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**DEPARTMENT OF REVENUE**

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

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**CASS COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Cass 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 Cass 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: Sasha Frye, Cass 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.

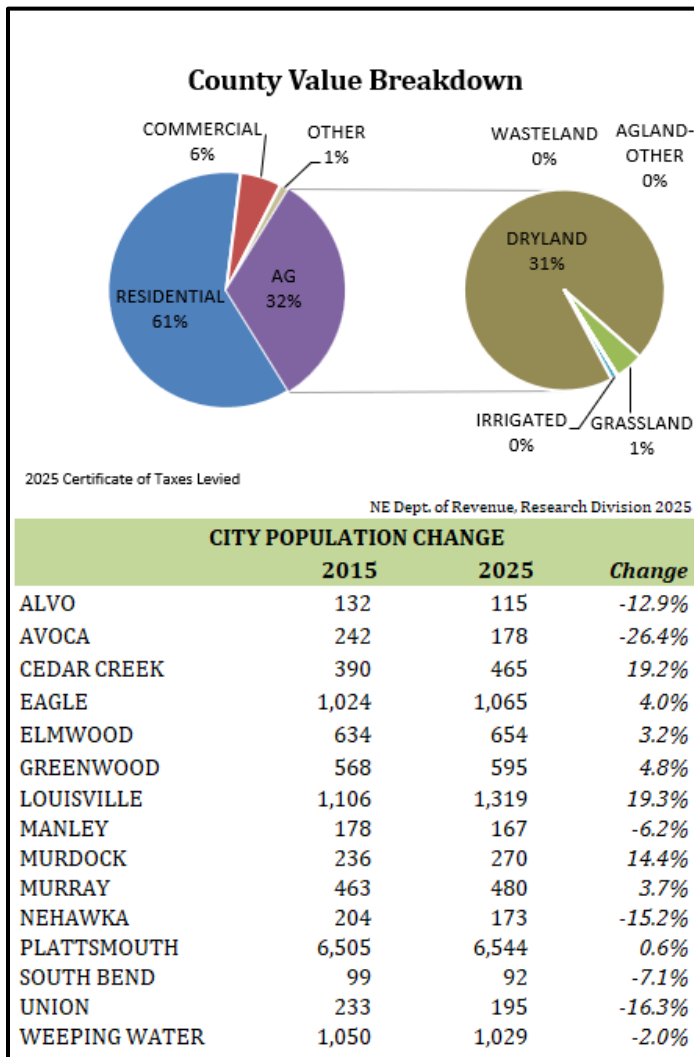
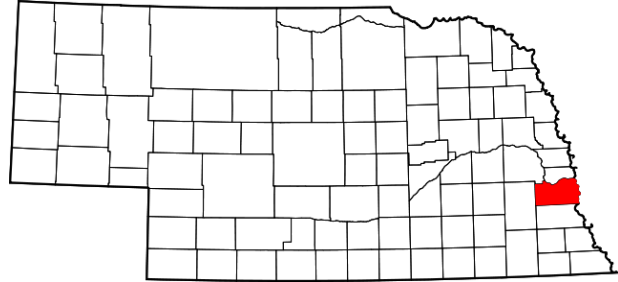
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 557 square miles, Cass County has 27,492 residents, a 3% population increase over the 2020 U.S. Census.<sup>1</sup> The report indicates that 85% 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 \$247,399.<sup>2</sup>



The majority of commercial properties in Cass County are located in and around Plattsmouth, the county seat. According to the latest information available from the U.S. Census Bureau, there are 615 employer establishments with a total employment figure of 4,687. This represents a 4% increase in total employment from 2022-2023.<sup>1</sup>

Cass County is included in both the Lower Platte South and Nemaha Natural Resources Districts (NRD).

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

<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 Cass 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 verification and qualification processes have been reviewed. The usability percentage for the residential class is near the statewide average and has improved from the previous assessment year. All arm's-length transactions have been made available for measurement purposes.

The county assessor re-stratified the residential valuation groups for the 2026 assessment year, recognizing six valuation groups for the residential class. Valuation Group 1 is Plattsmouth, Valuation Group 2 are the lake properties, Valuation Group 3 represents villages in the southeast part of the county, Valuation Group 4 are the villages in the west side of the county, Valuation Group 5 represents Louisville and Cedar Creek and Valuation Group 6 is comprised of the rural properties.

The six-year inspection and review cycle of the county assessor is examined. The county assessor has a systematic plan that is followed to ensure that all properties are reviewed within the six-year inspection and review cycle and to remain within statutory requirements. Residential properties are valued by the county assessor and office staff, including pick-up work and revaluations.

The county assessor has a written valuation methodology on file.

2026 Residential Assessment Details for Cass 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	Plattsmouth	2022	2022	2024	2024	
2	Lakes/Rec - Beaver Lake, Buccaneer Bay, Lake WaConda, Iron Horse, NW Lakes	2022	2022	2024	*2022-2025	
3	Southeast Villages - Avoca, Manley, Murray, Nehawka, Union, Weeping Water, South Bend	2022	2022	2024	*2020-2025	
4	West Side Villages - Alvo, Eagle, Elmwood, Greenwood, Murdock	2022	2022	2024	2021-2022	
5	Louisville/Cedar Creek	2022	2022	2024	2022-2023	
6	Rural	2022	2022	*2025	*2020-2025	Site values equalized county wide
Additional comments:						
* = assessment action for current year						

## 2026 Residential Correlation for Cass County

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### *Description of Analysis*

The statistical sample for the residential class consists of 589 qualified sales. Two of the three measures of central tendency are within the acceptable range while the weighted mean is only slightly low. The qualitative statistics are both within the IAAO recommended range. Further analysis of the valuation groups indicates that all have medians and qualitative statistics within the acceptable range.

Analysis of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicates that the abstract moved four percentage points less than the sales file. The largest difference seems to be that Valuation Group 1 increased 4% moving the median from 88% to 92% with pickup work only reported. The abstract did move 3%, approximately half of the movement in the sales file is attributable to properties that were flipped within the study period. Additional changes were attributable to sales review; however, those changes resulted in minor adjustments and did not move ratios into the acceptable range, suggesting there was no selective reappraisal. The county assessor is cautioned that anytime a median moves significantly due to sales review, a corresponding adjustment to the subclass should be considered..

### *Equalization and Quality of Assessment*

A review of the statistics and the assessment practices suggests that the assessments within the county are valued within the acceptable range and are equalized. The quality of assessment of the residential property in Cass County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	192	91.79	93.12	91.32	10.93	101.97
2	141	92.69	93.30	93.00	07.42	100.32
3	46	92.90	92.78	92.34	08.59	100.48
4	69	92.34	91.87	91.18	08.31	100.76
5	58	92.11	91.11	90.38	08.49	100.81
6	83	91.95	90.18	88.78	09.41	101.58
____ALL____	589	92.20	92.38	91.25	09.15	101.24

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Cass County is 92%.

# 2026 Commercial Correlation for Cass 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 verification and qualification processes were reviewed; a sales questionnaire is utilized to aid in the verification of all commercial sales and ongoing market studies. The usability percentage for the commercial class was below the state average; however, it has improved from the previous assessment year. The Division will continue to work with the Cass County Assessor and staff on the sales qualification process; all arm’s-length sales were ultimately used for measurement purposes.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. The Cass County Assessor uses one valuation group for the commercial class. The commercial class was previously stratified into six valuation groups that corresponded to the physical inspection cycle.

The six-year inspection and review cycle of the county assessor is examined. The county assessor’s staff complete the physical inspections and follow a systematic plan to ensure parcels are reviewed within the six-year period to comply with statutory requirements.

2026 Commercial Assessment Details for Cass 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
7	Entire County	2022	2022	2024	*2020-2025	
<u>Additional comments:</u> Reappraisal Cycle 2 was last inspected in 2025 * = assessment action for current year						

## *Description of Analysis*

There are 29 qualified sales within the commercial class. All three measures of central tendency are within the acceptable range. The qualitative statistics show the COD within the IAAO recommended range, while the PRD is high. The sample is not clearly regressive.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows a seven percentage point difference that is attributable to two sales with large increases; when removed the sample change is reduced to 1% and supports the reported assessment actions of only physical inspection.

## 2026 Commercial Correlation for Cass County

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### *Equalization and Quality of Assessment*

A review of the statistics and the assessment practices suggests that assessments within the county are valued uniformly and are equalized. The quality of the assessment of the commercial property in Cass County complies with generally accepted mass appraisal techniques.

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Cass County is 95%.

# 2026 Agricultural Correlation for Cass 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 usability rate within the class was low in the preliminary analysis, partially due to a large portion of the county being subject to non-agricultural influence. The usability rate has improved from the previous year. All arm’s-length transactions have been utilized for measurement of the agricultural class.

There are two market areas within Cass County; Market Area 1 located in the south-central portion of the county contains parcels that are only agriculturally influenced. Through analysis and cooperative work between the Division and the county assessor’s staff, the market area boundary was shifted six miles west in the previous assessment year to include two additional GEO codes in the uninfluenced area. Market Area 2 contains parcels influenced by non-agricultural uses as it is considered to have strong residential influence. The county does have special valuation applications on file and derives special valuations from Market Area 1.

The six-year inspection and review cycle of the county assessor is examined and is in compliance with statutory requirements. Aerial imagery is used to keep parcel land use up to date and to pick up new improvements. Inspections on rural parcels occur in the same cycle as residential and commercial parcels. Agricultural improvements are valued utilizing the same appraisal tables and processes that are used for rural residential properties. Farm home site values also match rural residential first acre values, although there are variations throughout the county based on market conditions.

2026 Agricultural Assessment Details for Cass County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2022	2022	2023	*2020-2025	
AB DW	Agricultural dwellings	2022	2022	2023	*2020-2025	
<u>Additional comments:</u> Agricultural market areas were consolidated into Market Area 1 and Market Area 2. In doing so, land site values were equalized county wide. * = assessment action for current year						

## 2026 Agricultural Correlation for Cass County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Uninfluenced area - middle of the county, furthest from Lancaster and Sarpy County	*2025	Irrigated, dry, and grass land all increased 4%
2	Influenced area along the perimeter of the county.	*2025	Irrigated, dry, and grass land all increased 4%
<u>Additional comments:</u>  *=assessment action for current year			

### *Description of Analysis*

The statistical sample for the agricultural class consists of 23 qualified sales. All three measures of central tendency are within the acceptable range, and the COD is within the IAAO recommended range for the overall statistics.

Further analysis of the 80% Majority Land Use (MLU) indicates that there are only sales in the dryland subclass and that the median is within the acceptable range. Comparison to the Average Acre Value Table shows irrigated land and grassland at the low end of the array, but the county assessor did increase the values 4%, the same as the dryland.

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

Cass County has a school bond subject to a 50% assessment pursuant to LB2. A substat of the school district statistics can be found in the appendix of this report and contains three qualified sales within the school district to use to estimate the level of value of parcels subject to the bond assessment. Review of assessed values in the county does support that valuations were reduced as required.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Cass County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Dry ____						
County	21	69.76	74.17	71.84	14.41	103.24
1	21	69.76	74.17	71.84	14.41	103.24
____ ALL ____	23	69.94	75.42	73.63	15.43	102.43

## 2026 Agricultural Correlation for Cass County

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

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

### ***Special Valuation Level of Value***

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

### ***Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)***

A review of agricultural land value in Cass 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 34%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Cass County is 50%.

### ***Special Valuation Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)***

A review of agricultural land value in Cass County in areas that are subject to a reduced school bond valuation and that also have non-agricultural influences that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Cass County is 50%.

## 2026 Opinions of the Property Tax Administrator for Cass 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>92</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>95</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>Special Valuation of 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 Cass County

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### Residential Real Property - Current

Number of Sales	589	Median	92.20
Total Sales Price	\$186,600,950	Mean	92.38
Total Adj. Sales Price	\$186,600,950	Wgt. Mean	91.25
Total Assessed Value	\$170,267,049	Average Assessed Value of the Base	\$199,509
Avg. Adj. Sales Price	\$316,810	Avg. Assessed Value	\$289,078

### Confidence Interval - Current

95% Median C.I	91.62 to 93.12
95% Wgt. Mean C.I	90.29 to 92.20
95% Mean C.I	91.42 to 93.34
% of Value of the Class of all Real Property Value in the County	56.37
% of Records Sold in the Study Period	4.02
% of Value Sold in the Study Period	5.83

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	455	92	92.32
2024	378	93	92.57
2023	476	92	92.21
2022	712	91	91.32

## 2026 Commission Summary for Cass County

### Commercial Real Property - Current

Number of Sales	29	Median	94.79
Total Sales Price	\$6,205,178	Mean	97.94
Total Adj. Sales Price	\$6,205,178	Wgt. Mean	92.29
Total Assessed Value	\$5,727,010	Average Assessed Value of the Base	\$302,769
Avg. Adj. Sales Price	\$213,972	Avg. Assessed Value	\$197,483

### Confidence Interval - Current

95% Median C.I	84.74 to 100.00
95% Wgt. Mean C.I	80.59 to 104.00
95% Mean C.I	89.97 to 105.91
% of Value of the Class of all Real Property Value in the County	5.55
% of Records Sold in the Study Period	3.05
% of Value Sold in the Study Period	1.99

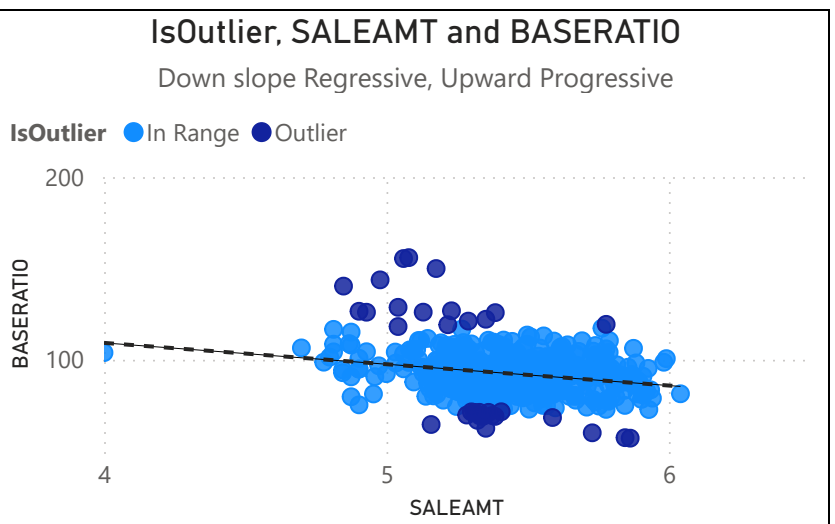
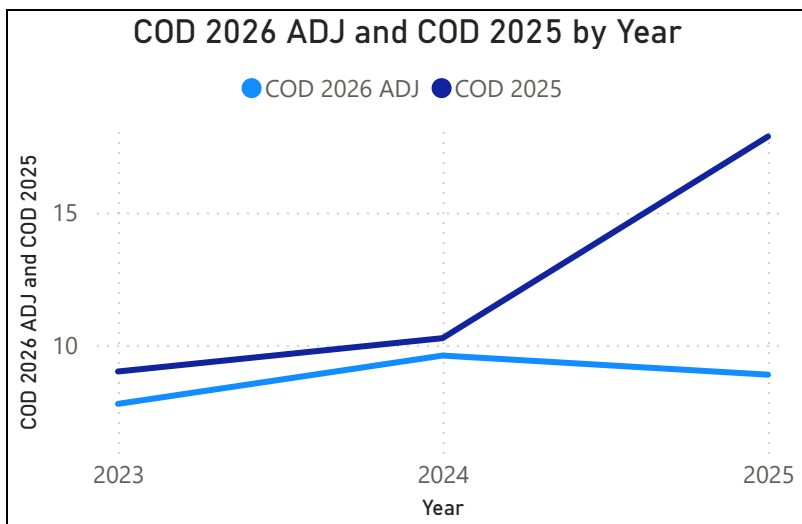
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	84	97	96.89
2024	18	100	96.11
2023	22	96	96.21
2022	28	92	92.37

