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**DEPARTMENT OF REVENUE**

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

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**BUTLER COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Butler 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 Butler 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: Vickie Donoghue, Butler County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

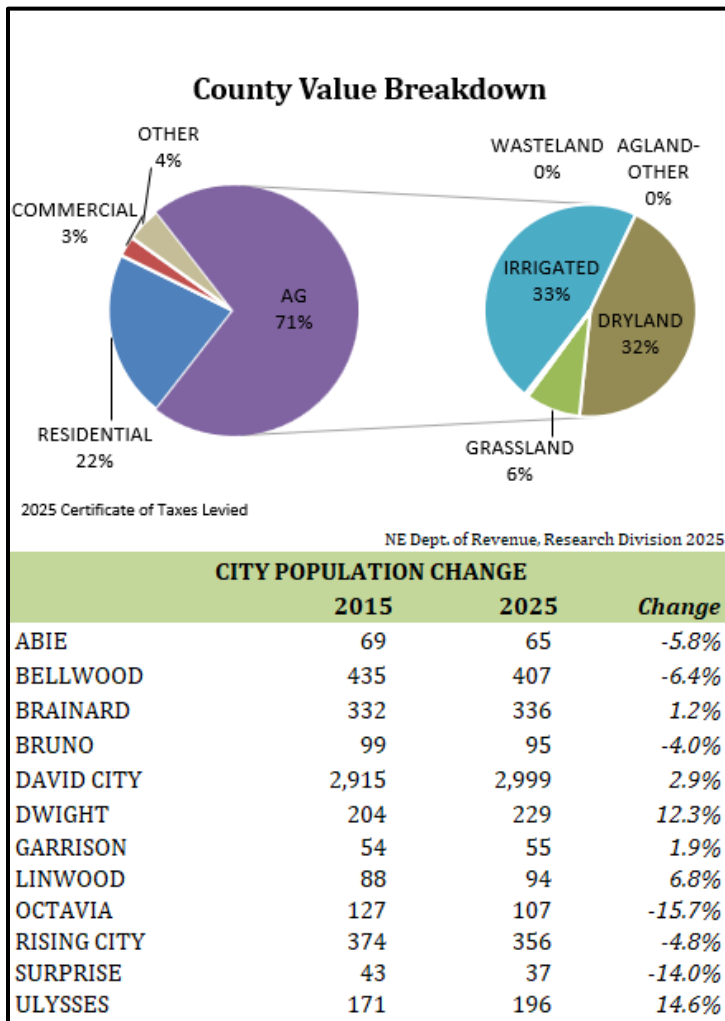
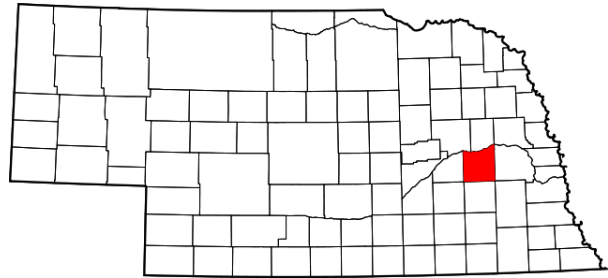
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

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

## County Overview

With a total area of 585 square miles, Butler County has 8,439 residents, a slight increase in population from the 2020 U.S. Census.<sup>1</sup> The report indicates that 80% of county housing is owner occupied and 90% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$175,662.<sup>2</sup>



The majority of commercial properties are located in and around David City. According to the latest information available from the U.S. Census Bureau, there are 221 employer establishments with a total employment figure of 1,967. This represents a 6% increase in total employment from 2022-2023.<sup>1</sup>

A majority of Butler County's valuation base is agricultural land. A mix of dry and irrigated land makes up most of the agricultural land in the county. Butler County is included in the Lower Platte North, Upper Big Blue, and Lower Platte South Natural Resources Districts (NRD).

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

<sup>2</sup> *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 Butler County

### *Assessment Practices & Actions*

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

The sales qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the residential class is near the statewide average. A questionnaire is mailed to each property sold and an attempt is made to complete an on-site review of all sold parcels. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

There are eight valuation groups defined in the residential class. Butler County has various lake properties identified in Valuation Group 1. David City is the largest community and the county seat. Many of the small villages with similar economic influences are grouped together into Valuation Group 6.

The six-year inspection and review cycle of the county assessor is examined and is in compliance with statutory requirements. The county assessor and staff complete an onsite review of all residential properties on a four-year rotation cycle. The Butler County Assessor has a written valuation methodology on file.

2026 Residential Assessment Details for Butler 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	Lakes	*2025	*2025	2021-2022	2021-2022	Adjusted economic depreciation 5-15% by location**
2	David City	*2025	*2025	2024	2022	Adjusted economic depreciation 8%
3	Acreages & Rural Subdivisions	*2025	*2025	2021- 2024	2021- *2025	Adjusted economic depreciation 16%**
4	Rising City	*2025	*2025	2024	2023	Adjusted economic depreciation 5%
6	Small Towns	*2025	*2025	2024	2023- *2025	Adjusted economic depreciation 2-9%**
7	Dwight	*2025	*2025	2024	2023	Adjusted economic depreciation 9%
8	Brainard	*2025	*2025	2024	2023	Adjusted economic depreciation 3%
9	Bellwood	*2025	*2025	2024	*2025	Adjusted economic depreciation 5%

**Additional comments:** The inspection cycle included the towns of Surprise, Garrison, Octavia, and Bellwood. New photos are taken of the dwelling/buildings and any physical characteristics changes are documented. Along with economic adjustments. Pick-up work completed. Acreages & Rural Subdivisions were located in Summit 2699, Olive 2697, Franklin 2695, and Skull Creek 2693.

\* = assessment action for current year \*\* only Bellwood Lakes, Linwood and 3 rural subdivisions had no change in economic depreciation.

## 2026 Residential Correlation for Butler County

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### *Description of Analysis*

All three measures of central tendency are within the acceptable range for the residential class. The COD and PRD meet IAAO standards. There is a wide range in the number of sales in the valuation groups; however, the median is within range for all valuation groups.

The statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicate that the sample changed more than the abstract. However, upon further review, two of the sales were new construction that were only partially valued in 2025, these sales accounted for the discrepancy valuation changes which supports that assessment actions were uniformly applied.

### *Equalization and Quality of Assessment*

All residential property is equalized. The quality of assessment of residential property in Butler County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	95.61	84.58	85.96	13.19	98.39
2	89	93.87	92.36	93.74	11.67	98.53
3	35	93.90	90.02	88.57	11.26	101.64
4	7	93.54	95.98	93.65	08.37	102.49
6	11	95.35	92.87	90.58	12.83	102.53
7	8	92.98	93.26	92.04	08.27	101.33
8	10	92.38	93.02	93.28	10.47	99.72
9	13	93.71	94.47	95.84	14.30	98.57
____ALL____	182	93.87	91.92	91.83	11.62	100.10

### *Level of Value*

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

# 2026 Commercial Correlation for Butler County

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## *Assessment Practices & Actions*

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

The sales qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the commercial class is near the statewide average. The county assessor provides documented reasons for all sales that are disqualified. A review of the documentation for the non-qualified sales indicates that all arm's-length transactions have been made available for measurement purposes.

The valuation groups are currently stratified into two groups. The county assessor analyzes all the commercial parcels within David City limits as one valuation group and the remainder of the county as the other valuation group. The lack of economic differences outside the county seat of David City justifies the second valuation group of all the small towns.

The six-year inspection and review cycle of the county assessor is examined; the inspection work is within the statutorily required parameters. Costing and depreciation tables were updated in 2019 and should be updated in the next assessment year.

2026 Commercial Assessment Details for Butler 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
11	Outside David City	2019	2019	2018-2022	2021- *2025	Adjusted economic depreciation 5-16% in all villages except four**
12	David City	2019	2019	2022	2022	
<p><i>Additional comments:</i> The inspection cycle included the towns of Octavia, Garrison, Bellwood, and Surprise. Also rural commercial properties in GEO codes Summit 2699, Olive 2697, Franklin 2695, and Skull Creek 2693. New photos are taken of the improvements and any physical characteristics changes are documented. Pick-up work completed. Those villages without an economic depreciation change include Dwight, Rising City, Brainard, and Bruno.</p> <p>* = assessment action for current year</p>						

## *Description of Analysis*

Review of the ratio study indicates that the median is within the acceptable range while the mean and weighted mean are slightly low. The COD and PRD are within the IAAO recommended range.

Both valuation groups have medians with the acceptable range. The COD is within the recommended range for both groups and the PRD is within the recommended range for Valuation Group 12 where the majority of sales occurred.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the sales rose 5 percentage points more

## 2026 Commercial Correlation for Butler County

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than the abstract, which is attributed to one sale that appears to have a new improvement for 2026. Its removal accounts for most of the sales file change.

### *Equalization and Quality of Assessment*

Using all information available and a review of statistics, commercial assessments are within acceptable ranges and are equalized. The quality of assessment of commercial property in Butler County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
11	4	92.71	87.54	79.96	10.17	109.48
12	12	92.17	92.61	92.81	09.07	99.78
____ALL____	16	92.71	91.34	90.97	09.31	100.41

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Butler County is 93%.

# 2026 Agricultural Correlation for Butler County

## *Assessment Practices & Actions*

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

The sales qualification and verification processes were reviewed to determine if all arm’s-length sales are made available for measurement purposes. The sales usability rate for the agricultural class is below the statewide average. A questionnaire is mailed to each property sold and an attempt is made to complete an on-site review of all sold parcels. A review of the non-qualified sales revealed the majority are family, private or partial interest sales that do not reflect market value. The review revealed that no apparent bias exists in the qualification determination and that all arm’s-length transactions have been made available for measurement purposes.

The land use is reviewed and updated on a rotating cycle utilizing aerial imagery and NRD records. A review of the properties enrolled in the Conservation Reserve Program (CRP) and Wetlands Reserve Program (WRP) are completed each year. Intensive use is identified for all impacted agricultural parcels and is identified as a subclass of livestock facilities.

The six-year inspection and review cycle of the county assessor was examined and is in compliance with statutory requirements. Lot values were updated in 2024. The county assessor completes an onsite review of all agricultural properties on a four-year rotation.

2026 Agricultural Assessment Details for Butler 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	*2025	*2025	2024	2021- *2025	Based on the review process, adjustments were made to costing, condition and depreciation of improvements if necessary
AB DW	Agricultural dwellings	*2025	*2025	2024	2021- *2025	Adjusted economic depreciation by 16%
<p><u>Additional comments:</u> Inspection and review included GEO codes. Summit 2699, Olive 2697, Franklin 2695, and Skull Creek 2693. New photos are taken of the improvements and physical characteristics changes are documented. Pick-up work completed.</p> <p>* = assessment action for current year</p>						

## 2026 Agricultural Correlation for Butler County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2021-*2025	Irrigated land increased 9%, Dryland 3%, and Grassland 1%
<p><b>Additional comments:</b> Inspection and review included GEO codes Summit 2699, Olive 2697, Franklin 2695, and Skull Creek 2693. Pick-up work completed.</p> <p>* = assessment action for current year</p>			

### *Description of Analysis*

All three measures of central tendency are within the acceptable range for the agricultural class. The COD meets IAAO standards, and supports the median as an indicator of the level of value.

When stratified by 80% Majority Land Use (MLU), there are few grassland sales and a low median. With few qualified grassland sales, comparison to adjacent county values is a more reliable determination of valuation equity. The Average Acre Value Comparison chart demonstrates that the assessed values for grassland in Butler County are the highest of all adjoining counties.

There are sufficient sales in irrigated land and dryland for statistical measurement and all three measures of central tendency are within the acceptable range for both subclasses.

The statistical sample and the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect the assessment actions.

Butler County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report; the statistic contains no sales. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

### *Equalization and Quality of Assessment*

Review of agricultural improvements indicates that the parcels are inspected and valued the same as rural residential parcels in Butler County. Agricultural improvements are equalized at the statutory level. Agricultural land values are equalized, uniformly representing market value. The quality of assessment of agricultural property in Butler County complies with generally accepted mass appraisal techniques.

## 2026 Agricultural Correlation for Butler County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	25	71.44	76.79	72.38	17.85	106.09
1	25	71.44	76.79	72.38	17.85	106.09
<u>Dry</u>						
County	17	70.07	69.98	69.55	13.03	100.62
1	17	70.07	69.98	69.55	13.03	100.62
<u>Grass</u>						
County	4	48.41	49.31	46.20	09.63	106.73
1	4	48.41	49.31	46.20	09.63	106.73
<u>ALL</u>						
	61	70.03	72.07	69.98	17.48	102.99

### *Level of Value*

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

### *Level of Value of School Bond Valuation- LB2 (Operative January 1, 2022)*

A review of agricultural land value in Butler County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, the level of value of agricultural land for school bond valuation in Butler County is determined to be at the statutory level of 50% of market value.

