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**DEPARTMENT OF REVENUE**

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

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**CHASE COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Chase 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 Chase 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 cursive script that reads "Sarah Scott".

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Tori Mueller, Chase 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.

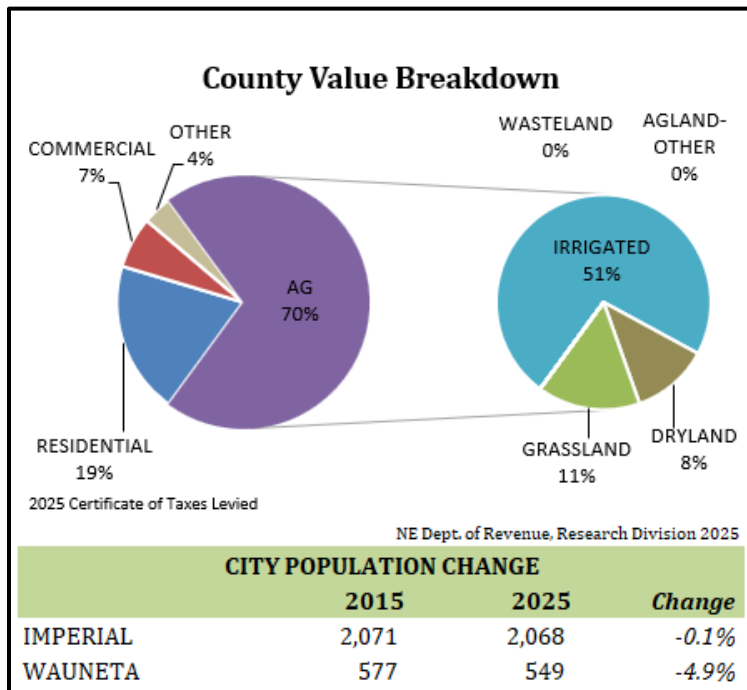
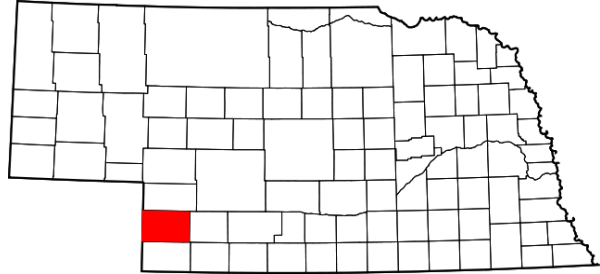
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 894 square miles, Chase County has 3,764 residents, a 3% decrease from the 2020 U.S. Census.<sup>1</sup> The report indicates that 79% of housing in the county is owner occupied and 92% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$173,271.<sup>2</sup>



The majority of the commercial properties in Chase County are located in and around Imperial, the county seat. According to the latest information available from the U.S. Census Bureau, there are 157 employer establishments with a total employment figure of 1,109. This represents a 3% increase in total employment from 2022-2023.<sup>1</sup>

Agricultural land is the main contributor to the county's valuation base. A mix of grass and irrigated land makes up a majority of the agricultural land in the county. Chase County is included in the Upper Republican Natural Resources Districts (NRD).

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

<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 Chase County

### *Assessment Practices & Actions*

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

The sales qualification and verification procedures of the county assessor were reviewed. The county assessor and staff will contact the parties involved in transactions when information is needed. The usability rate for residential sales is near the statewide average. Non-qualified sales contain sufficient comments, and all available arm’s-length transactions have been made available for the measurement of the residential class.

The residential class has been divided into three unique and distinct valuation groups based on the economics of the county. Valuation Group 1 is the City of Imperial. Imperial is the county seat and economic hub of the county. Valuation Group 2 is comprised of the smaller villages of Wauneta, Enders, Champion and Lamar. Valuation Group 3 includes all rural residential parcels located throughout the county.

The Chase County Assessor is in compliance with the six-year inspection and review cycle. For the 2026 assessment year, the office staff physically inspected the small villages of Wauneta, Enders, Champion, and Lamar. New photographs and data characteristics were updated during this process. The rural residential was last inspected in 2024 while Imperial was physically inspected in 2023.

2026 Residential Assessment Details for Chase 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	Imperial	*2025	2020	2024	2023	Increased 20% in 3 neighborhoods.
2	Wauneta, Enders, Champion, Lamar	*2025	2020	*2025	*2025	Established two neighborhoods in Wauneta. Wauneta A had a 5% increase, and Wauneta B had a 15% increase. Champion, Lamar, and Enders received a 2-10% decrease.
3	Rural Residential	*2025	2020	2024	2024	
<u>Additional comments:</u>						
* = assessment action for current year						

# 2026 Residential Correlation for Chase County

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## *Description of Analysis*

The statistical sample in the residential class consists of 113 qualified sales. All three measures of central tendency are within acceptable range. The COD and PRD are within acceptable range.

Review by valuation group shows that all three have a sufficient number of sales for individual analysis and a median within the acceptable range and qualitative statistics that generally support assessment uniformity. Valuation Group 2 has a slightly high PRD; and is impacted by low dollar sales. The county assessor should review and adjust depreciation tables for lower end properties for the next assessment year, if this trend continues. A substat of Valuation Group 2 has been provided in the appendix of this report.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the sales in total increased 6% more than the abstract. However, individual locations changed at a similar rate in the sales and the abstract, suggesting that the sales do not proportionately represent the population.

## *Equalization and Quality of Assessment*

The assessment practice review and the statistical analysis support that residential property is valued uniformly and complies with generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	70	92.62	95.15	97.12	16.28	97.97
2	31	94.35	99.20	95.58	14.54	103.79
3	12	92.54	90.61	92.15	14.79	98.33
____ ALL ____	113	93.74	95.78	96.05	15.55	99.72

## *Level of Value*

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

## 2026 Commercial Correlation for Chase 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 practices were reviewed with the county assessor. For the commercial class, the usability rate is above the statewide average. All disqualified sales show documented reasons for their exclusion and therefore all arm's-length transactions are being used for measurement purposes.

For the commercial class, the Chase County Assessor only uses a singular valuation group, which is adequate given that the majority of commercial property lies in and around Imperial. The Chase County Assessor is in compliance with the six-year inspection and review cycle, having completed an on-site inspection in 2022.

2026 Commercial Assessment Details for Chase County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	All commercial parcels within the county	*2025	*2020	2023	2022	One neighborhood in Imperial increased 10% and Retail stores increased 15%.
<u>Additional comments:</u>						
* = assessment action for current year						

### *Description of Analysis*

The statistical sample in the commercial class consists of 25 qualified sales. Two of the three measures of central tendency are within the acceptable range; the weighted mean is low. The COD is within the acceptable range; the PRD is high. An array of the sales by dollar incremental ranges demonstrates regressive tendency, however, in the commercial class this may be attributable to a larger array of characteristic data.

The assessment practices indicate the county assessor has kept the costing, land values and depreciation tables updated within the six-year inspection cycle. Based on the analysis, commercial properties are believed to be at an acceptable level.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the abstract decreased as the sales in total increased. Several gravel pits were revalued and reclassified as agricultural parcels with the pit

## 2026 Commercial Correlation for Chase County

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being coded as Non-Ag Other. For this reason, there is a decrease in the commercial class and a corresponding increase in Non-Ag Other.

### *Equalization and Quality of Assessment*

The review of the assessment practices by the county assessor supported that commercial property assessments in Chase County are uniformly assessed, and that the county assessor has complied 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 Chase County is 95%.

## 2026 Agricultural Correlation for Chase 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.

Analysis of the sales verification and qualification was completed for the agricultural class, and the usability rate is above the statewide average. Review of the sales roster supports the goal that all disqualified sales have a valid description and therefore all arm's-length transactions are used for measurement purposes.

Only one market area exists for the agricultural land in Chase County. For the 2025 assessment year, agricultural homes and outbuildings were inspected either with a physical on-site review or if there were only outbuildings present, a review of aerial imagery was conducted. For the 2026 assessment year, a systematic review of agricultural land was conducted. The county assessor's staff updated land use comparing the most recent aerial imagery to the older imagery. The county assessor complies with the six-year inspection and review cycle.

2026 Agricultural Assessment Details for Chase County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	*2025	2020	2024	2024	
AB DW	Agricultural dwellings	*2025	2020	2024	2024	
<u>Additional comments:</u> * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Only one market area is recognized in Chase County	*2025	Complete Land Use conversion; Irrigation 7% increase, CREP 7% increase, Dry 20% increase, CRP 20% increase, Grass 15% increase
<u>Additional comments:</u> * = assessment action for current year			

## 2026 Agricultural Correlation for Chase County

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### *Description of Analysis*

The statistical sample for the agricultural class includes 75 qualified sales. All three measures of central tendency are within acceptable range, and the COD supports the median as the indicator of the level of value. Review of the 80% Majority Land Use (MLU) show that all three subclasses have sufficient sample of sales with a median within the acceptable range. The comparison of values set by the surrounding counties also supports the fact that the agricultural values in Chase County are at an acceptable level of value.

A review 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 value changed consistent with the reported actions of the county assessor. Other Ag Land has increased by 12%; this change is due to commercial gravel pits being converted to agricultural land.

### *Equalization and Quality of Assessment*

Agricultural dwellings and outbuildings are inspected and valued the same as rural residential parcels. Farm home sites and rural residential home sites are valued the same. Agricultural improvements have been assessed at market value. Both the statistics and comparison of adjoining county values support that agricultural land has been equalized. The quality of assessment of the agricultural class complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	21	68.67	73.00	71.10	13.94	102.67
1	21	68.67	73.00	71.10	13.94	102.67
<u>Dry</u>						
County	12	70.62	76.67	73.45	21.95	104.38
1	12	70.62	76.67	73.45	21.95	104.38
<u>Grass</u>						
County	22	69.04	66.75	68.66	17.08	97.22
1	22	69.04	66.75	68.66	17.08	97.22
<u>ALL</u>						
	75	72.16	74.15	73.54	17.20	100.83

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land class in Chase County is 72%.

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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>72</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.



Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for Chase County

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### Residential Real Property - Current

Number of Sales	113	Median	93.74
Total Sales Price	\$24,907,628	Mean	95.78
Total Adj. Sales Price	\$24,907,628	Wgt. Mean	96.05
Total Assessed Value	\$23,923,442	Average Assessed Value of the Base	\$162,769
Avg. Adj. Sales Price	\$220,421	Avg. Assessed Value	\$211,712

### Confidence Interval - Current

95% Median C.I	89.55 to 98.14
95% Wgt. Mean C.I	89.73 to 102.36
95% Mean C.I	92.20 to 99.36
% of Value of the Class of all Real Property Value in the County	16.37
% of Records Sold in the Study Period	6.32
% of Value Sold in the Study Period	8.22

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	109	92	92.09
2024	125	96	95.83
2023	145	98	97.73
2022	129	93	92.57

## 2026 Commission Summary for Chase County

### Commercial Real Property - Current

Number of Sales	25	Median	94.64
Total Sales Price	\$5,027,125	Mean	97.46
Total Adj. Sales Price	\$5,027,125	Wgt. Mean	85.50
Total Assessed Value	\$4,298,203	Average Assessed Value of the Base	\$232,206
Avg. Adj. Sales Price	\$201,085	Avg. Assessed Value	\$171,928

### Confidence Interval - Current

95% Median C.I	88.36 to 102.79
95% Wgt. Mean C.I	77.80 to 93.20
95% Mean C.I	82.56 to 112.36
% of Value of the Class of all Real Property Value in the County	6.26
% of Records Sold in the Study Period	5.22
% of Value Sold in the Study Period	3.86

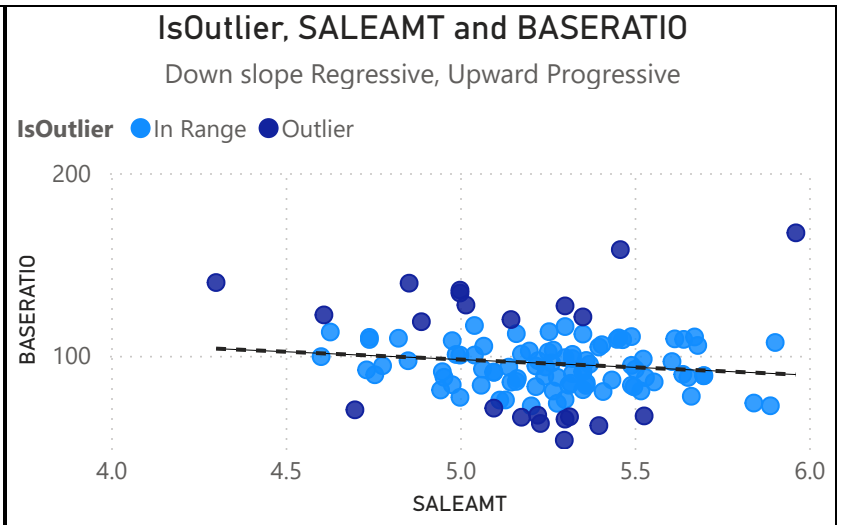
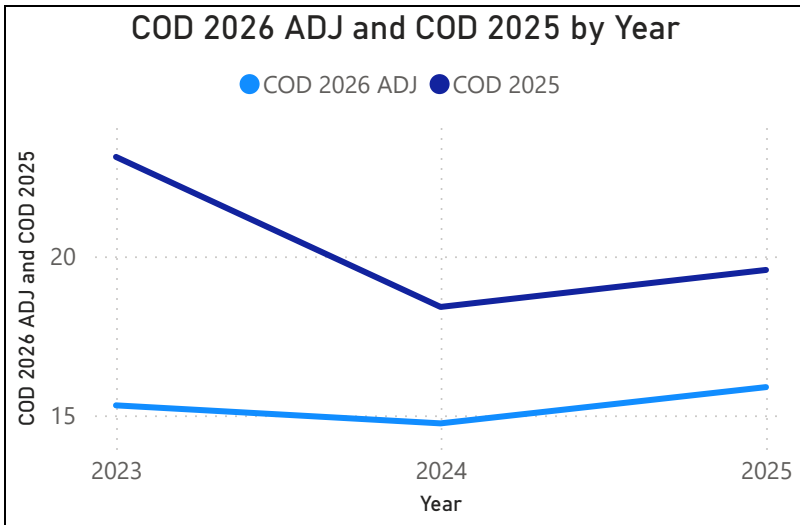
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	26	95	94.76
2024	21	98	97.64
2023	17	100	98.86
2022	14	100	88.61

# Chase 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	70	92.62	84.60	9.48%	95.15	87.45	8.81%	97.12	87.35	11.19%
2	31	94.35	83.17	13.45%	99.20	85.51	16.02%	95.58	80.71	18.43%
3	12	92.54	94.03	-1.58%	90.61	93.25	-2.83%	92.15	94.96	-2.96%
<b>Total</b>	<b>113</b>	<b>93.74</b>	<b>84.49</b>	<b>10.94%</b>	<b>95.78</b>	<b>87.43</b>	<b>9.55%</b>	<b>96.05</b>	<b>87.56</b>	<b>9.69%</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	70	16.28	18.04	-9.76%	97.97	100.11	-2.14%	53.71	45.86	17.14%	167.24	141.09	18.53%
2	31	14.55	22.55	-35.49%	103.79	105.94	-2.03%	65.26	49.12	32.84%	140.03	155.44	-9.91%
3	12	14.79	14.39	2.77%	98.34	98.20	0.14%	67.01	70.35	-4.74%	116.51	119.93	-2.86%
<b>Total</b>	<b>113</b>	<b>15.56</b>	<b>19.30</b>	<b>-19.40%</b>	<b>99.72</b>	<b>99.85</b>	<b>-0.13%</b>	<b>53.71</b>	<b>45.86</b>	<b>17.14%</b>	<b>167.24</b>	<b>155.44</b>	<b>7.59%</b>



**15 Chase  
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 : 113  
 Total Sales Price : 24,907,628  
 Total Adj. Sales Price : 24,907,628  
 Total Assessed Value : 23,923,442  
 Avg. Adj. Sales Price : 220,421  
 Avg. Assessed Value : 211,712

MEDIAN : 94  
 WGT. MEAN : 96  
 MEAN : 96  
 COD : 15.55  
 PRD : 99.72

COV : 20.24  
 STD : 19.39  
 Avg. Abs. Dev : 14.58  
 MAX Sales Ratio : 167.24  
 MIN Sales Ratio : 53.71

95% Median C.I. : 89.55 to 98.14  
 95% Wgt. Mean C.I. : 89.73 to 102.36  
 95% Mean C.I. : 92.20 to 99.36

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	11	89.55	95.61	93.94	15.31	101.78	66.30	134.31	75.70 to 116.51	200,682	188,511	
01-JAN-24 To 31-MAR-24	9	97.23	94.61	87.58	10.37	108.03	72.57	112.95	83.79 to 109.73	228,222	199,876	
01-APR-24 To 30-JUN-24	14	87.78	90.22	90.60	12.35	99.58	62.88	118.59	80.36 to 106.00	213,857	193,763	
01-JUL-24 To 30-SEP-24	19	98.90	100.03	97.06	12.99	103.06	61.72	140.03	88.75 to 108.91	183,092	177,713	
01-OCT-24 To 31-DEC-24	8	110.34	116.11	133.55	20.61	86.94	81.37	167.24	81.37 to 167.24	259,219	346,181	
01-JAN-25 To 31-MAR-25	16	91.33	94.65	94.89	17.96	99.75	67.01	127.71	75.94 to 110.01	247,977	235,307	
01-APR-25 To 30-JUN-25	18	91.30	94.70	93.95	17.93	100.80	53.71	158.06	81.21 to 105.21	248,111	233,109	
01-JUL-25 To 30-SEP-25	18	91.96	89.35	88.15	11.91	101.36	65.26	112.04	77.77 to 100.33	203,667	179,523	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	53	93.74	95.60	92.80	13.71	103.02	61.72	140.03	88.07 to 100.91	202,533	187,957	
01-OCT-24 To 30-SEP-25	60	93.60	95.94	98.51	17.22	97.39	53.71	167.24	88.17 to 100.33	236,223	232,695	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	50	97.25	98.88	100.54	14.75	98.35	61.72	167.24	90.23 to 102.56	212,010	213,151	
<u>ALL</u>	113	93.74	95.78	96.05	15.55	99.72	53.71	167.24	89.55 to 98.14	220,421	211,712	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	70	92.62	95.15	97.12	16.28	97.97	53.71	167.24	88.03 to 100.66	244,663	237,626	
2	31	94.35	99.20	95.58	14.54	103.79	65.26	140.03	89.55 to 108.22	112,234	107,273	
3	12	92.54	90.61	92.15	14.79	98.33	67.01	116.51	71.27 to 107.21	358,500	330,345	
<u>ALL</u>	113	93.74	95.78	96.05	15.55	99.72	53.71	167.24	89.55 to 98.14	220,421	211,712	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	111	93.74	96.02	96.11	15.61	99.91	53.71	167.24	89.55 to 98.40	222,456	213,807	
06	1	70.35	70.35	70.35	00.00	100.00	70.35	70.35	N/A	50,000	35,176	
07	1	94.35	94.35	94.35	00.00	100.00	94.35	94.35	N/A	165,000	155,677	
<u>ALL</u>	113	93.74	95.78	96.05	15.55	99.72	53.71	167.24	89.55 to 98.14	220,421	211,712	

**15 Chase  
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 : 113  
 Total Sales Price : 24,907,628  
 Total Adj. Sales Price : 24,907,628  
 Total Assessed Value : 23,923,442  
 Avg. Adj. Sales Price : 220,421  
 Avg. Assessed Value : 211,712

MEDIAN : 94  
 WGT. MEAN : 96  
 MEAN : 96  
 COD : 15.55  
 PRD : 99.72

COV : 20.24  
 STD : 19.39  
 Avg. Abs. Dev : 14.58  
 MAX Sales Ratio : 167.24  
 MIN Sales Ratio : 53.71

95% Median C.I. : 89.55 to 98.14  
 95% Wgt. Mean C.I. : 89.73 to 102.36  
 95% Mean C.I. : 92.20 to 99.36

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	140.03	140.03	140.03	00.00	100.00	140.03	140.03	N/A	20,000	28,006	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	113	93.74	95.78	96.05	15.55	99.72	53.71	167.24	89.55 to 98.14	220,421	211,712	
Greater Than 14,999	113	93.74	95.78	96.05	15.55	99.72	53.71	167.24	89.55 to 98.14	220,421	211,712	
Greater Than 29,999	112	93.22	95.38	96.01	15.34	99.34	53.71	167.24	89.55 to 97.37	222,211	213,352	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	140.03	140.03	140.03	00.00	100.00	140.03	140.03	N/A	20,000	28,006	
30,000 TO 59,999	8	104.17	100.72	99.95	12.31	100.77	70.35	122.31	70.35 to 122.31	49,281	49,254	
60,000 TO 99,999	11	97.23	101.19	100.25	12.86	100.94	81.21	139.69	84.09 to 118.59	81,921	82,122	
100,000 TO 149,999	21	92.69	98.24	97.22	16.51	101.05	71.27	135.88	85.52 to 112.04	122,190	118,794	
150,000 TO 249,999	39	91.22	89.92	90.28	14.25	99.60	53.71	127.25	83.72 to 97.37	194,692	175,768	
250,000 TO 499,999	28	93.62	95.86	95.78	14.36	100.08	61.72	158.06	86.69 to 106.00	348,071	333,366	
500,000 TO 999,999	5	89.08	102.03	106.15	28.69	96.12	72.57	167.24	N/A	737,450	782,839	
1,000,000 +												
<u>ALL</u>	113	93.74	95.78	96.05	15.55	99.72	53.71	167.24	89.55 to 98.14	220,421	211,712	

