.60	249.60	00.00	100.00	249.60	249.60	N/A	40,000	99,838	
01-JAN-23 To 31-MAR-23	1	64.03	64.03	64.03	00.00	100.00	64.03	64.03	N/A	300,000	192,090	
01-APR-23 To 30-JUN-23	2	101.73	101.73	100.91	08.83	100.81	92.75	110.71	N/A	82,500	83,254	
01-JUL-23 To 30-SEP-23	2	101.74	101.74	100.75	06.18	100.98	95.45	108.02	N/A	32,000	32,240	
01-OCT-23 To 31-DEC-23	1	92.16	92.16	92.16	00.00	100.00	92.16	92.16	N/A	201,051	185,281	
01-JAN-24 To 31-MAR-24	1	90.80	90.80	90.80	00.00	100.00	90.80	90.80	N/A	50,000	45,400	
01-APR-24 To 30-JUN-24	1	101.75	101.75	101.75	00.00	100.00	101.75	101.75	N/A	315,000	320,517	
01-JUL-24 To 30-SEP-24												
01-OCT-24 To 31-DEC-24												
01-JAN-25 To 31-MAR-25	2	110.37	110.37	115.64	10.00	95.44	99.33	121.40	N/A	57,500	66,495	
01-APR-25 To 30-JUN-25	1	96.63	96.63	96.63	00.00	100.00	96.63	96.63	N/A	15,000	14,495	
01-JUL-25 To 30-SEP-25	1	184.14	184.14	184.14	00.00	100.00	184.14	184.14	N/A	200,000	368,284	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	6	101.74	120.09	91.90	35.40	130.67	64.03	249.60	64.03 to 249.60	94,833	87,153	
01-OCT-23 To 30-SEP-24	3	92.16	94.90	97.38	03.96	97.45	90.80	101.75	N/A	188,684	183,733	
01-OCT-24 To 30-SEP-25	4	110.37	125.38	156.29	24.83	80.22	96.63	184.14	N/A	82,500	128,942	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	6	94.10	93.85	83.33	11.55	112.62	64.03	110.71	64.03 to 110.71	121,675	101,393	
01-JAN-24 To 31-DEC-24	2	96.28	96.28	100.25	05.69	96.04	90.80	101.75	N/A	182,500	182,959	
<u>ALL</u>	13	99.33	115.91	108.52	26.63	106.81	64.03	249.60	92.16 to 121.40	112,696	122,299	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	13	99.33	115.91	108.52	26.63	106.81	64.03	249.60	92.16 to 121.40	112,696	122,299	
<u>ALL</u>	13	99.33	115.91	108.52	26.63	106.81	64.03	249.60	92.16 to 121.40	112,696	122,299	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	13	99.33	115.91	108.52	26.63	106.81	64.03	249.60	92.16 to 121.40	112,696	122,299	
04												
<u>ALL</u>	13	99.33	115.91	108.52	26.63	106.81	64.03	249.60	92.16 to 121.40	112,696	122,299	

**09 Brown
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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 WGT. MEAN : 109
 MEAN : 116
 COD : 26.63
 PRD : 106.81

COV : 41.92
 STD : 48.59
 Avg. Abs. Dev : 26.45
 MAX Sales Ratio : 249.60
 MIN Sales Ratio : 64.03

95% Median C.I. : 92.16 to 121.40
 95% Wgt. Mean C.I. : 75.37 to 141.67
 95% Mean C.I. : 86.54 to 145.28

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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	2	102.33	102.33	103.95	05.57	98.44	96.63	108.02	N/A	21,000	21,830
Ranges Excl. Low \$											
Greater Than 4,999	13	99.33	115.91	108.52	26.63	106.81	64.03	249.60	92.16 to 121.40	112,696	122,299
Greater Than 14,999	13	99.33	115.91	108.52	26.63	106.81	64.03	249.60	92.16 to 121.40	112,696	122,299
Greater Than 29,999	11	99.33	118.37	108.66	30.42	108.94	64.03	249.60	90.80 to 184.14	129,368	140,566
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	102.33	102.33	103.95	05.57	98.44	96.63	108.02	N/A	21,000	21,830
30,000 TO 59,999	4	97.39	133.80	133.98	41.76	99.87	90.80	249.60	N/A	39,250	52,588
60,000 TO 99,999	3	110.71	108.29	107.88	08.63	100.38	92.75	121.40	N/A	83,333	89,900
100,000 TO 149,999											
150,000 TO 249,999	2	138.15	138.15	138.03	33.29	100.09	92.16	184.14	N/A	200,526	276,783
250,000 TO 499,999	2	82.89	82.89	83.35	22.75	99.45	64.03	101.75	N/A	307,500	256,304
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	13	99.33	115.91	108.52	26.63	106.81	64.03	249.60	92.16 to 121.40	112,696	122,299

09 Brown
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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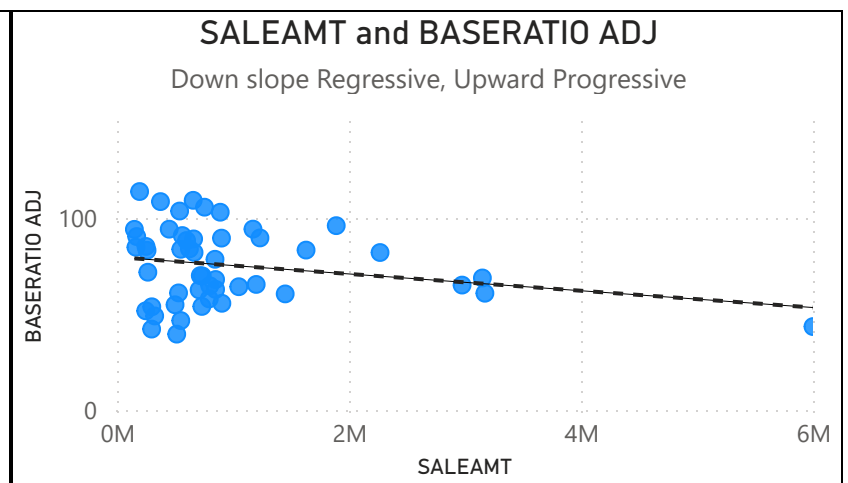
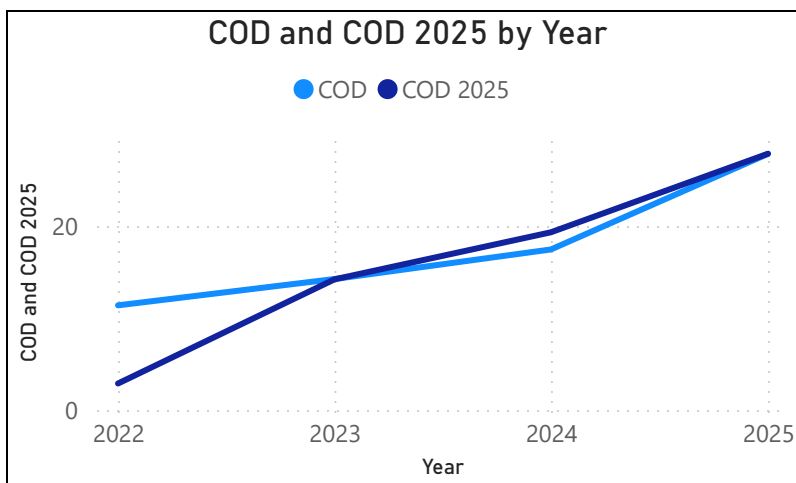
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
343	1	101.75	101.75	101.75	00.00	100.00	101.75	101.75	N/A	315,000	320,517
350	1	249.60	249.60	249.60	00.00	100.00	249.60	249.60	N/A	40,000	99,838
353	4	101.74	120.09	145.83	25.55	82.35	92.75	184.14	N/A	88,500	129,060
384	1	90.80	90.80	90.80	00.00	100.00	90.80	90.80	N/A	50,000	45,400
406	1	96.63	96.63	96.63	00.00	100.00	96.63	96.63	N/A	15,000	14,495
419	1	64.03	64.03	64.03	00.00	100.00	64.03	64.03	N/A	300,000	192,090
442	1	110.71	110.71	110.71	00.00	100.00	110.71	110.71	N/A	75,000	83,030
470	1	92.16	92.16	92.16	00.00	100.00	92.16	92.16	N/A	201,051	185,281
471	1	99.33	99.33	99.33	00.00	100.00	99.33	99.33	N/A	30,000	29,798
554	1	121.40	121.40	121.40	00.00	100.00	121.40	121.40	N/A	85,000	103,192
<u>ALL</u>	<u>13</u>	99.33	115.91	108.52	26.63	106.81	64.03	249.60	92.16 to 121.40	112,696	122,299

Brown Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	50	75.13	66.37	13.19%	75.40	67.47	11.75%	70.38	64.17	9.68%
Total	50	75.13	66.37	13.19%	75.40	67.47	11.75%	70.38	64.17	9.68%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	50	22.44	21.99	2.06%	107.14	105.15	1.89%
Total	50	22.44	21.99	2.06%	107.14	105.15	1.89%



09 Brown
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 50
Total Sales Price : 48,524,937
Total Adj. Sales Price : 48,524,937
Total Assessed Value : 34,151,352
Avg. Adj. Sales Price : 970,499
Avg. Assessed Value : 683,027