## 2026 Opinions of the Property Tax Administrator for Butler County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>School Bond Value Agricultural Land</b>	<b>50</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



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Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for Butler County

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### Residential Real Property - Current

Number of Sales	182	Median	93.87
Total Sales Price	\$41,138,579	Mean	91.92
Total Adj. Sales Price	\$41,138,579	Wgt. Mean	91.83
Total Assessed Value	\$37,778,135	Average Assessed Value of the Base	\$138,719
Avg. Adj. Sales Price	\$226,036	Avg. Assessed Value	\$207,572

### Confidence Interval - Current

95% Median C.I	91.12 to 95.21
95% Wgt. Mean C.I	89.80 to 93.86
95% Mean C.I	89.82 to 94.02
% of Value of the Class of all Real Property Value in the County	17.15
% of Records Sold in the Study Period	4.38
% of Value Sold in the Study Period	6.55

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	192	93	92.69
2024	214	92	92.20
2023	224	94	93.53
2022	212	93	92.72

## 2026 Commission Summary for Butler County

### Commercial Real Property - Current

Number of Sales	16	Median	92.71
Total Sales Price	\$1,903,000	Mean	91.34
Total Adj. Sales Price	\$1,903,000	Wgt. Mean	90.97
Total Assessed Value	\$1,731,085	Average Assessed Value of the Base	\$214,952
Avg. Adj. Sales Price	\$118,938	Avg. Assessed Value	\$108,193

### Confidence Interval - Current

95% Median C.I	86.48 to 99.25
95% Wgt. Mean C.I	82.47 to 99.46
95% Mean C.I	84.86 to 97.82
% of Value of the Class of all Real Property Value in the County	2.68
% of Records Sold in the Study Period	3.82
% of Value Sold in the Study Period	1.92

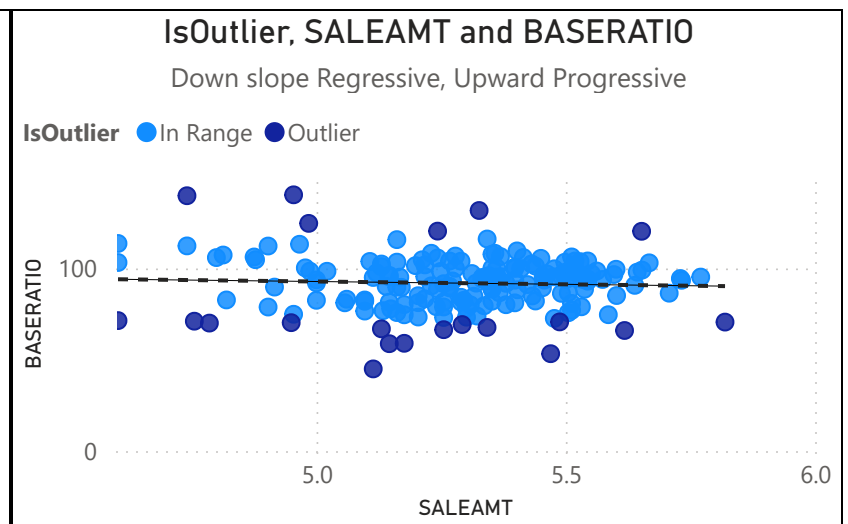
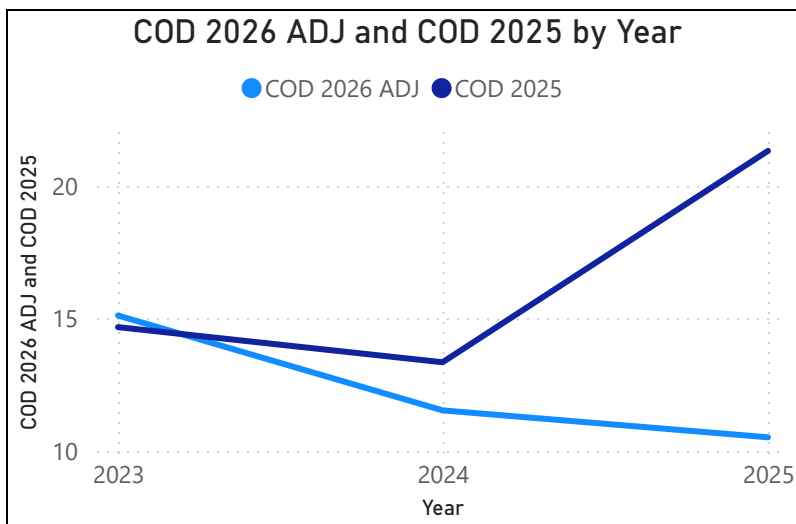
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	41	93	93.29
2024	20	94	94.16
2023	17	100	98.50
2022	17	100	95.20

# Butler 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	9	95.61	84.74	12.83%	84.58	74.16	14.04%	85.96	76.03	13.06%
2	89	93.87	84.26	11.40%	92.36	82.91	11.39%	93.74	83.85	11.80%
3	35	93.90	92.01	2.06%	90.02	86.88	3.61%	88.57	84.64	4.65%
4	7	93.54	77.82	20.20%	95.98	86.46	11.01%	93.65	82.43	13.62%
6	11	95.35	90.75	5.06%	92.87	85.73	8.32%	90.58	79.00	14.66%
7	8	92.98	84.55	9.97%	93.26	81.39	14.59%	92.04	80.98	13.65%
8	10	92.38	77.89	18.61%	93.02	81.90	13.58%	93.28	82.39	13.21%
9	13	93.71	84.68	10.66%	94.47	83.12	13.65%	95.84	83.46	14.83%
<b>Total</b>	<b>182</b>	<b>93.86</b>	<b>84.58</b>	<b>10.97%</b>	<b>91.92</b>	<b>83.44</b>	<b>10.16%</b>	<b>91.83</b>	<b>83.30</b>	<b>10.24%</b>

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	9	13.19	24.14	-45.39%	98.39	97.54	0.87%	58.75	40.89	43.66%	99.95	107.14	-6.72%
2	89	11.66	16.43	-29.01%	98.53	98.89	-0.36%	44.94	38.09	17.98%	140.24	132.26	6.03%
3	35	11.26	14.25	-20.99%	101.63	102.65	-0.99%	53.27	56.32	-5.42%	124.61	148.40	-16.03%
4	7	8.37	16.44	-49.09%	102.48	104.89	-2.30%	81.97	67.47	21.50%	112.21	126.20	-11.09%
6	11	12.83	21.89	-41.40%	102.53	108.53	-5.53%	58.96	33.37	76.70%	113.61	122.74	-7.43%
7	8	8.27	14.96	-44.71%	101.33	100.50	0.82%	76.60	35.76	114.23%	104.72	105.20	-0.45%
8	10	10.46	15.57	-32.78%	99.73	99.40	0.33%	79.51	50.31	58.05%	113.18	107.47	5.31%
9	13	14.30	14.76	-3.11%	98.57	99.60	-1.03%	71.39	64.77	10.22%	120.37	109.55	9.88%
<b>Total</b>	<b>182</b>	<b>11.62</b>	<b>17.11</b>	<b>-32.10%</b>	<b>100.10</b>	<b>100.17</b>	<b>-0.07%</b>	<b>44.94</b>	<b>33.37</b>	<b>34.68%</b>	<b>140.24</b>	<b>148.40</b>	<b>-5.49%</b>



**12 Butler**  
**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 : 182  
 Total Sales Price : 41,138,579  
 Total Adj. Sales Price : 41,138,579  
 Total Assessed Value : 37,778,135  
 Avg. Adj. Sales Price : 226,036  
 Avg. Assessed Value : 207,572

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 92  
 COD : 11.62  
 PRD : 100.10

COV : 15.69  
 STD : 14.42  
 Avg. Abs. Dev : 10.91  
 MAX Sales Ratio : 140.24  
 MIN Sales Ratio : 44.94

95% Median C.I. : 91.12 to 95.21  
 95% Wgt. Mean C.I. : 89.80 to 93.86  
 95% Mean C.I. : 89.82 to 94.02

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	16	100.72	95.44	90.39	15.11	105.59	53.27	139.75	77.84 to 106.22	164,563	148,755
01-JAN-24 To 31-MAR-24	22	98.11	99.27	99.05	10.33	100.22	71.39	140.24	93.46 to 106.25	204,632	202,694
01-APR-24 To 30-JUN-24	25	94.10	91.33	93.75	11.25	97.42	58.75	131.66	85.11 to 98.40	230,240	215,849
01-JUL-24 To 30-SEP-24	30	93.04	90.13	89.68	12.68	100.50	44.94	120.28	82.00 to 95.61	232,343	208,365
01-OCT-24 To 31-DEC-24	20	91.39	90.51	91.84	10.14	98.55	73.11	108.23	81.58 to 99.03	255,345	234,502
01-JAN-25 To 31-MAR-25	12	91.98	92.76	89.98	07.97	103.09	74.61	113.61	86.67 to 97.88	233,483	210,097
01-APR-25 To 30-JUN-25	23	93.86	91.99	92.01	06.90	99.98	67.65	105.47	88.94 to 97.52	228,730	210,460
01-JUL-25 To 30-SEP-25	34	85.75	87.99	89.29	14.25	98.54	58.96	124.61	79.01 to 95.39	238,468	212,936
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	93	95.21	93.53	93.08	12.68	100.48	44.94	140.24	91.12 to 98.30	213,561	198,780
01-OCT-24 To 30-SEP-25	89	92.04	90.24	90.67	10.42	99.53	58.96	124.61	88.26 to 94.99	239,072	216,760
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	97	93.90	92.59	93.11	11.53	99.44	44.94	140.24	90.13 to 95.95	230,259	214,397
<u>ALL</u>	182	93.87	91.92	91.83	11.62	100.10	44.94	140.24	91.12 to 95.21	226,036	207,572

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	9	95.61	84.58	85.96	13.19	98.39	58.75	99.95	67.65 to 97.52	230,711	198,316
2	89	93.87	92.36	93.74	11.67	98.53	44.94	140.24	89.60 to 97.09	223,333	209,350
3	35	93.90	90.02	88.57	11.26	101.64	53.27	124.61	82.50 to 95.21	328,605	291,053
4	7	93.54	95.98	93.65	08.37	102.49	81.97	112.21	81.97 to 112.21	135,000	126,429
6	11	95.35	92.87	90.58	12.83	102.53	58.96	113.61	71.06 to 112.28	110,263	99,875
7	8	92.98	93.26	92.04	08.27	101.33	76.60	104.72	76.60 to 104.72	207,563	191,034
8	10	92.38	93.02	93.28	10.47	99.72	79.51	113.18	81.12 to 107.72	166,850	155,635
9	13	93.71	94.47	95.84	14.30	98.57	71.39	120.37	81.10 to 109.54	169,038	162,002
<u>ALL</u>	182	93.87	91.92	91.83	11.62	100.10	44.94	140.24	91.12 to 95.21	226,036	207,572

**12 Butler**  
**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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MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 92  
 COD : 11.62  
 PRD : 100.10

COV : 15.69  
 STD : 14.42  
 Avg. Abs. Dev : 10.91  
 MAX Sales Ratio : 140.24  
 MIN Sales Ratio : 44.94

95% Median C.I. : 91.12 to 95.21  
 95% Wgt. Mean C.I. : 89.80 to 93.86  
 95% Mean C.I. : 89.82 to 94.02

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	174	93.87	92.32	92.16	11.46	100.17	44.94	140.24	91.12 to 95.21	225,300	207,631
06	8	87.31	83.14	85.22	16.17	97.56	58.75	99.95	58.75 to 99.95	242,050	206,285
07											
<u>ALL</u>	182	93.87	91.92	91.83	11.62	100.10	44.94	140.24	91.12 to 95.21	226,036	207,572

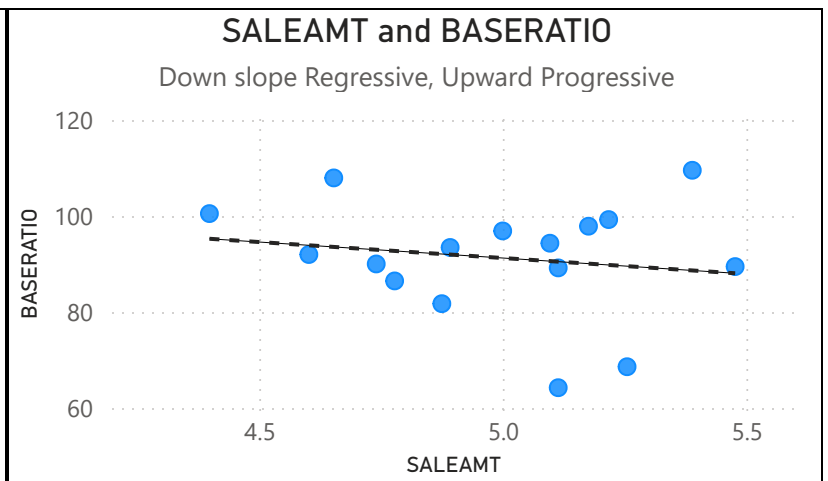
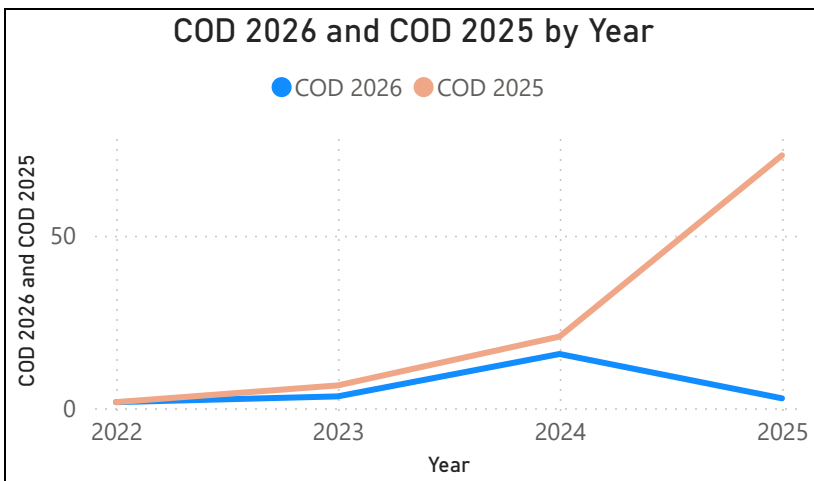
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	182	93.87	91.92	91.83	11.62	100.10	44.94	140.24	91.12 to 95.21	226,036	207,572
Greater Than 14,999	182	93.87	91.92	91.83	11.62	100.10	44.94	140.24	91.12 to 95.21	226,036	207,572
Greater Than 29,999	182	93.87	91.92	91.83	11.62	100.10	44.94	140.24	91.12 to 95.21	226,036	207,572
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	6	107.74	101.88	102.59	18.56	99.31	71.06	139.75	71.06 to 139.75	47,817	49,054
60,000 TO 99,999	16	102.49	98.72	99.47	15.20	99.25	70.02	140.24	78.81 to 112.21	81,119	80,690
100,000 TO 149,999	29	89.64	87.22	87.27	12.29	99.94	44.94	115.71	81.47 to 95.35	130,483	113,877
150,000 TO 249,999	66	91.69	90.82	91.20	11.58	99.58	58.96	131.66	85.02 to 95.10	197,717	180,320
250,000 TO 499,999	59	95.35	92.88	93.02	08.68	99.85	53.27	120.28	93.54 to 97.91	327,008	304,197
500,000 TO 999,999	6	93.95	89.21	88.75	06.11	100.52	70.57	95.21	70.57 to 95.21	571,167	506,935
1,000,000 +											
<u>ALL</u>	182	93.87	91.92	91.83	11.62	100.10	44.94	140.24	91.12 to 95.21	226,036	207,572

# Butler 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
11	4	92.71	89.14	4.01%	87.54	88.03	-0.56%	79.96	78.87	1.38%
12	12	92.17	89.74	2.71%	92.61	88.50	4.64%	92.81	87.50	6.07%
<b>Total</b>	<b>16</b>	<b>92.71</b>	<b>89.74</b>	<b>3.31%</b>	<b>91.34</b>	<b>88.38</b>	<b>3.34%</b>	<b>90.97</b>	<b>86.26</b>	<b>5.46%</b>