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	31	Median :	94	COV :	18.53	95% Median C.I. :	89.55 to 108.22
Total Sales Price :	3,479,250	Wgt. Mean :	96	STD :	18.38	95% Wgt. Mean C.I. :	88.75 to 102.41
Total Adj. Sales Price :	3,479,250	Mean :	99	Avg. Abs. Dev :	13.72	95% Mean C.I. :	92.46 to 105.94
Total Assessed Value :	3,325,468						
Avg. Adj. Sales Price :	112,234	COD :	14.54	MAX Sales Ratio :	140.03		
Avg. Assessed Value :	107,273	PRD :	103.79	MIN Sales Ratio :	65.26		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	2	90.89	90.89	90.85	01.47	100.04	89.55	92.23	N/A	55,500	50,424
01/01/2024 To 03/31/2024	3	97.23	97.99	93.39	10.00	104.93	83.79	112.95	N/A	76,167	71,132
04/01/2024 To 06/30/2024	3	90.87	98.33	94.95	12.13	103.56	85.52	118.59	N/A	114,167	108,406
07/01/2024 To 09/30/2024	7	108.86	109.47	103.32	13.01	105.95	91.05	140.03	91.05 to 140.03	106,250	109,777
10/01/2024 To 12/31/2024	4	96.99	103.76	95.70	16.31	108.42	81.37	139.69	N/A	99,125	94,863
01/01/2025 To 03/31/2025	3	85.90	92.80	94.67	12.10	98.02	80.66	111.83	N/A	185,000	175,134
04/01/2025 To 06/30/2025	5	97.37	102.78	102.21	14.72	100.56	81.21	135.88	N/A	120,400	123,058
07/01/2025 To 09/30/2025	4	82.68	82.74	79.49	13.92	104.09	65.26	100.33	N/A	125,000	99,357
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	15	94.35	102.47	98.75	13.37	103.77	83.79	140.03	90.87 to 115.94	95,050	93,860
10/01/2024 To 09/30/2025	16	92.86	96.14	93.38	15.91	102.96	65.26	139.69	81.21 to 108.22	128,344	119,848
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	17	97.23	104.13	98.55	14.68	105.66	81.37	140.03	90.87 to 118.59	100,662	99,206
<u>ALL</u>											
10/01/2023 To 09/30/2025	31	94.35	99.20	95.58	14.54	103.79	65.26	140.03	89.55 to 108.22	112,234	107,273

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	31	94.35	99.20	95.58	14.54	103.79	65.26	140.03	89.55 to 108.22	112,234	107,273
<u>ALL</u>											
10/01/2023 To 09/30/2025	31	94.35	99.20	95.58	14.54	103.79	65.26	140.03	89.55 to 108.22	112,234	107,273

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	31	Median :	94	COV :	18.53	95% Median C.I. :	89.55 to 108.22
Total Sales Price :	3,479,250	Wgt. Mean :	96	STD :	18.38	95% Wgt. Mean C.I. :	88.75 to 102.41
Total Adj. Sales Price :	3,479,250	Mean :	99	Avg. Abs. Dev :	13.72	95% Mean C.I. :	92.46 to 105.94
Total Assessed Value :	3,325,468						
Avg. Adj. Sales Price :	112,234	COD :	14.54	MAX Sales Ratio :	140.03		
Avg. Assessed Value :	107,273	PRD :	103.79	MIN Sales Ratio :	65.26		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	30	94.12	99.36	95.64	15.07	103.89	65.26	140.03	89.55 to 108.22	110,475	105,660
06											
07	1	94.35	94.35	94.35		100.00	94.35	94.35	N/A	165,000	155,677
<u>ALL</u>											
10/01/2023 To 09/30/2025	31	94.35	99.20	95.58	14.54	103.79	65.26	140.03	89.55 to 108.22	112,234	107,273

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	31	Median :	94	COV :	18.53	95% Median C.I. :	89.55 to 108.22
Total Sales Price :	3,479,250	Wgt. Mean :	96	STD :	18.38	95% Wgt. Mean C.I. :	88.75 to 102.41
Total Adj. Sales Price :	3,479,250	Mean :	99	Avg. Abs. Dev :	13.72	95% Mean C.I. :	92.46 to 105.94
Total Assessed Value :	3,325,468						
Avg. Adj. Sales Price :	112,234	COD :	14.54	MAX Sales Ratio :	140.03		
Avg. Assessed Value :	107,273	PRD :	103.79	MIN Sales Ratio :	65.26		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	140.03	140.03	140.03		100.00	140.03	140.03	N/A	20,000	28,006
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	31	94.35	99.20	95.58	14.54	103.79	65.26	140.03	89.55 to 108.22	112,234	107,273
Greater Than 15,000	31	94.35	99.20	95.58	14.54	103.79	65.26	140.03	89.55 to 108.22	112,234	107,273
Greater Than 30,000	30	94.05	97.84	95.32	13.46	102.64	65.26	139.69	89.55 to 100.33	115,308	109,915
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	140.03	140.03	140.03		100.00	140.03	140.03	N/A	20,000	28,006
30,000 TO 59,999	6	104.17	104.23	103.15	10.06	101.05	89.55	122.31	89.55 to 122.31	48,208	49,726
60,000 TO 99,999	8	95.87	102.35	101.61	14.17	100.73	81.21	139.69	81.21 to 139.69	80,250	81,540
100,000 TO 149,999	9	90.87	93.81	92.97	10.83	100.90	77.19	135.88	83.79 to 100.33	122,000	113,427
150,000 TO 249,999	7	94.35	92.40	92.72	14.82	99.65	65.26	115.94	65.26 to 115.94	204,286	189,421
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	31	94.35	99.20	95.58	14.54	103.79	65.26	140.03	89.55 to 108.22	112,234	107,273

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

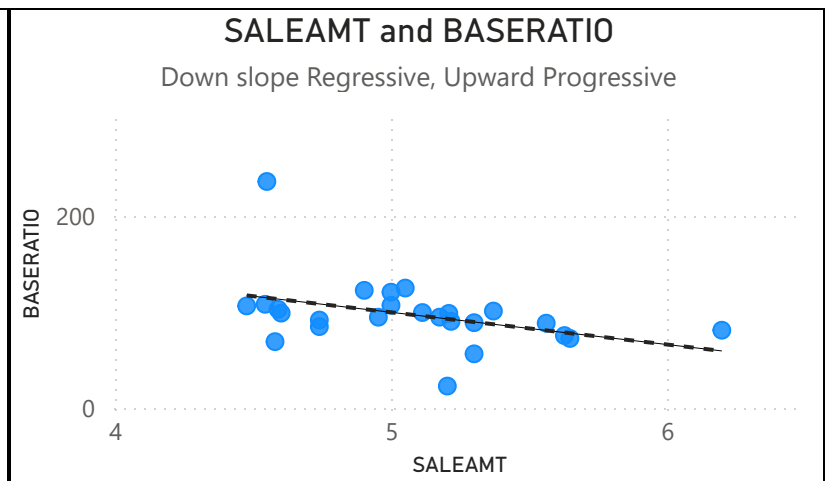
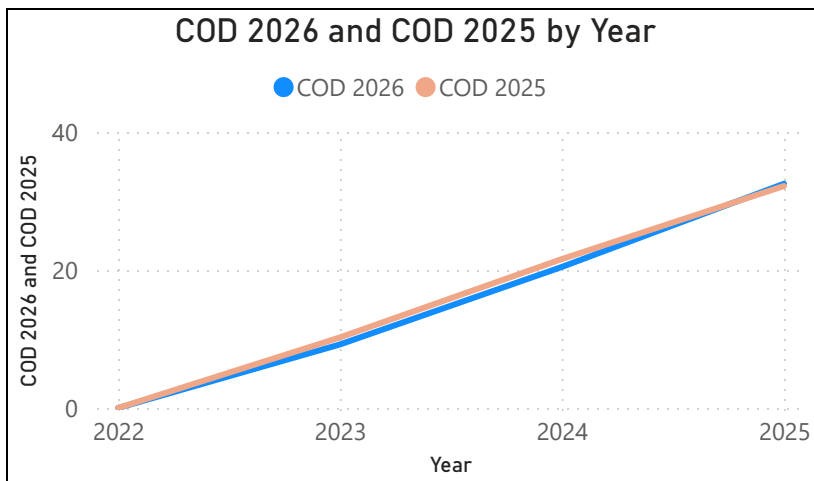
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Total	Increase	0%

What IF

# Chase Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	25	94.64	91.68	3.24%	97.46	91.57	6.43%	85.50	82.66	3.43%
<b>Total</b>	<b>25</b>	<b>94.64</b>	<b>91.68</b>	<b>3.24%</b>	<b>97.46</b>	<b>91.57</b>	<b>6.43%</b>	<b>85.50</b>	<b>82.66</b>	<b>3.43%</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	25	21.56	21.50	0.31%	113.99	110.78	6.43%	22.85	22.85	0.00%	235.95	209.00	12.89%
<b>Total</b>	<b>25</b>	<b>21.56</b>	<b>21.50</b>	<b>0.31%</b>	<b>113.99</b>	<b>110.78</b>	<b>6.43%</b>	<b>22.85</b>	<b>22.85</b>	<b>0.00%</b>	<b>235.95</b>	<b>209.00</b>	<b>12.89%</b>



**15 Chase  
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 : 25  
Total Sales Price : 5,027,125  
Total Adj. Sales Price : 5,027,125  
Total Assessed Value : 4,298,203  
Avg. Adj. Sales Price : 201,085  
Avg. Assessed Value : 171,928

MEDIAN : 95  
WGT. MEAN : 86  
MEAN : 97  
COD : 21.57  
PRD : 113.99

COV : 37.04  
STD : 36.10  
Avg. Abs. Dev : 20.41  
MAX Sales Ratio : 235.95  
MIN Sales Ratio : 22.85

95% Median C.I. : 88.36 to 102.79  
95% Wgt. Mean C.I. : 77.80 to 93.20  
95% Mean C.I. : 82.56 to 112.36

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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	88.88	88.88	88.88	00.00	100.00	88.88	88.88	N/A	200,000	177,764
01-JAN-23 To 31-MAR-23	5	106.35	101.64	84.49	11.15	120.30	81.03	122.56	N/A	378,000	319,385
01-APR-23 To 30-JUN-23	1	99.44	99.44	99.44	00.00	100.00	99.44	99.44	N/A	130,000	129,270
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	102.79	102.79	102.79	00.00	100.00	102.79	102.79	N/A	39,000	40,087
01-JAN-24 To 31-MAR-24	4	86.59	86.87	82.42	07.77	105.40	75.46	98.84	N/A	221,250	182,356
01-APR-24 To 30-JUN-24	2	83.83	83.83	92.94	17.54	90.20	69.13	98.52	N/A	100,000	92,939
01-JUL-24 To 30-SEP-24	1	120.65	120.65	120.65	00.00	100.00	120.65	120.65	N/A	100,000	120,653
01-OCT-24 To 31-DEC-24	4	75.50	67.12	62.75	36.41	106.96	22.85	94.64	N/A	150,000	94,119
01-JAN-25 To 31-MAR-25	2	180.45	180.45	151.55	30.76	119.07	124.94	235.95	N/A	74,063	112,239
01-APR-25 To 30-JUN-25	2	104.00	104.00	102.79	02.89	101.18	100.99	107.00	N/A	167,500	172,166
01-JUL-25 To 30-SEP-25	2	82.05	82.05	74.58	11.66	110.02	72.48	91.62	N/A	250,000	186,459
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	7	99.44	99.51	85.76	11.03	116.03	81.03	122.56	81.03 to 122.56	317,143	271,994
01-OCT-23 To 30-SEP-24	8	93.44	92.32	87.91	13.78	105.02	69.13	120.65	69.13 to 120.65	153,000	134,505
01-OCT-24 To 30-SEP-25	10	94.61	100.15	83.27	34.41	120.27	22.85	235.95	56.42 to 124.94	158,313	131,820
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	7	102.79	101.49	85.78	09.20	118.31	81.03	122.56	81.03 to 122.56	294,143	252,326
01-JAN-24 To 31-DEC-24	11	88.36	82.21	79.13	20.43	103.89	22.85	120.65	56.42 to 98.84	162,273	128,403
<u>ALL</u>	25	94.64	97.46	85.50	21.57	113.99	22.85	235.95	88.36 to 102.79	201,085	171,928