# Cass 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	192	91.79	87.93	4.39%	93.12	86.58	7.55%	91.32	84.53	8.03%
2	141	92.69	87.14	6.38%	93.30	88.37	5.58%	93.00	87.67	6.07%
3	46	92.89	81.06	14.60%	92.78	81.80	13.43%	92.34	81.69	13.04%
4	69	92.34	86.38	6.90%	91.86	85.42	7.54%	91.18	83.80	8.81%
5	58	92.11	87.09	5.77%	91.11	85.27	6.85%	90.38	84.63	6.80%
6	83	91.95	83.07	10.69%	90.18	82.50	9.31%	88.78	80.60	10.14%
<b>Total</b>	<b>589</b>	<b>92.20</b>	<b>85.86</b>	<b>7.38%</b>	<b>92.38</b>	<b>85.80</b>	<b>7.67%</b>	<b>91.25</b>	<b>84.47</b>	<b>8.02%</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	192	10.92	15.93	-31.45%	101.97	102.43	-0.45%	62.44	20.17	209.59%	155.86	196.37	-20.63%
2	141	7.42	10.95	-32.21%	100.33	100.80	-0.47%	72.91	42.47	71.67%	125.75	139.60	-9.92%
3	46	8.59	15.38	-44.16%	100.48	100.14	0.34%	71.15	17.50	306.65%	121.11	116.17	4.25%
4	69	8.30	13.21	-37.15%	100.75	101.94	-1.17%	69.68	35.63	95.53%	149.88	145.57	2.96%
5	58	8.49	12.25	-30.67%	100.80	100.75	0.05%	64.50	13.10	392.37%	116.76	114.18	2.26%
6	83	9.40	13.46	-30.15%	101.58	102.35	-0.75%	57.03	36.67	55.49%	112.47	108.06	4.08%
<b>Total</b>	<b>589</b>	<b>9.15</b>	<b>13.88</b>	<b>-34.07%</b>	<b>101.24</b>	<b>101.57</b>	<b>-0.32%</b>	<b>57.03</b>	<b>13.10</b>	<b>335.28%</b>	<b>155.86</b>	<b>196.37</b>	<b>-20.63%</b>



**13 Cass**  
**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 : 589  
 Total Sales Price : 186,600,950  
 Total Adj. Sales Price : 186,600,950  
 Total Assessed Value : 170,267,049  
 Avg. Adj. Sales Price : 316,810  
 Avg. Assessed Value : 289,078

MEDIAN : 92  
 WGT. MEAN : 91  
 MEAN : 92  
 COD : 09.15  
 PRD : 101.24

COV : 12.85  
 STD : 11.87  
 Avg. Abs. Dev : 08.44  
 MAX Sales Ratio : 155.86  
 MIN Sales Ratio : 57.03

95% Median C.I. : 91.62 to 93.12  
 95% Wgt. Mean C.I. : 90.29 to 92.20  
 95% Mean C.I. : 91.42 to 93.34

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	52	93.86	93.47	92.86	07.78	100.66	69.01	113.01	90.53 to 97.00	344,258	319,677	
01-JAN-24 To 31-MAR-24	43	93.79	95.98	95.04	08.11	100.99	79.74	140.27	90.78 to 96.00	284,823	270,687	
01-APR-24 To 30-JUN-24	91	89.53	90.38	89.73	08.79	100.72	68.95	128.66	87.28 to 91.75	273,002	244,961	
01-JUL-24 To 30-SEP-24	82	92.59	94.30	92.47	08.95	101.98	71.17	126.49	91.50 to 95.24	306,363	283,301	
01-OCT-24 To 31-DEC-24	72	90.76	89.37	88.14	11.72	101.40	57.03	149.88	87.12 to 93.96	349,647	308,181	
01-JAN-25 To 31-MAR-25	59	90.08	91.26	89.73	11.11	101.71	62.44	155.37	86.61 to 93.29	282,183	253,191	
01-APR-25 To 30-JUN-25	95	92.52	92.84	91.60	08.51	101.35	69.19	122.13	91.31 to 95.38	329,180	301,535	
01-JUL-25 To 30-SEP-25	95	93.32	92.91	91.97	07.69	101.02	66.80	155.86	91.56 to 94.49	351,492	323,254	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	268	92.34	93.08	92.10	08.71	101.06	68.95	140.27	90.81 to 93.86	298,932	275,317	
01-OCT-24 To 30-SEP-25	321	91.95	91.79	90.60	09.53	101.31	57.03	155.86	91.31 to 93.23	331,736	300,567	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	288	91.77	92.08	90.80	09.60	101.41	57.03	149.88	90.47 to 92.89	303,427	275,523	
<u>ALL</u>	589	92.20	92.38	91.25	09.15	101.24	57.03	155.86	91.62 to 93.12	316,810	289,078	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	192	91.79	93.12	91.32	10.93	101.97	62.44	155.86	90.47 to 93.86	206,709	188,760	
2	141	92.69	93.30	93.00	07.42	100.32	72.91	125.75	91.31 to 94.32	427,796	397,837	
3	46	92.90	92.78	92.34	08.59	100.48	71.15	121.11	88.81 to 96.65	219,891	203,044	
4	69	92.34	91.87	91.18	08.31	100.76	69.68	149.88	89.00 to 94.19	230,691	210,344	
5	58	92.11	91.11	90.38	08.49	100.81	64.50	116.76	88.43 to 95.64	335,061	302,844	
6	83	91.95	90.18	88.78	09.41	101.58	57.03	112.47	89.53 to 94.01	495,510	439,897	
<u>ALL</u>	589	92.20	92.38	91.25	09.15	101.24	57.03	155.86	91.62 to 93.12	316,810	289,078	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	588	92.20	92.38	91.25	09.16	101.24	57.03	155.86	91.62 to 93.12	316,486	288,802	
06	1	89.04	89.04	89.04	00.00	100.00	89.04	89.04	N/A	507,150	451,570	
07												
<u>ALL</u>	589	92.20	92.38	91.25	09.15	101.24	57.03	155.86	91.62 to 93.12	316,810	289,078	

**13 Cass**  
**RESIDENTIAL**

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Qualified

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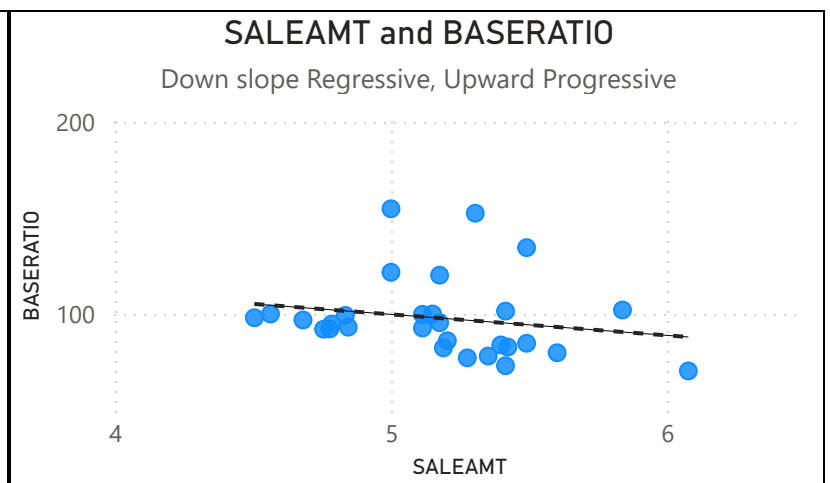
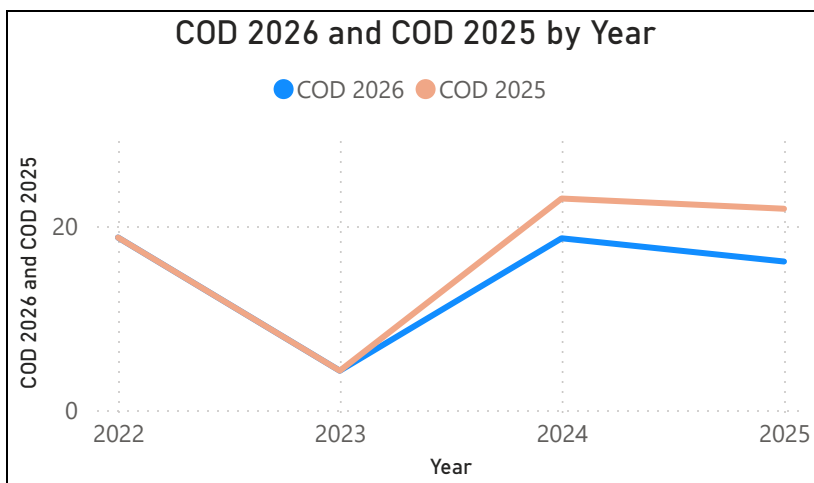
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	103.85	103.85	103.85	00.00	100.00	103.85	103.85	N/A	10,000	10,385
Less Than 30,000	1	103.85	103.85	103.85	00.00	100.00	103.85	103.85	N/A	10,000	10,385
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	589	92.20	92.38	91.25	09.15	101.24	57.03	155.86	91.62 to 93.12	316,810	289,078
Greater Than 14,999	588	92.20	92.36	91.25	09.14	101.22	57.03	155.86	91.58 to 93.12	317,332	289,552
Greater Than 29,999	588	92.20	92.36	91.25	09.14	101.22	57.03	155.86	91.58 to 93.12	317,332	289,552
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	103.85	103.85	103.85	00.00	100.00	103.85	103.85	N/A	10,000	10,385
15,000 TO 29,999											
30,000 TO 59,999	1	106.44	106.44	106.44	00.00	100.00	106.44	106.44	N/A	50,000	53,220
60,000 TO 99,999	24	101.08	103.91	103.95	12.90	99.96	75.26	143.68	94.42 to 108.78	76,765	79,794
100,000 TO 149,999	31	98.48	102.32	101.46	13.67	100.85	64.50	155.86	92.63 to 105.37	127,589	129,446
150,000 TO 249,999	196	90.68	90.70	90.16	10.19	100.60	62.44	149.88	88.62 to 92.64	201,827	181,974
250,000 TO 499,999	249	92.34	92.15	92.21	06.77	99.93	68.33	113.49	91.50 to 93.67	341,282	314,691
500,000 TO 999,999	86	91.52	89.89	89.57	09.18	100.36	57.03	119.34	88.19 to 92.89	640,768	573,907
1,000,000 +	1	81.32	81.32	81.32	00.00	100.00	81.32	81.32	N/A	1,100,000	894,500
<b>ALL</b>	<b>589</b>	<b>92.20</b>	<b>92.38</b>	<b>91.25</b>	<b>09.15</b>	<b>101.24</b>	<b>57.03</b>	<b>155.86</b>	<b>91.62 to 93.12</b>	<b>316,810</b>	<b>289,078</b>

# Cass 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
7	29	94.79	93.14	1.77%	97.94	94.39	3.76%	92.29	84.42	9.33%
<b>Total</b>	<b>29</b>	<b>94.79</b>	<b>93.14</b>	<b>1.77%</b>	<b>97.94</b>	<b>94.39</b>	<b>3.76%</b>	<b>92.29</b>	<b>84.42</b>	<b>9.33%</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
7	29	14.86	18.48	-19.61%	106.11	111.81	3.76%	70.36	35.72	96.99%	154.81	154.81	0.00%
<b>Total</b>	<b>29</b>	<b>14.86</b>	<b>18.48</b>	<b>-19.61%</b>	<b>106.11</b>	<b>111.81</b>	<b>3.76%</b>	<b>70.36</b>	<b>35.72</b>	<b>96.99%</b>	<b>154.81</b>	<b>154.81</b>	<b>0.00%</b>



**13 Cass**  
**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 : 29  
Total Sales Price : 6,205,178  
Total Adj. Sales Price : 6,205,178  
Total Assessed Value : 5,727,010  
Avg. Adj. Sales Price : 213,972  
Avg. Assessed Value : 197,483

MEDIAN : 95  
WGT. MEAN : 92  
MEAN : 98  
COD : 14.85  
PRD : 106.12

COV : 21.41  
STD : 20.97  
Avg. Abs. Dev : 14.08  
MAX Sales Ratio : 154.81  
MIN Sales Ratio : 70.36

95% Median C.I. : 84.74 to 100.00  
95% Wgt. Mean C.I. : 80.59 to 104.00  
95% Mean C.I. : 89.97 to 105.91

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	2	113.32	113.32	127.96	18.75	88.56	92.07	134.56	N/A	183,500	234,808
01-JAN-23 To 31-MAR-23	3	95.49	95.17	95.13	01.31	100.04	93.14	96.89	N/A	89,333	84,980
01-APR-23 To 30-JUN-23	1	92.70	92.70	92.70	00.00	100.00	92.70	92.70	N/A	130,000	120,510
01-JUL-23 To 30-SEP-23	1	101.51	101.51	101.51	00.00	100.00	101.51	101.51	N/A	260,000	263,920
01-OCT-23 To 31-DEC-23	1	83.89	83.89	83.89	00.00	100.00	83.89	83.89	N/A	250,000	209,715
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	4	103.14	110.39	108.81	25.17	101.45	82.79	152.48	N/A	194,250	211,359
01-JUL-24 To 30-SEP-24	2	92.27	92.27	89.19	08.16	103.45	84.74	99.80	N/A	220,000	196,220
01-OCT-24 To 31-DEC-24	4	88.58	87.40	81.86	15.41	106.77	70.36	102.09	N/A	527,648	431,906
01-JAN-25 To 31-MAR-25	3	82.35	105.66	91.87	30.36	115.01	79.81	154.81	N/A	218,271	200,515
01-APR-25 To 30-JUN-25	5	94.79	97.37	93.98	10.85	103.61	78.11	121.73	N/A	117,494	110,420
01-JUL-25 To 30-SEP-25	3	98.06	90.13	80.26	08.90	112.30	73.07	99.25	N/A	120,102	96,388
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	7	95.49	100.91	108.19	08.23	93.27	92.07	134.56	92.07 to 134.56	146,429	158,426
01-OCT-23 To 30-SEP-24	7	86.07	101.43	98.68	20.10	102.79	82.79	152.48	82.79 to 152.48	209,571	206,799
01-OCT-24 To 30-SEP-25	15	94.79	94.92	85.38	15.68	111.17	70.36	154.81	78.11 to 100.00	247,545	211,362
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	6	94.32	93.94	93.51	04.27	100.46	83.89	101.51	83.89 to 101.51	151,333	141,514
01-JAN-24 To 31-DEC-24	10	92.94	97.57	89.12	18.67	109.48	70.36	152.48	77.15 to 120.21	332,759	296,550
<u>ALL</u>	29	94.79	97.94	92.29	14.85	106.12	70.36	154.81	84.74 to 100.00	213,972	197,483

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
7	29	94.79	97.94	92.29	14.85	106.12	70.36	154.81	84.74 to 100.00	213,972	197,483
<u>ALL</u>	29	94.79	97.94	92.29	14.85	106.12	70.36	154.81	84.74 to 100.00	213,972	197,483