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
11	4	10.18	13.85	-26.50%	109.47	111.61	-0.56%	64.23	64.23	0.00%	100.50	109.62	-8.32%
12	12	9.07	18.90	-52.01%	99.78	101.15	4.64%	68.60	13.78	397.95%	109.53	139.24	-21.34%
<b>Total</b>	<b>16</b>	<b>9.31</b>	<b>17.62</b>	<b>-47.16%</b>	<b>100.41</b>	<b>102.46</b>	<b>3.34%</b>	<b>64.23</b>	<b>13.78</b>	<b>366.22%</b>	<b>109.53</b>	<b>139.24</b>	<b>-21.34%</b>



**12 Butler**  
**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 : 16  
 Total Sales Price : 1,903,000  
 Total Adj. Sales Price : 1,903,000  
 Total Assessed Value : 1,731,085  
 Avg. Adj. Sales Price : 118,938  
 Avg. Assessed Value : 108,193

MEDIAN : 93  
 WGT. MEAN : 91  
 MEAN : 91  
 COD : 09.31  
 PRD : 100.41

COV : 13.31  
 STD : 12.16  
 Avg. Abs. Dev : 08.63  
 MAX Sales Ratio : 109.53  
 MIN Sales Ratio : 64.23

95% Median C.I. : 86.48 to 99.25  
 95% Wgt. Mean C.I. : 82.47 to 99.46  
 95% Mean C.I. : 84.86 to 97.82

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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	2	87.97	87.97	88.96	01.69	98.89	86.48	89.46	N/A	180,000	160,135
01-JAN-23 To 31-MAR-23	2	95.17	95.17	95.38	01.82	99.78	93.44	96.89	N/A	89,000	84,888
01-APR-23 To 30-JUN-23	1	99.25	99.25	99.25	00.00	100.00	99.25	99.25	N/A	165,000	163,770
01-JUL-23 To 30-SEP-23	2	95.26	95.26	93.29	05.51	102.11	90.01	100.50	N/A	40,000	37,315
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	1	97.87	97.87	97.87	00.00	100.00	97.87	97.87	N/A	150,000	146,810
01-APR-24 To 30-JUN-24	3	81.73	85.16	91.81	18.48	92.76	64.23	109.53	N/A	150,000	137,712
01-JUL-24 To 30-SEP-24	2	80.29	80.29	72.85	14.56	110.21	68.60	91.98	N/A	110,000	80,133
01-OCT-24 To 31-DEC-24	1	107.93	107.93	107.93	00.00	100.00	107.93	107.93	N/A	45,000	48,570
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25	2	91.76	91.76	91.71	02.80	100.05	89.19	94.33	N/A	127,500	116,930
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	7	93.44	93.72	93.03	04.69	100.74	86.48	100.50	86.48 to 100.50	111,857	104,064
01-OCT-23 To 30-SEP-24	6	86.86	85.66	87.83	16.28	97.53	64.23	109.53	64.23 to 109.53	136,667	120,035
01-OCT-24 To 30-SEP-25	3	94.33	97.15	94.14	06.63	103.20	89.19	107.93	N/A	100,000	94,143
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	5	96.89	96.02	96.50	03.36	99.50	90.01	100.50	N/A	84,600	81,635
01-JAN-24 To 31-DEC-24	7	91.98	88.84	88.88	15.66	99.95	64.23	109.53	64.23 to 109.53	123,571	109,826
<u>ALL</u>	16	92.71	91.34	90.97	09.31	100.41	64.23	109.53	86.48 to 99.25	118,938	108,193

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
11	4	92.71	87.54	79.96	10.17	109.48	64.23	100.50	N/A	68,250	54,574
12	12	92.17	92.61	92.81	09.07	99.78	68.60	109.53	86.48 to 99.25	135,833	126,066
<u>ALL</u>	16	92.71	91.34	90.97	09.31	100.41	64.23	109.53	86.48 to 99.25	118,938	108,193

**12 Butler**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

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 Avg. Assessed Value : 108,193

MEDIAN : 93  
 WGT. MEAN : 91  
 MEAN : 91  
 COD : 09.31  
 PRD : 100.41

COV : 13.31  
 STD : 12.16  
 Avg. Abs. Dev : 08.63  
 MAX Sales Ratio : 109.53  
 MIN Sales Ratio : 64.23

95% Median C.I. : 86.48 to 99.25  
 95% Wgt. Mean C.I. : 82.47 to 99.46  
 95% Mean C.I. : 84.86 to 97.82

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	16	92.71	91.34	90.97	09.31	100.41	64.23	109.53	86.48 to 99.25	118,938	108,193
04											
<u>ALL</u>	16	92.71	91.34	90.97	09.31	100.41	64.23	109.53	86.48 to 99.25	118,938	108,193

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	100.50	100.50	100.50	00.00	100.00	100.50	100.50	N/A	25,000	25,125
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	16	92.71	91.34	90.97	09.31	100.41	64.23	109.53	86.48 to 99.25	118,938	108,193
Greater Than 14,999	16	92.71	91.34	90.97	09.31	100.41	64.23	109.53	86.48 to 99.25	118,938	108,193
Greater Than 29,999	15	91.98	90.73	90.84	09.39	99.88	64.23	109.53	86.48 to 97.87	125,200	113,731
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	100.50	100.50	100.50	00.00	100.00	100.50	100.50	N/A	25,000	25,125
30,000 TO 59,999	3	91.98	96.64	96.33	06.49	100.32	90.01	107.93	N/A	46,667	44,955
60,000 TO 99,999	3	86.48	87.22	87.36	04.51	99.84	81.73	93.44	N/A	71,000	62,023
100,000 TO 149,999	4	91.76	86.16	85.41	10.30	100.88	64.23	96.89	N/A	121,250	103,561
150,000 TO 249,999	4	98.56	93.81	94.92	10.73	98.83	68.60	109.53	N/A	185,000	175,599
250,000 TO 499,999	1	89.46	89.46	89.46	00.00	100.00	89.46	89.46	N/A	300,000	268,385
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 +											
<u>ALL</u>	16	92.71	91.34	90.97	09.31	100.41	64.23	109.53	86.48 to 99.25	118,938	108,193

**12 Butler**  
**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 : 16  
 Total Sales Price : 1,903,000  
 Total Adj. Sales Price : 1,903,000  
 Total Assessed Value : 1,731,085  
 Avg. Adj. Sales Price : 118,938  
 Avg. Assessed Value : 108,193

MEDIAN : 93  
 WGT. MEAN : 91  
 MEAN : 91  
 COD : 09.31  
 PRD : 100.41

COV : 13.31  
 STD : 12.16  
 Avg. Abs. Dev : 08.63  
 MAX Sales Ratio : 109.53  
 MIN Sales Ratio : 64.23

95% Median C.I. : 86.48 to 99.25  
 95% Wgt. Mean C.I. : 82.47 to 99.46  
 95% Mean C.I. : 84.86 to 97.82

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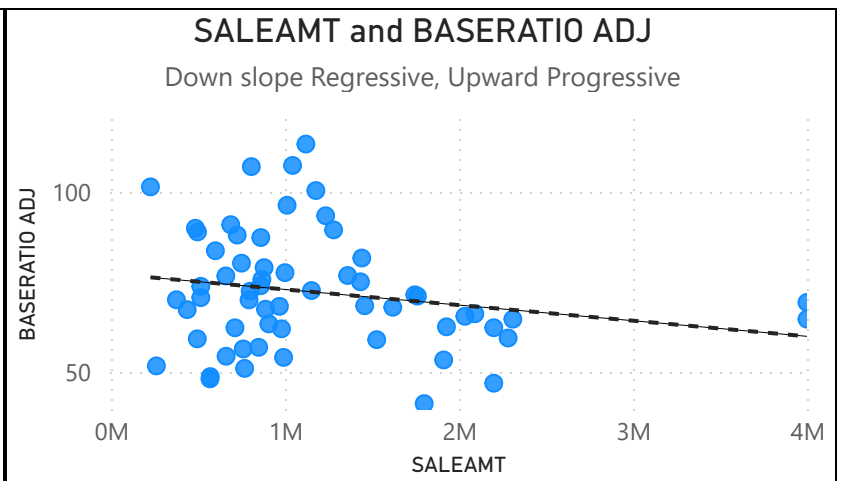
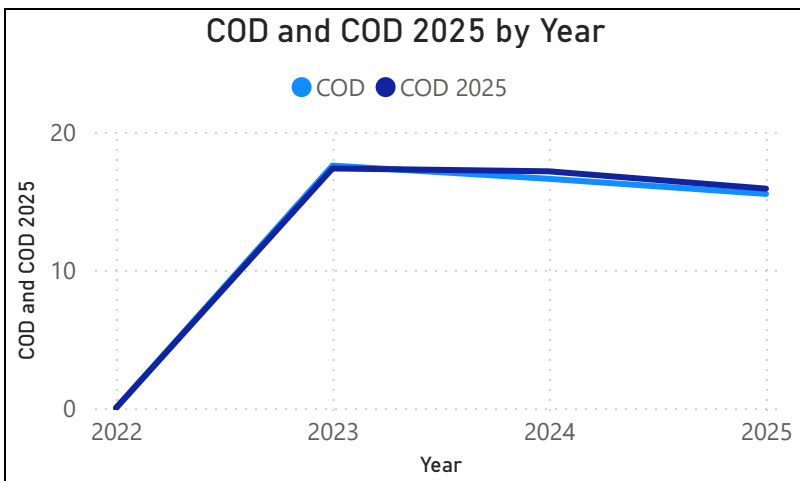
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	2	78.11	78.11	70.76	17.77	110.39	64.23	91.98	N/A	85,000	60,143
342	1	97.87	97.87	97.87	00.00	100.00	97.87	97.87	N/A	150,000	146,810
344	1	90.01	90.01	90.01	00.00	100.00	90.01	90.01	N/A	55,000	49,505
352	2	94.36	94.36	92.94	05.19	101.53	89.46	99.25	N/A	232,500	216,078
353	3	89.19	90.85	91.28	03.89	99.53	86.48	96.89	N/A	96,667	88,240
386	1	81.73	81.73	81.73	00.00	100.00	81.73	81.73	N/A	75,000	61,300
406	2	104.22	104.22	105.28	03.57	98.99	100.50	107.93	N/A	35,000	36,848
442	1	93.44	93.44	93.44	00.00	100.00	93.44	93.44	N/A	78,000	72,885
470	1	94.33	94.33	94.33	00.00	100.00	94.33	94.33	N/A	125,000	117,915
491	1	109.53	109.53	109.53	00.00	100.00	109.53	109.53	N/A	245,000	268,340
528	1	68.60	68.60	68.60	00.00	100.00	68.60	68.60	N/A	180,000	123,475
<u>ALL</u>	16	92.71	91.34	90.97	09.31	100.41	64.23	109.53	86.48 to 99.25	118,938	108,193

# Butler 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	61	70.03	66.25	5.71%	72.07	68.34	5.46%	69.98	65.81	6.34%
<b>Total</b>	<b>61</b>	<b>70.03</b>	<b>66.25</b>	<b>5.71%</b>	<b>72.07</b>	<b>68.34</b>	<b>5.46%</b>	<b>69.98</b>	<b>65.81</b>	<b>6.34%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	61	17.48	17.51	-0.18%	102.98	103.84	-0.83%
<b>Total</b>	<b>61</b>	<b>17.48</b>	<b>17.51</b>	<b>-0.18%</b>	<b>102.98</b>	<b>103.84</b>	<b>-0.83%</b>



**12 Butler**  
**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 : 61  
Total Sales Price : 70,995,356  
Total Adj. Sales Price : 70,995,356  
Total Assessed Value : 49,683,700  
Avg. Adj. Sales Price : 1,163,858  
Avg. Assessed Value : 814,487

MEDIAN : 70  
WGT. MEAN : 70  
MEAN : 72  
COD : 17.48  
PRD : 102.99

COV : 22.21  
STD : 16.01  
Avg. Abs. Dev : 12.24  
MAX Sales Ratio : 113.31  
MIN Sales Ratio : 41.22

95% Median C.I. : 66.15 to 73.95  
95% Wgt. Mean C.I. : 66.04 to 73.92  
95% Mean C.I. : 68.05 to 76.09

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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	1	77.60	77.60	77.60	00.00	100.00	77.60	77.60	N/A	1,000,000	775,985
01-JAN-23 To 31-MAR-23	4	81.88	86.60	79.49	17.18	108.94	69.33	113.31	N/A	1,673,210	1,330,010
01-APR-23 To 30-JUN-23	3	96.32	89.78	89.59	09.61	100.21	72.63	100.40	N/A	1,113,908	997,947
01-JUL-23 To 30-SEP-23	3	70.66	65.94	59.97	09.65	109.95	53.35	73.80	N/A	981,485	588,578
01-OCT-23 To 31-DEC-23	7	66.15	70.98	71.13	17.01	99.79	51.70	93.41	51.70 to 93.41	1,212,379	862,384
01-JAN-24 To 31-MAR-24	15	67.32	69.56	64.12	20.02	108.48	41.22	107.05	56.41 to 83.69	964,501	618,430
01-APR-24 To 30-JUN-24	7	67.32	63.84	66.08	15.33	96.61	48.09	78.99	48.09 to 78.99	720,305	476,011
01-JUL-24 To 30-SEP-24	2	87.90	87.90	84.67	22.17	103.81	68.41	107.38	N/A	1,250,814	1,059,018
01-OCT-24 To 31-DEC-24	10	66.73	69.92	67.94	09.73	102.91	58.98	90.92	63.35 to 81.66	1,706,673	1,159,514
01-JAN-25 To 31-MAR-25	6	73.07	68.93	66.55	15.71	103.58	46.88	89.48	46.88 to 89.48	1,286,778	856,357
01-APR-25 To 30-JUN-25	1	89.94	89.94	89.94	00.00	100.00	89.94	89.94	N/A	485,000	436,185
01-JUL-25 To 30-SEP-25	2	69.72	69.72	71.86	15.07	97.02	59.21	80.23	N/A	623,000	447,698
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	11	75.72	81.01	77.66	16.31	104.31	53.35	113.31	69.33 to 100.40	1,270,820	986,873
01-OCT-23 To 30-SEP-24	31	67.32	69.77	68.08	18.95	102.48	41.22	107.38	61.99 to 73.95	983,804	669,782
01-OCT-24 To 30-SEP-25	19	70.03	70.64	68.12	13.59	103.70	46.88	90.92	63.35 to 80.23	1,395,705	950,782
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	17	73.80	77.08	75.08	17.56	102.66	51.70	113.31	62.30 to 93.41	1,262,687	948,018
01-JAN-24 To 31-DEC-24	34	67.38	69.57	67.36	16.61	103.28	41.22	107.38	62.55 to 71.44	1,149,353	774,168
<u>ALL</u>	61	70.03	72.07	69.98	17.48	102.99	41.22	113.31	66.15 to 73.95	1,163,858	814,487