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	25	94.64	97.46	85.50	21.57	113.99	22.85	235.95	88.36 to 102.79	201,085	171,928
<u>ALL</u>	25	94.64	97.46	85.50	21.57	113.99	22.85	235.95	88.36 to 102.79	201,085	171,928

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	25	94.64	97.46	85.50	21.57	113.99	22.85	235.95	88.36 to 102.79	201,085	171,928
04											
<u>ALL</u>	25	94.64	97.46	85.50	21.57	113.99	22.85	235.95	88.36 to 102.79	201,085	171,928

**15 Chase  
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 : 25  
 Total Sales Price : 5,027,125  
 Total Adj. Sales Price : 5,027,125  
 Total Assessed Value : 4,298,203  
 Avg. Adj. Sales Price : 201,085  
 Avg. Assessed Value : 171,928

MEDIAN : 95  
 WGT. MEAN : 86  
 MEAN : 97  
 COD : 21.57  
 PRD : 113.99

COV : 37.04  
 STD : 36.10  
 Avg. Abs. Dev : 20.41  
 MAX Sales Ratio : 235.95  
 MIN Sales Ratio : 22.85

95% Median C.I. : 88.36 to 102.79  
 95% Wgt. Mean C.I. : 77.80 to 93.20  
 95% Mean C.I. : 82.56 to 112.36

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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	25	94.64	97.46	85.50	21.57	113.99	22.85	235.95	88.36 to 102.79	201,085	171,928
Greater Than 14,999	25	94.64	97.46	85.50	21.57	113.99	22.85	235.95	88.36 to 102.79	201,085	171,928
Greater Than 29,999	25	94.64	97.46	85.50	21.57	113.99	22.85	235.95	88.36 to 102.79	201,085	171,928
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	8	100.82	112.19	108.83	25.88	103.09	69.13	235.95	69.13 to 235.95	40,938	44,550
60,000 TO 99,999	2	108.57	108.57	107.75	12.89	100.76	94.58	122.56	N/A	85,000	91,584
100,000 TO 149,999	4	113.83	113.01	112.43	08.60	100.52	99.44	124.94	N/A	110,656	124,410
150,000 TO 249,999	7	90.25	78.94	79.79	19.94	98.93	22.85	100.99	22.85 to 100.99	181,714	144,997
250,000 TO 499,999	3	75.46	78.77	78.20	07.01	100.73	72.48	88.36	N/A	411,667	321,922
500,000 TO 999,999											
1,000,000 TO 1,999,999	1	81.03	81.03	81.03	00.00	100.00	81.03	81.03	N/A	1,580,000	1,280,250
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>25</b>	<b>94.64</b>	<b>97.46</b>	<b>85.50</b>	<b>21.57</b>	<b>113.99</b>	<b>22.85</b>	<b>235.95</b>	<b>88.36 to 102.79</b>	<b>201,085</b>	<b>171,928</b>

**15 Chase  
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 : 25  
 Total Sales Price : 5,027,125  
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 Avg. Adj. Sales Price : 201,085  
 Avg. Assessed Value : 171,928

MEDIAN : 95  
 WGT. MEAN : 86  
 MEAN : 97  
 COD : 21.57  
 PRD : 113.99

COV : 37.04  
 STD : 36.10  
 Avg. Abs. Dev : 20.41  
 MAX Sales Ratio : 235.95  
 MIN Sales Ratio : 22.85

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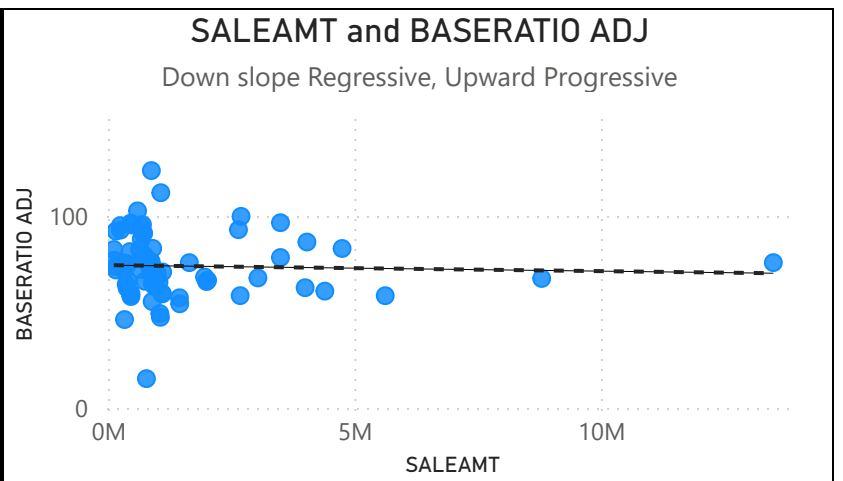
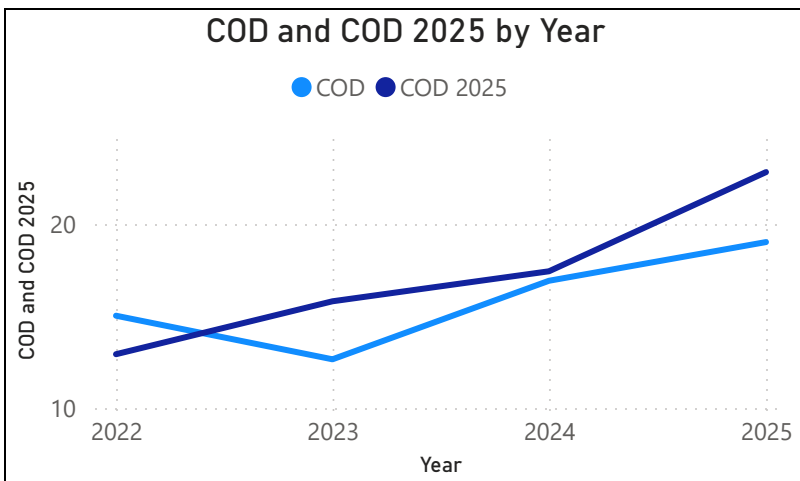
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	1	98.52	98.52	98.52	00.00	100.00	98.52	98.52	N/A	162,000	159,609
342	1	75.46	75.46	75.46	00.00	100.00	75.46	75.46	N/A	425,000	320,714
344	2	94.55	94.55	91.93	04.55	102.85	90.25	98.84	N/A	102,500	94,228
346	1	102.79	102.79	102.79	00.00	100.00	102.79	102.79	N/A	39,000	40,087
349	1	120.65	120.65	120.65	00.00	100.00	120.65	120.65	N/A	100,000	120,653
353	8	93.13	96.49	88.76	13.07	108.71	72.48	124.94	72.48 to 124.94	164,703	146,197
358	1	100.99	100.99	100.99	00.00	100.00	100.99	100.99	N/A	235,000	237,334
408	1	106.35	106.35	106.35	00.00	100.00	106.35	106.35	N/A	30,000	31,904
410	1	56.42	56.42	56.42	00.00	100.00	56.42	56.42	N/A	200,000	112,836
442	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	90,000	85,123
494	4	84.29	106.84	75.89	72.19	140.78	22.85	235.95	N/A	90,875	68,964
530	1	88.88	88.88	88.88	00.00	100.00	88.88	88.88	N/A	200,000	177,764
601	1	81.03	81.03	81.03	00.00	100.00	81.03	81.03	N/A	1,580,000	1,280,250
701	1	122.56	122.56	122.56	00.00	100.00	122.56	122.56	N/A	80,000	98,044
<u>ALL</u>	25	94.64	97.46	85.50	21.57	113.99	22.85	235.95	88.36 to 102.79	201,085	171,928

# Chase 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	75	72.16	67.11	7.54%	73.80	68.88	7.15%	73.04	70.63	3.42%
<b>Total</b>	<b>75</b>	<b>72.16</b>	<b>67.11</b>	<b>7.54%</b>	<b>73.80</b>	<b>68.88</b>	<b>7.15%</b>	<b>73.04</b>	<b>70.63</b>	<b>3.42%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	75	17.08	19.53	-12.51%	101.04	97.53	3.60%
<b>Total</b>	<b>75</b>	<b>17.08</b>	<b>19.53</b>	<b>-12.51%</b>	<b>101.04</b>	<b>97.53</b>	<b>3.60%</b>



**15 Chase**  
**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 : 75  
Total Sales Price : 110,706,110  
Total Adj. Sales Price : 110,706,110  
Total Assessed Value : 81,417,591  
Avg. Adj. Sales Price : 1,476,081  
Avg. Assessed Value : 1,085,568

MEDIAN : 72  
WGT. MEAN : 74  
MEAN : 74  
COD : 17.20  
PRD : 100.83

COV : 22.49  
STD : 16.68  
Avg. Abs. Dev : 12.41  
MAX Sales Ratio : 124.75  
MIN Sales Ratio : 15.30

95% Median C.I. : 68.08 to 76.36  
95% Wgt. Mean C.I. : 69.57 to 77.51  
95% Mean C.I. : 70.37 to 77.93