MEDIAN : 75
WGT. MEAN : 70
MEAN : 75
COD : 22.44
PRD : 107.13

COV : 25.82
STD : 19.47
Avg. Abs. Dev : 16.86
MAX Sales Ratio : 113.78
MIN Sales Ratio : 39.51

95% Median C.I. : 64.70 to 84.77
95% Wgt. Mean C.I. : 62.81 to 77.95
95% Mean C.I. : 70.00 to 80.80

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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	2	62.72	62.72	61.98	11.38	101.19	55.58	69.85	N/A	819,614	507,992
01-JAN-23 To 31-MAR-23	7	83.69	77.97	81.32	12.07	95.88	48.98	94.22	48.98 to 94.22	905,633	736,466
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	3	60.46	65.89	68.97	16.18	95.53	53.94	83.28	N/A	1,270,517	876,290
01-OCT-23 To 31-DEC-23	4	84.06	82.25	83.78	16.74	98.17	57.86	103.01	N/A	903,219	756,759
01-JAN-24 To 31-MAR-24	4	63.03	65.22	64.87	14.12	100.54	51.66	83.17	N/A	1,003,155	650,709
01-APR-24 To 30-JUN-24	6	86.94	86.39	85.51	12.53	101.03	69.99	108.54	69.99 to 108.54	438,853	375,241
01-JUL-24 To 30-SEP-24	3	105.63	93.41	88.04	13.82	106.10	65.40	109.21	N/A	870,420	766,346
01-OCT-24 To 31-DEC-24	6	86.45	83.69	75.42	15.21	110.97	60.81	103.63	60.81 to 103.63	1,663,190	1,254,323
01-JAN-25 To 31-MAR-25	5	43.45	52.40	44.25	25.43	118.42	39.51	90.34	N/A	1,626,200	719,576
01-APR-25 To 30-JUN-25	8	65.40	73.80	70.95	23.43	104.02	53.76	113.78	53.76 to 113.78	569,339	403,966
01-JUL-25 To 30-SEP-25	2	79.16	79.16	67.94	18.89	116.51	64.21	94.10	N/A	600,000	407,665
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	12	75.94	72.41	74.64	17.76	97.01	48.98	94.22	55.58 to 83.93	982,517	733,343
01-OCT-23 To 30-SEP-24	17	83.17	81.67	79.10	18.59	103.25	51.66	109.21	65.06 to 103.01	757,051	598,844
01-OCT-24 To 30-SEP-25	21	67.98	72.04	63.57	26.88	113.32	39.51	113.78	54.80 to 90.34	1,136,422	722,423
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	14	82.65	76.61	78.55	15.52	97.53	48.98	103.01	57.86 to 89.61	983,133	772,227
01-JAN-24 To 31-DEC-24	19	83.17	82.19	76.31	18.07	107.71	51.66	109.21	65.40 to 96.01	1,012,428	772,592
<u>ALL</u>	50	75.13	75.40	70.38	22.44	107.13	39.51	113.78	64.70 to 84.77	970,499	683,027

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	50	75.13	75.40	70.38	22.44	107.13	39.51	113.78	64.70 to 84.77	970,499	683,027
<u>ALL</u>	50	75.13	75.40	70.38	22.44	107.13	39.51	113.78	64.70 to 84.77	970,499	683,027

09 Brown
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 50
 Total Sales Price : 48,524,937
 Total Adj. Sales Price : 48,524,937
 Total Assessed Value : 34,151,352
 Avg. Adj. Sales Price : 970,499
 Avg. Assessed Value : 683,027

MEDIAN : 75
 WGT. MEAN : 70
 MEAN : 75
 COD : 22.44
 PRD : 107.13

COV : 25.82
 STD : 19.47
 Avg. Abs. Dev : 16.86
 MAX Sales Ratio : 113.78
 MIN Sales Ratio : 39.51

95% Median C.I. : 64.70 to 84.77
 95% Wgt. Mean C.I. : 62.81 to 77.95
 95% Mean C.I. : 70.00 to 80.80

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	89.52	89.52	89.52	00.00	100.00	89.52	89.52	N/A	900,882	806,459
1	1	89.52	89.52	89.52	00.00	100.00	89.52	89.52	N/A	900,882	806,459
Grass											
County	28	67.53	69.68	64.25	25.31	108.45	39.51	105.63	54.80 to 84.77	925,646	594,737
1	28	67.53	69.68	64.25	25.31	108.45	39.51	105.63	54.80 to 84.77	925,646	594,737
ALL	50	75.13	75.40	70.38	22.44	107.13	39.51	113.78	64.70 to 84.77	970,499	683,027

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	9	68.77	76.19	70.52	16.64	108.04	60.81	103.63	62.81 to 89.52	1,328,621	936,978
1	9	68.77	76.19	70.52	16.64	108.04	60.81	103.63	62.81 to 89.52	1,328,621	936,978
Grass											
County	33	69.99	71.05	66.77	23.87	106.41	39.51	105.63	57.86 to 83.93	936,838	625,538
1	33	69.99	71.05	66.77	23.87	106.41	39.51	105.63	57.86 to 83.93	936,838	625,538
ALL	50	75.13	75.40	70.38	22.44	107.13	39.51	113.78	64.70 to 84.77	970,499	683,027

Brown County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Brown	1	4,360	4,360	4,122	4,122	3,801	3,801	3,801	3,801	4,092
Cherry	1	3,000	2,999	n/a	2,997	3,000	3,000	3,014	3,000	3,003
Blaine	2	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	2,100
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	2,959
Rock	2	n/a	3,500	3,450	3,400	3,350	3,300	3,250	2,310	2,805
Rock	3	n/a	4,150	4,000	3,900	3,827	3,825	3,799	2,305	3,679
Keya Paha	1	3,905	3,905	3,875	3,875	3,850	3,850	3,830	3,830	3,866

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Brown	1	n/a	1,091	1,090	1,090	995	810	810	810	1,004
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Blaine	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	685	685
Loup	1	n/a	1,050	1,050	1,050	980	980	980	980	1,015
Rock	2	n/a	n/a	1,275	1,225	1,150	n/a	n/a	975	1,123
Rock	3	n/a	1,325	1,325	1,325	1,150	1,100	1,050	975	1,150
Keya Paha	1	1,330	1,330	1,320	1,320	1,300	1,300	1,295	1,295	1,316

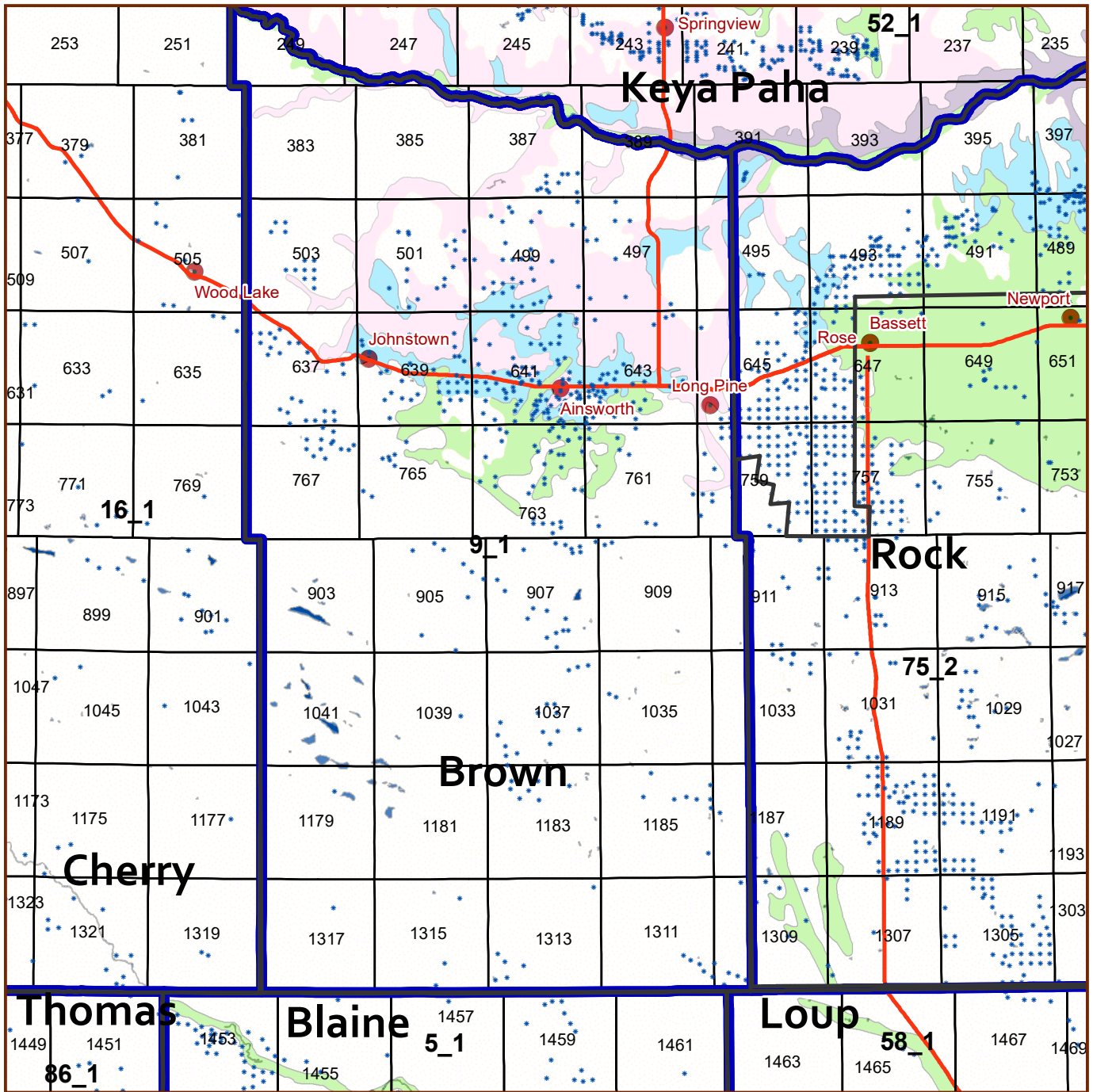
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Brown	1	1,008	1,008	858	858	796	796	765	765	824
Cherry	1	774	765	765	765	765	630	590	590	646
Blaine	2	715	715	715	715	685	685	685	685	690
Loup	1	1,008	n/a	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Rock	2	1,300	1,213	1,150	1,114	931	925	800	568	1,062
Rock	3	1,200	1,160	1,100	1,001	950	855	750	713	966
Keya Paha	1	1,220	1,220	1,210	1,210	1,200	1,200	1,195	1,171	1,202