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	61	70.03	72.07	69.98	17.48	102.99	41.22	113.31	66.15 to 73.95	1,163,858	814,487
<u>ALL</u>	61	70.03	72.07	69.98	17.48	102.99	41.22	113.31	66.15 to 73.95	1,163,858	814,487

**12 Butler**  
**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 : 61  
Total Sales Price : 70,995,356  
Total Adj. Sales Price : 70,995,356  
Total Assessed Value : 49,683,700  
Avg. Adj. Sales Price : 1,163,858  
Avg. Assessed Value : 814,487

MEDIAN : 70  
WGT. MEAN : 70  
MEAN : 72  
COD : 17.48  
PRD : 102.99

COV : 22.21  
STD : 16.01  
Avg. Abs. Dev : 12.24  
MAX Sales Ratio : 113.31  
MIN Sales Ratio : 41.22

95% Median C.I. : 66.15 to 73.95  
95% Wgt. Mean C.I. : 66.04 to 73.92  
95% Mean C.I. : 68.05 to 76.09

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	12	74.50	81.11	75.01	19.13	108.13	59.44	113.31	64.67 to 96.32	1,621,912	1,216,637
1	12	74.50	81.11	75.01	19.13	108.13	59.44	113.31	64.67 to 96.32	1,621,912	1,216,637
<b>Dry</b>											
County	9	70.03	68.12	67.27	09.22	101.26	51.00	83.69	56.85 to 73.80	635,398	427,437
1	9	70.03	68.12	67.27	09.22	101.26	51.00	83.69	56.85 to 73.80	635,398	427,437
<b>Grass</b>											
County	3	48.09	46.01	44.01	05.20	104.54	41.22	48.72	N/A	979,818	431,185
1	3	48.09	46.01	44.01	05.20	104.54	41.22	48.72	N/A	979,818	431,185
<b>ALL</b>	<b>61</b>	<b>70.03</b>	<b>72.07</b>	<b>69.98</b>	<b>17.48</b>	<b>102.99</b>	<b>41.22</b>	<b>113.31</b>	<b>66.15 to 73.95</b>	<b>1,163,858</b>	<b>814,487</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	25	71.44	76.79	72.38	17.85	106.09	46.88	113.31	66.15 to 88.91	1,492,980	1,080,569
1	25	71.44	76.79	72.38	17.85	106.09	46.88	113.31	66.15 to 88.91	1,492,980	1,080,569
<b>Dry</b>											
County	17	70.07	69.98	69.55	13.03	100.62	51.00	107.38	56.85 to 76.68	859,831	597,995
1	17	70.07	69.98	69.55	13.03	100.62	51.00	107.38	56.85 to 76.68	859,831	597,995
<b>Grass</b>											
County	4	48.41	49.31	46.20	09.63	106.73	41.22	59.21	N/A	858,863	396,811
1	4	48.41	49.31	46.20	09.63	106.73	41.22	59.21	N/A	858,863	396,811
<b>ALL</b>	<b>61</b>	<b>70.03</b>	<b>72.07</b>	<b>69.98</b>	<b>17.48</b>	<b>102.99</b>	<b>41.22</b>	<b>113.31</b>	<b>66.15 to 73.95</b>	<b>1,163,858</b>	<b>814,487</b>

## Butler County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Butler	1	9,396	8,695	8,144	7,865	7,154	6,849	6,351	6,231	<b>8,380</b>
Colfax	1	8,163	7,872	7,749	7,443	7,119	6,785	6,273	5,654	<b>7,313</b>
Saunders	1	7,630	n/a	7,040	6,580	n/a	5,880	4,720	4,430	<b>5,753</b>
Seward	1	9,858	9,860	9,196	9,199	8,375	8,373	7,375	6,088	<b>9,122</b>
Seward	2	7,200	7,000	6,700	6,700	6,300	6,300	6,300	4,900	<b>6,810</b>
Seward	3	7,200	7,000	6,700	6,700	6,300	6,300	6,300	4,900	<b>6,846</b>
Polk	1	8,784	7,868	7,442	6,982	6,393	6,355	6,124	5,414	<b>8,086</b>
Platte	6	10,630	10,280	9,289	9,053	8,350	7,933	7,590	7,129	<b>8,860</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Butler	1	8,500	7,700	7,400	7,200	6,800	6,500	6,200	5,900	<b>7,168</b>
Colfax	1	7,955	7,833	7,503	7,453	6,902	6,776	6,261	5,762	<b>7,122</b>
Saunders	1	7,495	7,200	7,010	n/a	6,085	5,445	4,560	4,240	<b>5,699</b>
Seward	1	6,600	6,600	6,500	6,500	6,150	6,150	6,150	4,700	<b>6,358</b>
Seward	2	6,600	6,600	6,500	6,488	6,150	6,143	6,150	4,700	<b>6,274</b>
Seward	3	6,600	6,600	6,500	6,500	6,150	6,150	6,145	4,700	<b>6,403</b>
Polk	1	6,281	5,951	4,576	4,565	4,114	3,982	3,839	3,861	<b>5,544</b>
Platte	6	8,627	8,085	7,593	7,434	7,196	7,317	6,259	4,794	<b>7,474</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Butler	1	3,345	3,314	3,256	3,270	2,698	3,128	n/a	3,025	<b>3,307</b>
Colfax	1	2,245	2,247	2,047	2,047	1,929	1,931	n/a	1,820	<b>2,199</b>
Saunders	1	2,720	2,720	2,720	n/a	n/a	n/a	n/a	2,415	<b>2,719</b>
Seward	1	2,948	2,950	2,799	n/a	2,800	n/a	n/a	2,400	<b>2,910</b>
Seward	2	2,949	2,950	2,800	n/a	2,800	n/a	n/a	2,400	<b>2,900</b>
Seward	3	2,948	2,950	2,800	n/a	2,800	n/a	n/a	2,400	<b>2,901</b>
Polk	1	2,484	2,261	2,253	2,246	2,240	n/a	1,823	1,811	<b>2,362</b>
Platte	6	3,132	3,243	3,044	3,015	2,931	n/a	2,695	2,585	<b>3,141</b>

County	Mkt Area	CRP	TIMBER	WASTE
Butler	1	3,825	1,899	748
Colfax	1	4,670	1,657	264
Saunders	1	2,856	725	500
Seward	1	3,022	1,000	350
Seward	2	3,043	1,000	350
Seward	3	3,030	1,000	350
Polk	1	2,310	1,150	300
Platte	6	3,218	3,019	200

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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/30/2026

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024											
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024											
<u>ALL</u>											
10/01/2022 To 09/30/2025											

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

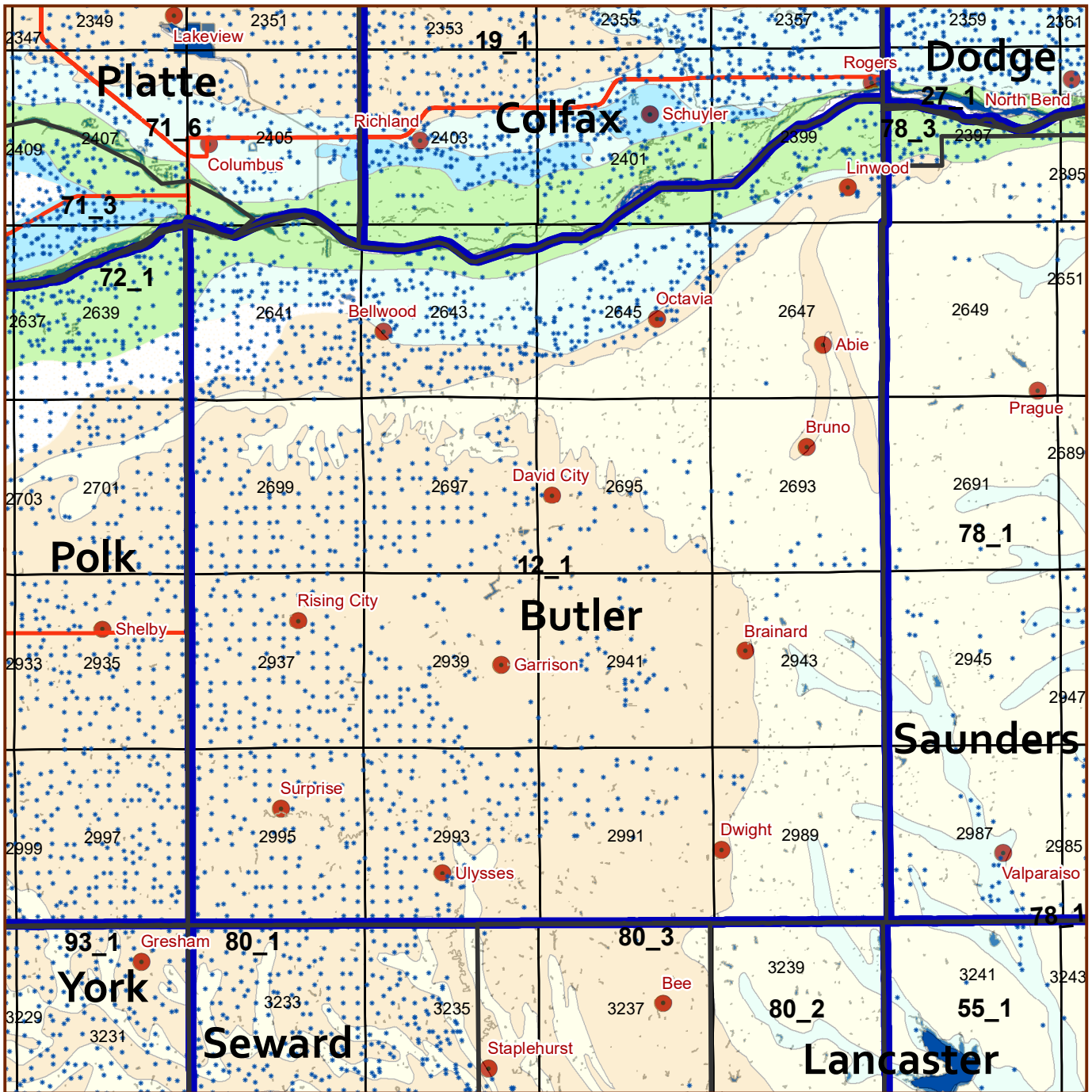
Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/30/2026

SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
120032											
120056											
120502											
190123											
550161											
710001											
710005											
720032											
800009											
800567											
_____ALL_____											
10/01/2022 To 09/30/2025											

# BUTLER COUNTY



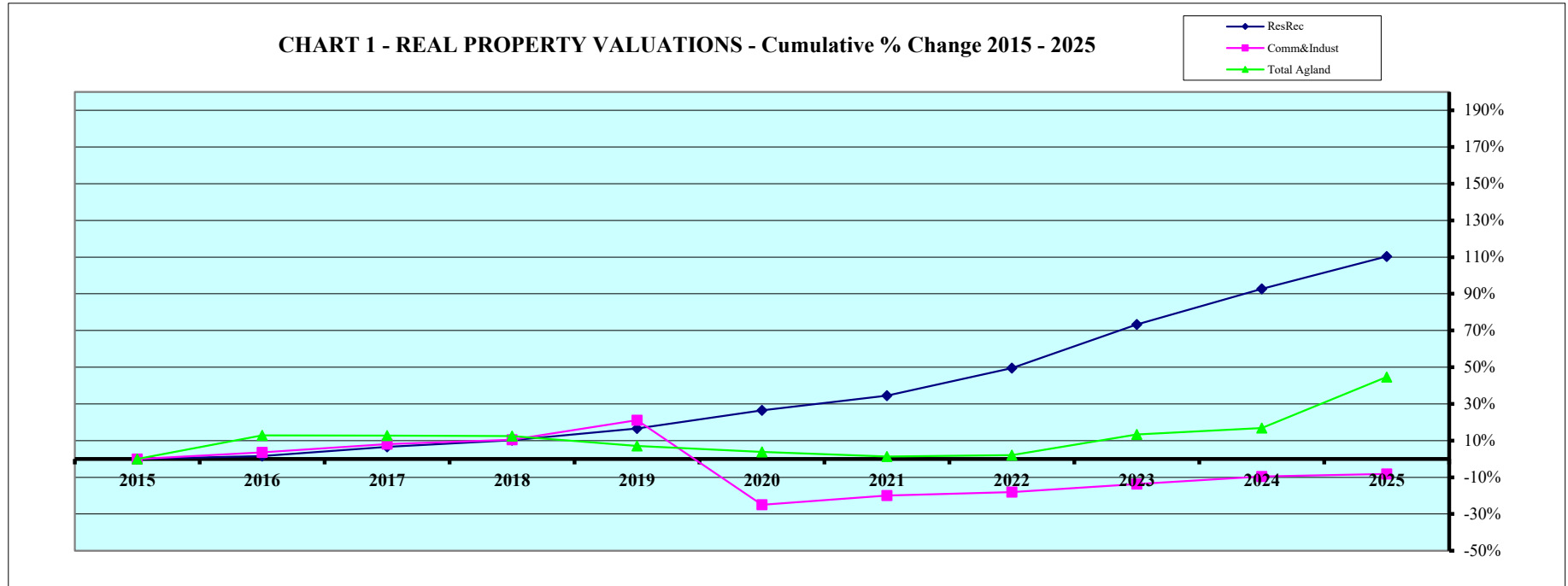
## Legend

- 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 <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	254,394,350	-	-	-	90,890,450	-	-	-	1,558,443,105	-	-	-
2016	258,545,780	4,151,430	1.63%	1.63%	94,134,065	3,243,615	3.57%	3.57%	1,758,458,995	200,015,890	12.83%	12.83%
2017	271,163,715	12,617,935	4.88%	6.59%	98,201,965	4,067,900	4.32%	8.04%	1,756,698,430	-1,760,565	-0.10%	12.72%
2018	280,302,625	9,138,910	3.37%	10.18%	100,361,230	2,159,265	2.20%	10.42%	1,753,556,950	-3,141,480	-0.18%	12.52%
2019	296,768,320	16,465,695	5.87%	16.66%	110,112,270	9,751,040	9.72%	21.15%	1,668,672,255	-84,884,695	-4.84%	7.07%
2020	321,826,425	25,058,105	8.44%	26.51%	68,193,230	-41,919,040	-38.07%	-24.97%	1,619,209,840	-49,462,415	-2.96%	3.90%
2021	342,252,065	20,425,640	6.35%	34.54%	72,766,665	4,573,435	6.71%	-19.94%	1,580,064,280	-39,145,560	-2.42%	1.39%
2022	380,486,742	38,234,677	11.17%	49.57%	74,490,155	1,723,490	2.37%	-18.04%	1,591,514,745	11,450,465	0.72%	2.12%
2023	440,796,455	60,309,713	15.85%	73.27%	78,516,215	4,026,060	5.40%	-13.61%	1,765,910,955	174,396,210	10.96%	13.31%
2024	490,045,275	49,248,820	11.17%	92.63%	82,259,115	3,742,900	4.77%	-9.50%	1,820,775,505	54,864,550	3.11%	16.83%
2025	535,178,770	45,133,495	9.21%	110.37%	83,466,330	1,207,215	1.47%	-8.17%	2,254,863,755	434,088,250	23.84%	44.69%