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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	6	75.37	78.64	70.70	14.94	111.23	66.00	95.32	66.00 to 95.32	2,406,150	1,701,243
01-JAN-23 To 31-MAR-23	2	71.56	71.56	71.40	02.68	100.22	69.64	73.48	N/A	924,125	659,830
01-APR-23 To 30-JUN-23	7	75.23	76.09	69.17	13.92	110.00	63.17	94.99	63.17 to 94.99	926,386	640,763
01-JUL-23 To 30-SEP-23	5	79.00	79.88	84.53	10.19	94.50	66.20	93.75	N/A	1,873,050	1,583,335
01-OCT-23 To 31-DEC-23	6	88.25	90.05	88.13	10.13	102.18	76.36	103.62	76.36 to 103.62	1,809,890	1,594,993
01-JAN-24 To 31-MAR-24	4	72.09	77.13	74.62	09.29	103.36	68.85	95.50	N/A	901,250	672,527
01-APR-24 To 30-JUN-24	6	68.56	61.76	61.30	25.92	100.75	15.30	97.12	15.30 to 97.12	1,070,457	656,210
01-JUL-24 To 30-SEP-24	2	66.93	66.93	66.13	10.46	101.21	59.93	73.93	N/A	987,500	653,016
01-OCT-24 To 31-DEC-24	10	74.61	72.92	76.88	15.00	94.85	58.05	97.36	58.52 to 92.13	2,521,897	1,938,722
01-JAN-25 To 31-MAR-25	23	66.42	71.23	67.51	18.83	105.51	46.07	124.75	61.41 to 75.71	1,208,659	815,942
01-APR-25 To 30-JUN-25	2	75.29	75.29	67.92	27.89	110.85	54.29	96.29	N/A	1,078,000	732,203
01-JUL-25 To 30-SEP-25	2	71.49	71.49	68.59	07.71	104.23	65.98	76.99	N/A	267,407	183,406
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	20	74.56	77.35	74.46	12.89	103.88	63.17	95.32	68.05 to 86.59	1,606,755	1,196,457
01-OCT-23 To 30-SEP-24	18	73.05	75.18	76.56	19.81	98.20	15.30	103.62	68.85 to 92.67	1,270,116	972,409
01-OCT-24 To 30-SEP-25	37	68.67	71.92	71.78	18.29	100.20	46.07	124.75	62.42 to 75.71	1,505,647	1,080,678
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	20	80.24	80.77	81.56	12.70	99.03	63.17	103.62	73.48 to 88.85	1,427,877	1,164,582
01-JAN-24 To 31-DEC-24	22	71.73	70.10	73.40	16.95	95.50	15.30	97.36	59.63 to 76.40	1,691,896	1,241,846
<u>ALL</u>	75	72.16	74.15	73.54	17.20	100.83	15.30	124.75	68.08 to 76.36	1,476,081	1,085,568

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	75	72.16	74.15	73.54	17.20	100.83	15.30	124.75	68.08 to 76.36	1,476,081	1,085,568
<u>ALL</u>	75	72.16	74.15	73.54	17.20	100.83	15.30	124.75	68.08 to 76.36	1,476,081	1,085,568

**15 Chase**  
**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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MEDIAN : 72  
 WGT. MEAN : 74  
 MEAN : 74  
 COD : 17.20  
 PRD : 100.83

COV : 22.49  
 STD : 16.68  
 Avg. Abs. Dev : 12.41  
 MAX Sales Ratio : 124.75  
 MIN Sales Ratio : 15.30

95% Median C.I. : 68.08 to 76.36  
 95% Wgt. Mean C.I. : 69.57 to 77.51  
 95% Mean C.I. : 70.37 to 77.93

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>    Dry    </u>											
County	12	70.62	76.67	73.45	21.95	104.38	58.05	112.13	58.87 to 94.99	693,361	509,296
1	12	70.62	76.67	73.45	21.95	104.38	58.05	112.13	58.87 to 94.99	693,361	509,296
<u>    Grass    </u>											
County	17	64.44	64.48	61.04	18.13	105.64	15.30	97.12	54.29 to 74.92	613,982	374,753
1	17	64.44	64.48	61.04	18.13	105.64	15.30	97.12	54.29 to 74.92	613,982	374,753
<u>    ALL    </u>	75	72.16	74.15	73.54	17.20	100.83	15.30	124.75	68.08 to 76.36	1,476,081	1,085,568

**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
<u>    Irrigated    </u>											
County	21	68.67	73.00	71.10	13.94	102.67	57.94	103.62	65.42 to 76.98	2,181,845	1,551,198
1	21	68.67	73.00	71.10	13.94	102.67	57.94	103.62	65.42 to 76.98	2,181,845	1,551,198
<u>    Dry    </u>											
County	12	70.62	76.67	73.45	21.95	104.38	58.05	112.13	58.87 to 94.99	693,361	509,296
1	12	70.62	76.67	73.45	21.95	104.38	58.05	112.13	58.87 to 94.99	693,361	509,296
<u>    Grass    </u>											
County	22	69.04	66.75	68.66	17.08	97.22	15.30	97.12	62.42 to 75.60	911,817	626,026
1	22	69.04	66.75	68.66	17.08	97.22	15.30	97.12	62.42 to 75.60	911,817	626,026
<u>    ALL    </u>	75	72.16	74.15	73.54	17.20	100.83	15.30	124.75	68.08 to 76.36	1,476,081	1,085,568

## Chase County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Chase	1	4,992	4,988	4,809	4,861	4,724	4,725	4,707	4,623	<b>4,876</b>
Dundy	1	3,570	3,416	1,780	3,485	3,465	2,773	3,386	2,064	<b>3,415</b>
Hayes	1	3,885	3,885	3,755	3,755	3,615	3,615	3,480	3,480	<b>3,758</b>
Hitchcock	1	4,527	4,547	4,425	4,374	4,222	4,250	4,054	4,081	<b>4,483</b>
Perkins	1	5,691	5,718	4,903	5,553	5,488	5,063	5,373	5,362	<b>5,578</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Chase	1	n/a	1,730	1,520	1,520	1,345	n/a	1,280	1,280	<b>1,630</b>
Dundy	1	n/a	1,730	n/a	1,320	1,320	n/a	1,070	1,070	<b>1,510</b>
Hayes	1	n/a	1,670	1,500	1,500	1,455	1,455	1,390	1,390	<b>1,611</b>
Hitchcock	1	1,880	1,880	1,770	1,770	1,650	1,650	1,470	1,470	<b>1,831</b>
Perkins	1	n/a	1,550	1,550	1,465	1,465	n/a	1,385	1,385	<b>1,506</b>

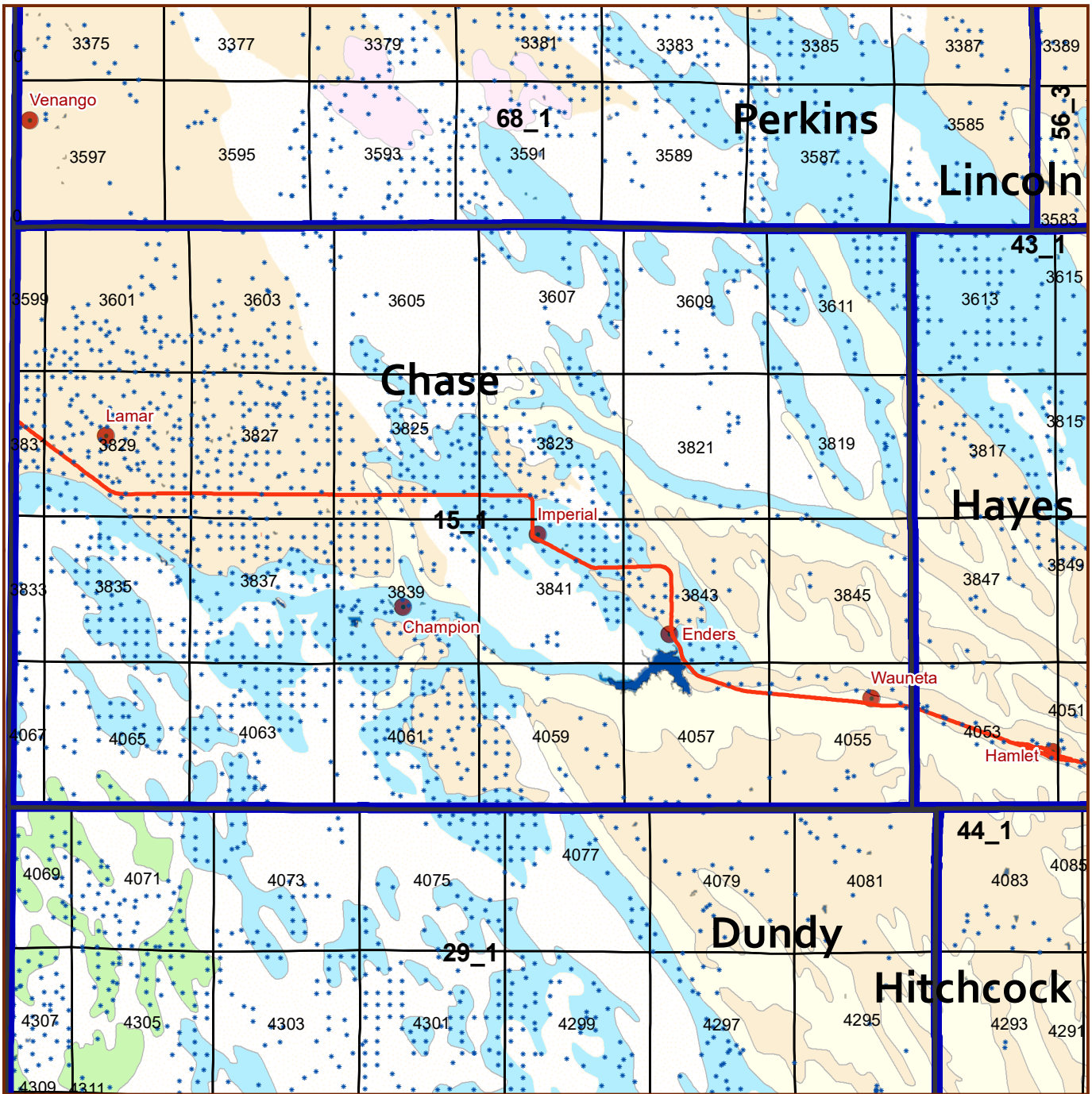
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Chase	1	878	n/a	1,138	905	760	801	784	777	<b>797</b>
Dundy	1	590	n/a	n/a	590	n/a	590	590	590	<b>590</b>
Hayes	1	600	600	n/a	600	600	600	600	600	<b>600</b>
Hitchcock	1	715	715	715	715	n/a	715	715	715	<b>715</b>
Perkins	1	765	n/a	n/a	765	n/a	765	765	765	<b>765</b>

County	Mkt Area	CRP	TIMBER	WASTE
Chase	1	948	n/a	190
Dundy	1	826	n/a	75
Hayes	1	1,185	n/a	294
Hitchcock	1	1,988	n/a	n/a
Perkins	1	765	n/a	80

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.