County	Mkt Area	CRP	TIMBER	WASTE
Brown	1	739	798	75
Cherry	1	1,000	n/a	100
Blaine	2	n/a	n/a	25
Loup	1	802	n/a	100
Rock	2	763	600	100
Rock	3	775	603	100
Keya Paha	1	n/a	n/a	79

Source: 2026 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.

BROWN COUNTY



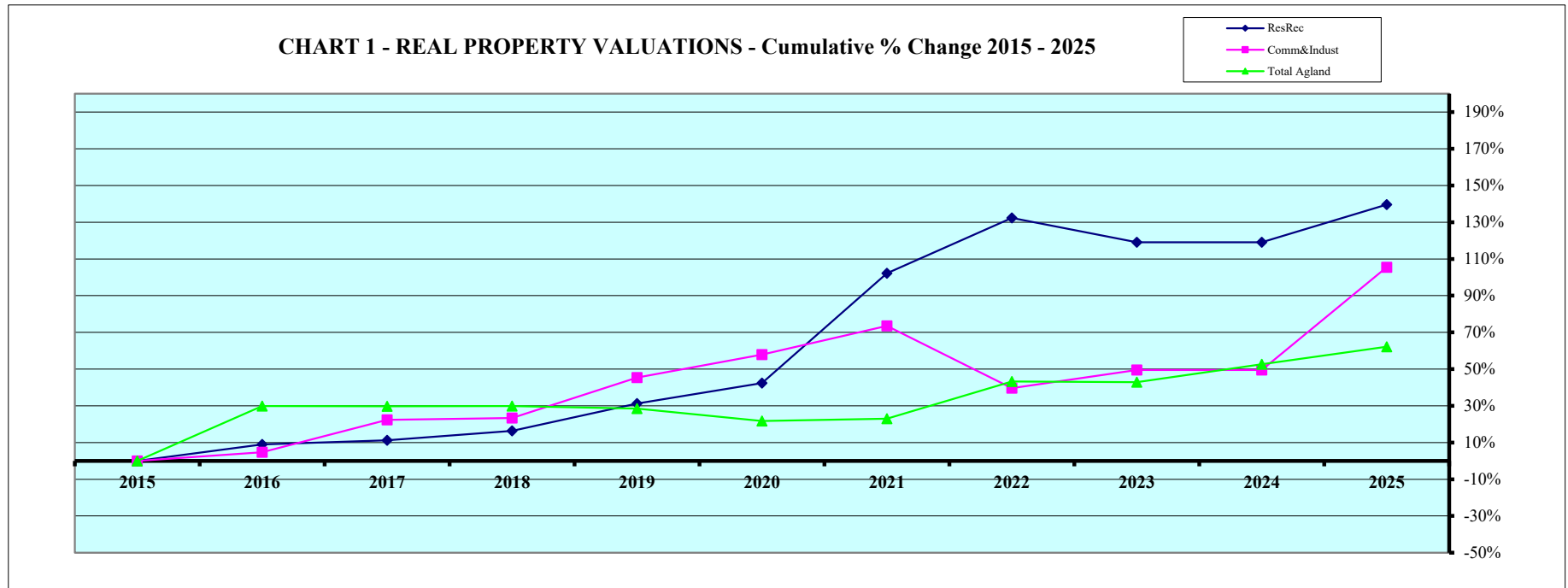
Legend

- 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 2015 - 2025



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
2015	66,876,470	-	-	-	33,461,571	-	-	-	469,028,080	-	-	-
2016	72,896,571	6,020,101	9.00%	9.00%	35,058,099	1,596,528	4.77%	4.77%	609,279,242	140,251,162	29.90%	29.90%
2017	74,341,874	1,445,303	1.98%	11.16%	40,949,580	5,891,481	16.80%	22.38%	608,529,270	-749,972	-0.12%	29.74%
2018	77,833,696	3,491,822	4.70%	16.38%	41,289,269	339,689	0.83%	23.39%	608,988,254	458,984	0.08%	29.84%
2019	87,795,804	9,962,108	12.80%	31.28%	48,661,733	7,372,464	17.86%	45.43%	602,918,300	-6,069,954	-1.00%	28.55%
2020	95,214,511	7,418,707	8.45%	42.37%	52,833,441	4,171,708	8.57%	57.89%	570,835,775	-32,082,525	-5.32%	21.71%
2021	135,230,996	40,016,485	42.03%	102.21%	58,058,725	5,225,284	9.89%	73.51%	576,800,993	5,965,218	1.04%	22.98%
2022	155,418,237	20,187,241	14.93%	132.40%	46,726,772	-11,331,953	-19.52%	39.64%	671,727,681	94,926,688	16.46%	43.22%
2023	146,552,549	-8,865,688	-5.70%	119.14%	50,025,876	3,299,104	7.06%	49.50%	669,946,794	-1,780,887	-0.27%	42.84%
2024	146,550,080	-2,469	0.00%	119.14%	50,039,681	13,805	0.03%	49.54%	715,663,344	45,716,550	6.82%	52.58%
2025	160,239,358	13,689,278	9.34%	139.60%	68,763,195	18,723,514	37.42%	105.50%	760,724,980	45,061,636	6.30%	62.19%

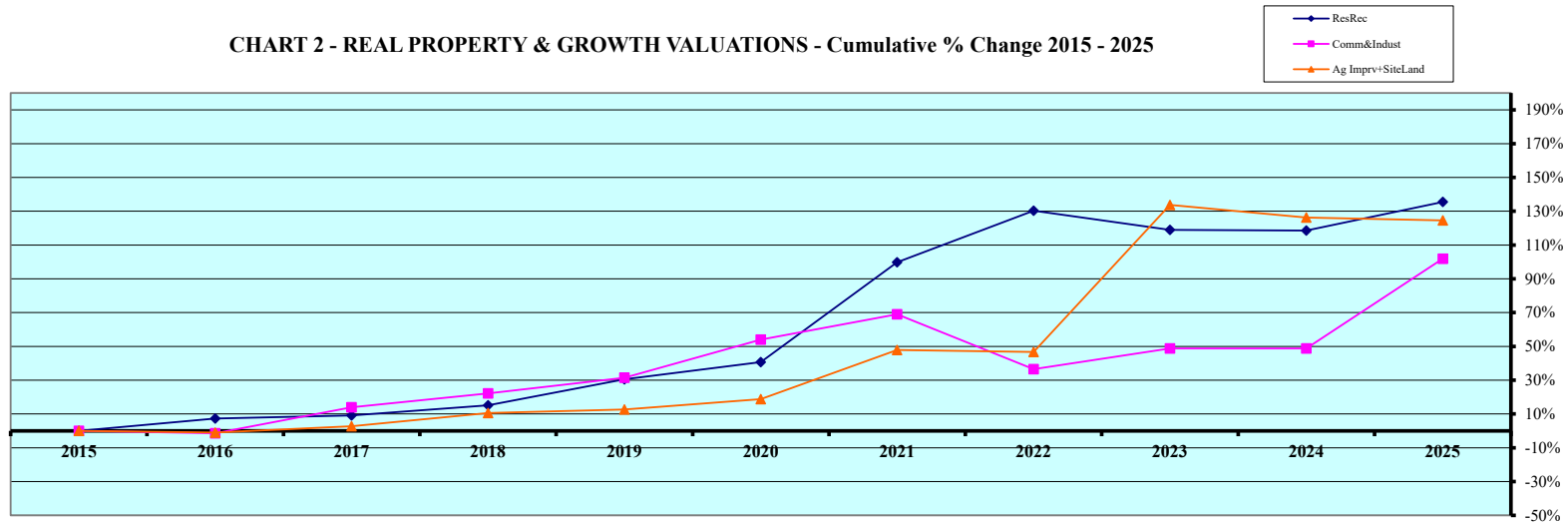
Rate Annual %chg: Residential & Recreational **9.13%** Commercial & Industrial **7.47%** Agricultural Land **4.95%**