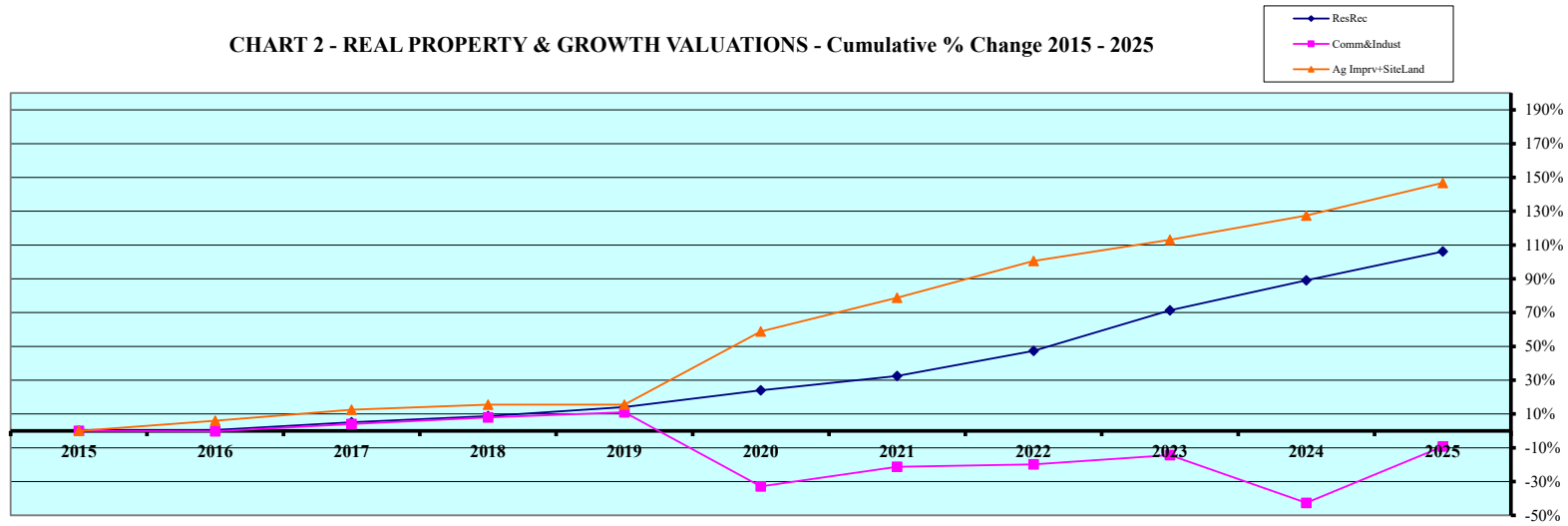
Rate Annual %chg: Residential & Recreational **7.72%** Commercial & Industrial **-0.85%** Agricultural Land **3.76%**

Cnty# **12**  
County **BUTLER**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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	254,394,350	4,035,865	1.59%	250,358,485	--	--	90,890,450	1,763,150	1.94%	89,127,300	--	--
2016	258,545,780	2,952,625	1.14%	255,593,155	0.47%	0.47%	94,134,065	3,415,005	3.63%	90,719,060	-0.19%	-0.19%
2017	271,163,715	3,665,183	1.35%	267,498,532	3.46%	5.15%	98,201,965	3,569,100	3.63%	94,632,865	0.53%	4.12%
2018	280,302,625	3,562,585	1.27%	276,740,040	2.06%	8.78%	100,361,230	2,199,170	2.19%	98,162,060	-0.04%	8.00%
2019	296,768,320	6,390,233	2.15%	290,378,087	3.59%	14.14%	110,112,270	9,203,875	8.36%	100,908,395	0.55%	11.02%
2020	321,826,425	6,425,250	2.00%	315,401,175	6.28%	23.98%	68,193,230	7,110,400	10.43%	61,082,830	-44.53%	-32.80%
2021	342,252,065	5,104,355	1.49%	337,147,710	4.76%	32.53%	72,766,665	1,189,050	1.63%	71,577,615	4.96%	-21.25%
2022	380,486,742	5,693,500	1.50%	374,793,242	9.51%	47.33%	74,490,155	1,618,335	2.17%	72,871,820	0.14%	-19.82%
2023	440,796,455	4,870,815	1.11%	435,925,640	14.57%	71.36%	78,516,215	707,230	0.90%	77,808,985	4.46%	11.02%
2024	490,045,275	8,906,235	1.82%	481,139,040	9.15%	89.13%	82,259,115	30,069,775	36.55%	52,189,340	-33.53%	-42.58%
2025	535,178,770	10,765,025	2.01%	524,413,745	7.01%	106.14%	83,466,330	931,260	1.12%	82,535,070	0.34%	-9.19%
Rate Ann%chg	7.72%	Resid & Recreat w/o growth				6.09%	C & I w/o growth				-6.73%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						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	69,772,195	48,330,020	118,102,215	4,256,340	3.60%	113,845,875	--	--
2016	74,047,195	55,475,545	129,522,740	4,381,725	3.38%	125,141,015	5.96%	5.96%
2017	77,886,720	59,450,205	137,336,925	4,392,941	3.20%	132,943,984	2.64%	12.57%
2018	77,728,685	61,173,950	138,902,635	2,480,715	1.79%	136,421,920	-0.67%	15.51%
2019	82,075,525	56,935,630	139,011,155	2,542,755	1.83%	136,468,400	-1.75%	15.55%
2020	123,058,115	85,632,825	208,690,940	21,156,100	10.14%	187,534,840	34.91%	58.79%
2021	104,613,125	126,140,195	230,753,320	19,565,568	8.48%	211,187,752	1.20%	78.82%
2022	111,332,015	131,265,870	242,597,885	5,717,070	2.36%	236,880,815	2.66%	100.57%
2023	123,320,155	133,908,845	257,229,000	5,594,990	2.18%	251,634,010	3.72%	113.06%
2024	136,558,920	139,678,370	276,237,290	7,587,690	2.75%	268,649,600	4.44%	127.47%
2025	155,556,450	142,154,650	297,711,100	6,231,415	2.09%	291,479,685	5.52%	146.80%
Rate Ann%chg	8.35%	11.39%	9.69%	Ag Imprv+Site w/o growth		5.86%		

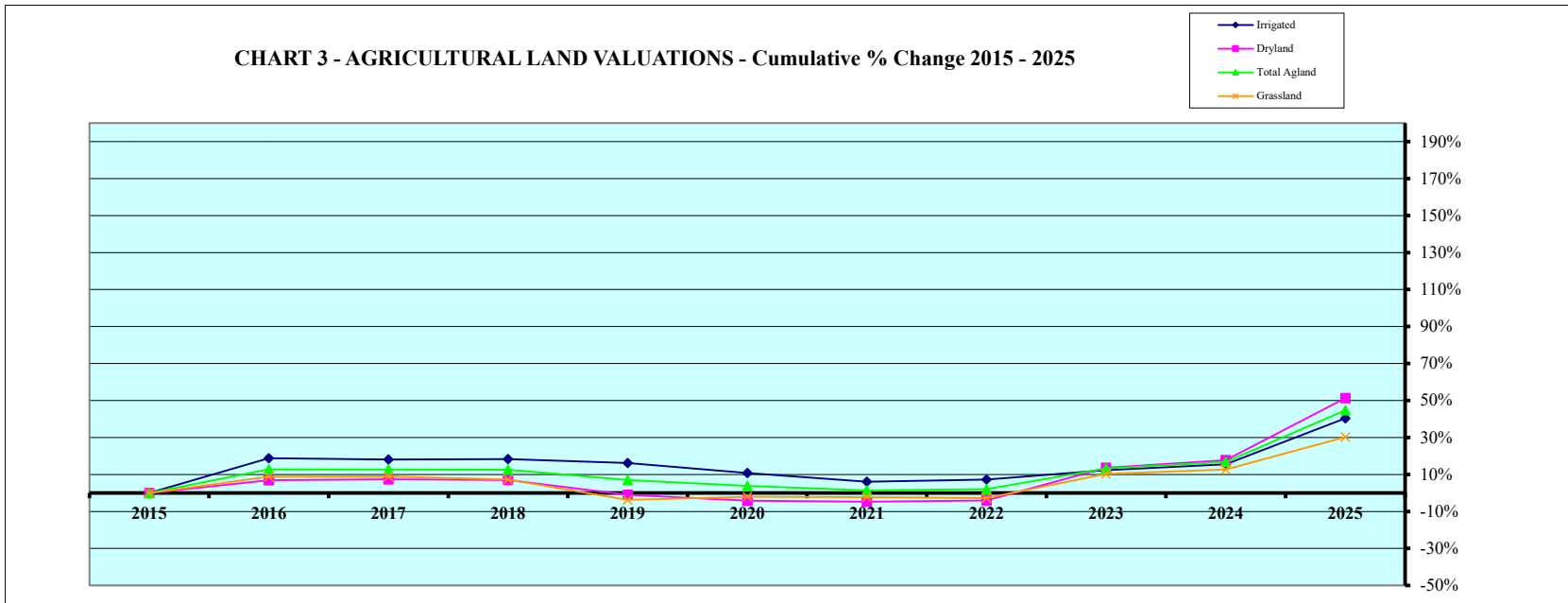
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 12  
County BUTLER

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	747,092,455	-	-	-	664,737,035	-	-	-	145,568,875	-	-	-
2016	887,152,270	140,059,815	18.75%	18.75%	710,677,080	45,940,045	6.91%	6.91%	158,403,125	12,834,250	8.82%	8.82%
2017	882,309,865	-4,842,405	-0.55%	18.10%	713,624,180	2,947,100	0.41%	7.35%	158,531,645	128,520	0.08%	8.90%
2018	883,965,015	1,655,150	0.19%	18.32%	711,285,790	-2,338,390	-0.33%	7.00%	156,067,290	-2,464,355	-1.55%	7.21%
2019	868,205,650	-15,759,365	-1.78%	16.21%	658,082,320	-53,203,470	-7.48%	-1.00%	140,078,870	-15,988,420	-10.24%	-3.77%
2020	827,890,935	-40,314,715	-4.64%	10.82%	636,795,035	-21,287,285	-3.23%	-4.20%	142,658,085	2,579,215	1.84%	-2.00%
2021	792,727,590	-35,163,345	-4.25%	6.11%	633,270,560	-3,524,475	-0.55%	-4.73%	142,331,155	-326,930	-0.23%	-2.22%
2022	801,512,695	8,785,105	1.11%	7.28%	637,438,545	4,167,985	0.66%	-4.11%	141,592,325	-738,830	-0.52%	-2.73%
2023	839,118,520	37,605,825	4.69%	12.32%	755,309,280	117,870,735	18.49%	13.63%	160,594,725	19,002,400	13.42%	10.32%
2024	863,156,255	24,037,735	2.86%	15.54%	782,658,155	27,348,875	3.62%	17.74%	163,975,710	3,380,985	2.11%	12.64%
2025	1,048,691,820	185,535,565	21.50%	40.37%	1,005,571,545	222,913,390	28.48%	51.27%	189,576,675	25,600,965	15.61%	30.23%

Rate Ann.%chg: Irrigated **3.45%** Dryland **4.23%** Grassland **2.68%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	430,095	-	-	-	614,645	-	-	-	1,558,443,105	-	-	-
2016	680,040	249,945	58.11%	58.11%	1,546,480	931,835	151.61%	151.61%	1,758,458,995	200,015,890	12.83%	12.83%
2017	704,050	24,010	3.53%	63.70%	1,528,690	-17,790	-1.15%	148.71%	1,756,698,430	-1,760,565	-0.10%	12.72%
2018	726,915	22,865	3.25%	69.01%	1,511,940	-16,750	-1.10%	145.99%	1,753,556,950	-3,141,480	-0.18%	12.52%
2019	763,635	36,720	5.05%	77.55%	1,541,780	29,840	1.97%	150.84%	1,668,672,255	-84,884,695	-4.84%	7.07%
2020	2,193,245	1,429,610	187.21%	409.94%	9,672,540	8,130,760	527.36%	1473.68%	1,619,209,840	-49,462,415	-2.96%	3.90%
2021	2,184,525	-8,720	-0.40%	407.92%	9,550,450	-122,090	-1.26%	1453.82%	1,580,064,280	-39,145,560	-2.42%	1.39%
2022	1,736,265	-448,260	-20.52%	303.69%	9,234,915	-315,535	-3.30%	1402.48%	1,591,514,745	11,450,465	0.72%	2.12%
2023	1,599,110	-137,155	-7.90%	271.80%	9,289,320	54,405	0.59%	1411.33%	1,765,910,955	174,396,210	10.96%	13.31%
2024	1,580,670	-18,440	-1.15%	267.52%	9,404,715	115,395	1.24%	1430.11%	1,820,775,505	54,864,550	3.11%	16.83%
2025	1,602,790	22,120	1.40%	272.66%	9,420,925	16,210	0.17%	1432.74%	2,254,863,755	434,088,250	23.84%	44.69%