# CHASE COUNTY



**Legend**

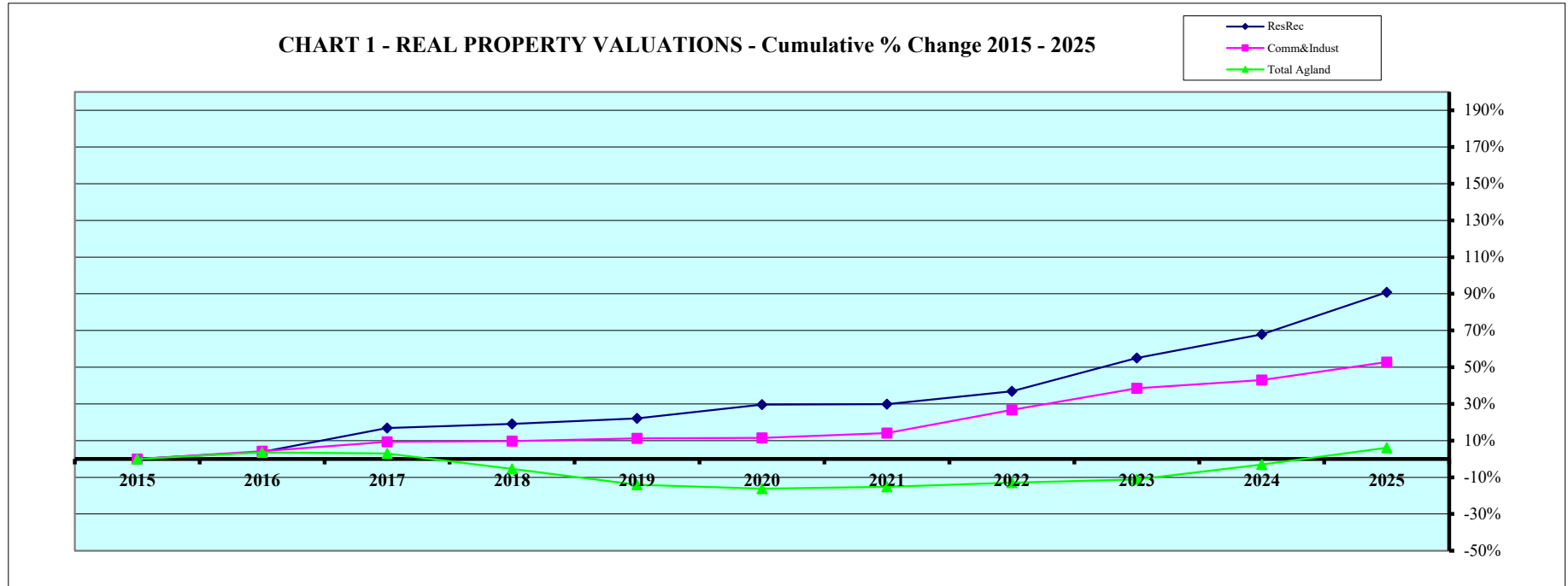
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- County
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- geocode
- Federal Roads

**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	140,837,993	-	-	-	72,524,646	-	-	-	1,113,914,369	-	-	-
2016	146,226,343	5,388,350	3.83%	3.83%	75,590,358	3,065,712	4.23%	4.23%	1,154,093,816	40,179,447	3.61%	3.61%
2017	164,506,632	18,280,289	12.50%	16.81%	79,349,679	3,759,321	4.97%	9.41%	1,146,945,954	-7,147,862	-0.62%	2.97%
2018	167,794,361	3,287,729	2.00%	19.14%	79,613,194	263,515	0.33%	9.77%	1,053,147,662	-93,798,292	-8.18%	-5.46%
2019	171,903,055	4,108,694	2.45%	22.06%	80,658,178	1,044,984	1.31%	11.21%	957,791,534	-95,356,128	-9.05%	-14.02%
2020	182,566,949	10,663,894	6.20%	29.63%	80,887,002	228,824	0.28%	11.53%	933,430,835	-24,360,699	-2.54%	-16.20%
2021	182,883,985	317,036	0.17%	29.85%	82,749,724	1,862,722	2.30%	14.10%	944,475,386	11,044,551	1.18%	-15.21%
2022	192,791,039	9,907,054	5.42%	36.89%	91,956,901	9,207,177	11.13%	26.79%	970,254,594	25,779,208	2.73%	-12.90%
2023	218,277,449	25,486,410	13.22%	54.98%	100,418,294	8,461,393	9.20%	38.46%	988,804,169	18,549,575	1.91%	-11.23%
2024	236,472,403	18,194,954	8.34%	67.90%	103,706,051	3,287,757	3.27%	42.99%	1,080,326,950	91,522,781	9.26%	-3.02%
2025	268,752,295	32,279,892	13.65%	90.82%	110,817,518	7,111,467	6.86%	52.80%	1,181,886,921	101,559,971	9.40%	6.10%

Rate Annual %chg: Residential & Recreational **6.68%** Commercial & Industrial **4.33%** Agricultural Land **0.59%**

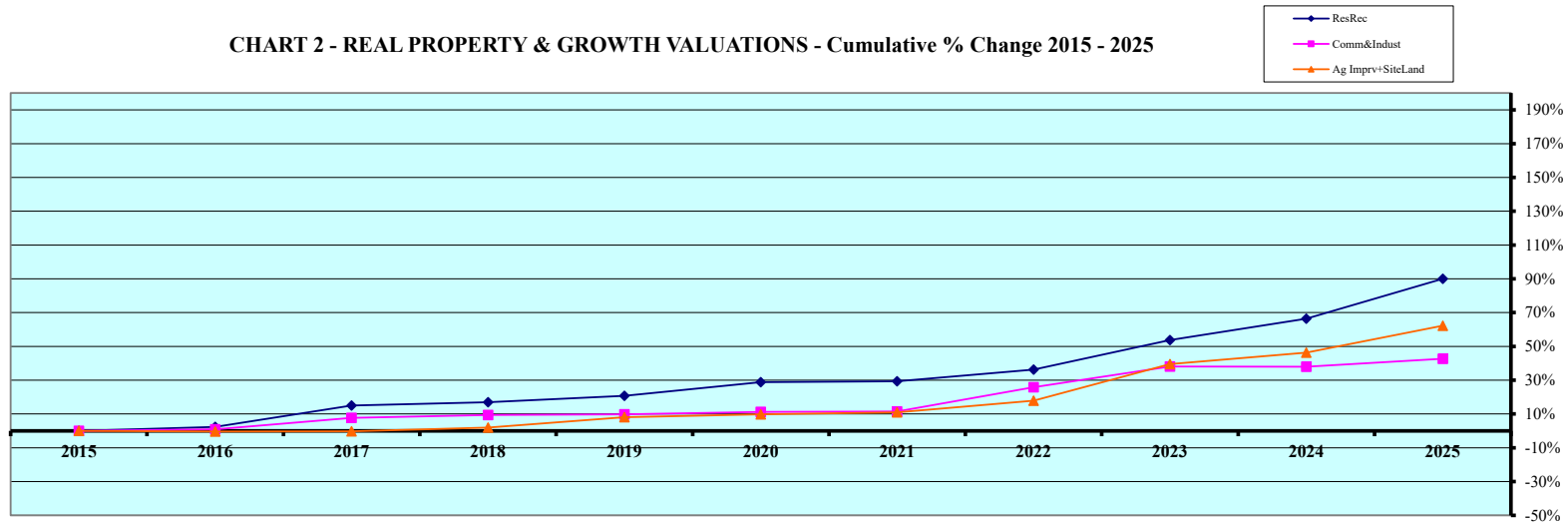
Cnty# **15**  
County **CHASE**

**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.

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

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	140,837,993	1,823,229	1.29%	139,014,764	--	--	72,524,646	532,357	0.73%	71,992,289	--	--
2016	146,226,343	2,088,116	1.43%	144,138,227	2.34%	2.34%	75,590,358	2,361,174	3.12%	73,229,184	0.97%	0.97%
2017	164,506,632	2,499,046	1.52%	162,007,586	10.79%	15.03%	79,349,679	1,253,546	1.58%	78,096,133	3.31%	7.68%
2018	167,794,361	3,124,766	1.86%	164,669,595	0.10%	16.92%	79,613,194	260,046	0.33%	79,353,148	0.00%	9.42%
2019	171,903,055	1,906,020	1.11%	169,997,035	1.31%	20.70%	80,658,178	1,029,315	1.28%	79,628,863	0.02%	9.80%
2020	182,566,949	1,183,489	0.65%	181,383,460	5.51%	28.79%	80,887,002	219,670	0.27%	80,667,332	0.01%	11.23%
2021	182,883,985	773,820	0.42%	182,110,165	-0.25%	29.30%	82,749,724	1,893,779	2.29%	80,855,945	-0.04%	11.49%
2022	192,791,039	842,024	0.44%	191,949,015	4.96%	36.29%	91,956,901	662,815	0.72%	91,294,086	10.33%	25.88%
2023	218,277,449	1,653,035	0.76%	216,624,414	12.36%	53.81%	100,418,294	265,875	0.26%	100,152,419	8.91%	38.09%
2024	236,472,403	2,202,707	0.93%	234,269,696	7.33%	66.34%	103,706,051	3,655,852	3.53%	100,050,199	-0.37%	37.95%
2025	268,752,295	1,125,262	0.42%	267,627,033	13.17%	90.02%	110,817,518	7,327,544	6.61%	103,489,974	-0.21%	42.70%
Rate Ann%chg	6.68%		Resid & Recreat w/o growth			5.76%	4.33%		C & I w/o growth			2.29%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	38,726,382	35,173,157	73,899,539	1,137,278	1.54%	72,762,261	--	--
2016	38,811,306	35,783,542	74,594,848	968,918	1.30%	73,625,930	-0.37%	-0.37%
2017	39,137,703	36,660,742	75,798,445	2,034,464	2.68%	73,763,981	-1.11%	-0.18%
2018	38,823,832	37,068,391	75,892,223	511,180	0.67%	75,381,043	-0.55%	2.00%
2019	41,812,378	39,161,866	80,974,244	1,089,672	1.35%	79,884,572	5.26%	8.10%
2020	41,037,293	40,973,603	82,010,896	877,227	1.07%	81,133,669	0.20%	9.79%
2021	41,482,399	42,118,154	83,600,553	1,564,632	1.87%	82,035,921	0.03%	11.01%
2022	42,452,578	47,431,451	89,884,029	2,813,798	3.13%	87,070,231	4.15%	17.82%
2023	47,217,060	56,743,252	103,960,312	808,525	0.78%	103,151,787	14.76%	39.58%
2024	49,156,807	59,808,941	108,965,748	842,309	0.77%	108,123,439	4.00%	46.31%
2025	60,273,196	61,489,772	121,762,968	1,856,874	1.52%	119,906,094	10.04%	62.26%
Rate Ann%chg	4.52%	5.74%	5.12%	Ag Imprv+Site w/o growth		3.64%		