Cnty# **9**
County **BROWN**

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 2015 - 2025



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
2015	66,876,470	878,570	1.31%	65,997,900	--	--	33,461,571	4,576,176	13.68%	28,885,395	--	--
2016	72,896,571	1,097,403	1.51%	71,799,168	7.36%	7.36%	35,058,099	2,065,694	5.89%	32,992,405	-1.40%	-1.40%
2017	74,341,874	1,374,609	1.85%	72,967,265	0.10%	9.11%	40,949,580	2,821,706	6.89%	38,127,874	8.76%	13.95%
2018	77,833,696	826,421	1.06%	77,007,275	3.59%	15.15%	41,289,269	382,036	0.93%	40,907,233	-0.10%	22.25%
2019	87,795,804	464,295	0.53%	87,331,509	12.20%	30.59%	48,661,733	4,662,747	9.58%	43,998,986	6.56%	31.49%
2020	95,214,511	1,142,601	1.20%	94,071,910	7.15%	40.67%	52,833,441	1,296,991	2.45%	51,536,450	5.91%	54.02%
2021	135,230,996	1,579,010	1.17%	133,651,986	40.37%	99.85%	58,058,725	1,496,775	2.58%	56,561,950	7.06%	69.04%
2022	155,418,237	1,359,680	0.87%	154,058,557	13.92%	130.36%	46,726,772	1,036,195	2.22%	45,690,577	-21.30%	36.55%
2023	146,552,549	128,404	0.09%	146,424,145	-5.79%	118.95%	50,025,876	243,170	0.49%	49,782,706	6.54%	48.78%
2024	146,550,080	352,145	0.24%	146,197,935	-0.24%	118.61%	50,039,681	235,790	0.47%	49,803,891	-0.44%	48.84%
2025	160,239,358	2,752,562	1.72%	157,486,796	7.46%	135.49%	68,763,195	1,202,380	1.75%	67,560,815	35.01%	101.91%
Rate Ann%chg	9.13%	Resid & Recreat w/o growth				8.61%	C & I w/o growth				4.66%	

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		
2015	28,673,862	19,788,116	48,461,978	812,280	1.68%	47,649,698	--	--
2016	29,370,417	20,647,275	50,017,692	2,034,355	4.07%	47,983,337	-0.99%	-0.99%
2017	29,081,944	23,675,092	52,757,036	2,938,978	5.57%	49,818,058	-0.40%	2.80%
2018	34,474,892	20,901,064	55,375,956	1,777,522	3.21%	53,598,434	1.59%	10.60%
2019	34,802,885	20,709,275	55,512,160	943,306	1.70%	54,568,854	-1.46%	12.60%
2020	37,695,171	22,257,037	59,952,208	2,381,552	3.97%	57,570,656	3.71%	18.80%
2021	41,167,301	32,979,359	74,146,660	2,484,796	3.35%	71,661,864	19.53%	47.87%
2022	47,917,244	23,629,640	71,546,884	422,597	0.59%	71,124,287	-4.08%	46.76%
2023	57,451,830	56,239,516	113,691,346	411,994	0.36%	113,279,352	58.33%	133.75%
2024	60,505,560	50,875,354	111,380,914	1,736,165	1.56%	109,644,749	-3.56%	126.25%
2025	68,433,830	45,957,727	114,391,557	5,537,985	4.84%	108,853,572	-2.27%	124.62%
Rate Ann%chg	9.09%	8.79%	8.97%	Ag Imprv+Site w/o growth			7.04%	

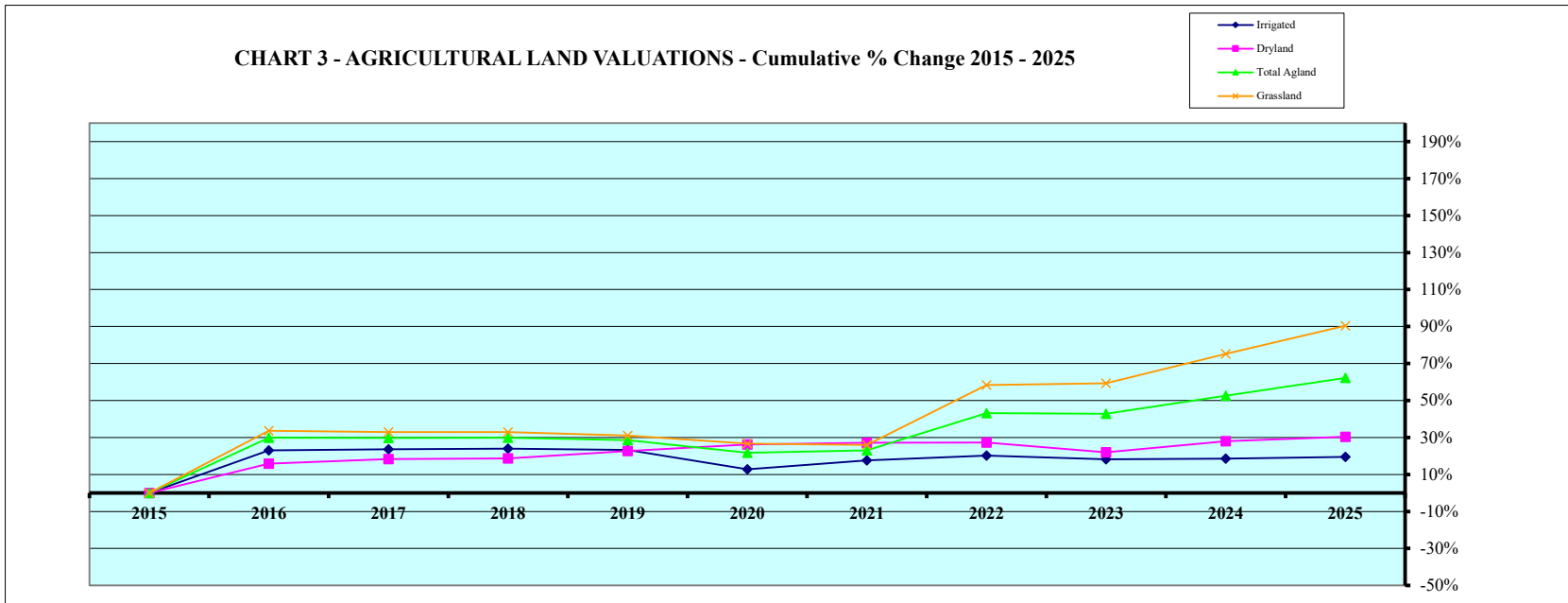
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2015 - 2025 CTL
Growth Value; 2015 - 2025 Abstract of Asmnt Rpt.
Prepared as of 02/24/2026

Cnty# 9
County BROWN

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	181,301,723	-	-	-	2,355,739	-	-	-	283,954,312	-	-	-
2016	223,116,533	41,814,810	23.06%	23.06%	2,729,434	373,695	15.86%	15.86%	379,286,650	95,332,338	33.57%	33.57%
2017	224,181,923	1,065,390	0.48%	23.65%	2,788,036	58,602	2.15%	18.35%	377,568,746	-1,717,904	-0.45%	32.97%
2018	224,736,229	554,306	0.25%	23.96%	2,794,967	6,931	0.25%	18.65%	377,456,639	-112,107	-0.03%	32.93%
2019	223,406,695	-1,329,534	-0.59%	23.22%	2,891,245	96,278	3.44%	22.73%	372,154,626	-5,302,013	-1.40%	31.06%
2020	204,478,413	-18,928,282	-8.47%	12.78%	2,972,113	80,868	2.80%	26.16%	359,635,662	-12,518,964	-3.36%	26.65%
2021	213,199,846	8,721,433	4.27%	17.59%	2,996,782	24,669	0.83%	27.21%	357,647,239	-1,988,423	-0.55%	25.95%
2022	217,908,797	4,708,951	2.21%	20.19%	2,997,695	913	0.03%	27.25%	449,499,320	91,852,081	25.68%	58.30%
2023	214,400,387	-3,508,410	-1.61%	18.26%	2,874,515	-123,180	-4.11%	22.02%	452,402,652	2,903,332	0.65%	59.32%
2024	214,885,390	485,003	0.23%	18.52%	3,016,224	141,709	4.93%	28.04%	497,425,336	45,022,684	9.95%	75.18%
2025	216,647,074	1,761,684	0.82%	19.50%	3,071,530	55,306	1.83%	30.38%	540,634,879	43,209,543	8.69%	90.40%

Rate Ann.%chg: Irrigated **1.80%** Dryland **2.69%** Grassland **6.65%**

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
2015	1,416,306	-	-	-	0	-	-	-	469,028,080	-	-	-
2016	1,417,107	801	0.06%	0.06%	2,729,518	2,729,518	-	-	609,279,242	140,251,162	29.90%	29.90%
2017	1,523,045	105,938	7.48%	7.54%	2,467,520	-261,998	-9.60%	-	608,529,270	-749,972	-0.12%	29.74%
2018	1,535,189	12,144	0.80%	8.39%	2,465,230	-2,290	-0.09%	-	608,988,254	458,984	0.08%	29.84%
2019	1,762,669	227,480	14.82%	24.46%	2,703,065	237,835	9.65%	-	602,918,300	-6,069,954	-1.00%	28.55%
2020	3,749,587	1,986,918	112.72%	164.74%	0	-2,703,065	-100.00%	-	570,835,775	-32,082,525	-5.32%	21.71%
2021	2,957,126	-792,461	-21.13%	108.79%	0	0	-	-	576,800,993	5,965,218	1.04%	22.98%
2022	1,321,869	-1,635,257	-55.30%	-6.67%	0	0	-	-	671,727,681	94,926,688	16.46%	43.22%
2023	269,240	-1,052,629	-79.63%	-80.99%	0	0	-	-	669,946,794	-1,780,887	-0.27%	42.84%
2024	336,394	67,154	24.94%	-76.25%	0	0	-	-	715,663,344	45,716,550	6.82%	52.58%
2025	371,497	35,103	10.44%	-73.77%	0	0	-	-	760,724,980	45,061,636	6.30%	62.19%