Cnty# **12**  
County **BUTLER**

Rate Ann.%chg: Total Agric Land **3.76%**

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	746,353,155	133,575	5,588			665,185,415	147,715	4,503			145,745,385	69,608	2,094		
2016	887,714,965	134,449	6,603	18.17%	18.17%	710,913,470	148,286	4,794	6.46%	6.46%	158,204,325	68,310	2,316	10.61%	10.61%
2017	881,212,945	133,442	6,604	0.02%	18.19%	713,900,360	148,873	4,795	0.02%	6.49%	159,946,880	68,912	2,321	0.22%	10.85%
2018	883,383,425	134,158	6,585	-0.29%	17.85%	712,169,190	148,937	4,782	-0.29%	6.18%	155,868,450	67,809	2,299	-0.96%	9.78%
2019	868,955,475	134,645	6,454	-1.99%	15.50%	658,318,860	148,317	4,439	-7.17%	-1.43%	141,190,520	67,765	2,084	-9.36%	-0.49%
2020	828,281,110	134,323	6,166	-4.45%	10.36%	637,428,655	147,429	4,324	-2.59%	-3.99%	142,735,700	67,208	2,124	1.93%	1.43%
2021	791,392,640	134,977	5,863	-4.92%	4.93%	634,989,985	147,058	4,318	-0.13%	-4.11%	141,946,665	67,210	2,112	-0.56%	0.87%
2022	800,910,985	135,464	5,912	0.84%	5.81%	638,712,500	146,201	4,369	1.18%	-2.98%	141,671,095	65,435	2,165	2.51%	3.40%
2023	837,919,930	135,855	6,168	4.32%	10.38%	756,428,820	145,510	5,198	18.99%	15.44%	160,568,385	65,062	2,468	13.99%	17.87%
2024	863,262,870	136,194	6,338	2.77%	13.44%	782,561,065	144,965	5,398	3.84%	19.88%	164,023,950	64,900	2,527	2.41%	20.70%
2025	1,048,771,140	136,595	7,678	21.13%	37.41%	1,005,740,310	145,118	6,930	28.38%	53.90%	189,735,405	64,436	2,945	16.51%	40.63%

Rate Annual %chg Average Value/Acre: 3.46%

4.22%

2.67%

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	430,110	1,075	400			614,655	1,537	400			1,558,328,720	353,510	4,408		
2016	674,370	1,124	600	50.03%	50.03%	1,554,220	1,554	1,000	150.00%	150.00%	1,759,061,350	353,724	4,973	12.81%	12.81%
2017	697,500	1,162	600	0.00%	50.03%	1,528,100	1,536	995	-0.50%	148.74%	1,757,285,785	353,926	4,965	-0.16%	12.63%
2018	718,390	1,197	600	0.00%	50.03%	1,511,940	1,520	995	-0.01%	148.72%	1,753,651,395	353,621	4,959	-0.12%	12.50%
2019	763,610	1,273	600	0.00%	50.03%	1,531,190	1,539	995	0.01%	148.74%	1,670,759,655	353,538	4,726	-4.70%	7.21%
2020	2,185,785	2,776	787	31.21%	96.85%	9,653,185	2,410	4,005	302.56%	901.33%	1,620,284,435	354,146	4,575	-3.19%	3.79%
2021	2,184,615	2,781	786	-0.21%	96.43%	9,576,745	2,045	4,684	16.94%	1070.97%	1,580,090,650	354,070	4,463	-2.46%	1.24%
2022	1,754,030	2,302	762	-3.03%	90.48%	9,239,910	1,326	6,967	48.75%	1641.78%	1,592,288,520	350,727	4,540	1.73%	2.99%
2023	1,599,495	2,136	749	-1.68%	87.27%	9,299,600	1,332	6,982	0.21%	1645.44%	1,765,816,230	349,895	5,047	11.16%	14.49%
2024	1,580,670	2,094	755	0.79%	88.76%	9,404,715	1,349	6,971	-0.16%	1642.65%	1,820,833,270	349,502	5,210	3.23%	18.19%
2025	1,587,425	2,105	754	-0.11%	88.55%	9,370,825	1,291	7,258	4.13%	1714.58%	2,255,205,105	349,545	6,452	23.84%	46.36%

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**BUTLER**

Rate Annual %chg Average Value/Acre: 3.77%

(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	Aglnd	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,369	BUTLER	131,751,110	35,299,988	36,371,567	495,263,030	67,035,140	16,431,190	39,915,740	2,254,863,755	155,556,450	142,154,650	1,795,335	3,376,437,955
cnty sectorvalue % of total value:		3.90%	1.05%	1.08%	14.67%	1.99%	0.49%	1.18%	66.78%	4.61%	4.21%	0.05%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Aglnd	Agdwell&HS	AgImprv&FS	Minerals	Total Value
65	ABIE	1,064,509	8,302	261	3,143,290	0	0	442,890	0	12,360	19,570	0	4,691,182
0.78%	%sector of county sector	0.81%	0.02%	0.00%	0.63%			1.11%		0.01%	0.01%		0.14%
	%sector of municipality	22.69%	0.18%	0.01%	67.00%			9.44%		0.26%	0.42%		100.00%
407	BELLWOOD	353,552	227,642	317,792	22,163,450	0	0	4,620,495	0	27,960	0	0	27,710,891
4.86%	%sector of county sector	0.27%	0.64%	0.87%	4.48%			11.58%		0.02%			0.82%
	%sector of municipality	1.28%	0.82%	1.15%	79.98%			16.67%		0.10%			100.00%
336	BRAINARD	1,877,688	372,467	1,096,469	25,735,450	0	0	6,043,160	0	13,575	0	0	35,138,809
4.01%	%sector of county sector	1.43%	1.06%	3.01%	5.20%			15.14%		0.01%			1.04%
	%sector of municipality	5.34%	1.06%	3.12%	73.24%			17.20%		0.04%			100.00%
95	BRUNO	331,253	128,128	4,021	4,492,110	0	145,395	402,630	0	262,100	43,240	0	5,808,877
1.14%	%sector of county sector	0.25%	0.36%	0.01%	0.91%		0.88%	1.01%		0.17%	0.03%		0.17%
	%sector of municipality	5.70%	2.21%	0.07%	77.33%		2.50%	6.93%		4.51%	0.74%		100.00%
2,999	DAVID CITY	15,098,695	2,361,906	1,468,691	177,536,810	0	289,155	26,276,545	16,141,080	1,594,470	611,910	0	241,379,262
35.83%	%sector of county sector	11.46%	6.69%	4.04%	35.85%		1.76%	65.83%	0.72%	1.03%	0.43%		7.15%
	%sector of municipality	6.26%	0.98%	0.61%	73.55%		0.12%	10.89%	6.69%	0.66%	0.25%		100.00%
229	DWIGHT	377,299	101,042	3,171	16,173,025	0	0	1,450,295	0	98,360	0	0	18,203,192
2.74%	%sector of county sector	0.29%	0.29%	0.01%	3.27%			3.63%		0.06%			0.54%
	%sector of municipality	2.07%	0.56%	0.02%	88.85%			7.97%		0.54%			100.00%
55	GARRISON	273,123	102,615	288,116	1,593,435	0	191,915	3,012,165	0	31,390	1,960	0	5,494,719
0.66%	%sector of county sector	0.21%	0.29%	0.79%	0.32%		1.17%	7.55%		0.02%	0.00%		0.16%
	%sector of municipality	4.97%	1.87%	5.24%	29.00%		3.49%	54.82%		0.57%	0.04%		100.00%
94	LINWOOD	59,966	0	0	2,060,200	0	36,000	348,815	0	843,180	51,315	0	3,399,476
1.12%	%sector of county sector	0.05%			0.42%		0.22%	0.87%		0.54%	0.04%		0.10%
	%sector of municipality	1.76%			60.60%		1.06%	10.26%		24.80%	1.51%		100.00%
107	OCTAVIA	2,342	110,886	3,480	4,489,160	0	0	21,900	0	192,275	4,125	0	4,824,168
1.28%	%sector of county sector	0.00%	0.31%	0.01%	0.91%			0.05%		0.12%	0.00%		0.14%
	%sector of municipality	0.05%	2.30%	0.07%	93.06%			0.45%		3.99%	0.09%		100.00%
356	RISING CITY	443,712	664,833	576,101	21,996,235	0	0	5,463,615	0	209,430	5,640	0	29,359,566
4.25%	%sector of county sector	0.34%	1.88%	1.58%	4.44%			13.69%		0.13%	0.00%		0.87%
	%sector of municipality	1.51%	2.26%	1.96%	74.92%			18.61%		0.71%	0.02%		100.00%
37	SURPRISE	8,339	109,866	3,448	1,257,855	0	125,430	176,365	0	954,235	28,390	0	2,663,928
0.44%	%sector of county sector	0.01%	0.31%	0.01%	0.25%		0.76%	0.44%		0.61%	0.02%		0.08%
	%sector of municipality	0.31%	4.12%	0.13%	47.22%		4.71%	6.62%		35.82%	1.07%		100.00%
196	ULYSSES	341,554	286,755	344,758	5,939,685	0	0	1,745,900	0	12,170	0	0	8,670,822
2.34%	%sector of county sector	0.26%	0.81%	0.95%	1.20%			4.37%		0.01%			0.26%
	%sector of municipality	3.94%	3.31%	3.98%	68.50%			20.14%		0.14%			100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,977	Total Municipalities	20,232,033	4,474,442	4,106,308	286,580,714	0	787,895	50,004,778	16,141,080	4,251,506	766,150	0	387,344,904
59.46%	%all municip.sectors of cnty	15.36%	12.68%	11.29%	57.86%		4.80%	125.28%	0.72%	2.73%	0.54%		11.47%

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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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 8,846</b>	<b>Value : 3,362,795,420</b>	<b>Growth 25,330,235</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	253	2,481,130	0	0	628	9,460,325	881	11,941,455	
<b>02. Res Improve Land</b>	2,088	33,450,390	0	0	706	25,842,305	2,794	59,292,695	
<b>03. Res Improvements</b>	2,117	275,500,590	0	0	807	186,488,900	2,924	461,989,490	
<b>04. Res Total</b>	2,370	311,432,110	0	0	1,435	221,791,530	3,805	533,223,640	9,530,120
<b>% of Res Total</b>	62.29	58.41	0.00	0.00	37.71	41.59	43.01	15.86	37.62
<b>05. Com UnImp Land</b>	56	626,350	0	0	12	5,163,120	68	5,789,470	
<b>06. Com Improve Land</b>	273	3,501,665	0	0	31	1,686,560	304	5,188,225	
<b>07. Com Improvements</b>	289	46,660,520	0	0	49	11,575,470	338	58,235,990	
<b>08. Com Total</b>	345	50,788,535	0	0	61	18,425,150	406	69,213,685	1,595,635
<b>% of Com Total</b>	84.98	73.38	0.00	0.00	15.02	26.62	4.59	2.06	6.30
<b>09. Ind UnImp Land</b>	1	14,400	0	0	0	0	1	14,400	
<b>10. Ind Improve Land</b>	10	2,762,550	0	0	3	445,720	13	3,208,270	
<b>11. Ind Improvements</b>	9	13,364,130	0	0	3	4,264,350	12	17,628,480	
<b>12. Ind Total</b>	10	16,141,080	0	0	3	4,710,070	13	20,851,150	4,264,350
<b>% of Ind Total</b>	76.92	77.41	0.00	0.00	23.08	22.59	0.15	0.62	16.84
<b>13. Rec UnImp Land</b>	0	0	0	0	91	6,909,090	91	6,909,090	
<b>14. Rec Improve Land</b>	0	0	0	0	76	6,735,960	76	6,735,960	
<b>15. Rec Improvements</b>	0	0	0	0	262	29,924,395	262	29,924,395	
<b>16. Rec Total</b>	0	0	0	0	353	43,569,445	353	43,569,445	994,505
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	3.99	1.30	3.93
<b>Res &amp; Rec Total</b>	2,370	311,432,110	0	0	1,788	265,360,975	4,158	576,793,085	10,524,625
<b>% of Res &amp; Rec Total</b>	57.00	53.99	0.00	0.00	43.00	46.01	47.00	17.15	41.55
<b>Com &amp; Ind Total</b>	355	66,929,615	0	0	64	23,135,220	419	90,064,835	5,859,985
<b>% of Com &amp; Ind Total</b>	84.73	74.31	0.00	0.00	15.27	25.69	4.74	2.68	23.13
<b>17. Taxable Total</b>	2,725	378,361,725	0	0	1,852	288,496,195	4,577	666,857,920	16,384,610
<b>% of Taxable Total</b>	59.54	56.74	0.00	0.00	40.46	43.26	51.74	19.83	64.68

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	46	4,223,565	7,664,335	0	0	0
19. Commercial	32	7,511,515	11,966,395	0	0	0
20. Industrial	5	12,289,450	156,065,550	0	0	0
21. Other	1	554,270	141,005	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	46	4,223,565	7,664,335
19. Commercial	0	0	0	32	7,511,515	11,966,395
20. Industrial	0	0	0	5	12,289,450	156,065,550
21. Other	0	0	0	1	554,270	141,005
22. Total Sch II				84	24,578,800	175,837,285

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	3	1,389,585	3	1,389,585	0
24. Non-Producing	0	0	0	0	1	447,850	1	447,850	0
25. Total	0	0	0	0	4	1,837,435	4	1,837,435	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	300	0	445	745

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	115	3,626,285	0	0	2,689	1,606,333,235	2,804	1,609,959,520
28. Ag-Improved Land	16	1,281,125	0	0	1,359	821,980,575	1,375	823,261,700
29. Ag Improvements	17	1,182,345	0	0	1,444	259,696,500	1,461	260,878,845

30. Ag Total				4,265	2,694,100,065
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	36,000	0	0.00	0	
32. HomeSite Improv Land	4	3.72	111,100	0	0.00	0	
33. HomeSite Improvements	5	0.00	1,001,350	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	5	2.99	10,165	0	0.00	0	
36. FarmSite Improv Land	10	11.98	55,975	0	0.00	0	
37. FarmSite Improvements	15	0.00	180,995	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	22	21.37	0	0	0.00	0	
40. Other- Non Ag Use	2	1.55	561,455	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	18	18.50	685,000	19	19.50	721,000	
32. HomeSite Improv Land	722	731.61	26,456,600	726	735.33	26,567,700	
33. HomeSite Improvements	745	0.00	132,910,710	750	0.00	133,912,060	337,255
34. HomeSite Total				<b>769</b>	<b>754.83</b>	<b>161,200,760</b>	
35. FarmSite UnImp Land	61	67.45	467,635	66	70.44	477,800	
36. FarmSite Improv Land	1,260	2,923.81	13,951,335	1,270	2,935.79	14,007,310	
37. FarmSite Improvements	1,413	0.00	126,785,790	1,428	0.00	126,966,785	8,608,370
38. FarmSite Total				<b>1,494</b>	<b>3,006.23</b>	<b>141,451,895</b>	
39. Road & Ditches	3,520	7,590.17	0	3,542	7,611.54	0	
40. Other- Non Ag Use	94	1,773.30	5,198,855	96	1,774.85	5,760,310	
41. Total Section VI				<b>2,263</b>	<b>13,147.45</b>	<b>308,412,965</b>	<b>8,945,625</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	316.95	989,650	2	316.95	989,650