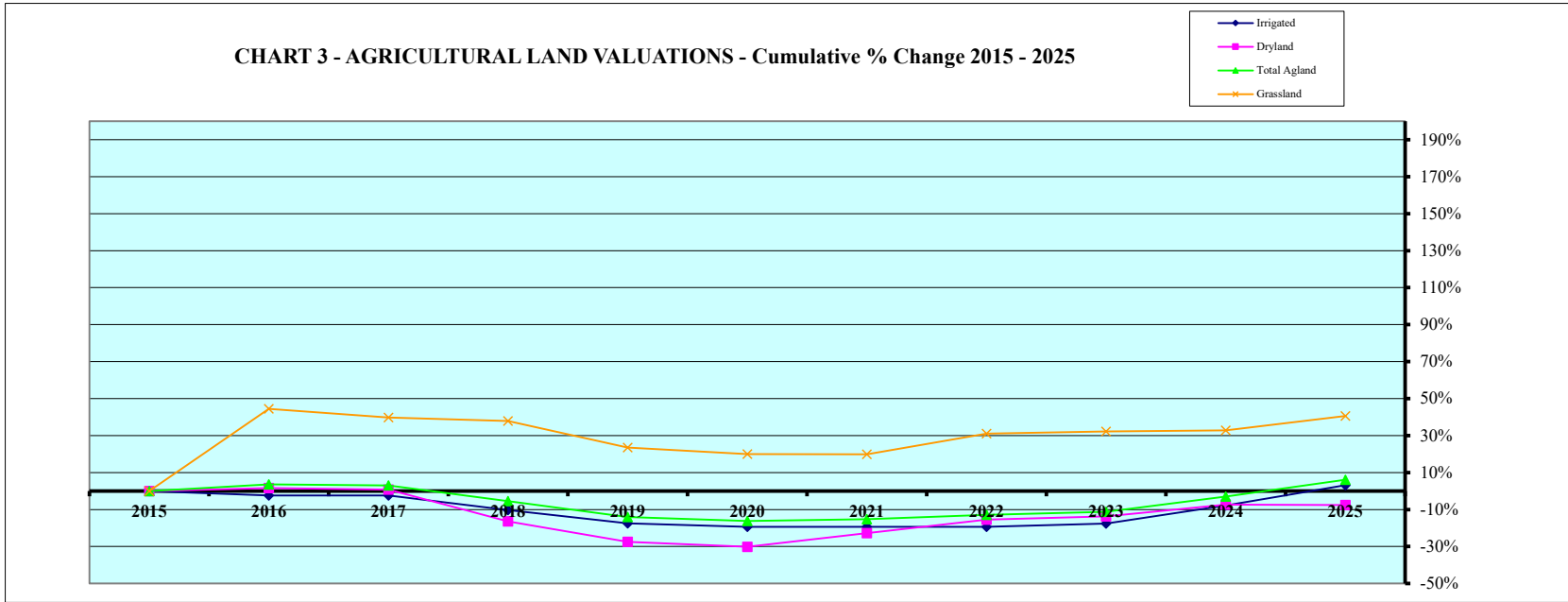
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 15  
County CHASE

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	834,531,384	-	-	-	148,956,123	-	-	-	130,388,562	-	-	-
2016	814,388,372	-20,143,012	-2.41%	-2.41%	151,339,326	2,383,203	1.60%	1.60%	188,328,903	57,940,341	44.44%	44.44%
2017	814,579,610	191,238	0.02%	-2.39%	150,080,349	-1,258,977	-0.83%	0.75%	182,243,064	-6,085,839	-3.23%	39.77%
2018	748,902,447	-65,677,163	-8.06%	-10.26%	124,435,498	-25,644,851	-17.09%	-16.46%	179,762,310	-2,480,754	-1.36%	37.87%
2019	688,687,727	-60,214,720	-8.04%	-17.48%	107,954,381	-16,481,117	-13.24%	-27.53%	161,101,209	-18,661,101	-10.38%	23.55%
2020	672,855,179	-15,832,548	-2.30%	-19.37%	104,047,002	-3,907,379	-3.62%	-30.15%	156,478,913	-4,622,296	-2.87%	20.01%
2021	673,130,341	275,162	0.04%	-19.34%	115,062,090	11,015,088	10.59%	-22.75%	156,232,840	-246,073	-0.16%	19.82%
2022	673,364,635	234,294	0.03%	-19.31%	125,950,387	10,888,297	9.46%	-15.44%	170,889,277	14,656,437	9.38%	31.06%
2023	687,774,661	14,410,026	2.14%	-17.59%	128,543,325	2,592,938	2.06%	-13.70%	172,434,511	1,545,234	0.90%	32.25%
2024	769,098,977	81,324,316	11.82%	-7.84%	138,012,363	9,469,038	7.37%	-7.35%	173,163,852	729,341	0.42%	32.81%
2025	860,841,125	91,742,148	11.93%	-3.15%	137,711,613	-300,750	-0.22%	-7.55%	183,282,039	10,118,187	5.84%	40.57%

Rate Ann.%chg: Irrigated **0.31%** Dryland **-0.78%** Grassland **3.46%**

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	21,063	-	-	-	17,237	-	-	-	1,113,914,369	-	-	-
2016	19,859	-1,204	-5.72%	-5.72%	17,356	119	0.69%	0.69%	1,154,093,816	40,179,447	3.61%	3.61%
2017	20,516	657	3.31%	-2.60%	22,415	5,059	29.15%	30.04%	1,146,945,954	-7,147,862	-0.62%	2.97%
2018	20,359	-157	-0.77%	-3.34%	27,048	4,633	20.67%	56.92%	1,053,147,662	-93,798,292	-8.18%	-5.46%
2019	20,046	-313	-1.54%	-4.83%	28,171	1,123	4.15%	63.43%	957,791,534	-95,356,128	-9.05%	-14.02%
2020	19,959	-87	-0.43%	-5.24%	29,782	1,611	5.72%	72.78%	933,430,835	-24,360,699	-2.54%	-16.20%
2021	20,029	70	0.35%	-4.91%	30,086	304	1.02%	74.54%	944,475,386	11,044,551	1.18%	-15.21%
2022	20,309	280	1.40%	-3.58%	29,986	-100	-0.33%	73.96%	970,254,594	25,779,208	2.73%	-12.90%
2023	20,751	442	2.18%	-1.48%	30,921	935	3.12%	79.39%	988,804,169	18,549,575	1.91%	-11.23%
2024	20,947	196	0.94%	-0.55%	30,811	-110	-0.36%	78.75%	1,080,326,950	91,522,781	9.26%	-3.02%
2025	20,947	0	0.00%	-0.55%	31,197	386	1.25%	80.99%	1,181,886,921	101,559,971	9.40%	6.10%

Cnty# **15**  
County **CHASE**

Rate Ann.%chg: Total Agric Land **0.59%**

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	834,934,414	195,161	4,278			149,267,645	107,426	1,389			130,218,422	248,034	525		
2016	815,415,005	189,098	4,312	0.79%	0.79%	152,381,467	102,885	1,481	6.59%	6.59%	187,155,298	258,676	724	37.81%	37.81%
2017	814,861,003	188,968	4,312	0.00%	0.79%	150,494,216	101,596	1,481	0.01%	6.61%	181,832,281	259,602	700	-3.19%	33.41%
2018	748,905,946	188,756	3,968	-7.99%	-7.26%	124,561,653	101,403	1,228	-17.07%	-11.59%	179,665,490	259,776	692	-1.26%	31.74%
2019	688,687,726	188,534	3,653	-7.93%	-14.62%	108,035,799	102,077	1,058	-13.84%	-23.83%	161,039,323	259,289	621	-10.20%	18.30%
2020	673,065,273	188,729	3,566	-2.37%	-16.64%	104,100,527	101,794	1,023	-3.37%	-26.40%	156,280,447	259,437	602	-3.01%	14.74%
2021	675,838,255	189,504	3,566	0.00%	-16.64%	115,410,029	102,271	1,128	10.35%	-18.79%	156,546,312	258,158	606	0.67%	15.50%
2022	676,245,984	189,611	3,566	0.00%	-16.64%	126,304,816	102,316	1,234	9.39%	-11.16%	170,735,923	257,754	662	9.23%	26.17%
2023	687,774,661	188,891	3,641	2.09%	-14.89%	128,543,324	101,994	1,260	2.09%	-9.30%	172,399,809	258,897	666	0.53%	26.84%
2024	769,598,126	188,791	4,076	11.96%	-4.72%	137,845,524	102,122	1,350	7.10%	-2.86%	174,834,369	258,920	675	1.40%	28.62%
2025	861,582,391	188,717	4,565	12.00%	6.72%	137,945,006	102,211	1,350	-0.01%	-2.87%	183,062,201	258,912	707	4.71%	34.67%

Rate Annual %chg Average Value/Acre: 0.31% -0.79% 3.46%

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	21,063	1,053	20			17,237	862	20			1,114,458,781	552,536	2,017		
2016	19,708	985	20	-0.01%	-0.01%	17,356	868	20	0.00%	0.00%	1,154,988,834	552,513	2,090	3.64%	3.64%
2017	20,516	1,026	20	0.01%	0.00%	22,164	1,108	20	-0.01%	-0.01%	1,147,230,180	552,301	2,077	-0.63%	2.98%
2018	20,564	1,028	20	0.00%	0.00%	26,836	1,342	20	0.02%	0.01%	1,053,180,489	552,304	1,907	-8.20%	-5.46%
2019	20,046	1,002	20	0.00%	0.00%	28,125	1,408	20	-0.13%	-0.12%	957,811,019	552,310	1,734	-9.06%	-14.02%
2020	19,959	998	20	0.01%	0.01%	29,795	1,490	20	0.13%	0.01%	933,496,001	552,447	1,690	-2.56%	-16.22%
2021	20,309	1,015	20	0.00%	0.00%	30,104	1,505	20	0.00%	0.01%	947,845,009	552,453	1,716	1.54%	-14.94%
2022	20,309	1,015	20	0.00%	0.00%	29,973	1,499	20	0.00%	0.01%	973,337,005	552,196	1,763	2.74%	-12.61%
2023	20,751	1,037	20	-0.01%	0.00%	30,871	1,544	20	-0.02%	-0.01%	988,769,416	552,364	1,790	1.55%	-11.25%
2024	20,947	1,047	20	0.00%	0.00%	30,811	1,541	20	0.00%	-0.01%	1,082,329,777	552,421	1,959	9.45%	-2.86%
2025	20,947	1,047	20	0.00%	0.00%	30,820	1,541	20	0.00%	-0.01%	1,182,641,365	552,429	2,141	9.27%	6.14%

15  
CHASE

Rate Annual %chg Average Value/Acre: 0.60%

(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
3,893	CHASE	130,693,365	38,094,976	10,384,961	267,257,090	110,817,518	0	1,495,205	1,181,886,921	60,273,196	61,489,772	1,499,958	1,863,892,962
cnty sectorvalue % of total value:		7.01%	2.04%	0.56%	14.34%	5.95%		0.08%	63.41%	3.23%	3.30%	0.08%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,068	IMPERIAL	11,558,229	25,112,148	1,207,283	159,778,303	0	0	72,397,786	0	1,043,671	21,880	0	271,119,300
53.12%	%sector of county sector	8.84%	65.92%	11.63%	59.78%			4842.00%		1.73%	0.04%		14.55%
	%sector of municipality	4.26%	9.26%	0.45%	58.93%			26.70%		0.38%	0.01%		100.00%
549	WAUNETA	244,528	824,048	1,088,445	23,150,245	0	0	7,549,133	0	45,482	121,581	0	33,023,462
14.10%	%sector of county sector	0.19%	2.16%	10.48%	8.66%			504.89%		0.08%	0.20%		1.77%
	%sector of municipality	0.74%	2.50%	3.30%	70.10%			22.86%		0.14%	0.37%		100.00%
	%sector of county sector												
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2,618	Total Municipalities	11,802,757	25,936,197	2,295,728	182,928,550	0	0	79,946,973	0	1,089,153	143,461	0	304,142,764
67.24%	%all municip.sectors of cnty	9.03%	68.08%	22.11%	68.45%			5346.89%		1.81%	0.23%		16.32%