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	101.51	111.36	109.37	17.75	101.82	82.79	152.48	N/A	201,400	220,275
03	24	92.92	95.14	88.99	13.38	106.91	70.36	154.81	83.89 to 99.25	216,591	192,735
04											
<u>ALL</u>	29	94.79	97.94	92.29	14.85	106.12	70.36	154.81	84.74 to 100.00	213,972	197,483

**13 Cass**  
**COMMERCIAL**

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

Qualified

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COD : 14.85  
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MAX Sales Ratio : 154.81  
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95% Median C.I. : 84.74 to 100.00  
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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	29	94.79	97.94	92.29	14.85	106.12	70.36	154.81	84.74 to 100.00	213,972	197,483
Greater Than 14,999	29	94.79	97.94	92.29	14.85	106.12	70.36	154.81	84.74 to 100.00	213,972	197,483
Greater Than 29,999	29	94.79	97.94	92.29	14.85	106.12	70.36	154.81	84.74 to 100.00	213,972	197,483
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	4	97.48	96.76	96.18	02.34	100.60	92.07	100.00	N/A	43,398	41,739
60,000 TO 99,999	4	93.97	94.85	94.93	02.31	99.92	92.23	99.25	N/A	64,826	61,538
100,000 TO 149,999	5	100.00	113.81	111.10	16.81	102.44	92.70	154.81	N/A	120,294	133,650
150,000 TO 249,999	7	86.07	98.84	98.98	21.67	99.86	77.15	152.48	77.15 to 152.48	175,830	174,046
250,000 TO 499,999	7	83.89	91.48	91.59	14.50	99.88	73.07	134.56	73.07 to 134.56	293,571	268,874
500,000 TO 999,999	1	102.09	102.09	102.09	00.00	100.00	102.09	102.09	N/A	690,000	704,440
1,000,000 TO 1,999,999	1	70.36	70.36	70.36	00.00	100.00	70.36	70.36	N/A	1,195,000	840,775
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>29</b>	<b>94.79</b>	<b>97.94</b>	<b>92.29</b>	<b>14.85</b>	<b>106.12</b>	<b>70.36</b>	<b>154.81</b>	<b>84.74 to 100.00</b>	<b>213,972</b>	<b>197,483</b>

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 MIN Sales Ratio : 70.36

95% Median C.I. : 84.74 to 100.00  
 95% Wgt. Mean C.I. : 80.59 to 104.00  
 95% Mean C.I. : 89.97 to 105.91

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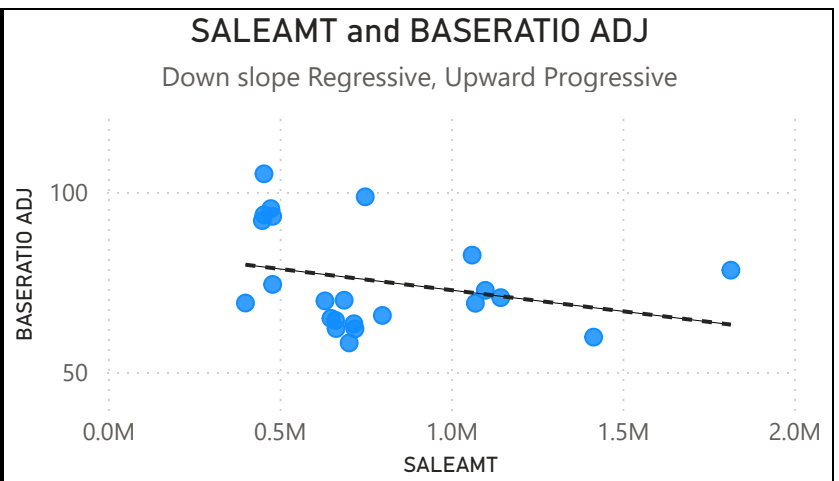
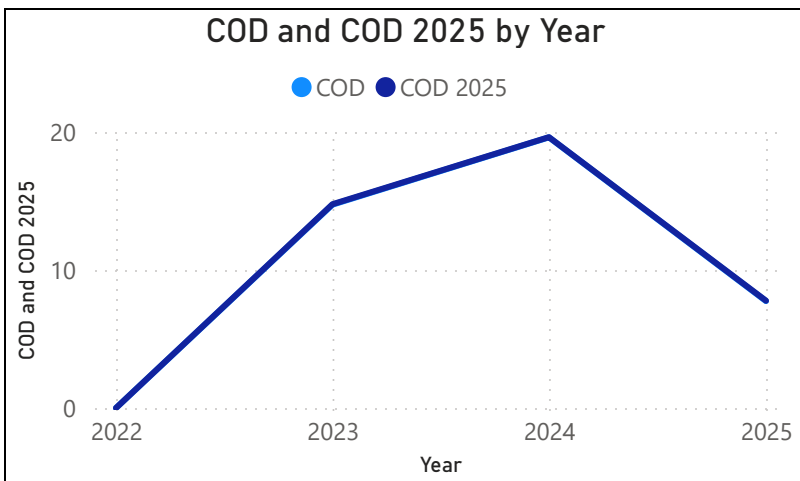
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	91.95	91.95	85.94	08.77	106.99	83.89	100.00	N/A	143,295	123,153
350	1	92.70	92.70	92.70	00.00	100.00	92.70	92.70	N/A	130,000	120,510
352	5	101.51	111.36	109.37	17.75	101.82	82.79	152.48	N/A	201,400	220,275
353	2	85.63	85.63	81.68	08.78	104.84	78.11	93.14	N/A	147,500	120,473
384	1	92.07	92.07	92.07	00.00	100.00	92.07	92.07	N/A	57,000	52,480
406	11	96.89	101.18	91.09	15.30	111.08	70.36	154.81	79.81 to 134.56	298,861	272,230
419	1	84.74	84.74	84.74	00.00	100.00	84.74	84.74	N/A	310,000	262,705
426	1	77.15	77.15	77.15	00.00	100.00	77.15	77.15	N/A	189,000	145,820
434	1	82.35	82.35	82.35	00.00	100.00	82.35	82.35	N/A	154,813	127,485
470	1	92.23	92.23	92.23	00.00	100.00	92.23	92.23	N/A	60,000	55,335
494	1	99.25	99.25	99.25	00.00	100.00	99.25	99.25	N/A	68,305	67,795
528	2	97.40	97.40	86.59	24.98	112.48	73.07	121.73	N/A	180,000	155,860
<u>ALL</u>	<u>29</u>	<u>94.79</u>	<u>97.94</u>	<u>92.29</u>	<u>14.85</u>	<u>106.12</u>	<u>70.36</u>	<u>154.81</u>	<u>84.74 to 100.00</u>	<u>213,972</u>	<u>197,483</u>

# Cass 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	23	69.94	67.23	4.04%	75.42	72.53	3.98%	73.63	70.82	3.97%
<b>Total</b>	<b>23</b>	<b>69.94</b>	<b>67.23</b>	<b>4.04%</b>	<b>75.42</b>	<b>72.53</b>	<b>3.98%</b>	<b>73.63</b>	<b>70.82</b>	<b>3.97%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	23	15.43	15.47	-0.25%	102.43	102.41	0.02%
<b>Total</b>	<b>23</b>	<b>15.43</b>	<b>15.47</b>	<b>-0.25%</b>	<b>102.43</b>	<b>102.41</b>	<b>0.02%</b>



**13 Cass**  
**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 : 23  
Total Sales Price : 17,794,390  
Total Adj. Sales Price : 17,794,390  
Total Assessed Value : 13,102,310  
Avg. Adj. Sales Price : 773,669  
Avg. Assessed Value : 569,666

MEDIAN : 70  
WGT. MEAN : 74  
MEAN : 75  
COD : 15.43  
PRD : 102.43

COV : 18.66  
STD : 14.07  
Avg. Abs. Dev : 10.79  
MAX Sales Ratio : 105.05  
MIN Sales Ratio : 58.08

95% Median C.I. : 64.90 to 82.47  
95% Wgt. Mean C.I. : 68.30 to 78.96  
95% Mean C.I. : 69.34 to 81.50

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	1	63.41	63.41	63.41	00.00	100.00	63.41	63.41	N/A	717,000	454,655
01-JAN-23 To 31-MAR-23	1	82.47	82.47	82.47	00.00	100.00	82.47	82.47	N/A	1,061,625	875,505
01-APR-23 To 30-JUN-23	4	69.62	73.91	72.20	13.34	102.37	64.34	92.06	N/A	560,875	404,944
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	58.08	58.08	58.08	00.00	100.00	58.08	58.08	N/A	703,120	408,360
01-JAN-24 To 31-MAR-24	3	95.38	84.58	77.18	13.62	109.59	59.69	98.66	N/A	880,177	679,303
01-APR-24 To 30-JUN-24	3	62.08	67.45	71.25	08.75	94.67	61.98	78.28	N/A	1,067,000	760,220
01-JUL-24 To 30-SEP-24	1	65.71	65.71	65.71	00.00	100.00	65.71	65.71	N/A	800,000	525,695
01-OCT-24 To 31-DEC-24	4	82.16	84.63	81.04	17.93	104.43	69.16	105.05	N/A	613,846	497,458
01-JAN-25 To 31-MAR-25	4	71.31	76.41	74.80	09.20	102.15	69.76	93.25	N/A	725,278	542,476
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25	1	69.09	69.09	69.09	00.00	100.00	69.09	69.09	N/A	1,071,120	740,015
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	6	69.62	73.59	73.34	13.46	100.34	63.41	92.06	63.41 to 92.06	670,354	491,656
01-OCT-23 To 30-SEP-24	8	63.90	72.48	71.52	18.83	101.34	58.08	98.66	58.08 to 98.66	918,081	656,578
01-OCT-24 To 30-SEP-25	9	70.65	79.25	76.23	13.63	103.96	69.09	105.05	69.16 to 93.66	714,179	544,417
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	6	69.62	72.70	72.44	14.74	100.36	58.08	92.06	58.08 to 92.06	668,041	483,940
01-JAN-24 To 31-DEC-24	11	70.65	78.21	75.13	19.62	104.10	59.69	105.05	61.98 to 98.66	826,992	621,281
<u>ALL</u>	23	69.94	75.42	73.63	15.43	102.43	58.08	105.05	64.90 to 82.47	773,669	569,666

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	23	69.94	75.42	73.63	15.43	102.43	58.08	105.05	64.90 to 82.47	773,669	569,666
<u>ALL</u>	23	69.94	75.42	73.63	15.43	102.43	58.08	105.05	64.90 to 82.47	773,669	569,666

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Dry</u>											
County	11	65.71	75.76	71.55	20.32	105.88	58.08	105.05	59.69 to 95.38	682,024	488,022
1	11	65.71	75.76	71.55	20.32	105.88	58.08	105.05	59.69 to 95.38	682,024	488,022
<u>ALL</u>	23	69.94	75.42	73.63	15.43	102.43	58.08	105.05	64.90 to 82.47	773,669	569,666

**13 Cass**  
**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

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 Total Assessed Value : 13,102,310  
 Avg. Adj. Sales Price : 773,669  
 Avg. Assessed Value : 569,666

MEDIAN : 70  
 WGT. MEAN : 74  
 MEAN : 75  
 COD : 15.43  
 PRD : 102.43

COV : 18.66  
 STD : 14.07  
 Avg. Abs. Dev : 10.79  
 MAX Sales Ratio : 105.05  
 MIN Sales Ratio : 58.08

95% Median C.I. : 64.90 to 82.47  
 95% Wgt. Mean C.I. : 68.30 to 78.96  
 95% Mean C.I. : 69.34 to 81.50

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**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
___Dry___											
County	21	69.76	74.17	71.84	14.41	103.24	58.08	105.05	64.34 to 82.47	725,164	520,992
1	21	69.76	74.17	71.84	14.41	103.24	58.08	105.05	64.34 to 82.47	725,164	520,992
___ALL___	23	69.94	75.42	73.63	15.43	102.43	58.08	105.05	64.90 to 82.47	773,669	569,666

## Cass County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cass	1	7,365	n/a	6,970	6,482	6,250	6,095	5,681	5,390	<b>6,043</b>
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	<b>7,493</b>
Otoe	1	7,740	n/a	7,600	7,600	6,900	6,900	5,900	5,900	<b>7,283</b>
Sarpy	1	8,693	n/a	7,979	7,785	n/a	6,570	6,143	5,782	<b>7,750</b>
Saunders	3	8,010	n/a	7,442	6,828	n/a	6,219	5,166	4,690	<b>6,660</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cass	1	7,050	6,849	6,653	6,180	5,940	5,784	5,385	5,074	<b>6,215</b>
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,692	5,362	5,024	<b>6,209</b>
Otoe	1	6,615	6,615	6,150	5,985	5,825	5,775	4,920	4,510	<b>5,939</b>
Sarpy	1	7,839	7,590	7,126	6,913	6,670	5,900	5,187	4,967	<b>6,531</b>
Saunders	3	7,205	6,984	6,839	n/a	5,932	5,722	5,018	4,740	<b>6,349</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cass	1	2,120	2,120	2,109	n/a	2,120	n/a	2,120	2,119	<b>2,120</b>
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	<b>2,996</b>
Otoe	1	2,600	2,600	2,400	2,400	2,100	2,100	2,100	2,100	<b>2,579</b>
Sarpy	1	3,213	3,179	3,070	2,953	2,824	2,783	2,510	2,422	<b>3,188</b>
Saunders	3	2,719	2,720	2,720	n/a	n/a	2,415	n/a	2,413	<b>2,714</b>

County	Mkt Area	CRP	TIMBER	WASTE
Cass	1	3,000	1,650	966
Lancaster	1	3,008	1,250	750
Otoe	1	3,136	1,263	200
Sarpy	1	4,744	1,631	299
Saunders	3	2,849	725	498

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 :	3	Median :	50	COV :	05.62	95% Median C.I. :	N/A
Total Sales Price :	2,984,500	Wgt. Mean :	50	STD :	02.78	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,984,500	Mean :	49	Avg.Abs.Dev :	01.85	95% Mean C.I. :	42.55 to 56.37
Total Assessed Value :	1,506,586						
Avg. Adj. Sales Price :	994,833	COD :	03.73	MAX Sales Ratio :	52.19		
Avg. Assessed Value :	502,195	PRD :	97.98	MIN Sales Ratio :	46.63		

Printed : 03/19/2026

**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	1	49.55	49.55	49.55		100.00	49.55	49.55	N/A	480,000	237,853
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	1	52.19	52.19	52.19		100.00	52.19	52.19	N/A	1,816,000	947,703
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	46.63	46.63	46.63		100.00	46.63	46.63	N/A	688,500	321,030
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	1	49.55	49.55	49.55		100.00	49.55	49.55	N/A	480,000	237,853
10/01/2023 To 09/30/2024	1	52.19	52.19	52.19		100.00	52.19	52.19	N/A	1,816,000	947,703
10/01/2024 To 09/30/2025	1	46.63	46.63	46.63		100.00	46.63	46.63	N/A	688,500	321,030
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	1	49.55	49.55	49.55		100.00	49.55	49.55	N/A	480,000	237,853
01/01/2024 To 12/31/2024	1	52.19	52.19	52.19		100.00	52.19	52.19	N/A	1,816,000	947,703
<u>ALL</u>											
10/01/2022 To 09/30/2025	3	49.55	49.46	50.48	03.73	97.98	46.63	52.19	N/A	994,833	502,195