Cnty# **9**
County **BROWN**

Rate Ann.%chg: Total Agric Land **4.95%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (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
2015	181,280,661	66,422	2,729			2,355,739	2,811	838			283,850,980	674,804	421		
2016	223,183,964	66,548	3,354	22.88%	22.88%	2,702,116	2,808	962	14.79%	14.79%	379,209,483	669,624	566	34.63%	34.63%
2017	223,659,620	66,641	3,356	0.07%	22.97%	2,760,032	2,867	963	0.07%	14.87%	376,567,382	669,580	562	-0.69%	33.70%
2018	224,664,022	66,911	3,358	0.04%	23.02%	2,794,967	2,902	963	0.05%	14.93%	377,462,545	669,179	564	0.30%	34.10%
2019	223,439,406	66,562	3,357	-0.02%	23.00%	2,891,245	2,984	969	0.60%	15.61%	375,282,572	665,611	564	-0.04%	34.04%
2020	222,617,205	66,702	3,337	-0.58%	22.29%	2,987,110	2,979	1,003	3.49%	19.65%	373,949,306	670,327	558	-1.06%	32.62%
2021	219,800,962	66,281	3,316	-0.64%	21.51%	3,003,947	2,996	1,003	-0.01%	19.64%	373,980,553	666,460	561	0.59%	33.40%
2022	224,304,230	67,871	3,305	-0.34%	21.09%	2,970,900	2,960	1,004	0.10%	19.76%	491,386,959	675,213	728	29.69%	73.01%
2023	206,434,615	62,421	3,307	0.07%	21.17%	2,252,335	2,248	1,002	-0.16%	19.56%	411,406,490	610,635	674	-7.42%	60.17%
2024	214,589,624	64,811	3,311	0.12%	21.32%	3,006,033	2,998	1,003	0.06%	19.64%	498,676,793	676,754	737	9.37%	75.18%
2025	218,740,759	64,764	3,377	2.01%	23.75%	3,013,433	3,005	1,003	-0.01%	19.63%	540,682,894	679,993	795	7.91%	89.03%

Rate Annual %chg Average Value/Acre: 1.90%

2.49%

6.66%

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
2015	1,416,306	18,168	78			142,069	1,346	106			469,045,755	763,550	614		
2016	1,416,223	18,167	78	0.00%	0.00%	2,867,647	6,228	460	336.07%	336.07%	609,379,433	763,376	798	29.95%	29.95%
2017	1,523,146	19,451	78	0.45%	0.45%	2,468,025	4,936	500	8.60%	373.56%	606,978,205	763,476	795	-0.41%	29.42%
2018	1,523,163	19,452	78	0.00%	0.45%	2,465,230	4,930	500	0.00%	373.56%	608,909,927	763,374	798	0.33%	29.85%
2019	1,790,919	22,861	78	0.04%	0.49%	2,646,477	5,295	500	-0.04%	373.37%	606,050,619	763,313	794	-0.46%	29.25%
2020	1,772,111	22,676	78	-0.24%	0.25%	0	0				601,325,732	762,683	788	-0.70%	28.35%
2021	9,659,810	21,868	442	465.26%	466.67%	0	0				606,445,272	757,605	800	1.53%	30.31%
2022	9,705	129	75	-83.02%	-3.76%	0	0				718,671,794	746,174	963	20.32%	56.79%
2023	1,052,970	14,040	75	-0.03%	-3.79%	0	0				621,146,410	689,343	901	-6.44%	46.68%
2024	220,947	2,946	75	0.00%	-3.78%	0	0				716,493,397	747,508	959	6.37%	56.03%
2025	295,043	3,934	75	0.01%	-3.78%	0	0				762,732,129	751,696	1,015	5.86%	65.18%

9
BROWN

Rate Annual %chg Average Value/Acre: 4.98%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 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
2,903	BROWN	55,719,835	2,805,580	658,220	146,917,014	68,763,195	0	13,322,344	760,724,980	68,433,830	45,957,727	0	1,163,302,725
cnty sectorvalue % of total value:		4.79%	0.24%	0.06%	12.63%	5.91%		1.15%	65.39%	5.88%	3.95%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,616	AINSWORTH	14,603,793	1,325,694	458,471	84,125,560	0	0	25,850,166	0	27,797	0	0	126,391,481
55.67%	%sector of county sector	26.21%	47.25%	69.65%	57.26%			194.04%		0.04%			10.86%
	%sector of municipality	11.55%	1.05%	0.36%	66.56%			20.45%		0.02%			100.00%
47	JOHNSTOWN	201,254	0	0	1,842,383	0	0	163,542	0	0	0	0	2,207,179
1.62%	%sector of county sector	0.36%			1.25%			1.23%					0.19%
	%sector of municipality	9.12%			83.47%			7.41%					100.00%
305	LONG PINE	1,369,336	97,462	6,531	14,181,414	207,335	0	2,213,803	0	0	0	0	18,075,881
10.51%	%sector of county sector	2.46%	3.47%	0.99%	9.65%	0.30%		16.62%					1.55%
	%sector of municipality	7.58%	0.54%	0.04%	78.45%	1.15%		12.25%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
1,969	Total Municipalities	16,174,384	1,423,157	465,003	100,149,360	207,335	0	28,227,514	0	27,797	0	0	146,674,544
67.82%	%all municip.sectors of cnty	29.03%	50.73%	70.65%	68.17%	0.30%		211.88%		0.04%			12.61%

9 BROWN

Sources: 2025 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 02/24/2026

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 4,586	Value : 1,189,986,519	Growth 6,209,692	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	116	1,476,334	30	1,936,273	9	468,318	155	3,880,925	
02. Res Improve Land	1,092	12,174,217	93	4,617,880	96	6,284,006	1,281	23,076,103	
03. Res Improvements	1,096	92,087,025	94	16,546,770	108	16,816,395	1,298	125,450,190	
04. Res Total	1,212	105,737,576	124	23,100,923	117	23,568,719	1,453	152,407,218	1,376,565
% of Res Total	83.41	69.38	8.53	15.16	8.05	15.46	31.68	12.81	22.17
05. Com UnImp Land	24	395,343	3	15,855	2	36,234	29	447,432	
06. Com Improve Land	156	2,885,480	23	527,382	32	3,841,923	211	7,254,785	
07. Com Improvements	160	24,578,995	29	7,745,545	39	33,726,720	228	66,051,260	
08. Com Total	184	27,859,818	32	8,288,782	41	37,604,877	257	73,753,477	2,474,867
% of Com Total	71.60	37.77	12.45	11.24	15.95	50.99	5.60	6.20	39.85
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	26	956,240	2	170,201	28	1,126,441	
14. Rec Improve Land	1	100,480	59	1,829,560	5	412,407	65	2,342,447	
15. Rec Improvements	1	104,565	59	4,768,145	21	1,069,645	81	5,942,355	
16. Rec Total	1	205,045	85	7,553,945	23	1,652,253	109	9,411,243	14,880
% of Rec Total	0.92	2.18	77.98	80.27	21.10	17.56	2.38	0.79	0.24
Res & Rec Total	1,213	105,942,621	209	30,654,868	140	25,220,972	1,562	161,818,461	1,391,445
% of Res & Rec Total	77.66	65.47	13.38	18.94	8.96	15.59	34.06	13.60	22.41
Com & Ind Total	184	27,859,818	32	8,288,782	41	37,604,877	257	73,753,477	2,474,867
% of Com & Ind Total	71.60	37.77	12.45	11.24	15.95	50.99	5.60	6.20	39.85
17. Taxable Total	1,397	133,802,439	241	38,943,650	181	62,825,849	1,819	235,571,938	3,866,312
% of Taxable Total	76.80	56.80	13.25	16.53	9.95	26.67	39.66	19.80	62.26

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	126	49	356	531

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	29	9,754,178	2,114	628,020,132	2,143	637,774,310
28. Ag-Improved Land	0	0	60	11,587,033	546	197,544,633	606	209,131,666
29. Ag Improvements	0	0	62	16,035,980	562	91,472,625	624	107,508,605

30. Ag Total				2,767	954,414,581
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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	1	1.00	16,000	
32. HomeSite Improv Land	0	0.00	0	42	44.02	704,320	
33. HomeSite Improvements	0	0.00	0	43	0.00	9,292,105	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.60	3,500	
36. FarmSite Improv Land	0	0.00	0	44	289.83	997,845	
37. FarmSite Improvements	0	0.00	0	62	0.00	6,743,875	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	52	152.93	0	
40. Other- Non Ag Use	0	0.00	0	19	20.74	35,108	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	18	18.00	288,000	19	19.00	304,000	
32. HomeSite Improv Land	355	400.38	6,406,080	397	444.40	7,110,400	
33. HomeSite Improvements	380	0.00	65,266,585	423	0.00	74,558,690	0
34. HomeSite Total				442	463.40	81,973,090	
35. FarmSite UnImp Land	35	65.79	200,320	36	66.39	203,820	
36. FarmSite Improv Land	364	1,470.94	4,648,214	408	1,760.77	5,646,059	
37. FarmSite Improvements	520	0.00	26,206,040	582	0.00	32,949,915	2,343,380
38. FarmSite Total				618	1,827.16	38,799,794	
39. Road & Ditches	1,034	3,586.32	0	1,086	3,739.25	0	
40. Other- Non Ag Use	649	8,662.93	7,800,511	668	8,683.67	7,835,619	
41. Total Section VI				1,060	14,713.48	128,608,503	2,343,380