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	55,491.04	40.58%	521,378,540	45.51%	9,395.72
46. 1A	22,022.51	16.11%	191,476,875	16.71%	8,694.60
47. 2A1	17,039.13	12.46%	138,768,485	12.11%	8,144.11
48. 2A	14,234.07	10.41%	111,951,320	9.77%	7,865.03
49. 3A1	2,299.29	1.68%	16,449,460	1.44%	7,154.15
50. 3A	7,706.55	5.64%	52,779,990	4.61%	6,848.72
51. 4A1	9,717.11	7.11%	61,716,865	5.39%	6,351.36
52. 4A	8,220.72	6.01%	51,219,875	4.47%	6,230.58
53. Total	136,730.42	100.00%	1,145,741,410	100.00%	8,379.56
<b>Dry</b>					
54. 1D1	32,405.95	22.39%	275,450,610	26.55%	8,500.00
55. 1D	26,737.12	18.47%	205,875,885	19.84%	7,700.00
56. 2D1	13,420.85	9.27%	99,314,260	9.57%	7,400.00
57. 2D	7,924.39	5.47%	57,055,635	5.50%	7,200.00
58. 3D1	5,566.35	3.85%	37,851,195	3.65%	6,800.00
59. 3D	16,014.09	11.06%	104,091,585	10.03%	6,500.00
60. 4D1	20,269.94	14.00%	125,673,705	12.11%	6,200.00
61. 4D	22,401.32	15.48%	132,167,945	12.74%	5,900.01
62. Total	144,740.01	100.00%	1,037,480,820	100.00%	7,167.89
<b>Grass</b>					
63. 1G1	30,372.82	47.09%	103,606,150	54.16%	3,411.15
64. 1G	5,082.10	7.88%	17,096,450	8.94%	3,364.05
65. 2G1	9,019.59	13.98%	29,955,430	15.66%	3,321.15
66. 2G	743.98	1.15%	2,474,230	1.29%	3,325.67
67. 3G1	628.99	0.98%	1,716,925	0.90%	2,729.65
68. 3G	0.82	0.00%	2,565	0.00%	3,128.05
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	18,649.32	28.91%	36,438,525	19.05%	1,953.88
71. Total	64,497.62	100.00%	191,290,275	100.00%	2,965.85
<hr/>					
<b>Irrigated Total</b>	136,730.42	39.13%	1,145,741,410	48.03%	8,379.56
<b>Dry Total</b>	144,740.01	41.42%	1,037,480,820	43.49%	7,167.89
<b>Grass Total</b>	64,497.62	18.46%	191,290,275	8.02%	2,965.85
72. Waste	2,189.51	0.63%	1,638,120	0.07%	748.17
73. Other	1,286.92	0.37%	9,536,475	0.40%	7,410.31
74. Exempt	183.57	0.05%	1,122,930	0.05%	6,117.18
75. Market Area Total	349,444.48	100.00%	2,385,687,100	100.00%	6,827.08

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	93.77	801,440	0.00	0	136,636.65	1,144,939,970	136,730.42	1,145,741,410
<b>77. Dry Land</b>	381.88	2,910,120	0.00	0	144,358.13	1,034,570,700	144,740.01	1,037,480,820
<b>78. Grass</b>	145.98	420,310	0.00	0	64,351.64	190,869,965	64,497.62	191,290,275
<b>79. Waste</b>	1.41	845	0.00	0	2,188.10	1,637,275	2,189.51	1,638,120
<b>80. Other</b>	0.00	0	0.00	0	1,286.92	9,536,475	1,286.92	9,536,475
<b>81. Exempt</b>	183.57	1,122,930	0.00	0	0.00	0	183.57	1,122,930
<b>82. Total</b>	<b>623.04</b>	<b>4,132,715</b>	<b>0.00</b>	<b>0</b>	<b>348,821.44</b>	<b>2,381,554,385</b>	<b>349,444.48</b>	<b>2,385,687,100</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	136,730.42	39.13%	1,145,741,410	48.03%	8,379.56
<b>Dry Land</b>	144,740.01	41.42%	1,037,480,820	43.49%	7,167.89
<b>Grass</b>	64,497.62	18.46%	191,290,275	8.02%	2,965.85
<b>Waste</b>	2,189.51	0.63%	1,638,120	0.07%	748.17
<b>Other</b>	1,286.92	0.37%	9,536,475	0.40%	7,410.31
<b>Exempt</b>	183.57	0.05%	1,122,930	0.05%	6,117.18
<b>Total</b>	<b>349,444.48</b>	<b>100.00%</b>	<b>2,385,687,100</b>	<b>100.00%</b>	<b>6,827.08</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Abie	9	11,560	50	89,790	51	3,110,785	60	3,212,135	2,610
83.2 Acreage	588	8,431,110	594	21,611,665	615	143,312,330	1,203	173,355,105	5,550,070
83.3 Adamy Subdivision	2	56,975	14	474,785	14	4,875,050	16	5,406,810	130,005
83.4 Bay Meadows Trlr Crt	0	0	0	0	8	93,775	8	93,775	0
83.5 Bellwood	17	274,995	179	2,165,285	191	22,907,655	208	25,347,935	284,140
83.6 Bellwood Lakes	1	125,185	2	610,490	55	4,012,765	56	4,748,440	65,585
83.7 Benesch Lakes	0	0	2	483,900	23	760,460	23	1,244,360	7,300
83.8 Bow Strings	14	510,235	11	491,995	11	3,939,225	25	4,941,455	351,750
83.9 Brainard	23	365,480	166	2,901,450	167	25,585,050	190	28,851,980	451,435
83.10 Brandenburgh Lakes	2	925,900	0	0	89	16,076,495	91	17,002,395	322,535
83.11 Bruno	18	59,665	67	342,900	67	4,380,625	85	4,783,190	43,050
83.12 Clear Lake	3	37,685	42	1,888,260	42	11,539,535	45	13,465,480	0
83.13 Clearwater	1	116,080	0	0	6	402,975	7	519,055	0
83.14 Cornell Subdivision	0	0	5	323,525	5	1,436,480	5	1,760,005	0
83.15 David City	54	1,075,920	1,040	22,842,990	1,026	166,150,255	1,080	190,069,165	1,624,440
83.16 Dwight	11	92,865	119	1,842,750	119	15,299,865	130	17,235,480	0
83.17 Gans Lake	16	477,570	21	653,090	28	3,525,455	44	4,656,115	257,670
83.18 Garrison	6	11,895	34	76,770	34	1,658,205	40	1,746,870	2,025
83.19 Jarecki Lake	3	446,040	0	0	34	6,734,320	37	7,180,360	0
83.20 Jarecki Subdivision	0	0	13	524,320	13	2,344,650	13	2,868,970	0
83.21 Lakeside Estates	0	0	0	0	26	596,320	26	596,320	0
83.22 Linwood	29	133,430	48	262,385	50	1,891,090	79	2,286,905	12,715
83.23 Loma	6	7,275	12	26,015	13	607,620	19	640,910	0
83.24 Octavia	8	75,730	59	271,120	60	4,357,265	68	4,704,115	37,035
83.25 Rising City	28	202,975	186	2,097,155	186	22,344,350	214	24,644,480	727,560
83.26 Riverside Meadows	11	342,290	16	453,835	16	4,013,685	27	4,809,810	0
83.27 Riverview Lake Sub	10	229,610	23	711,630	27	2,626,855	37	3,568,095	310,790
83.28 Rural Recreational	58	4,613,175	20	3,792,790	34	4,977,310	92	13,383,275	29,545
83.29 Shyla Subdivison	1	40,285	2	82,595	2	621,050	3	743,930	0
83.30 Smokie L Lake	0	0	1	299,280	28	3,697,410	28	3,996,690	264,945
83.31 Surprise	12	18,870	25	59,840	25	1,350,075	37	1,428,785	200
83.32 Ulysses	39	157,745	115	497,955	115	5,869,050	154	6,524,750	49,220
83.33 Valley Heights	2	10,000	4	150,090	6	815,850	8	975,940	0
84 Residential Total	972	18,850,545	2,870	66,028,655	3,186	491,913,885	4,158	576,793,085	10,524,625

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>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 David City-commercial	18	530,805	152	5,621,910	156	36,887,700	174	43,040,415	683,595
85.2 Other Commercial	51	5,273,065	165	2,774,585	194	38,976,770	245	47,024,420	5,176,390
86 Commercial Total	69	5,803,870	317	8,396,495	350	75,864,470	419	90,064,835	5,859,985

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	26,391.48	64.51%	88,277,780	65.24%	3,344.93
88. 1G	4,557.70	11.14%	15,103,740	11.16%	3,313.90
89. 2G1	7,892.84	19.29%	25,701,940	18.99%	3,256.36
90. 2G	658.16	1.61%	2,152,390	1.59%	3,270.31
91. 3G1	608.04	1.49%	1,640,450	1.21%	2,697.93
92. 3G	0.82	0.00%	2,565	0.00%	3,128.05
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	803.48	1.96%	2,430,560	1.80%	3,025.04
95. Total	40,912.52	100.00%	135,309,425	100.00%	3,307.29
<b>CRP</b>					
96. 1C1	3,981.34	68.55%	15,328,370	69.00%	3,850.05
97. 1C	524.40	9.03%	1,992,710	8.97%	3,799.98
98. 2C1	1,126.75	19.40%	4,253,490	19.15%	3,775.01
99. 2C	85.82	1.48%	321,840	1.45%	3,750.17
100. 3C1	20.95	0.36%	76,475	0.34%	3,650.36
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	68.94	1.19%	241,290	1.09%	3,500.00
104. Total	5,808.20	100.00%	22,214,175	100.00%	3,824.62
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	17,776.90	100.00%	33,766,675	100.00%	1,899.47
113. Total	17,776.90	100.00%	33,766,675	100.00%	1,899.47
<hr/>					
Grass Total	40,912.52	63.43%	135,309,425	70.74%	3,307.29
CRP Total	5,808.20	9.01%	22,214,175	11.61%	3,824.62
Timber Total	17,776.90	27.56%	33,766,675	17.65%	1,899.47
<hr/>					
114. Market Area Total	64,497.62	100.00%	191,290,275	100.00%	2,965.85

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

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	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	495,263,030	533,223,640	37,960,610	7.66%	9,530,120	5.74%
02. Recreational	39,915,740	43,569,445	3,653,705	9.15%	994,505	6.66%
03. Ag-Homesite Land, Ag-Res Dwelling	155,556,450	161,200,760	5,644,310	3.63%	337,255	3.41%
<b>04. Total Residential (sum lines 1-3)</b>	<b>690,735,220</b>	<b>737,993,845</b>	<b>47,258,625</b>	<b>6.84%</b>	<b>10,861,880</b>	<b>5.27%</b>
05. Commercial	67,035,140	69,213,685	2,178,545	3.25%	1,595,635	0.87%
06. Industrial	16,431,190	20,851,150	4,419,960	26.90%	4,264,350	0.95%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>83,466,330</b>	<b>90,064,835</b>	<b>6,598,505</b>	<b>7.91%</b>	<b>5,859,985</b>	<b>0.88%</b>
08. Ag-Farmsite Land, Outbuildings	137,060,645	141,451,895	4,391,250	3.20%	8,608,370	-3.08%
09. Minerals	1,795,335	1,837,435	42,100	2.34	0	2.34%
10. Non Ag Use Land	5,094,005	5,760,310	666,305	13.08%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>143,949,985</b>	<b>149,049,640</b>	<b>5,099,655</b>	<b>3.54%</b>	<b>8,608,370</b>	<b>-2.44%</b>
12. Irrigated	1,048,691,820	1,145,741,410	97,049,590	9.25%		
13. Dryland	1,005,571,545	1,037,480,820	31,909,275	3.17%		
14. Grassland	189,576,675	191,290,275	1,713,600	0.90%		
15. Wasteland	1,602,790	1,638,120	35,330	2.20%		
16. Other Agland	9,420,925	9,536,475	115,550	1.23%		
<b>17. Total Agricultural Land</b>	<b>2,254,863,755</b>	<b>2,385,687,100</b>	<b>130,823,345</b>	<b>5.80%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>3,173,015,290</b>	<b>3,362,795,420</b>	<b>189,780,130</b>	<b>5.98%</b>	<b>25,330,235</b>	<b>5.18%</b>

## 2026 Assessment Survey for Butler County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$253,267
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$253,267 This does not include benefits; health insurance
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$66,135 (does not include benefits, health insurance.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	0. This comes from county data processing, not the assessor's budget.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,100
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Assessor's budget \$10,206 Reappraisal budget \$3,493

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS in April 2020.
2.	<b>CAMA software:</b>
	MIPS in April 2020.
3.	<b>Personal Property software:</b>
	MIPS in April 2020.
4.	<b>Are cadastral maps currently being used?</b>
	Cadastral maps are available, but are not updated. GIS processes have replaced their function
5.	<b>If so, who maintains the Cadastral Maps?</b>
	They are not being maintained; Since 2004, the cadastral maps have been created and updated in the GIS system.
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes; butler.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor and Staff
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks aerial imagery
10.	<b>When was the aerial imagery last updated?</b>
	2024

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes; but only in some of the towns
2.	<b>If so, is the zoning countywide?</b>

	No; there is no zoning in the rural--the county is in the process of establishing a comprehensive plan and zoning
<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Bellwood, Brainard, David City, Octavia, Ulysses
<b>4.</b>	<b>When was zoning implemented?</b>
	Zoning was implemented in 1985 for David City, Octavia was added in 2005, and the other three are not known.

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

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal specific for Ag Processing Inc. only.
<b>2.</b>	<b>GIS Services:</b>
	GIS programming, programming support and instruction are provided through gWorks.
<b>3.</b>	<b>Other services:</b>
	The administrative, appraisal, programming, and support functions are contracted through MIPS

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Stanard Appraisal for Ag Processing Inc. only
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	NA
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Only for Ag Processing Inc.