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	3	Median :	50	COV :	05.62	95% Median C.I. :	N/A
Total Sales Price :	2,984,500	Wgt. Mean :	50	STD :	02.78	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,984,500	Mean :	49	Avg.Abs.Dev :	01.85	95% Mean C.I. :	42.55 to 56.37
Total Assessed Value :	1,506,586						
Avg. Adj. Sales Price :	994,833	COD :	03.73	MAX Sales Ratio :	52.19		
Avg. Assessed Value :	502,195	PRD :	97.98	MIN Sales Ratio :	46.63		

Printed : 03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	3	49.55	49.46	50.48	03.73	97.98	46.63	52.19	N/A	994,833	502,195
<u>ALL</u>											
10/01/2022 To 09/30/2025	3	49.55	49.46	50.48	03.73	97.98	46.63	52.19	N/A	994,833	502,195

SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
130001											
130022											
130032	1	46.63	46.63	46.63		100.00	46.63	46.63	N/A	688,500	321,030
130056	2	50.87	50.87	51.64	02.59	98.51	49.55	52.19	N/A	1,148,000	592,778
130097											
550145											
660027											
660111											
780001											
<u>ALL</u>											
10/01/2022 To 09/30/2025	3	49.55	49.46	50.48	03.73	97.98	46.63	52.19	N/A	994,833	502,195

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Dry</u>											
County	1	46.63	46.63	46.63		100.00	46.63	46.63	N/A	688,500	321,030
1	1	46.63	46.63	46.63		100.00	46.63	46.63	N/A	688,500	321,030
<u>ALL</u>											
10/01/2022 To 09/30/2025	3	49.55	49.46	50.48	03.73	97.98	46.63	52.19	N/A	994,833	502,195

AGRICULTURAL - BASE STAT

Type : Qualified

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

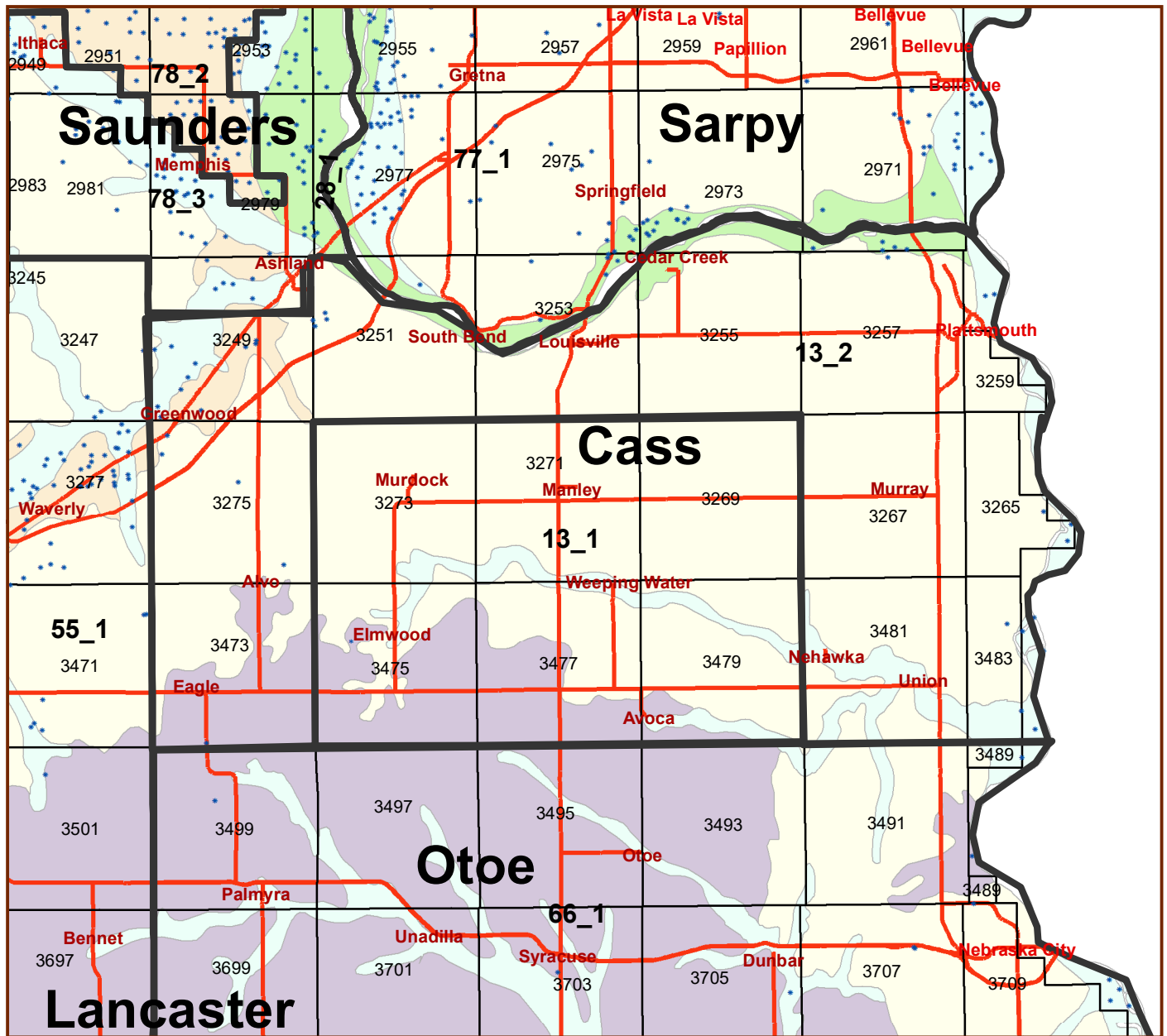
Number of Sales :	3	Median :	50	COV :	05.62	95% Median C.I. :	N/A
Total Sales Price :	2,984,500	Wgt. Mean :	50	STD :	02.78	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,984,500	Mean :	49	Avg.Abs.Dev :	01.85	95% Mean C.I. :	42.55 to 56.37
Total Assessed Value :	1,506,586						
Avg. Adj. Sales Price :	994,833	COD :	03.73	MAX Sales Ratio :	52.19		
Avg. Assessed Value :	502,195	PRD :	97.98	MIN Sales Ratio :	46.63		

Printed : 03/19/2026

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>    Dry    </u>											
County	2	48.09	48.09	47.83	03.04	100.54	46.63	49.55	N/A	584,250	279,442
1	2	48.09	48.09	47.83	03.04	100.54	46.63	49.55	N/A	584,250	279,442
<u>    ALL    </u>											
10/01/2022 To 09/30/2025	3	49.55	49.46	50.48	03.73	97.98	46.63	52.19	N/A	994,833	502,195

# CASS COUNTY



**Legend**

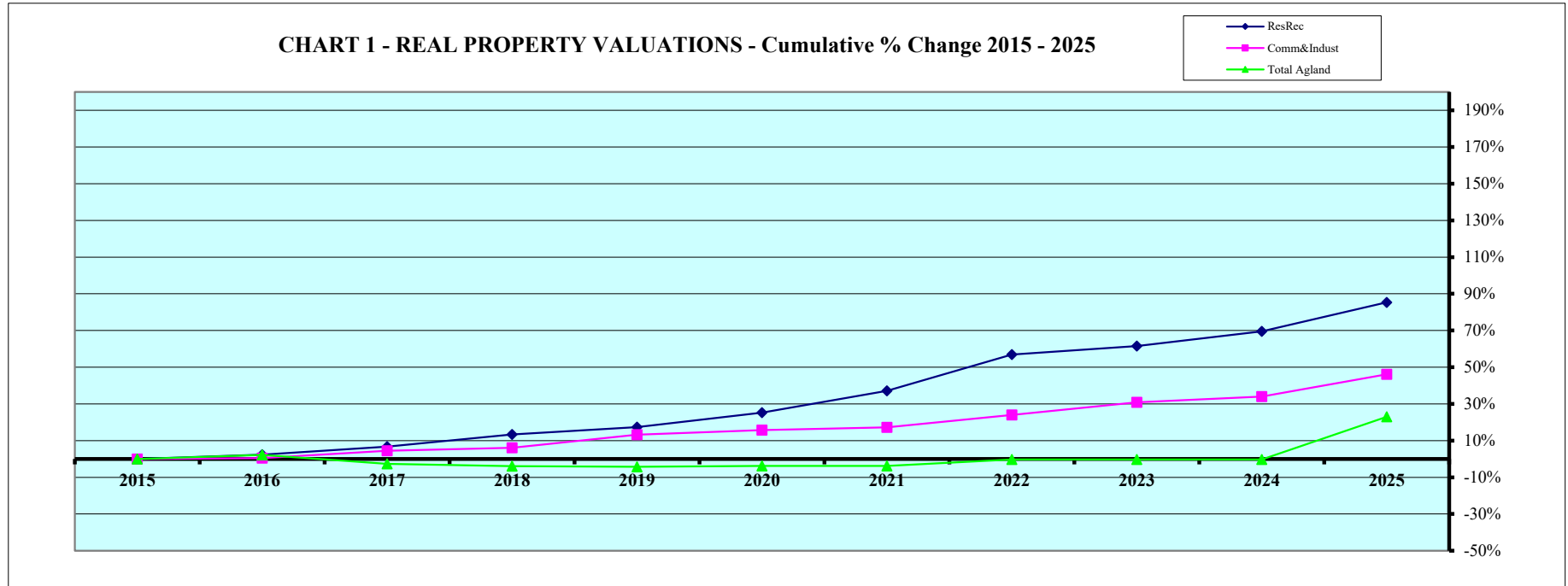
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- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**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	1,498,249,500	-	-	-	190,729,803	-	-	-	1,302,406,494	-	-	-
2016	1,533,519,629	35,270,129	2.35%	2.35%	191,672,464	942,661	0.49%	0.49%	1,331,086,599	28,680,105	2.20%	2.20%
2017	1,598,662,424	65,142,795	4.25%	6.70%	199,198,238	7,525,774	3.93%	4.44%	1,267,642,145	-63,444,454	-4.77%	-2.67%
2018	1,698,492,784	99,830,360	6.24%	13.37%	202,459,709	3,261,471	1.64%	6.15%	1,251,438,414	-16,203,731	-1.28%	-3.91%
2019	1,759,173,892	60,681,108	3.57%	17.42%	216,029,414	13,569,705	6.70%	13.26%	1,246,988,209	-4,450,205	-0.36%	-4.26%
2020	1,876,389,322	117,215,430	6.66%	25.24%	220,781,176	4,751,762	2.20%	15.76%	1,252,657,972	5,669,763	0.45%	-3.82%
2021	2,054,985,654	178,596,332	9.52%	37.16%	223,652,472	2,871,296	1.30%	17.26%	1,252,973,134	315,162	0.03%	-3.80%
2022	2,351,521,673	296,536,019	14.43%	56.95%	236,481,680	12,829,208	5.74%	23.99%	1,298,447,796	45,474,662	3.63%	-0.30%
2023	2,419,420,473	67,898,800	2.89%	61.48%	249,714,841	13,233,161	5.60%	30.93%	1,298,845,442	397,646	0.03%	-0.27%
2024	2,540,872,556	121,452,083	5.02%	69.59%	255,598,051	5,883,210	2.36%	34.01%	1,298,520,491	-324,951	-0.03%	-0.30%
2025	2,777,094,561	236,222,005	9.30%	85.36%	278,716,915	23,118,864	9.05%	46.13%	1,601,592,731	303,072,240	23.34%	22.97%

Rate Annual %chg: Residential & Recreational **6.37%**

Commercial & Industrial **3.87%**

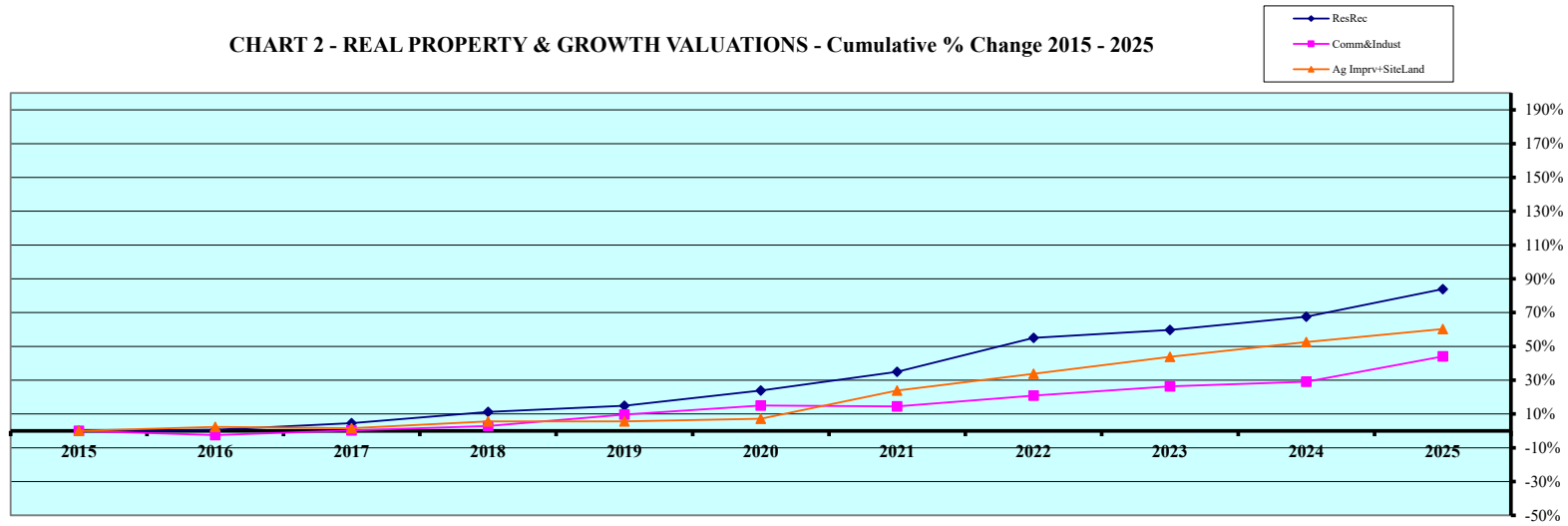
Agricultural Land **2.09%**

Cnty# **13**  
County **CASS**

**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	1,498,249,500	24,855,009	1.66%	1,473,394,491	--	--	190,729,803	3,791,243	1.99%	186,938,560	--	--	
2016	1,533,519,629	25,501,109	1.66%	1,508,018,520	0.65%	0.65%	191,672,464	5,686,749	2.97%	185,985,715	-2.49%	-2.49%	
2017	1,598,662,424	32,745,502	2.05%	1,565,916,922	2.11%	4.52%	199,198,238	7,948,359	3.99%	191,249,879	-0.22%	0.27%	
2018	1,698,492,784	32,719,521	1.93%	1,665,773,263	4.20%	11.18%	202,459,709	6,254,137	3.09%	196,205,572	-1.50%	2.87%	
2019	1,759,173,892	37,366,842	2.12%	1,721,807,050	1.37%	14.92%	216,029,414	6,976,168	3.23%	209,053,246	3.26%	9.61%	
2020	1,876,389,322	19,467,450	1.04%	1,856,921,872	5.56%	23.94%	220,781,176	1,329,935	0.60%	219,451,241	1.58%	15.06%	
2021	2,054,985,654	33,475,441	1.63%	2,021,510,213	7.73%	34.92%	223,652,472	5,261,344	2.35%	218,391,128	-1.08%	14.50%	
2022	2,351,521,673	28,917,880	1.23%	2,322,603,793	13.02%	55.02%	236,481,680	6,023,245	2.55%	230,458,435	3.04%	20.83%	
2023	2,419,420,473	26,494,636	1.10%	2,392,925,837	1.76%	59.71%	249,714,841	8,594,945	3.44%	241,119,896	1.96%	26.42%	
2024	2,540,872,556	29,847,623	1.17%	2,511,024,933	3.79%	67.60%	255,598,051	9,451,980	3.70%	246,146,071	-1.43%	29.05%	
2025	2,777,094,561	21,477,115	0.77%	2,755,617,446	8.45%	83.92%	278,716,915	3,960,394	1.42%	274,756,521	7.50%	44.06%	
Rate Ann%chg	6.37%	Resid & Recreat w/o growth				4.86%		3.87%	C & I w/o growth				1.06%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	130,568,718	46,869,292	177,438,010	2,677,657	1.51%	174,760,353	--	--
2016	134,141,149	47,890,887	182,032,036	384,013	0.21%	181,648,023	2.37%	2.37%
2017	133,542,500	48,740,587	182,283,087	2,150,356	1.18%	180,132,731	-1.04%	1.52%
2018	139,378,178	49,978,764	189,356,942	2,037,030	1.08%	187,319,912	2.76%	5.57%
2019	141,768,133	50,485,112	192,253,245	4,817,980	2.51%	187,435,265	-1.01%	5.63%
2020	144,021,409	51,097,924	195,119,333	4,851,932	2.49%	190,267,401	-1.03%	7.23%
2021	177,205,883	50,349,737	227,555,620	7,825,742	3.44%	219,729,878	12.61%	23.83%
2022	184,432,626	56,751,350	241,183,976	3,811,216	1.58%	237,372,760	4.31%	33.78%
2023	206,760,446	54,130,594	260,891,040	5,647,286	2.16%	255,243,754	5.83%	43.85%
2024	220,536,977	56,036,731	276,573,708	5,907,695	2.14%	270,666,013	3.75%	52.54%
2025	230,276,875	60,005,345	290,282,220	5,878,120	2.02%	284,404,100	2.83%	60.28%
Rate Ann%chg	5.84%	2.50%	5.05%	Ag Imprv+Site w/o growth			3.14%	