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	15	3,941.81	2,935,659	15	3,941.81	2,935,659

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	9	371.56	529,977
44. Market Value	0	0.00	0	9	371.56	529,977
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	266	60,642.99	59,914,236	275	61,014.55	60,444,213
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	14,034.96	21.87%	61,192,444	23.30%	4,360.00
46. 1A	8,852.81	13.80%	38,598,249	14.70%	4,360.00
47. 2A1	5,457.20	8.50%	22,494,581	8.57%	4,122.00
48. 2A	12,890.93	20.09%	53,136,417	20.24%	4,122.00
49. 3A1	3,812.53	5.94%	14,491,423	5.52%	3,801.00
50. 3A	3,363.71	5.24%	12,785,461	4.87%	3,801.00
51. 4A1	8,150.39	12.70%	30,980,024	11.80%	3,801.05
52. 4A	7,602.60	11.85%	28,897,472	11.01%	3,801.00
53. Total	64,165.13	100.00%	262,576,071	100.00%	4,092.19
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,142.57	37.14%	1,245,995	40.35%	1,090.52
56. 2D1	223.49	7.26%	243,605	7.89%	1,090.00
57. 2D	659.72	21.44%	719,106	23.29%	1,090.02
58. 3D1	151.91	4.94%	151,153	4.89%	995.02
59. 3D	211.40	6.87%	171,233	5.54%	810.00
60. 4D1	134.85	4.38%	109,230	3.54%	810.01
61. 4D	552.82	17.97%	447,792	14.50%	810.01
62. Total	3,076.76	100.00%	3,088,114	100.00%	1,003.69
Grass					
63. 1G1	60,702.60	8.92%	60,999,453	10.90%	1,004.89
64. 1G	6,058.53	0.89%	6,025,283	1.08%	994.51
65. 2G1	73,062.48	10.73%	62,602,874	11.18%	856.84
66. 2G	19,638.64	2.88%	16,818,237	3.00%	856.39
67. 3G1	169,292.38	24.86%	134,665,485	24.06%	795.46
68. 3G	321,099.92	47.16%	255,035,812	45.56%	794.26
69. 4G1	4,552.30	0.67%	3,386,711	0.61%	743.96
70. 4G	26,494.68	3.89%	20,227,430	3.61%	763.45
71. Total	680,901.53	100.00%	559,761,285	100.00%	822.09
Irrigated Total					
	64,165.13	8.52%	262,576,071	31.80%	4,092.19
Dry Total					
	3,076.76	0.41%	3,088,114	0.37%	1,003.69
Grass Total					
	680,901.53	90.40%	559,761,285	67.78%	822.09
72. Waste	5,074.32	0.67%	380,608	0.05%	75.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	6,428.12	0.85%	8,665,455	1.05%	1,348.05
75. Market Area Total	753,217.74	100.00%	825,806,078	100.00%	1,096.37

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	3,845.81	15,721,897	60,319.32	246,854,174	64,165.13	262,576,071
77. Dry Land	0.00	0	77.06	77,432	2,999.70	3,010,682	3,076.76	3,088,114
78. Grass	0.00	0	4,502.48	3,785,076	676,399.05	555,976,209	680,901.53	559,761,285
79. Waste	0.00	0	0.43	33	5,073.89	380,575	5,074.32	380,608
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	220.88	124,265	6,207.24	8,541,190	6,428.12	8,665,455
82. Total	0.00	0	8,425.78	19,584,438	744,791.96	806,221,640	753,217.74	825,806,078

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	64,165.13	8.52%	262,576,071	31.80%	4,092.19
Dry Land	3,076.76	0.41%	3,088,114	0.37%	1,003.69
Grass	680,901.53	90.40%	559,761,285	67.78%	822.09
Waste	5,074.32	0.67%	380,608	0.05%	75.01
Other	0.00	0.00%	0	0.00%	0.00
Exempt	6,428.12	0.85%	8,665,455	1.05%	1,348.05
Total	753,217.74	100.00%	825,806,078	100.00%	1,096.37

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 Ainsworth	58	917,664	814	10,298,056	815	76,432,610	873	87,648,330	390,020
83.2 Johnstown Village	19	156,053	42	363,560	43	1,894,640	62	2,414,253	264,840
83.3 Long Pine City	40	412,165	235	1,462,441	237	13,516,500	277	15,391,106	592,595
83.4 Rural	13	859,166	27	1,346,947	56	5,979,465	69	8,185,578	8,150
83.5 Rural Rec	26	1,081,120	60	1,930,040	60	4,872,710	86	7,883,870	13,880
83.6 Rural Res Acreage	27	1,581,198	168	10,017,506	168	28,696,620	195	40,295,324	121,960
84 Residential Total	183	5,007,366	1,346	25,418,550	1,379	131,392,545	1,562	161,818,461	1,391,445

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	Ainsworth	15	304,177	123	2,703,689	129	23,433,985	144	26,441,851	793,050
85.2	Johnstown Village	3	960	6	5,742	6	214,920	9	221,622	0
85.3	Long Pine City	6	90,206	28	372,864	28	1,976,690	34	2,439,760	17,640
85.4	Rural	5	52,089	52	4,122,490	63	39,882,095	68	44,056,674	1,664,177
85.5	Rural Rec	0	0	2	50,000	2	543,570	2	593,570	0
86	Commercial Total	29	447,432	211	7,254,785	228	66,051,260	257	73,753,477	2,474,867

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	56,539.48	8.80%	56,991,242	10.77%	1,007.99
88. 1G	5,502.36	0.86%	5,546,373	1.05%	1,008.00
89. 2G1	68,602.35	10.68%	58,860,824	11.12%	858.00
90. 2G	19,004.16	2.96%	16,305,579	3.08%	858.00
91. 3G1	167,490.37	26.07%	133,322,397	25.19%	796.00
92. 3G	299,540.72	46.62%	238,435,153	45.06%	796.00
93. 4G1	720.49	0.11%	551,173	0.10%	765.00
94. 4G	25,083.55	3.90%	19,189,494	3.63%	765.02
95. Total	642,483.48	100.00%	529,202,235	100.00%	823.68
CRP					
96. 1C1	407.37	21.79%	346,268	25.08%	850.01
97. 1C	266.17	14.24%	196,139	14.21%	736.89
98. 2C1	549.10	29.38%	398,100	28.84%	725.00
99. 2C	108.16	5.79%	78,418	5.68%	725.02
100. 3C1	468.31	25.06%	316,114	22.90%	675.01
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	69.99	3.74%	45,494	3.30%	650.01
104. Total	1,869.10	100.00%	1,380,533	100.00%	738.61
Timber					
105. 1T1	3,755.75	10.28%	3,661,943	12.55%	975.02
106. 1T	290.00	0.79%	282,771	0.97%	975.07
107. 2T1	3,911.03	10.70%	3,343,950	11.46%	855.00
108. 2T	526.32	1.44%	434,240	1.49%	825.05
109. 3T1	1,333.70	3.65%	1,026,974	3.52%	770.02
110. 3T	21,559.20	58.99%	16,600,659	56.89%	770.00
111. 4T1	3,831.81	10.48%	2,835,538	9.72%	740.00
112. 4T	1,341.14	3.67%	992,442	3.40%	740.00
113. Total	36,548.95	100.00%	29,178,517	100.00%	798.34
Grass Total					
	642,483.48	94.36%	529,202,235	94.54%	823.68
CRP Total					
	1,869.10	0.27%	1,380,533	0.25%	738.61
Timber Total					
	36,548.95	5.37%	29,178,517	5.21%	798.34
114. Market Area Total	680,901.53	100.00%	559,761,285	100.00%	822.09

**2026 County Abstract of Assessment for Real Property, Form 45
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

09 Brown

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	146,917,014	152,407,218	5,490,204	3.74%	1,376,565	2.80%
02. Recreational	13,322,344	9,411,243	-3,911,101	-29.36%	14,880	-29.47%
03. Ag-Homesite Land, Ag-Res Dwelling	68,433,830	81,973,090	13,539,260	19.78%	0	19.78%
04. Total Residential (sum lines 1-3)	228,673,188	243,791,551	15,118,363	6.61%	1,391,445	6.00%
05. Commercial	68,763,195	73,753,477	4,990,282	7.26%	2,474,867	3.66%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	68,763,195	73,753,477	4,990,282	7.26%	2,474,867	3.66%
08. Ag-Farmsite Land, Outbuildings	38,842,727	38,799,794	-42,933	-0.11%	2,343,380	-6.14%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	7,115,000	7,835,619	720,619	10.13%		
11. Total Non-Agland (sum lines 8-10)	45,957,727	46,635,413	677,686	1.47%	2,343,380	-3.62%
12. Irrigated	216,647,074	262,576,071	45,928,997	21.20%		
13. Dryland	3,071,530	3,088,114	16,584	0.54%		
14. Grassland	540,634,879	559,761,285	19,126,406	3.54%		
15. Wasteland	371,497	380,608	9,111	2.45%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	760,724,980	825,806,078	65,081,098	8.56%		
18. Total Value of all Real Property (Locally Assessed)	1,104,119,090	1,189,986,519	85,867,429	7.78%	6,209,692	7.21%

2026 Assessment Survey for Brown County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$257,688.80
7.	Adopted budget, or granted budget if different from above:
	same as above
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:
	\$48,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$23,780 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system and is shared with the Treasurer.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2000
12.	Amount of last year's assessor's budget not used:
	N/A

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 and Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, brown.gworks.com
8.	Who maintains the GIS software and maps?
	Assessor, Staff and gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	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?
	Ainsworth and Long Pine
4.	When was zoning implemented?
	1993, updated in 2021

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal, in house reviews/revaluations are done as well.
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, Stanard Appraisal is hired when needed
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Contracted appraiser provides a value subject to assessor's opinion.