## 2026 Residential Assessment Survey for Butler County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and Staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach is used to estimate value in the residential class with Marshall Swift information used as the cost estimator.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation schedules are based on local market information.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes; the county develops a general physical depreciation table for use countywide. They then analyze the market of each individual valuation grouping and prepares economic and location factors to be separately applied to the parcels in each specific valuation group.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The county uses an analysis of vacant residential sales to establish assessments for the land component of the assessed value.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	The county studies vacant lot sales.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Presently, there are four minor subdivisions that use a discounted cash flow (DCF) methodology to value the undeveloped lots. All of these procedures were in place prior to this year and are reviewed and updated annually. The county has used these techniques to estimate the present market value of all of the lots in a development that remain for sale.

## 2026 Commercial Assessment Survey for Butler County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and Staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The cost approach is the primary method used to estimate value in the commercial class, however, income information and comparable sales are considered when available.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Butler County has a limited number of unique properties, but when they do value one, they develop the cost approach and often rely on the expertise of a contract appraiser for the value and also make comparisons to any known similar property in other counties.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation tables are developed using information derived from the market.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	The basic physical depreciation tables are used throughout the commercial class. There are variations developed for locational or economic considerations. The economic variations are more related to the type and use of the structure and the locational variations more closely related to the valuation groups.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Vacant commercial lots are valued primarily using market information from vacant lot sales.

## 2026 Agricultural Assessment Survey for Butler County

1.	<b>Valuation data collection done by:</b>
	Assessor and Staff
2.	<b>Describe the process used to determine and monitor market areas.</b>
	The county reviews sale information and identifies common characteristics of the parcels. At this time all parcels in the county are influenced by the same market forces, so one market area has been defined.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	The county considers a parcel agricultural if it is primarily used for the production of an ag product, residential if it is not being used for ag and has a primary residence, and it is recreational if seasonal dwellings exist or non ag uses are predominant.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Farm home sites and rural residential home sites are valued the same. The base home site value is \$36,000. There is a location in the Northwest part of the county near Columbus where the home site values are slightly higher at \$37,000, but the two types of sites are the same within those locations.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	A study of vacant land sales are used for the specific use if available.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	The county has only eight known WRP parcels. Most of those parcels were sold after the easement was implemented several years ago. Those sales were the primary information used to estimate the probable market value per acre of the WRP land. The value per acre is reviewed and potentially adjusted each year. Presently, the value was estimated to be \$2,500 per acre.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Intensive use
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	N/A
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A

<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**BUTLER COUNTY**  
**2025 PLAN OF ASSESSMENT**  
**For tax year 2026, 2027 & 2028**

Plan of Assessment Requirements:

Pursuant to Statute Sec. 77-1311.02, 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 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 level of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31<sup>st</sup> 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 budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31<sup>st</sup> 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.

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land.
2. 75% of actual value for agricultural land and horticultural land.

Assessment Statistics for 2025:

<b>Property Class</b>	<b>Median</b>	<b>COD</b>	<b>PRD</b>
Residential	93%	12.95	101.17
Commercial	93%	11.62	102.81
Agricultural Land	70%	19.79	103.45

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high).

COD: (Coefficient of Dispersion) the average absolute deviation divided by the median.

PRD: (Price Related Differential) the mean ratio divided by the aggregate ratio.

Aggregate: The sum of the assessed values divided by the sum of the sales prices.

Average Absolute Deviation: Each ratio minus the median, summed up and divided by the number of sales.

Mean: The sum of the ratios divided by the number of sales.

GENERAL DESCRIPTION OF REAL PROPERTY IN BUTLER COUNTY

Per the 2025 County Abstract, Butler County consists of the following real property types:

Residential	\$496,286,610
Recreational	\$ 39,742,240
Ag-Homesite Land, Ag-Res. Dwelling	\$156,146,860
<b>Total Residential</b>	<b>\$692,175,710</b>
Commercial	\$67,193,380
Industrial	\$16,431,190
<b>Total Commercial</b>	<b>\$83,624,570</b>
Ag-Farm-Site Land, Outbuildings	\$136,553,155
Minerals	\$1,795,335
Non-Ag Use Land	\$5,621,670
<b>Total non-Agland</b>	<b>\$143,970,160</b>

Agricultural land	Total Value
Irrigated Acres	\$1,048,771,140
Dry Acres	\$1,005,740,310
Grass Acres	\$ 189,735,405
Waste Acres	\$ 1,587,425
Other Acres (Accretion, Ag Intensive)	\$ 9,370,825
<b>Total Agricultural Land</b>	<b>\$2,255,205,105</b>

**Total Value of all Real Property (locally Assessed) \$3,174,975,545**

**Total TIF Value Base included in total value 24,285,040 Value Excess 92,156,175 not included in the total value.**

For more information see 2025 Reports & Opinions, Abstract and Assessor Survey.

ASSESSMENT PLAN/PROCEDURES MANUAL

The primary goal for the Butler County Assessor's Office is to do the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements with the resources available.

The Department of Property Assessment and Taxation has prepared the progress report for Butler County which is on file in the Assessor's office and serves as additional information for this report. The 2025 Butler County statistical measures are on file in the annual report and kept on file in the Assessor's Office.

Office Staff and Budget Information

Butler County Assessor's Office currently employs two full-time clerks, along with the Assessor and Deputy Assessor. Information pertaining to budget and staffing is included in the survey given to the Department of Revenue, Property Assessment Division (PAD). Staff salaries are included in the office's budget presented to the County Board each year.

The Department of Revenue Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor are filed in the office and are implemented by the assessor's office. An informal manual of office and assessment procedures are also on file. A formal annual assessment plan includes a 4-to-5-year cycle of reappraisal and inspection, which has been a part of the county's assessment plan.

### RECORD MAINTENANCE/RESPONSIBILITIES

A property record card is on file for every parcel of real property including improvements on leased land. The cards are updated to include any changes made to the assessment information of the property. The record cards contain current ownership, address, legal description, situs address, book and page numbers of the last deed recorded and any changes of record of ownership. Also included are pictures of improvements or main structure, sketches, and valuation information. A unique number is assigned to each property record card along with tax district codes and other codes created relevant to the specific parcel.

The assessment records are kept and updated in the computerized administration system, MIPS. Hard copy forms with updates are made in the form of inserts. The owner/valuations history is kept on the face of the hard copy and updated to reflect all changes made.

The office maintains a cadastral map system. The Mylar cadastral maps were done in 1964. The Mylar cadastral maps have not been revised with name change, legal description, and new subdivisions since January 2004. On March 2001 we began implementing a GIS program for updating our current cadastral maps as well as other reports required by our office. The office staff has completed identifying each parcel and attaching the parcel identification number used in the MIPS CAMA system. A land use layer and an improvement on leased land layer has been created and added also.

ArcView is the GIS software and ARC 10.4.1 is currently being used by Butler County and is supported by GWorks in Omaha, Nebraska. GWorks is also the host for the Butler County Assessor's Website. Available on the website is the property record information, tax information, latest deed information, parcel lines, land use, soil types, flood plain, digital photos and sketches and aerial photos on the rural sites. GIS annotation layer is available for all the towns located in Butler County. Other layers: tax district, fire district, cemetery are also available on the website.

The Butler County Assessor's office is continually maintaining their GIS mapping system. Parcel splits are entered into the GIS program as the deeds are filed reflecting the split and become available in the Assessor's office. A Butler County Assessor web site has been online since June 2004. At the beginning of 2020, funds were made available for new aerial obliques were flown and was processed and added to the website.

The website address is: [butler.gworks.com](http://butler.gworks.com).

2020 aerial obliques were flown and have been processed in our office. Each oblique is printed, each building identified and placed in the property record cards; these aeriels were added to our CAMA package so that they are available directly on our property record cards.

The office utilized the MIPS administrative and CAMA system using the Marshall Swift cost. All data collected in all classifications of property have been entered into CAMA. A sketch of each house is entered into CAMA and was completed in 2001. Digital photos for each property have been entered into the system. 1992, 1998, 2005 & 2010 aerial photos are also a part of the property record card. 2020 colored imagery have been copied into the GIS and are being used to determine land use. 2011 digital obliques have been added to GIS and copied to the MIPS property record information. 2016 aeriels are also included. And 2020 digital obliques have be added for the year 2022.

New property record cards were purchased in 2024. All information has been transferred to the new card and is being used for the 2025 tax year.

Real Estate transfer statements are received from the Register of Deeds & are processed daily. Ownership changes are made in the administrative package and updated on the website. Building permits are flagged in the computer for review. Pick-up work is to be completed by March 19th of each year.

“Sales Books” are continually kept updated reflecting current sales in agricultural, residential, commercial & miscellaneous properties. These Sales Books are used by incoming independent appraisers, the public, and office staff.

It is a continuing practice to send out questionnaires to property owners to maintain the current information on the properties throughout the county.

Splits and subdivision changes are made as they become available to the Assessor’s office from County Clerk through a filed survey and/or deed. These are updated in the GIS system at the same time, they are changed on the appraisal cards and on the computer Administrative Package. The Assessor’s office verifies any surveys that may be reflective of the new deed with the County Surveyor.

Homestead Exemption applications are accepted in the office from February 1 to June 30. Notice to file is published in the local newspaper April, May, and June. Pre-printed forms are mailed to the applicants that filed for the Homestead Exemption the prior year. The applicant is verified for owner/occupant. Signed applications, income statements, U.S. Citizenship Attestation, and doctor’s certification of disability (where required) are forwarded to the Nebraska Department of Revenue on or before August 1. All homestead data is entered into the state program at the county level. The Nebraska Department of Revenue returns a roster in October of approved (with a percentage) and disapproved applications for final processing.

Permissive exemptions- The assessor and staff administer annual filings of applications for new or continued exempt use properties. The properties are reviewed, and recommendations are made to the County Board of Equalization.

Taxable Government Owned Property - Annual review of government owned property not used for public purposes, send notices of intent to tax, etc.

Tax Increment Financing- Management of record/valuation information for properties in Community Redevelopment Projects for proper reporting on administrative reports and allocation of ad valorem tax.

Centrally Assessed Properties - Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax list.

Tax Districts and Tax Rates – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

Tax Lists - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

Tax List Corrections - Prepare tax list correction documents for the County Board of Equalizations approval.

County Board of Equalization-*Attend County* board of equalization meetings, including meetings for valuation protests. Prepare documentation for the board for the hearings.

TERC (Tax Equalization and Review Commission) Appeals- Prepare the information and attend the taxpayer appeals hearings before TERC. Testify in defense of the county's valuation.

### REPORT GENERATION

The major reports required by the Assessor are: (but not limited to):

County Abstract of Assessment for Real Property

Certify completion of real property assessment roll & publish in newspaper.

Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased.

Prepare the plan of assessment for the next three years.

File 3-year plan of Assessment with the County Board of Equalization

Review the ownership and use of all cemeteries real property and report such review to the County Board

Certification of Values to Political Subdivisions

School District Taxable Value Report

Deliver Tax Rolls to Treasurer

Certificate of Taxes Levied

Assessor Survey

Sales information including rosters & annual Assessed Value Update w/Abstract

### PERSONAL PROPERTY

A Nebraska Personal Property Return for all depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. For a late filing after May 1, but before July 1, a 10 percent penalty is applied. After July 1, a 25 percent penalty is applied to the taxes due. A notice to file is published in the local newspaper in March and April. In March, a notice to file letter is mailed to each individual who has previously filed.

### SALES REVIEW/VERIFICATION

The assessor and office staff attempt to obtain 100% coverage for each sale, which contains a doc. stamp, beginning with the buyer, seller and then the broker. Questionnaires are mailed on each of these sales. Questionnaires consist of information about sales and about the property. Coding and the computerized sale file track the mailings. An on-site review is made on the parcels sold.

Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study will be conducted to see if the current market continues to support the areas.

The qualification process involves a careful review of the information on the 521 Real Estate Transfers and utilizes the personal knowledge of the assessor and staff to make a decision about the usability of sales. After analyzing the sale, some may be later modified based on information discovered during the verification and inspection processes. The county attempts to inspect all sales in the sales roster.

The Butler County Assessor's Office continues to work with the NRD for accurate and up to date land use information. We track our permits in our administrative program, and we are then able to run a list of permits from this system. All pick-up work is entered on corresponding property record cards.

Pick-up work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures is done on a continuous year-round basis.

### EDUCATION

No person shall be eligible to file, assume, or be appointed to, or hold the office of county assessor, serve as a deputy assessor, or hold the position of state assessment manager unless he or she holds a County Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner. To obtain a County Assessor Certificate, each person must successfully complete an examination given by the Property Tax Administrator. To retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval from the Property Tax Administrator for re-certification. Credit hours are obtained by the completion of approved courses that are recommended by the Nebraska Assessment Education and Certification Advisory Board and approved by the Property Tax Administrator. Courses are available throughout the year and are attended by the Assessor and Deputy Assessor to gain greater professionalism in their duties by offering a means of state certification.

### REAL PROPERTY

An on-site review of all properties is on a rotation plan. The assessor and/or office staff reviews approximately four towns and four townships annually, depending on the size and number of parcels within them. This is to maintain a continuation of the rotation throughout the county. A conducted market study of all properties is done annually throughout the county to maintain ratios and statistics mandated by the Tax Equalization and Review Commission.

#### The Rotation review for 2026:

Residential – Octavia, Garrison, Bellwood & Surprise as part of the 6-year inspection  
Commercial – Octavia, Garrison, Bellwood & Surprise and any commercial within the townships for 2026 rotational review. Ag processing facility will be reviewed and values updated according to completion.

Agricultural Land and Improvements – Summit, Olive, Franklin & Skull Creek Townships as part of the 6-year inspection.

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

All reviews will include new digital photos for the property record cards.

Complete pick-up work, including building permits on new construction.

The Rotation review for 2027:

Residential –David City as part of the 6-year inspection

Commercial – David City and any commercial within the townships for 2027 rotational review.

Agricultural Land and Improvements – Bone Creek, Linwood & Platte Townships as part of the 6-year inspection.

All reviews will include new digital photos for the property record cards.

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value on all classes of property.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

Complete pick-up work, including building permits on new construction.

The Rotation review for 2028:

Residential – Rising City, Brainard, Ulysses & Dwight as part of the 6-year inspection. (Which is completed in 4 years).

Commercial – Rising City, Brainard, Ulysses & Dwight and any commercial within the townships for 2028 rotational review. (Which is completed in 5 years)

Agricultural Land and Improvements – Savannah & Alexis townships as part of the 6-year inspection. (Which is completed in 5 years).

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

All reviews will include new digital photos for the property record cards.

Complete pick-up work, including building permits on new construction.

Respectfully submitted:

Signature:     *Vickie Donoghue*    

Vickie Donoghue  
Butler County Assessor  
June 2, 2025

Filed with the County Board of Equalization,

Date:     6-2-25    

  
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Scott Steager, Chairman