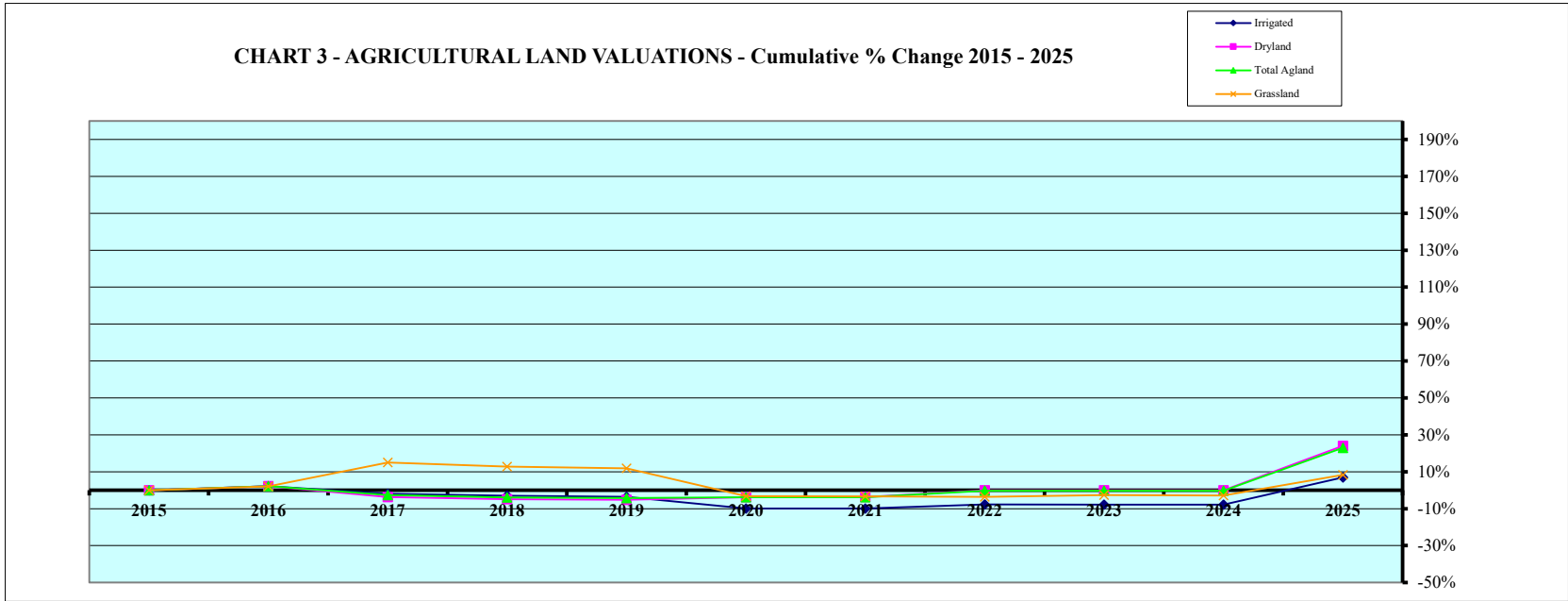
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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County CASS

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	16,213,861	-	-	-	1,217,062,034	-	-	-	68,331,028	-	-	-
2016	16,569,510	355,649	2.19%	2.19%	1,244,029,509	26,967,475	2.22%	2.22%	69,716,325	1,385,297	2.03%	2.03%
2017	15,895,764	-673,746	-4.07%	-1.96%	1,172,247,405	-71,782,104	-5.77%	-3.68%	78,586,131	8,869,806	12.72%	15.01%
2018	15,728,272	-167,492	-1.05%	-2.99%	1,157,680,525	-14,566,880	-1.24%	-4.88%	77,105,417	-1,480,714	-1.88%	12.84%
2019	15,631,338	-96,934	-0.62%	-3.59%	1,154,011,650	-3,668,875	-0.32%	-5.18%	76,403,257	-702,160	-0.91%	11.81%
2020	14,608,718	-1,022,620	-6.54%	-9.90%	1,170,945,516	16,933,866	1.47%	-3.79%	66,161,223	-10,242,034	-13.41%	-3.18%
2021	14,608,718	0	0.00%	-9.90%	1,171,485,037	539,521	0.05%	-3.74%	66,020,739	-140,484	-0.21%	-3.38%
2022	14,966,372	357,654	2.45%	-7.69%	1,216,766,735	45,281,698	3.87%	-0.02%	65,869,784	-150,955	-0.23%	-3.60%
2023	14,944,140	-22,232	-0.15%	-7.83%	1,216,562,584	-204,151	-0.02%	-0.04%	66,494,005	624,221	0.95%	-2.69%
2024	14,944,140	0	0.00%	-7.83%	1,216,351,034	-211,550	-0.02%	-0.06%	66,381,128	-112,877	-0.17%	-2.85%
2025	17,338,750	2,394,610	16.02%	6.94%	1,509,403,245	293,052,211	24.09%	24.02%	74,037,611	7,656,483	11.53%	8.35%

Rate Ann.%chg: Irrigated **0.67%** Dryland **2.18%** Grassland **0.81%**

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	597,289	-	-	-	202,282	-	-	-	1,302,406,494	-	-	-
2016	582,084	-15,205	-2.55%	-2.55%	189,171	-13,111	-6.48%	-6.48%	1,331,086,599	28,680,105	2.20%	2.20%
2017	664,639	82,555	14.18%	11.28%	248,206	59,035	31.21%	22.70%	1,267,642,145	-63,444,454	-4.77%	-2.67%
2018	670,134	5,495	0.83%	12.20%	254,066	5,860	2.36%	25.60%	1,251,438,414	-16,203,731	-1.28%	-3.91%
2019	697,468	27,334	4.08%	16.77%	244,496	-9,570	-3.77%	20.87%	1,246,988,209	-4,450,205	-0.36%	-4.26%
2020	697,547	79	0.01%	16.79%	244,968	472	0.19%	21.10%	1,252,657,972	5,669,763	0.45%	-3.82%
2021	559,237	-138,310	-19.83%	-6.37%	299,403	54,435	22.22%	48.01%	1,252,973,134	315,162	0.03%	-3.80%
2022	565,912	6,675	1.19%	-5.25%	278,993	-20,410	-6.82%	37.92%	1,298,447,796	45,474,662	3.63%	-0.30%
2023	565,912	0	0.00%	-5.25%	278,801	-192	-0.07%	37.83%	1,298,845,442	397,646	0.03%	-0.27%
2024	565,912	0	0.00%	-5.25%	278,277	-524	-0.19%	37.57%	1,298,520,491	-324,951	-0.03%	-0.30%
2025	521,680	-44,232	-7.82%	-12.66%	291,445	13,168	4.73%	44.08%	1,601,592,731	303,072,240	23.34%	22.97%

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Rate Ann.%chg: Total Agric Land **2.09%**

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	16,210,362	3,116	5,202			1,219,008,111	255,941	4,763			67,639,755	38,363	1,763		
2016	16,569,510	3,117	5,316	2.19%	2.19%	1,244,901,643	255,500	4,872	2.30%	2.30%	69,747,563	38,691	1,803	2.24%	2.24%
2017	15,899,161	3,117	5,100	-4.05%	-1.94%	1,176,749,622	255,221	4,611	-5.37%	-3.19%	74,348,922	38,417	1,935	7.36%	9.76%
2018	15,640,074	3,115	5,021	-1.57%	-3.48%	1,158,274,927	253,687	4,566	-0.97%	-4.14%	77,010,444	40,043	1,923	-0.62%	9.08%
2019	15,728,272	3,115	5,049	0.56%	-2.93%	1,157,219,239	253,501	4,565	-0.02%	-4.15%	77,074,069	40,072	1,923	0.01%	9.09%
2020	15,715,278	3,231	4,864	-3.67%	-6.50%	1,172,086,353	253,383	4,626	1.33%	-2.88%	89,510,262	40,043	2,235	16.22%	26.78%
2021	14,608,718	2,822	5,176	6.43%	-0.48%	1,171,556,494	253,774	4,617	-0.20%	-3.07%	66,021,928	40,051	1,648	-26.26%	-6.51%
2022	14,966,372	2,887	5,185	0.16%	-0.33%	1,216,923,854	253,649	4,798	3.92%	0.73%	65,998,169	40,030	1,649	0.02%	-6.49%
2023	14,966,372	2,887	5,185	0.00%	-0.33%	1,216,494,266	253,574	4,797	-0.01%	0.73%	65,889,034	39,948	1,649	0.04%	-6.45%
2024	14,944,140	2,883	5,184	-0.01%	-0.33%	1,216,512,949	253,579	4,797	0.00%	0.73%	66,348,160	39,869	1,664	0.90%	-5.61%
2025	17,338,750	2,889	6,001	15.76%	15.37%	1,510,499,525	253,614	5,956	24.15%	25.05%	74,042,491	39,915	1,855	11.47%	5.21%

Rate Annual %chg Average Value/Acre: 0.68%

2.17%

0.91%

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	596,071	1,075	554			177,913	1,702	105			1,303,632,212	300,198	4,343		
2016	580,319	1,070	542	-2.21%	-2.21%	186,035	1,783	104	-0.20%	-0.20%	1,331,985,070	300,161	4,438	2.19%	2.19%
2017	610,779	1,089	561	3.47%	1.19%	237,643	1,825	130	24.78%	24.53%	1,267,846,127	299,670	4,231	-4.66%	-2.57%
2018	670,109	1,130	593	5.72%	6.98%	252,902	1,947	130	-0.25%	24.22%	1,251,848,456	299,922	4,174	-1.34%	-3.88%
2019	670,134	1,130	593	-0.01%	6.96%	245,724	1,957	126	-3.34%	20.08%	1,250,937,438	299,775	4,173	-0.02%	-3.91%
2020	697,468	1,165	599	0.93%	7.96%	246,012	1,954	126	0.30%	20.43%	1,278,255,373	299,777	4,264	2.18%	-1.81%
2021	559,237	819	682	14.01%	23.08%	299,403	2,227	134	6.79%	28.61%	1,253,045,780	299,694	4,181	-1.94%	-3.72%
2022	565,912	817	692	1.44%	24.86%	278,993	2,231	125	-6.99%	19.62%	1,298,733,300	299,614	4,335	3.67%	-0.18%
2023	565,912	820	690	-0.37%	24.40%	278,795	2,237	125	-0.33%	19.22%	1,298,194,379	299,466	4,335	0.01%	-0.17%
2024	565,912	820	690	0.00%	24.40%	278,277	2,233	125	0.00%	19.22%	1,298,649,438	299,384	4,338	0.06%	-0.11%
2025	636,935	820	776	12.55%	40.01%	291,255	2,233	130	4.64%	24.75%	1,602,808,956	299,472	5,352	23.39%	23.25%

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Rate Annual %chg Average Value/Acre: 2.09%