2026 Residential Assessment Survey for Brown County

1.	Valuation data collection done by:
	The Assessor and Staff do most of the data collection. Outside appraisal services will be used as needed.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The Cost Approach minus depreciation is used as well as a market analysis of the qualified sales to estimate the market value of properties.
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 the depreciation study based on their local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.
5.	Describe the methodology used to determine the residential lot values?
	Market analysis of vacant land sales to determine square foot value.
6.	How are rural residential site values developed?
	By looking into the cost of installation of the well, septic, electricity and market influences.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	All lots are treated the same, currently there is no difference.

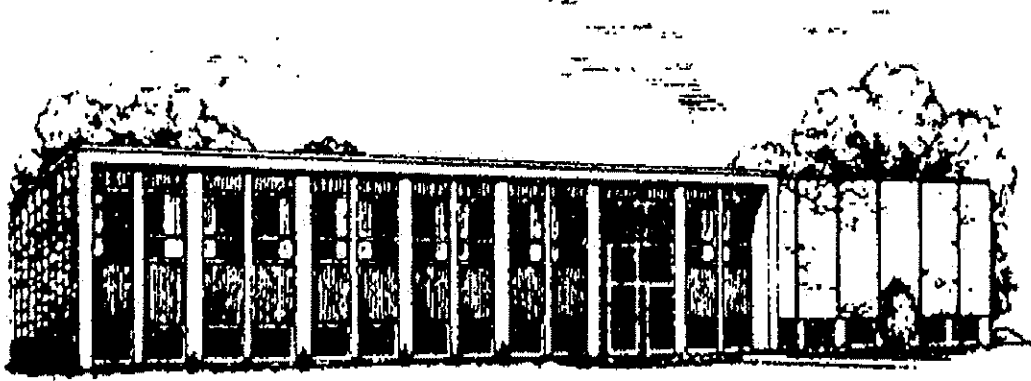
2026 Commercial Assessment Survey for Brown County

1.	Valuation data collection done by:
	Stanard Appraisal was used for Commercial total revaluation.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	All three approaches are performed when they apply.
2a.	Describe the process used to determine the value of unique commercial properties.
	Unique properties will be appraised by commercial appraiser as needed..
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?
	Depreciation studies are developed based on local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.
5.	Describe the methodology used to determine the commercial lot values.
	Vacant lot market analysis was done by the assessor and staff.

2026 Agricultural Assessment Survey for Brown County

1.	Valuation data collection done by:
	Assessor, staff and the contracted appraisal company when necessary.
2.	Describe the process used to determine and monitor market areas.
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county is currently identifying recreational acres for future valuation.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes. The county has established a policy for 2021 where rural home sites are valued the same as farm home sites. This is currently being studied.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	No intensive use is currently identified.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A
6a.	Are any other agricultural subclasses used? If yes, please explain.
	CRP and Irrigated Grass
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	In 2025, there were no applications.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	The sales questionnaire that is sent out is studied to determine if any non-agricultural influences are present.
	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A

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



BROWN COUNTY ASSESSOR

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REVISED--2025 3-YEAR PLAN OF ASSESSMENT

PEGGY L GROSS, BROWN COUNTY ASSESSOR

June 1, 2025 (9-23-25)

INTRODUCTION: 77-1311.02 (the new law as written in LB334)

Pursuant to Neb. Laws 2007, LB334, Section 64, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb.Rev.Stat. 77-112 (reissued 2023).

Assessment levels required for real property are as follows:

1. 92-100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 69-75% of actual value for agricultural land and horticultural land; and
3. 69-75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 .

New Property: For assessment year 2025, an estimated 36 building permits, zoning permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

CURRENT RESOURCES:

A. BUDGET, STAFFING & TRAINING:

Proposed Budget- \$257,688.80

2025-2026 County Appraisal Budget = \$48,000(Redo Comm & Deprec tables) + (Gworks fees-\$9366)

2025-2026 Computer Hardware/Software Budget = \$25,000 (1/2 Shared Budget w/Treasurer for Internet, MIPS-CAMA and IT, as well as the Treasurer's printed items for taxes)

Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. per Week)

Training

The assessor attends some monthly District Meetings, Fall Assessor Workshops and Webinars and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60-hour requirement of certified education for maintaining the assessor's certificate. The assessor strives to keep updated on legislation that affects her office. Information is then passed on to the staff for additional knowledge in the process of the assessment responsibility. Staff attends Webinars provided

by the State, but it would be beneficial for them to be able attend additional educational courses.

B. Cadastral Maps & GIS Mapping:

Brown County's cadastral maps have a photo base that was taken in 1989. The assessor's office is now using the GIS aerial map with a 2024 base map from GWORKS to determine the number of acres in each soil type as well as drawing out the land use of that soil type. Aerial oblique photos of the farm sites were taken in the 2020 year. The assessor's office identified IOLL's throughout the county on GWORKS. This is continually updated. In 2021 the tax districts, fire districts, school districts and the NRD's were added as a layer on GWORKS to assist the staff and taxpayers in seeing the different tax areas.

C. Property Record Cards:

Property Record Cards have not been kept up to date for the last 4 years. We are still doing all new Property Record Cards for the whole county. Some properties were combined without owner permission and will need to be split back out per owner to correct property cards as well. Still working on this.

D. Computer Software:

Brown County is contracted with MIPS for the software that is used in the assessment administration and the CAMA (appraisal) administration. GIS mapping software has been administered in Brown County through GWORKS.

E. World Wide Web:

We provide up to date information via the world wide web on all information regarding each parcel. This includes one photo & one sketch. The current ownership and other parcel changes are updated each business night.

CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:

A. Discover, List & Inventory Property:

Real estate transfer statements are brought to the assessor's office whenever the clerk's office has finished their responsibility with the form. Ownership is then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements (this has not been done in the past 4

years, but I have started this process once I took office). Still working on the new files. Electronic ownerships are changed through the sale file. Sales reviews of each transfer are done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is a bona-fide arms-length sale.

Two towns in Brown County (Ainsworth & Long Pine) are required through city regulations to obtain building permits for new construction. They are then shared with the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farmhouse) but zoning permits are required for non-farm buildings. A request has been made to the zoning administrator that they do an information statement for anything built to keep a better record of what is being erected. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator. Information statements are filed with the assessor for some construction that takes place in the county, but the assessor's office works very diligently & actively to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would not get added to the tax roll in the valuation process as far as the filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

B. Data Collection:

Brown County works with a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class or neighborhood. When working with a total revaluation, a market analysis is first done. If income data is necessary & can be obtained, it & any other necessary data is obtained by a contract appraisal company or the assessor's office.

C. Ratio Studies:

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property throughout the county. The county works with the field liaison, assigned to their county by the state, and the Department of Revenue at all times.

D. Value Approaches:

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2022 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from the market analysis data in the county is then used to

apply to that RCN to arrive at market value. The goal for the assessor's office is have all properties in the county based off the June 2021 costing program.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Income & expense data collection is done through the market.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three-year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only one market area.

E. Sales Ratio Review:

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in compliance with the required statistics.

F. Notices:

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally, a letter of explanation for a change in value is inserted by the assessor.

Level of Value, Quality, and Uniformity for assessment year 2025:

<u>Property Class</u>	<u>Median</u>
Residential	NEI
Commercial	NEI
Agricultural Land	71%

*COD means coefficient of dispersion and PRD means price related differential.

**NEI means not enough information to determine level of value.

For more information regarding statistical measures, see 2025 Reports & Opinions or Findings & Orders of the Nebraska Tax Equalization & Review Commission for the 2025 yr.

Assessment Actions Planned for Assessment Year 2025:

Residential: Doing the 6 year review of Johnstown & Long Pine Residential homes, Garages, Outbuildings & new updated pictures of all for next year & update to 2021 costing in house. Need driveway paving picked up as we have some driveways we know about and not others. We will need to still go through All Residential parcels in Long Pine & Johnstown to correct discrepancies done by previous Assessor. Still updating hard copies of Property Records Cards. Doing Pickup work & pictures from building permits and Updating Depreciation tables with my appraiser Darrel Stanard. All are subject to the change per the Attorney General's opinion he released on how to do our job & viewing properties in our county. He says we are trespassing on private property & will be prosecuted. We are to check with our county attorney's on this. My attorney said to call each of the people in the Johnstown & Long Pine

area & Comm & Pickup work we will be reviewing & get permission & document it. I talked to our county sheriff & he will not prosecute me or my staff since we will be doing our job, I also let the paper & radio know when we are at & out there & leave door hangers & let the sheriff's office know too. The Attorney General will have to take his opinion to the Legislature to get things changed in Jan. So things could change on how we review parcels.