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
26,598	CASS	164,945,318	62,530,179	89,573,432	2,748,638,511	221,729,387	56,987,528	28,456,050	1,601,592,731	230,276,875	60,005,345	881,365	5,265,616,721
cnty sector/value % of total value:		3.13%	1.19%	7.70%	52.20%	4.21%	1.08%	0.54%	30.42%	4.37%	1.14%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
115	ALVO	21,177	25,091	787	7,440,800	0	0	1,638,980	0	0	0	0	9,126,835
0.43%	%sector of county sector	0.01%	0.04%	0.00%	0.27%			5.76%					0.17%
	%sector of municipality	0.23%	0.27%	0.01%	81.53%			17.96%					100.00%
178	AVOCA	86,086	259,772	10,921	8,137,975	0	0	1,011,165	0	89,275	0	0	9,595,194
0.67%	%sector of county sector	0.05%	0.42%	0.01%	0.30%			3.55%		0.04%			0.18%
	%sector of municipality	0.90%	2.71%	0.11%	84.81%			10.54%		0.93%			100.00%
465	CEDAR CREEK	291,806	299,488	600,051	105,002,134	238,230	0	2,262,155	0	0	0	0	108,693,864
1.75%	%sector of county sector	0.18%	0.48%	0.67%	3.82%	0.11%		7.95%					2.06%
	%sector of municipality	0.27%	0.28%	0.55%	96.60%	0.22%		2.08%					100.00%
1,065	EAGLE	1,637,231	640,725	28,411	87,825,910	0	0	9,806,380	0	0	0	0	99,938,657
4.00%	%sector of county sector	0.99%	1.02%	0.03%	3.20%			34.46%					1.90%
	%sector of municipality	1.64%	0.64%	0.03%	87.88%			9.81%					100.00%
654	ELMWOOD	1,687,209	493,103	23,549	46,074,765	0	0	7,462,055	0	0	0	0	55,740,681
2.46%	%sector of county sector	1.02%	0.79%	0.03%	1.68%			26.22%					1.06%
	%sector of municipality	3.03%	0.88%	0.04%	82.66%			13.39%					100.00%
595	GREENWOOD	959,481	699,435	932,053	42,941,583	0	0	8,130,293	0	0	0	0	53,662,845
2.24%	%sector of county sector	0.58%	1.12%	1.04%	1.56%			28.57%					1.02%
	%sector of municipality	1.79%	1.30%	1.74%	80.02%			15.15%					100.00%
1,319	LOUISVILLE	1,990,998	1,667,501	1,486,172	92,971,947	0	0	9,663,286	0	0	0	0	107,779,904
4.96%	%sector of county sector	1.21%	2.67%	1.66%	3.38%			33.96%					2.05%
	%sector of municipality	1.85%	1.55%	1.38%	86.26%			8.97%					100.00%
167	MANLEY	50,784	113,661	167,941	12,623,010	0	0	586,250	0	0	0	0	13,541,646
0.63%	%sector of county sector	0.03%	0.18%	0.19%	0.46%			2.06%					0.26%
	%sector of municipality	0.38%	0.84%	1.24%	93.22%			4.33%					100.00%
270	MURDOCK	176,642	238,924	9,964	21,086,185	0	0	1,821,770	0	0	0	0	23,333,485
1.02%	%sector of county sector	0.11%	0.38%	0.01%	0.77%			6.40%					0.44%
	%sector of municipality	0.76%	1.02%	0.04%	90.37%			7.81%					100.00%
480	MURRAY	573,547	310,265	366,170	32,465,210	0	0	2,664,375	0	6,450	0	0	36,386,017
1.80%	%sector of county sector	0.35%	0.50%	0.41%	1.18%			9.36%		0.00%			0.69%
	%sector of municipality	1.58%	0.85%	1.01%	89.22%			7.32%		0.02%			100.00%
173	NEHAWKA	38,757	236,256	471,846	8,698,725	0	0	963,960	0	0	0	0	10,409,544
0.65%	%sector of county sector	0.02%	0.38%	0.53%	0.32%			3.39%					0.20%
	%sector of municipality	0.37%	2.27%	4.53%	83.56%			9.26%					100.00%
6,544	PLATTSMOUTH	7,138,912	5,209,141	3,579,409	361,713,507	0	0	85,089,273	5,731,532	131,955	20,010	0	468,613,739
24.60%	%sector of county sector	4.33%	8.33%	4.00%	13.16%			299.02%	0.36%	0.06%	0.03%		8.90%
	%sector of municipality	1.52%	1.11%	0.76%	77.19%			18.16%	1.22%	0.03%	0.00%		100.00%
92	SOUTH BEND	10,866	362,858	1,155,368	4,300,755	0	0	1,053,330	0	0	0	0	6,883,177
0.35%	%sector of county sector	0.01%	0.58%	1.29%	0.16%			3.70%					0.13%
	%sector of municipality	0.16%	5.27%	16.79%	62.48%			15.30%					100.00%
195	UNION	363,203	500,040	589,702	10,016,125	0	0	1,209,090	0	0	0	0	12,678,160
0.73%	%sector of county sector	0.22%	0.80%	0.66%	0.36%			4.25%					0.24%
	%sector of municipality	2.86%	3.94%	4.65%	79.00%			9.54%					100.00%
1,029	WEEPING WATER	7,397,118	883,500	445,635	69,508,006	0	0	5,718,680	1,239,710	0	0	0	85,192,649
3.87%	%sector of county sector	4.48%	1.41%	0.50%	2.53%			20.10%	0.08%				1.62%
	%sector of municipality	8.68%	1.04%	0.52%	81.59%			6.71%	1.46%				100.00%
13,342	Total Municipalities	22,423,817	11,939,760	9,867,979	910,806,650	238,230	0	139,081,048	6,971,242	227,680	20,010	0	1,101,576,412
50.16%	%all municip.sectors of cnty	13.59%	19.09%	11.02%	33.14%	0.11%		488.76%	0.44%	0.10%	0.03%		20.92%

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 20,885</b>	<b>Value : 5,181,970,709</b>	<b>Growth 39,305,195</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>	747	12,571,467	685	28,462,049	2,081	80,343,094	3,513	121,376,610	
<b>02. Res Improve Land</b>	5,190	149,255,862	1,542	102,445,925	3,794	274,678,326	10,526	526,380,113	
<b>03. Res Improvements</b>	5,426	752,201,815	1,588	470,530,355	3,849	1,021,447,420	10,863	2,244,179,590	
<b>04. Res Total</b>	6,173	914,029,144	2,273	601,438,329	5,930	1,376,468,840	14,376	2,891,936,313	32,874,299
<b>% of Res Total</b>	42.94	31.61	15.81	20.80	41.25	47.60	68.83	55.81	83.64
<b>05. Com UnImp Land</b>	111	2,172,448	20	1,673,851	45	3,508,410	176	7,354,709	
<b>06. Com Improve Land</b>	557	22,206,797	30	2,944,015	116	18,913,565	703	44,064,377	
<b>07. Com Improvements</b>	548	118,475,238	34	5,665,175	129	54,997,870	711	179,138,283	
<b>08. Com Total</b>	659	142,854,483	54	10,283,041	174	77,419,845	887	230,557,369	2,350,115
<b>% of Com Total</b>	74.30	61.96	6.09	4.46	19.62	33.58	4.25	4.45	5.98
<b>09. Ind UnImp Land</b>	5	376,470	12	1,125,156	21	2,496,370	38	3,997,996	
<b>10. Ind Improve Land</b>	7	672,790	10	4,777,830	7	1,687,655	24	7,138,275	
<b>11. Ind Improvements</b>	7	2,636,750	10	35,653,195	8	7,647,310	25	45,937,255	
<b>12. Ind Total</b>	12	3,686,010	22	41,556,181	29	11,831,335	63	57,073,526	0
<b>% of Ind Total</b>	19.05	6.46	34.92	72.81	46.03	20.73	0.30	1.10	0.00
<b>13. Rec UnImp Land</b>	9	218,795	53	4,974,350	151	9,097,990	213	14,291,135	
<b>14. Rec Improve Land</b>	2	18,220	4	1,196,525	41	6,443,915	47	7,658,660	
<b>15. Rec Improvements</b>	2	1,255	5	661,915	45	6,458,400	52	7,121,570	
<b>16. Rec Total</b>	11	238,270	58	6,832,790	196	22,000,305	265	29,071,365	4,030
<b>% of Rec Total</b>	4.15	0.82	21.89	23.50	73.96	75.68	1.27	0.56	0.01
<b>Res &amp; Rec Total</b>	6,184	914,267,414	2,331	608,271,119	6,126	1,398,469,145	14,641	2,921,007,678	32,878,329
<b>% of Res &amp; Rec Total</b>	42.24	31.30	15.92	20.82	41.84	47.88	70.10	56.37	83.65
<b>Com &amp; Ind Total</b>	671	146,540,493	76	51,839,222	203	89,251,180	950	287,630,895	2,350,115
<b>% of Com &amp; Ind Total</b>	70.63	50.95	8.00	18.02	21.37	31.03	4.55	5.55	5.98
<b>17. Taxable Total</b>	6,855	1,060,807,907	2,407	660,110,341	6,329	1,487,720,325	15,591	3,208,638,573	35,228,444
<b>% of Taxable Total</b>	43.97	33.06	15.44	20.57	40.59	46.37	74.65	61.92	89.63

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	102	954,036	31,154,094	1	883	284,137
19. Commercial	22	1,957,261	31,624,534	1	135,000	2,570,740
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	103	954,919	31,438,231
19. Commercial	0	0	0	23	2,092,261	34,195,274
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				126	3,047,180	65,633,505

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	5	889,480	5	889,480	0
24. Non-Producing	0	0	4	0	17	0	21	0	0
25. Total	0	0	4	0	22	889,480	26	889,480	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	657	227	1,125	2,009

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	8	277,345	531	135,597,130	3,401	1,141,222,056	3,940	1,277,096,531
28. Ag-Improved Land	0	0	158	42,179,275	1,146	414,776,840	1,304	456,956,115
29. Ag Improvements	0	0	159	32,698,990	1,169	205,691,020	1,328	238,390,010

30. Ag Total				5,268	1,972,442,656
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	19	18.50	820,000	
32. HomeSite Improv Land	0	0.00	0	98	112.24	4,555,950	
33. HomeSite Improvements	0	0.00	0	104	0.00	28,667,330	
34. HomeSite Total							
35. FarmSite UnImp Land	1	2.00	20,000	24	64.37	466,135	
36. FarmSite Improv Land	0	0.00	0	128	308.71	2,828,690	
37. FarmSite Improvements	0	0.00	0	143	0.00	4,031,660	
38. FarmSite Total							
39. Road & Ditches	4	3.02	0	404	531.16	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	75	76.57	3,120,500	94	95.07	3,940,500	
32. HomeSite Improv Land	752	772.75	31,156,995	850	884.99	35,712,945	
33. HomeSite Improvements	775	0.00	174,503,780	879	0.00	203,171,110	3,444,735
34. HomeSite Total				973	980.06	242,824,555	
35. FarmSite UnImp Land	195	455.92	2,715,600	220	522.29	3,201,735	
36. FarmSite Improv Land	975	2,502.19	23,050,525	1,103	2,810.90	25,879,215	
37. FarmSite Improvements	1,088	0.00	31,187,240	1,231	0.00	35,218,900	632,016
38. FarmSite Total				1,451	3,333.19	64,299,850	
39. Road & Ditches	3,332	5,149.15	0	3,740	5,683.33	0	
40. Other- Non Ag Use	2	44.35	117,530	2	44.35	117,530	
41. Total Section VI				2,424	10,040.93	307,241,935	4,076,751

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	4	0.00	328,071
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	47.81	268,508	11	47.81	596,579

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	25.13	104,755	643	30,497.59	165,516,210
44. Market Value	3	25.13	1,640	643	30,497.59	648,095
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,371	264,533.70	1,478,461,456	5,017	295,056.42	1,644,082,421
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	26.90	2.61%	198,120	3.18%	7,365.06
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	52.32	5.08%	364,675	5.86%	6,970.09
48. 2A	310.28	30.14%	2,011,290	32.33%	6,482.18
49. 3A1	51.51	5.00%	321,940	5.17%	6,250.05
50. 3A	4.42	0.43%	26,940	0.43%	6,095.02
51. 4A1	516.17	50.14%	2,932,360	47.13%	5,681.00
52. 4A	67.93	6.60%	366,145	5.89%	5,390.03
53. Total	1,029.53	100.00%	6,221,470	100.00%	6,043.02
<b>Dry</b>					
54. 1D1	5,458.15	4.99%	38,479,985	5.65%	7,050.01
55. 1D	35,353.29	32.29%	242,135,185	35.58%	6,849.01
56. 2D1	5,836.40	5.33%	38,828,125	5.71%	6,652.75
57. 2D	8,496.32	7.76%	52,507,255	7.72%	6,180.00
58. 3D1	3,952.57	3.61%	23,476,810	3.45%	5,939.63
59. 3D	36,504.34	33.34%	211,129,490	31.03%	5,783.68
60. 4D1	11,021.97	10.07%	59,351,925	8.72%	5,384.87
61. 4D	2,868.17	2.62%	14,553,800	2.14%	5,074.25
62. Total	109,491.21	100.00%	680,462,575	100.00%	6,214.77
<b>Grass</b>					
63. 1G1	6,288.62	44.08%	12,329,731	45.92%	1,960.64
64. 1G	380.32	2.67%	676,090	2.52%	1,777.69
65. 2G1	259.82	1.82%	512,800	1.91%	1,973.67
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	3,338.78	23.40%	5,946,955	22.15%	1,781.18
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,610.79	18.30%	5,001,930	18.63%	1,915.87
70. 4G	1,387.58	9.73%	2,383,050	8.88%	1,717.41
71. Total	14,265.91	100.00%	26,850,556	100.00%	1,882.15
<b>Irrigated Total</b>					
	1,029.53	0.82%	6,221,470	0.87%	6,043.02
<b>Dry Total</b>					
	109,491.21	86.90%	680,462,575	95.34%	6,214.77
<b>Grass Total</b>					
	14,265.91	11.32%	26,850,556	3.76%	1,882.15
72. Waste	13.20	0.01%	12,750	0.00%	965.91
73. Other	1,196.39	0.95%	158,935	0.02%	132.85
74. Exempt	36.10	0.03%	238,735	0.03%	6,613.16
75. Market Area Total	125,996.24	100.00%	713,706,286	100.00%	5,664.50

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	108.29	5.82%	797,550	6.41%	7,364.95
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	986.99	53.07%	6,879,290	55.31%	6,969.97
48. 2A	515.11	27.70%	3,343,080	26.88%	6,490.03
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	4.66	0.25%	28,405	0.23%	6,095.49
51. 4A1	230.10	12.37%	1,310,400	10.54%	5,694.92
52. 4A	14.57	0.78%	78,530	0.63%	5,389.84
<b>53. Total</b>	<b>1,859.72</b>	<b>100.00%</b>	<b>12,437,255</b>	<b>100.00%</b>	<b>6,687.70</b>
<b>Dry</b>					
54. 1D1	4,410.32	3.06%	31,092,830	3.49%	7,050.02
55. 1D	48,877.95	33.96%	334,808,650	37.62%	6,849.89
56. 2D1	12,686.02	8.82%	79,378,555	8.92%	6,257.17
57. 2D	4,799.09	3.33%	29,633,830	3.33%	6,174.89
58. 3D1	4,710.77	3.27%	26,870,945	3.02%	5,704.15
59. 3D	55,995.82	38.91%	323,898,165	36.39%	5,784.33
60. 4D1	4,208.78	2.92%	22,660,440	2.55%	5,384.09
61. 4D	8,225.23	5.72%	41,708,230	4.69%	5,070.77
<b>62. Total</b>	<b>143,913.98</b>	<b>100.00%</b>	<b>890,051,645</b>	<b>100.00%</b>	<b>6,184.61</b>
<b>Grass</b>					
63. 1G1	15,906.22	62.03%	31,017,705	64.08%	1,950.04
64. 1G	773.34	3.02%	1,412,115	2.92%	1,826.00
65. 2G1	263.85	1.03%	533,890	1.10%	2,023.46
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	5,354.24	20.88%	9,323,105	19.26%	1,741.26
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,403.81	9.37%	4,532,685	9.36%	1,885.63
70. 4G	941.19	3.67%	1,584,335	3.27%	1,683.33
<b>71. Total</b>	<b>25,642.65</b>	<b>100.00%</b>	<b>48,403,835</b>	<b>100.00%</b>	<b>1,887.63</b>
<b>Irrigated Total</b>					
	1,859.72	1.07%	12,437,255	1.31%	6,687.70
<b>Dry Total</b>					
	143,913.98	83.12%	890,051,645	93.54%	6,184.61
<b>Grass Total</b>					
	25,642.65	14.81%	48,403,835	5.09%	1,887.63
72. Waste	676.92	0.39%	468,050	0.05%	691.44
73. Other	1,047.37	0.60%	133,650	0.01%	127.61
74. Exempt	418.16	0.24%	2,013,045	0.21%	4,814.05
<b>75. Market Area Total</b>	<b>173,140.64</b>	<b>100.00%</b>	<b>951,494,435</b>	<b>100.00%</b>	<b>5,495.50</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	325.36	2,168,475	2,563.89	16,490,250	2,889.25	18,658,725
<b>77. Dry Land</b>	38.43	240,445	25,368.97	157,242,885	227,997.79	1,413,030,890	253,405.19	1,570,514,220
<b>78. Grass</b>	10.14	16,735	5,207.60	9,667,475	34,690.82	65,570,181	39,908.56	75,254,391
<b>79. Waste</b>	0.00	0	25.59	0	664.53	480,800	690.12	480,800
<b>80. Other</b>	1.31	165	211.75	26,795	2,030.70	265,625	2,243.76	292,585
<b>81. Exempt</b>	0.03	170	119.08	256,195	335.15	1,995,415	454.26	2,251,780
<b>82. Total</b>	<b>49.88</b>	<b>257,345</b>	<b>31,139.27</b>	<b>169,105,630</b>	<b>267,947.73</b>	<b>1,495,837,746</b>	<b>299,136.88</b>	<b>1,665,200,721</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	2,889.25	0.97%	18,658,725	1.12%	6,457.98
<b>Dry Land</b>	253,405.19	84.71%	1,570,514,220	94.31%	6,197.64
<b>Grass</b>	39,908.56	13.34%	75,254,391	4.52%	1,885.67
<b>Waste</b>	690.12	0.23%	480,800	0.03%	696.69
<b>Other</b>	2,243.76	0.75%	292,585	0.02%	130.40
<b>Exempt</b>	454.26	0.15%	2,251,780	0.14%	4,957.03
<b>Total</b>	<b>299,136.88</b>	<b>100.00%</b>	<b>1,665,200,721</b>	<b>100.00%</b>	<b>5,566.68</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 Beaver Lake	449	14,411,115	1,142	126,298,211	1,143	298,882,825	1,592	439,592,151	3,122,450
83.2 Buccaneer Bay	174	2,643,834	581	26,342,735	581	178,152,335	755	207,138,904	865,580
83.3 Com-murdock	1	9,660	0	0	1	106,865	2	116,525	0
83.4 Com-plattsmouth	1	8,040	1	13,575	1	205,280	2	226,895	0
83.5 Com-rural	65	686,240	7	764,105	8	1,180,975	73	2,631,320	0
83.6 Com-south Bend	1	6,625	0	0	1	133,660	2	140,285	0
83.7 Iron Horse	26	1,471,538	141	12,496,137	141	69,701,900	167	83,669,575	6,302,417
83.8 Lake Waconda	3	138,830	211	28,353,940	212	41,686,075	215	70,178,845	736,442
83.9 Mhp Eagle	0	0	0	0	40	918,630	40	918,630	0
83.10 Mhp Greenwood	0	0	0	0	10	98,185	10	98,185	0
83.11 Mhp Louisville	0	0	0	0	13	489,990	13	489,990	0
83.12 Mhp Nehawka	0	0	0	0	1	9,995	1	9,995	0
83.13 Mhp Plattsmouth	0	0	0	0	261	7,354,320	261	7,354,320	25,960
83.14 Mhp Rural	0	0	0	0	1	5,280	1	5,280	0
83.15 Nw Rec Lakes	90	3,630,070	286	14,558,420	288	51,257,730	378	69,446,220	1,093,315
83.16 Res-alvo	14	174,210	70	1,451,020	70	6,024,315	84	7,649,545	63,075
83.17 Res-avoca	18	93,780	99	808,660	99	7,658,140	117	8,560,580	287,095
83.18 Res-cedar Creek	43	2,522,055	349	33,014,135	369	78,075,180	412	113,611,370	268,575
83.19 Res-eagle	10	307,800	439	14,013,960	439	75,761,895	449	90,083,655	326,005
83.20 Res-elmwood	31	811,920	279	9,466,590	259	37,584,530	290	47,863,040	1,801,430
83.21 Res-greenwood	52	1,204,356	271	6,265,162	258	37,936,895	310	45,406,413	3,209,560
83.22 Res-louisville	61	848,021	536	17,594,790	482	79,621,060	543	98,063,871	1,579,480
83.23 Res-manley	6	74,015	84	1,358,600	84	11,886,930	90	13,319,545	18,890
83.24 Res-murdock	11	134,025	124	2,474,980	124	19,574,135	135	22,183,140	3,290
83.25 Res-murray	41	347,160	208	4,248,025	210	31,826,565	251	36,421,750	300,875
83.26 Res-nehawka	37	225,580	106	815,340	107	8,306,415	144	9,347,335	309,630
83.27 Res-plattsmouth	309	5,106,149	2,143	53,139,823	2,136	309,489,365	2,445	367,735,337	2,081,510
83.28 Res-south Bend	13	123,805	49	652,660	49	3,274,515	62	4,050,980	0
83.29 Res-union	16	150,770	98	1,314,045	98	9,042,855	114	10,507,670	0
83.30 Res-weeping Water	126	2,218,386	458	7,868,230	458	63,445,020	584	73,531,636	493,000
83.31 Rural Res	2,128	98,319,761	2,891	170,725,630	2,971	821,609,300	5,099	1,090,654,691	9,989,750
84 Residential Total	3,726	135,667,745	10,573	534,038,773	10,915	2,251,301,160	14,641	2,921,007,678	32,878,329

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Cent Agland	1	11,320	0	0	0	0	1	11,320	0
85.2	Com-alvo	5	67,040	9	105,975	9	1,496,520	14	1,669,535	0
85.3	Com-avoca	3	8,265	18	95,315	18	998,160	21	1,101,740	0
85.4	Com-cedar Creek	0	0	12	256,605	12	2,112,720	12	2,369,325	6,000
85.5	Com-eagle	2	25,885	28	1,240,210	27	4,051,570	29	5,317,665	0
85.6	Com-elmwood	7	39,380	41	671,015	42	6,691,210	49	7,401,605	0
85.7	Com-greenwood	13	164,185	21	678,058	20	7,298,370	33	8,140,613	0
85.8	Com-louisville	16	655,469	56	1,692,246	49	7,357,970	65	9,705,685	35,260
85.9	Com-manley	1	15,295	6	85,735	7	1,383,045	8	1,484,075	0
85.10	Com-murdock	4	23,575	18	207,935	18	2,305,735	22	2,537,245	0
85.11	Com-murray	4	42,105	18	397,295	19	2,588,325	23	3,027,725	0
85.12	Com-nehawka	13	47,915	12	107,690	13	969,455	26	1,125,060	0
85.13	Com-plattsmouth	43	2,091,129	242	17,173,643	237	75,033,208	280	94,297,980	1,187,030
85.14	Com-rural	72	6,861,885	142	22,440,490	156	64,920,080	228	94,222,455	353,110
85.15	Com-south Bend	3	21,535	5	58,705	5	975,895	8	1,056,135	0
85.16	Com-union	5	19,490	23	69,470	24	1,098,275	29	1,187,235	14,170
85.17	Com-weeping Water	10	385,430	57	896,715	58	5,680,755	68	6,962,900	11,245
85.18	Nw Comm	1	10,205	2	2,963,285	2	29,615,285	3	32,588,775	0
85.19	Res-eagle	0	0	1	14,425	1	90,830	1	105,255	0
85.20	Res-elmwood	1	7,040	0	0	0	0	1	7,040	0
85.21	Res-greenwood	0	0	1	20,980	1	380,680	1	401,660	0
85.22	Res-louisville	0	0	2	289,930	1	700,440	1	990,370	700,440
85.23	Res-plattsmouth	3	99,555	2	66,995	3	285,490	6	452,040	0
85.24	Rural Res	1	1,545	7	619,700	9	4,052,300	10	4,673,545	42,860
85.25	Sw Comm	6	754,457	4	1,050,235	5	4,989,220	11	6,793,912	0
86	Commercial Total	214	11,352,705	727	51,202,652	736	225,075,538	950	287,630,895	2,350,115

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	3,386.42	56.45%	7,179,285	56.46%	2,120.02
88. 1G	96.55	1.61%	204,690	1.61%	2,120.04
89. 2G1	158.87	2.65%	335,080	2.64%	2,109.15
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	783.93	13.07%	1,661,965	13.07%	2,120.04
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,374.50	22.91%	2,913,940	22.92%	2,120.00
94. 4G	198.41	3.31%	420,440	3.31%	2,119.05
95. Total	5,998.68	100.00%	12,715,400	100.00%	2,119.70
<b>CRP</b>					
96. 1C1	265.61	72.29%	796,830	72.29%	3,000.00
97. 1C	2.82	0.77%	8,460	0.77%	3,000.00
98. 2C1	9.02	2.45%	27,060	2.45%	3,000.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	51.67	14.06%	155,005	14.06%	2,999.90
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	35.51	9.66%	106,530	9.66%	3,000.00
103. 4C	2.80	0.76%	8,400	0.76%	3,000.00
104. Total	367.43	100.00%	1,102,285	100.00%	2,999.99
<b>Timber</b>					
105. 1T1	2,636.59	33.38%	4,353,616	33.40%	1,651.23
106. 1T	280.95	3.56%	462,940	3.55%	1,647.77
107. 2T1	91.93	1.16%	150,660	1.16%	1,638.86
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	2,503.18	31.69%	4,129,985	31.69%	1,649.90
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,200.78	15.20%	1,981,460	15.20%	1,650.14
112. 4T	1,186.37	15.02%	1,954,210	14.99%	1,647.22
113. Total	7,899.80	100.00%	13,032,871	100.00%	1,649.77
<hr/>					
Grass Total	5,998.68	42.05%	12,715,400	47.36%	2,119.70
CRP Total	367.43	2.58%	1,102,285	4.11%	2,999.99
Timber Total	7,899.80	55.38%	13,032,871	48.54%	1,649.77
<hr/>					
114. Market Area Total	14,265.91	100.00%	26,850,556	100.00%	1,882.15

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,063.31	76.35%	14,962,465	76.33%	2,118.34
88. 1G	226.08	2.44%	479,295	2.45%	2,120.02
89. 2G1	103.22	1.12%	218,820	1.12%	2,119.94
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	818.43	8.85%	1,735,055	8.85%	2,119.98
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	963.70	10.42%	2,043,245	10.42%	2,120.21
94. 4G	76.54	0.83%	162,275	0.83%	2,120.13
95. Total	9,251.28	100.00%	19,601,155	100.00%	2,118.75
<b>CRP</b>					
96. 1C1	1,091.59	83.20%	3,274,765	83.20%	3,000.00
97. 1C	22.08	1.68%	66,240	1.68%	3,000.00
98. 2C1	37.05	2.82%	111,150	2.82%	3,000.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	76.83	5.86%	230,490	5.86%	3,000.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	83.71	6.38%	251,130	6.38%	3,000.00
103. 4C	0.69	0.05%	2,070	0.05%	3,000.00
104. Total	1,311.95	100.00%	3,935,845	100.00%	3,000.00
<b>Timber</b>					
105. 1T1	7,751.32	51.40%	12,780,475	51.40%	1,648.81
106. 1T	525.18	3.48%	866,580	3.48%	1,650.06
107. 2T1	123.58	0.82%	203,920	0.82%	1,650.11
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	4,458.98	29.57%	7,357,560	29.59%	1,650.05
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,356.40	9.00%	2,238,310	9.00%	1,650.18
112. 4T	863.96	5.73%	1,419,990	5.71%	1,643.58
113. Total	15,079.42	100.00%	24,866,835	100.00%	1,649.06
<hr/>					
Grass Total	9,251.28	36.08%	19,601,155	40.50%	2,118.75
CRP Total	1,311.95	5.12%	3,935,845	8.13%	3,000.00
Timber Total	15,079.42	58.81%	24,866,835	51.37%	1,649.06
<hr/>					
114. Market Area Total	25,642.65	100.00%	48,403,835	100.00%	1,887.63

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

13 Cass

	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	2,748,638,511	2,891,936,313	143,297,802	5.21%	32,874,299	4.02%
02. Recreational	28,456,050	29,071,365	615,315	2.16%	4,030	2.15%
03. Ag-Homesite Land, Ag-Res Dwelling	230,276,875	242,824,555	12,547,680	5.45%	3,444,735	3.95%
<b>04. Total Residential (sum lines 1-3)</b>	<b>3,007,371,436</b>	<b>3,163,832,233</b>	<b>156,460,797</b>	<b>5.20%</b>	<b>36,323,064</b>	<b>3.99%</b>
05. Commercial	221,729,387	230,557,369	8,827,982	3.98%	2,350,115	2.92%
06. Industrial	56,987,528	57,073,526	85,998	0.15%	0	0.15%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>278,716,915</b>	<b>287,630,895</b>	<b>8,913,980</b>	<b>3.20%</b>	<b>2,350,115</b>	<b>2.36%</b>
08. Ag-Farmsite Land, Outbuildings	59,827,580	64,299,850	4,472,270	7.48%	632,016	6.42%
09. Minerals	881,365	889,480	8,115	0.92	0	0.92%
10. Non Ag Use Land	177,765	117,530	-60,235	-33.88%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>60,886,710</b>	<b>65,306,860</b>	<b>4,420,150</b>	<b>7.26%</b>	<b>632,016</b>	<b>6.22%</b>
12. Irrigated	17,338,750	18,658,725	1,319,975	7.61%		
13. Dryland	1,509,403,245	1,570,514,220	61,110,975	4.05%		
14. Grassland	74,037,611	75,254,391	1,216,780	1.64%		
15. Wasteland	521,680	480,800	-40,880	-7.84%		
16. Other Agland	291,445	292,585	1,140	0.39%		
<b>17. Total Agricultural Land</b>	<b>1,601,592,731</b>	<b>1,665,200,721</b>	<b>63,607,990</b>	<b>3.97%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>4,948,567,792</b>	<b>5,181,970,709</b>	<b>233,402,917</b>	<b>4.72%</b>	<b>39,305,195</b>	<b>3.92%</b>

## 2026 Assessment Survey for Cass County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	1 - Assessment Officer, 1 - Appraiser
<b>3.</b>	<b>Other full-time employees:</b>
	3 - Administrative Assistants
<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>
	\$565,426.92
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$565,426.92
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$250,824.92
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$35,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$42,763.88

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes, you have GIS Coordinator and software.
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, CassCounty.ne.gov
8.	<b>Who maintains the GIS software and maps?</b>
	The county has one employee dedicated to working only on GIS and will handle all GIS internally
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	oblique imagery through Pictometry, Google Earth
10.	<b>When was the aerial imagery last updated?</b>
	2024

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Cedar Creek, Elmwood, Greenwood, Murray, Plattsmouth, South Bend, Union, Weeping Water City Zoning in Louisville, Eagle, Ashland, Manley and Murdock, Alvo, Avoca, Nehawka & all Rural (Note: Eagle, Ashland ETJ, Louisville and Plattsmouth all have their own zoning, the rest are county zoning)
<b>4.</b>	<b>When was zoning implemented?</b>
	The county was zoned in 1969 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.

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

<b>1.</b>	<b>Appraisal Services:</b>
	N/A
<b>2.</b>	<b>GIS Services:</b>
	N/A
<b>3.</b>	<b>Other services:</b>
	N/A

#### **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>
	N/A
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2026 Residential Assessment Survey for Cass County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor Office Staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The sales and cost approaches with market based depreciation(RCNLD) are used.
<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 for each neighborhood location set up in their CAMA system and they align the depreciation tables with the dates of the costing for the different areas as they are appraised. Costing and depreciation tables were updated to read 2022 and VG 5 was reviewed in 2022.
<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, apply economic depreciation factors by geo codes and neighborhoods.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The county uses vacant lot sales and then allocates the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	The county reviews vacant lot sales in rural areas and considers the cost of adding the septic, well and electrical amenities.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	6 developers filed 191's which include 64 lots.
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	A discounted cash flow analysis is used to arrive at market value.

## 2026 Commercial Assessment Survey for Cass County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and Office Staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The sales, cost and income approaches are used for estimating market value of commercial properties. The preferred method is the income approach if market rents can be established.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	The county uses a market approach based on similar sales from across the state if comparable properties have not sold within the County. The County considers sales in the state sales file as provided by the Property Assessment Division. The county analyzes comparable properties and then makes adjustments for the local market.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The county utilizes their CAMA depreciation tables.
<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, adjusted using economic factors by geo codes and neighborhoods.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	The county uses vacant lot sales if available and also abstracts lot values from improved sales.