Agricultural: Ratio studies will be completed to determine if value increases or decreases need to take place to be in compliance with statute requirements. Sale verifications will be continued as usual to determine arms-length transactions. We are still going through all Ag Parcels to correct discrepancies done by previous Assessor. Doing pickup work & pictures from permits or information statements & things reported to us.

There were new maps out for 2024 on GWORKS that make it easier to see where water continues to stand from the 2019 Cyclone Bomb. It takes time, but it is fair to the taxpayers that they do not pay for these areas they currently cannot use. Land owners can come in & file the 425 form on water damage or natural disaster and they do this each year by July 15th. New this year was the 425 form updated by the governor to include Fire and tornado damage to land by July 15. The Plum Creek Fire land owners could file for fire damage to their land now. This is a one time fire report to file this year.

Commercial: These properties will be monitored for all compliance based on 3 year market sales. My appraiser will also look at the commercial businesses that have changed in use also & Darrel Stanard, my appraiser will be doing a reval on all Comm parcels per state stats requested.

Assessment Actions Planned for Assessment Year 2026:

Residential: Sales verifications will be reviewed as well as current sales to keep up to date with house values based on the 3 years of market sales. We will still be correcting discrepancies found from the previous assessor to computer on MIPS & updating 21' costing. Did 6 year review of Long Pine & Johnstown Residential Homes & Lots & Driveways & put new updated pictures & new info put on the computer. Do pickup work from building permits. Also updating depreciation tables with my appraiser Darrel Stanard per state stat request. Also subject to change of the Attorney General's opinion that he announced last year if it gets corrected by the Legislature or not. In regards to viewing all properties in the county.

Agricultural: Ratio studies will be completed to determine if value increases or decreases need to take place to be in compliance with statute requirements. Sale verifications will be continued as usual to determine arms-length transactions. We will still be correcting discrepancies found from the previous assessor to Ag properties as well as updating hard copies of the Property Record Cards. Do pickup work from permits & information statements. Land owners can still file the 425 damaged reports on land that is still covered by water damage or a new disaster by July 15.

Commercial: These properties will be monitored for compliance and sales verifications will be continued as usual to determine arms-length transactions. Still updating the hard copies of Property Record Cards. My appraiser Darrel Stanard will review & revalue all Comm properties for consistency & equality per state stats requested. All new information was put on MIPS on the computer. Continue to mail out sales verifications as well.

Assessment Actions Planned for Assessment Year 2027:

Residential: Sales verifications will be reviewed as well as current sales to keep up to date with house values based on the 3 years of market sales. Do pickup work from building permits/etc.

Agricultural: Ratio studies will be completed to determine if value increases or decreases need to take place to be in compliance with statue requirements. Sale verifications will be continued as usual to determine arms-length transactions. Do pickup work from building permits/etc. The 6 year reval of all rural homes & improvements & updated costing from 2018 year to 2021 year to be done by a appraiser.

Commercial: These properties will be monitored for compliance and sales verifications will be continued as usual to determine arms-length transactions.

Other Functions Performed by Assessor's Office, but not limited to:

Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

Permissive Exemptions: Approximately 51 Tax Exempt Organizations (42-organizations & 9-cemetries) filed for property tax exemption for the 2025 year by December 30, 2024. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 189 Homestead Exemption Applications were filed in Brown Co. by June 30th this year. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance. We constantly have people coming of age and passing away, so this is great that we got the word out and more have been approved.

Homestead Exemption Tax Loss Report: Report filed by Nov. 30th in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

Personal Property Schedules: Approximately 495 Personal Property Schedules were filed in Brown Co. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Form 45 County Abstract of Assessment for Real Property: All Real Estate values are accumulated by March 19th after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

Sales Information: Send to PAD rosters & annual Assessed Value Update w/abstract by March 19th.

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1st based on Statute 77-1315.

Tax List Corrections: Prepare tax list correction documents for county board approval.

County Bd. Of Equalization: Attend all County Board of Equalization meetings for valuation protests - assemble and provide information on all protests (June 1st - July 25th)

TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, & defend valuation when needed.

TERC Statewide Equalization: Attend hearings if applicable to county, defend values and/or implement orders of the TERC.

Centralized Assessments: Data for 11 Centralized Assessment companies located in Brown County is reviewed as certified from the Property Assessment Division of The Department of Revenue for public service entities, establish assessment records and tax billing for tax list. There are 3 gas companies and 8 telephone companies within the county.

Value Certifications: Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 12 political subdivisions and 8 school districts for levy setting purposes by August 20th.

School District Taxable Value Report: The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25th.

Annual Inventory Statement: This report designating personal property located in the Assessor's Office must be reported to the County Board by August 25th.

Average Residential Value for Homestead Exemption: Assessor must determine this value and certify to Department of Revenue by September 1st.

Annual Plan of Assessment: Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

Tax Districts & Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information. Input/Review of tax rates used for tax billing process. Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22nd.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1st and it is sent to the Property Tax Administrator.

Education: Assessor and/or Appraisal Education - attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Disaster Relief: The County Assessor will receive Disaster Relief Appeal forms and revalue the home, commercial building or land based on how it is used as well as ability to be used

Prior to July 1 of each year. (This was new in 2019). New this yr (2025) The Governor redid the 425 form to include Fire & Tornado damage done to landowner's land to apply for.

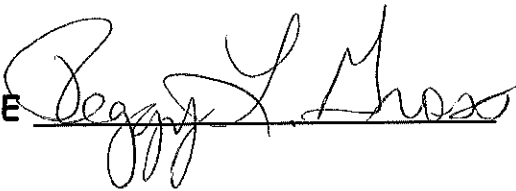
Throughout the calendar tax year, the assessor's office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are filed at the County Clerk's office. Many requests for information from real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to daily with the telephone or at the counter. Records are continually updated with new data such as address changes, etc. Splits and combination of records are made as required daily. Information for those changes will be kept updated on the GIS program and hard copies of Property Record Cards.

Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis, only on a "as needed basis". The assessor and staff list & value the appraisal maintenance or "new construction work" annually from the numerous building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects.

CONCLUSION:

The Brown County Assessor, Peggy Gross & her staff, Peggy Graham and Kay Anderson, work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. All parcels have values that will be table driven. All homes with the 2018 values will continue to be updated to the 2021 costing, except rural homes which is to have a 6 yr reval to be done in 2027. State requested to be done in 2026 but was not in my budget & the Commissioners would not approve it to be done. Commercial has for 2022 a new depreciation table that was created by previous assessor. New updated depreciation tables will be done with my appraiser. Values would be set based on the depreciation models. Quality and condition would be kept up with the 6-year reviews.

ASSESSOR SIGNATURE 

DATE 9-24-25

SIGNATURE OF CBOE _____

DATE _____

2026 Methodology For Special Valuation

The Brown County Assessor's office submits this report to the Department of Revenue Property Assessment Division pursuant to REG-11-005-0040. The influence being Recreational.

Brown County studied this for the 2025 year. The sales in Brown County determined the influence of recreation is agriculture in the county. Brown County is primarily agricultural land, based on all my agland sales I have been receiving. The previous assessor was looking into areas along the creeks & rivers to determine the influence in the of recreation on agriculture in the county. Mostly what was considered is the small creeks running thru the ag land & the trees that are there for coverage & the creeks are a water source for whatever livestock is in that pasture. Most of the trees are cedar trees that are also a nuisance in the pasture land & are being removed off & in piles on the agland. Since we had the big Brown County Plum Creek Fire this last Spring. All the recreational area that people had purchased was to look at the scenery & for pasture land. That is all burned up & gone now & all the trees too. According to the land owners it is going to cost a lot to remove & replace the trees & replace all the fence & posts to keep cattle in. Most of them filed the 425 Damaged Real Property reports for the fire damage done to their land. The scenery is bad now & the sumac is taking over the pasture land per owners, so they will have to deal with spraying that, to keep it under control now too. A lot of them have said they will be selling, because it is no longer appealing for recreation. It will be ag land, but will take years for all the grass to come back in order to have cattle on it or to hay the land.

Market Area-

Brown has one market area where the whole county is mainly agriculture.

Identification-

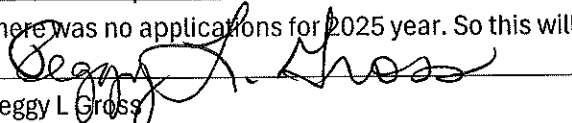
So the recreational influence on the Plum Creek, Bone Creek, Long Pine Creek, Calamus River, & Niobrara River, as well as areas with trees & ponds is mostly ag land useability or their own personal use.

Agricultural Values-

Values are placed upon Agriculture or Horticultural properties using comparable sales in the area. After viewing sales, the Brown County Assessor's office determined there is no need for a separate market area for recreational along the creeks, rivers, ponds, & tree area associated with them. At this time, the agricultural value or special value will be valued as grass within the market area.

Qualified Properties-

There was no applications for 2025 year. So this will be the last methodology report to report.


Peggy L. Gross
Brown Co Assessor

2/25/2026