## 2026 Agricultural Assessment Survey for Cass County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and Office Staff
<b>2.</b>	<b>Describe the process used to determine and monitor market areas.</b>
	Sale prices and land use are used to aid in determining market areas. Topography and location are also analyzed. The county analyzes whether location is a factor when comparing sales assessment ratios. By using values established in non-influenced areas and applying those throughout the county on the agricultural sales and analyzing the sales/assessment ratio the county does a comparison of the various areas in the county. The county also compares sales in Otoe County in Geo Codes that border the southern part of the county of Market Area 1 primarily to further determine if sale prices in the county reflect the general agricultural market.
<b>3.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	It is determined by the present use of the parcel. The county reviews this by utilizing their GIS system in conjunction with physical inspections and updates submitted by property owners. The county also reviews zoning permits for changes and anticipated changes. The county also reviews the land use during sales verifications.
<b>4.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	They are treated the same for assessment purposes.
<b>5.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	The county has identified one parcel with multiple poultry barns as intensive use.
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	For parcels enrolled in the program, the county uses recreational sales for the basis of the valuation and adjusts for the restrictions imposed on the parcel. Very few parcels are identified as WRP at this time. We solely rely on the property owners for this information.
<b>6a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
<b>7a.</b>	<b>How many parcels have a special valuation application on file?</b>
	Approximately 5,229 parcels.
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	The County reviews land use from sales and analyzes new residential development in the county.
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>

<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Mining, recreational use and residential development are the current non-agricultural influences. Residential development is influenced by proximity to both Omaha and Lincoln and the recreational lakes and subdivisions.
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	Generally, the influenced area of the county is Market Area 2, as described above in the market area description with the listed Geo Codes. The Highway 75 and Interstate 80 corridors as well as recreational areas along the Platte and Missouri rivers. There are numerous lakes with residential developments.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	The county analyzes sales from comparable counties in the same general location within the state and with generally the same agricultural attributes. These sales are determined as to not being influenced by other than agricultural uses for the properties. Sales are gathered from the sales in the sales file and analyzed to arrive at a level of value that is consistent with values for agricultural land. The counties compare these results with the agricultural sales from within the county and the values derived from their own income analysis and any difference is attributed to the enhanced values attributed to the other available uses for the land.



CASS COUNTY ASSESSOR'S OFFICE

145 N 4<sup>th</sup> St  
Plattsmouth, NE 68048-1964  
Monday-Friday, 8-12pm & 1-4:30pm  
Phone: 402-296-9310  
FAX: 402-296-9319

Sasha Frye, Assessor  
Dana Long, Deputy Assessor

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*2025 3-YEAR PLAN OF ASSESSMENT  
CASS COUNTY, NEBRASKA*

**Plan of Assessment Requirements**

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

**Real Property Assessment Requirements**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for taxation 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 (Reg-10-003):

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

See Neb. Rev. Stat. §77-201(1) “all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value.”

Statutes currently require the level of assessment for residential, commercial and industrial Real Property be 92-100% of market value and agricultural land values at 69-75% of market value.

**Cass County Statistics for Assessment Year 2025:  
Residential—92% Commercial & Industrial--97% Ag/Special Value--71%**

## **Cass County Real and Personal Property**

Cass County has approximately 21,663 active parcels of real estate of which about 19,416 are taxable real estate consisting of 12,913 Residential parcels including approximately 328 mobile homes, 898 Commercial parcels, 63 Industrial parcels, 267 Recreational parcels, 5,264 Agricultural parcels and 11 parcels owned by the Nebraska Game & Parks. There are 2,004 Exempt parcels and 243 State Assessed parcels. Agricultural land in the county is assessed using a sales approach to value. Some agricultural land sales are borrowed from the neighboring county, Otoe when needed. Each year the assessor's office processes approximately 1400 sales (qualified and non-qualified), approximately 1200 permits, internal, towns and villages and those through the County Zoning Dept.

In addition to real property, the office processes about 1,410 Personal Property schedules, 981 Homestead Exemption applications, 141 Permissive Exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office prepares information packets of protests for a contracted referee to review. This packet is then passed to the County Board of Equalization for a final value. The Assessor also supports the County Board of Equalization for both informal Single-Commissioner and the full Tax Equalization and Review Commission (TERC) hearings.

### **Procedures and Policies**

Market studies are ongoing, sales are verified, documented and added to the appropriate sale book area. Market, Cost and Income approaches can be considered for reappraisals, the goal is to determine the market value for that type of property. Costs are provided from the Marshall and Swift manual. All building permits, property changes reported by owners, deletions or other changes to the property record are valued using the last reappraisal date for that area.

The Cass County Assessor follows state statutes, rules and regulations and orders set forth by law. The Nebraska Constitution Article VIII-Revenue, Nebraska Legislative Statutes, various Nebraska Information Guides, Department of Property Assessment Division's Directives and Regulations, Tax Equalization and Review Commission Rules and Regulations, Cass County Board Resolutions, and Cass County Zoning Regulations and other required processes are followed by the assessor and staff. The assessor relies on the Property Assessment and Taxation Calendar issued annually by the NE Dept. of Revenue's Property Assessment Division, as a reliable source for filing dates and important assessment reminders. The assessor's office complies with the required six year cycle of physically inspecting all real property and maintains an appraisal plan to insure uniform and equal treatment for all property in Cass County.

### **Assessment Actions Planned**

In each cycle year all class of properties are inspected, land, structures and exempt parcels. The assessor's office receives values each year for all state assessed properties from the Property Assessment Division.

#### **Assessment Year 2025 (cycle yr. 1)—Approx. 3,347 parcels**

- Residential:** All residential property inside the city limits of Plattsmouth.
- Commercial:** All commercial property inside the city limits of Plattsmouth.
- Agricultural:** Land market value and special value analysis (countywide).

#### **Assessment Year 2026 (cycle yr. 2)—Approx. 3,756 parcels**

**Residential:** Murray Village (land and improvements)  
**Rural:** Beaver Lake, Lake W Con Da, 3265 East Rock Bluff, 3267 West Rock Bluff and 3483 Liberty townships (farm, acreages and subdivisions).  
**Commercial:** Overall review and update throughout county with emphasis on above areas  
**Agricultural:** Land market value and special value analysis (countywide)

**Assessment Year 2027 (cycle yr. 3)**—Approx. 3,894 parcels

**Residential:** Avoca, Manley, Nehawka, Union and Weeping Water.  
**Rural:** 3269 Mt. Pleasant, 3271 Center, 3477 Weeping Water, 3479 Avoca and 3481 Nehawka townships including all farms, acreages and subdivisions.  
**Commercial:** Overall review and update throughout county with emphasis on above areas.  
**Agricultural:** Land market value and special value analysis (countywide).

**Assessment Year 2028 (cycle yr. 4)**—Approx. 3,855 parcels

**Residential:** Alvo, Eagle, Murdock, Elmwood (land and improvements).  
**Rural:** 3275 Greenwood, 3473 Tipton, 3273 Elmwood, 3475 Stove Creek (farm, acreages and subdivisions).  
**Commercial:** Overall review and update throughout county with emphasis on above areas.  
**Agricultural:** Land market value and special value analysis (countywide).

It is necessary to run statistics on the entire county each year and make any necessary adjustments to comply with state requirements for Level of Value and Quality of Assessment.

## **Current Resources**

### **Staff**

1 Assessor, and 3 full time Administrative Assistants. 1 Deputy Assessor, 1 Appraisal Supervisor, 1 full time Appraiser and 1 full time Field Data Collector. One data collector position is currently open. A second position was previously open but due to budgets cuts this position was eliminated for the 2023-2024 budget year. 7 employees in total.

### **Budget**

The 2025-2026 total budget for the assessor's office is \$565,426.92. The Assessor's Office converted to a different software system in February 2021. The computer software for the assessor was previously funded by the county general budget however, for the past several years, funding has come from the assessor's budget.

### **Cadastral Maps**

The GIS map and property information is available to the public on the county website. There is a slightly different format specifically for the assessor's office use and is obtained by a login setup by the county GIS Coordinator.

### **Property Record Cards**

Physical and electronic Property Record Cards are maintained for all Real Property and Personal Property in the county. Records are printed from the CAMA and filed in a protective folder. This electronic system is backed up as well as GIS. EagleView aerial and oblique imagery and Google Earth help to detect

property changes, verify land use and other property characteristics. The property records comply with statutory regulations and requirements.

### **Computers/Software/Copiers/IT**

All computers were replaced to be Windows 11 compatible. ARPA funds were used to cover these expenses incurred in the 2022-2023 budget year. Some laptops still need updating or replaced.

Tablets have been used in the field by Data Collectors for better efficiency and reduced desk time.

Conversion of our data from an older software program to a different program had caused some data issues. Our IT Dept. has kept our data from the old software but without a compatible server we are subject to losing our historical data which was not converted to the new system. Our CAMA vendor regularly provides us software updates to install. We continuously work with our vendor to address any issues as they arise.

We currently have 2 leased printers/copiers and 1 owned printer. Our contract with the vendor includes maintenance and ink cartridges as they need replaced.

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

- Annually prepare and file administrative reports to PAD (Property Assessment Division) as required by laws/regulations
- Maintain all records, paper and electronic
- Electronically send all Sale Transfer Statements monthly to PAD
- Accept and process all Homestead Exemption applications
- Accept and process all Personal Property Schedules
- Collect Air Craft Information Report and submit to PAD
- File Abstract with PAD on or before the deadline
- Complete the required Assessor Survey as part of the Abstract
- Send sales information to PAD including the Assessed Value Update with the Abstract
- Post annual Level of Value Certification in the office
- Balance Railroad Mileage report from PAD
- Enter all Centrally Assessed (state assessed) values provided by PAD
- Prepare Over/Under Valued Property Report for Board of Equalization
- Prepare and review all protest packets for hearings to be reviewed by referee
- Data enter all protest results/BOE final value
- Approve/Deny Special Value applicants
- Notify County Treasurer of new TIF projects, Treasurer provides the TIF Fund number
- Process filed TIF projects and send copies to the Department of Revenue
- Certify Values to Political Subdivisions
- Submit School District Taxable Value Report to PAD
- Prepare Homestead Exemption Tax Loss Report
- Report of current values for properties owned by Board of Education Lands & Funds
- Prepare annual 3 Year Plan of Assessment Report for County Board and PAD
- Send postcard information to vendor for printing per LB644
- Data enter all entity tax levies provided by the County Clerk
- Complete Tax List of Real & Personal Property
- File Certificate of Taxes Levied Report (CTL) to PAD and County Treasurer
- Ensure sale data in state sales file is accurate for current study period

Personal Property: administer annual filing of approximately 1410 schedules; prepare subsequent notices for a change in value, incomplete filings, failure to file and/or penalties applied. Review and implement Beginning Farmer Exemptions Form 1027 when reported to the office.

Permissive Exemptions: administer annual filings of approximately 141 applications for new or continued exempt properties, review and make recommendations to County Board of Equalization.

Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of intent to tax.

Homestead Exemptions: administer approximately 981 annual filings of applications, approval/denial process, taxpayer notifications, and provide taxpayer assistance.

Centrally Assessed Property: review valuations as certified by PAD for railroads and public service entities. Establish assessment records and tax billing for tax list.

Tax Increment Financing (TIF): management of record/valuation information for properties in Community Redevelopment Projects for proper reporting on administrative reports and allocation of ad valorem tax. We currently have 28 TIF projects for tax year 2025.

Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for assessment and tax information; input/review of tax rates used for tax billing process.

Tax Lists: prepare and certify tax lists to County Treasurer for Real Property, Personal Property, Centrally Assessed and Game & Parks in lieu of tax.

County Board of Equalization: prepare, assemble and provide information on protests to the board for final approval. Prepare Tax List Correction documents for County Board of Equalization approval.

TERC Appeals: prepare information and attend taxpayer appeal hearings before TERC, defend valuation or make any necessary and/or appropriate changes to the record.

TERC Statewide Equalization: listen or attend hearings if required, defend values, and/or implement orders given by TERC.

Education: Assessor attends monthly Southeast District Assessor's meetings when possible, workshops sponsored by NACO and PAD, and educational classes to obtain required hours for continued education in order to maintain Assessor Certification. All assessment staff attend appraisal courses as time and budget allow.

## **Conclusion**

Our hard working and relatively new staff are well engaged with providing efficient and accurate public service as this is always important to us.

Respectfully submitted,

*Sasha Frye*

Cass County Assessor



## CASS COUNTY ASSESSOR'S OFFICE

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2026 Cass County Agricultural Special and Actual Valuation Report  
Submitted as per REG 11-005.04.

Cass County focused on using accepted appraisal practices in establishing its special valuations on agricultural land. To determine the value of the productivity levels in each of the three major land uses; Irrigated, Dry, Grass and Trees, the county analyzed sales using statistical studies and market analysis of sales with the same classification. For the 2026 Assessment, the office reviewed sales supplied by Property Assessment Division of the Department of Revenue.

Highest and best use is used by applying standard appraisal techniques and using the county's aerial and oblique imagery, available FSA reports and field inspections when practical. Most parcels have associated FSA reports to support the agricultural use classification. For parcels not meeting the standards of agricultural use but were found to best fit the characteristics of recreational use, a value higher than grass and trees is used.

The sales comparison approach for market value, uses a spreadsheet application that aids in any necessary adjustments. Value is determined by land classification and majority land use.

Market areas are defined using like sales and market area borders were redefined resulting in two areas reflecting the market values.

**Market Area 1:** Includes GEO codes 3269, 3271, 3273, 3475, 3477, 3479. This area is in the south-central part of the county and borders the north side of Otoe County. This area is the best representation of true agricultural land sales. Of the 7 mining company's here, there is some above ground mining, but most are underground mining. The parcels with underground mining usually have farming on the surface. Because of the underground mining there are 8 parcels that have sink holes. The sink hole is measured using aerial imagery and is valued as waste which is \$125 per acre. However, it has been considered to give "No Value" to those acres as they cannot be used for anything.

**Market Area 2:** This area surrounds market area 1 on three sides; west, north, and east. It includes GEO codes 3249, 3251, 3253, 2973/3255, 2971/3257, 3259, 3265, 3267, 3275, 3473, 3481 and 3483. This area borders Lancaster County on the west side and Saunders and Sarpy Counties on the north side. It has few agricultural land sales. This area has 7 recreational lakes along the Platte River, 3 state parks, 3 RV Parks, glamping, 2 golf courses, a youth summer camp, a conference/retreat center and a little over 276 acres owned by the Omaha Zoo Foundation. Having I-80 cut diagonally across the northwest corner of the county offers an easy commute to Lincoln and Omaha. The southwest corner of the county borders Lancaster County on the west and Otoe County on the south. Greenwood (3275) and Tipton (3473) Townships have many acreages and rural subdivisions which suggests a highly influenced area.

The GEO codes 3253, 2973/3255, 2971/3257 and 3259 are on the south side of the Platte River in the north central and northeast corner of the county. In far northeast corner (3259) is where the Platte River and the Missouri River meet which is called “The Confluence”. Highway’s 50 and 75 provide easy access to the Omaha and Lincoln areas. The area has many rural subdivisions near Louisville which suggests influence from Sarpy County.

The GEO codes 3265, 3267, 3481 and 3483 are in the southeast corner of the county and borders the northeast part of Otoe County. These townships have three small towns, two lake communities, RV camping, and an above ground mining operation. The Missouri River borders 3265 and 3483 on the east side and occasionally floods.

With the help of PAD, the county has redefined the market area boundaries from five to two areas that better reflect influenced townships as described above. PAD only recognizes market area one for agricultural statistics, though there are pure agricultural sales in market area two.

Sincerely,

*Sasha Frye*  
Cass County Assessor