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 5,028</b>	<b>Value : 1,777,728,344</b>	<b>Growth 6,712,037</b>
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Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	159	1,921,855	2	53,254	11	290,222	172	2,265,331	
<b>02. Res Improve Land</b>	1,244	17,113,080	30	1,209,636	184	8,042,365	1,458	26,365,081	
<b>03. Res Improvements</b>	1,339	198,793,049	31	12,147,216	217	49,965,862	1,587	260,906,127	
<b>04. Res Total</b>	1,498	217,827,984	33	13,410,106	228	58,298,449	1,759	289,536,539	2,986,270
<b>% of Res Total</b>	85.16	75.23	1.88	4.63	12.96	20.14	34.98	16.29	44.49
<b>05. Com UnImp Land</b>	42	1,237,797	1	73,463	4	101,388	47	1,412,648	
<b>06. Com Improve Land</b>	374	6,811,834	6	411,088	29	3,281,812	409	10,504,734	
<b>07. Com Improvements</b>	391	73,621,644	7	3,005,810	34	22,681,769	432	99,309,223	
<b>08. Com Total</b>	433	81,671,275	8	3,490,361	38	26,064,969	479	111,226,605	1,969,943
<b>% of Com Total</b>	90.40	73.43	1.67	3.14	7.93	23.43	9.53	6.26	29.35
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	1	20,130	1	20,130	
<b>15. Rec Improvements</b>	0	0	0	0	29	1,474,852	29	1,474,852	
<b>16. Rec Total</b>	0	0	0	0	29	1,494,982	29	1,494,982	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.58	0.08	0.00
<b>Res &amp; Rec Total</b>	1,498	217,827,984	33	13,410,106	257	59,793,431	1,788	291,031,521	2,986,270
<b>% of Res &amp; Rec Total</b>	83.78	74.85	1.85	4.61	14.37	20.55	35.56	16.37	44.49
<b>Com &amp; Ind Total</b>	433	81,671,275	8	3,490,361	38	26,064,969	479	111,226,605	1,969,943
<b>% of Com &amp; Ind Total</b>	90.40	73.43	1.67	3.14	7.93	23.43	9.53	6.26	29.35
<b>17. Taxable Total</b>	1,931	299,499,259	41	16,900,467	295	85,858,400	2,267	402,258,126	4,956,213
<b>% of Taxable Total</b>	85.18	74.45	1.81	4.20	13.01	21.34	45.09	22.63	73.84

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	9	45,218	3,909,172	0	0	0
19. Commercial	6	205,566	5,313,273	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	9	45,218	3,909,172
19. Commercial	0	0	0	6	205,566	5,313,273
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				15	250,784	9,222,445

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	13	760,750	13	760,750	0
24. Non-Producing	0	0	0	0	29	15,665	29	15,665	0
25. Total	0	0	0	0	0	0	42	776,415	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	241	28	63	332

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	199,809	39	16,683,359	2,043	938,076,296	2,087	954,959,464
28. Ag-Improved Land	6	207,527	20	7,100,871	580	313,407,033	606	320,715,431
29. Ag Improvements	6	259,249	20	4,598,881	606	94,160,778	632	99,018,908

30. Ag Total				2,719	1,374,693,803
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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	0	0.00	0	
32. HomeSite Improv Land	1	1.00	30,000	5	6.00	180,000	
33. HomeSite Improvements	1	0.00	160,101	6	0.00	1,489,544	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	7.79	23,400	
36. FarmSite Improv Land	6	8.01	40,050	17	50.81	254,075	
37. FarmSite Improvements	6	0.00	99,148	19	0.00	3,109,337	
38. FarmSite Total							
39. Road & Ditches	0	1.36	0	0	74.75	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	8	7.57	227,100	8	7.57	227,100	
32. HomeSite Improv Land	282	303.72	9,086,600	288	310.72	9,296,600	
33. HomeSite Improvements	312	0.00	49,220,240	319	0.00	50,869,885	1,242,554
34. HomeSite Total				327	318.29	60,393,585	
35. FarmSite UnImp Land	52	120.86	562,625	55	128.65	586,025	
36. FarmSite Improv Land	521	1,986.72	9,029,525	544	2,045.54	9,323,650	
37. FarmSite Improvements	575	0.00	44,940,538	600	0.00	48,149,023	513,270
38. FarmSite Total				655	2,174.19	58,058,698	
39. Road & Ditches	0	5,605.31	0	0	5,681.42	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				982	8,173.90	118,452,283	1,755,824

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	44,057.43	24.78%	219,944,380	25.37%	4,992.22
46. 1A	34,605.51	19.46%	172,618,715	19.91%	4,988.19
47. 2A1	2,283.54	1.28%	10,982,552	1.27%	4,809.44
48. 2A	48,165.96	27.09%	234,121,363	27.00%	4,860.72
49. 3A1	21,766.57	12.24%	102,829,272	11.86%	4,724.18
50. 3A	1,451.99	0.82%	6,860,672	0.79%	4,725.01
51. 4A1	21,466.38	12.07%	101,036,135	11.65%	4,706.72
52. 4A	4,029.22	2.27%	18,625,832	2.15%	4,622.69
53. Total	177,826.60	100.00%	867,018,921	100.00%	4,875.64
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	70,345.34	65.96%	121,697,587	70.00%	1,730.00
56. 2D1	5,158.68	4.84%	7,841,197	4.51%	1,520.00
57. 2D	16,705.51	15.66%	25,392,380	14.61%	1,520.00
58. 3D1	6,851.83	6.42%	9,215,727	5.30%	1,345.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,731.85	2.56%	3,496,780	2.01%	1,280.00
61. 4D	4,856.08	4.55%	6,215,781	3.58%	1,280.00
62. Total	106,649.29	100.00%	173,859,452	100.00%	1,630.20
<b>Grass</b>					
63. 1G1	4,865.78	1.84%	4,274,739	2.02%	878.53
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	676.30	0.26%	769,437	0.36%	1,137.72
66. 2G	890.69	0.34%	805,764	0.38%	904.65
67. 3G1	209.85	0.08%	159,488	0.08%	760.01
68. 3G	160,433.37	60.55%	128,783,783	60.84%	802.72
69. 4G1	90,723.31	34.24%	71,302,877	33.68%	785.94
70. 4G	7,178.41	2.71%	5,587,609	2.64%	778.39
71. Total	264,977.71	100.00%	211,683,697	100.00%	798.87
<b>Irrigated Total</b>					
	177,826.60	32.18%	867,018,921	69.02%	4,875.64
<b>Dry Total</b>					
	106,649.29	19.30%	173,859,452	13.84%	1,630.20
<b>Grass Total</b>					
	264,977.71	47.95%	211,683,697	16.85%	798.87
72. Waste	82.64	0.01%	15,705	0.00%	190.04
73. Other	3,122.81	0.57%	3,663,745	0.29%	1,173.22
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	552,659.05	100.00%	1,256,241,520	100.00%	2,273.09

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	37.68	184,720	4,249.66	20,792,363	173,539.26	846,041,838	177,826.60	867,018,921
<b>77. Dry Land</b>	55.06	93,947	1,001.45	1,584,422	105,592.78	172,181,083	106,649.29	173,859,452
<b>78. Grass</b>	76.24	57,943	1,231.81	936,178	263,669.66	210,689,576	264,977.71	211,683,697
<b>79. Waste</b>	0.00	0	8.13	1,545	74.51	14,160	82.64	15,705
<b>80. Other</b>	1.78	676	32.42	12,247	3,088.61	3,650,822	3,122.81	3,663,745
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>170.76</b>	<b>337,286</b>	<b>6,523.47</b>	<b>23,326,755</b>	<b>545,964.82</b>	<b>1,232,577,479</b>	<b>552,659.05</b>	<b>1,256,241,520</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	177,826.60	32.18%	867,018,921	69.02%	4,875.64
<b>Dry Land</b>	106,649.29	19.30%	173,859,452	13.84%	1,630.20
<b>Grass</b>	264,977.71	47.95%	211,683,697	16.85%	798.87
<b>Waste</b>	82.64	0.01%	15,705	0.00%	190.04
<b>Other</b>	3,122.81	0.57%	3,663,745	0.29%	1,173.22
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>552,659.05</b>	<b>100.00%</b>	<b>1,256,241,520</b>	<b>100.00%</b>	<b>2,273.09</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 01-imperial	82	1,320,962	794	12,767,541	882	164,667,082	964	178,755,585	2,387,824
83.2 02-wauneta	43	467,948	323	3,589,202	324	24,259,951	367	28,317,101	289,426
83.3 03-lamar	18	45,528	25	69,411	25	1,096,146	43	1,211,085	2,431
83.4 04-champion	9	65,190	68	566,661	74	5,622,516	83	6,254,367	48,087
83.5 05-enders	7	22,227	35	152,395	37	3,592,598	44	3,767,220	30,341
83.6 06-rural Res	13	343,476	213	9,200,001	273	62,715,037	286	72,258,514	228,161
83.7 Ag-ag	0	0	1	40,000	1	427,649	1	467,649	0
84 Residential Total	172	2,265,331	1,459	26,385,211	1,616	262,380,979	1,788	291,031,521	2,986,270

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	01-imperial	32	1,117,410	301	6,066,395	316	65,956,236	348	73,140,041	1,194,054
85.2	02-wauneta	8	50,448	52	485,951	53	6,859,759	61	7,396,158	0
85.3	03-lamar	1	28,200	2	37,010	2	104,704	3	169,914	0
85.4	04-champion	1	21,701	9	69,848	9	371,784	10	463,333	0
85.5	05-enders	1	21,780	10	178,450	10	670,534	11	870,764	0
85.6	Rc-rural Com	4	173,109	35	3,667,080	42	25,346,206	46	29,186,395	775,889
86	Commercial Total	47	1,412,648	409	10,504,734	432	99,309,223	479	111,226,605	1,969,943

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	4,859.03	1.86%	4,266,335	2.05%	878.02
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	674.70	0.26%	767,685	0.37%	1,137.82
90. 2G	890.69	0.34%	805,764	0.39%	904.65
91. 3G1	209.85	0.08%	159,488	0.08%	760.01
92. 3G	158,403.30	60.63%	126,814,600	60.92%	800.58
93. 4G1	89,131.08	34.11%	69,838,026	33.55%	783.54
94. 4G	7,100.73	2.72%	5,516,144	2.65%	776.84
95. Total	261,269.38	100.00%	208,168,042	100.00%	796.76
<b>CRP</b>					
96. 1C1	6.75	0.18%	8,404	0.24%	1,245.04
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	1.60	0.04%	1,752	0.05%	1,095.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	2,030.07	54.74%	1,969,183	56.01%	970.01
102. 4C1	1,592.23	42.94%	1,464,851	41.67%	920.00
103. 4C	77.68	2.09%	71,465	2.03%	919.99
104. Total	3,708.33	100.00%	3,515,655	100.00%	948.04
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
	261,269.38	98.60%	208,168,042	98.34%	796.76
<b>CRP Total</b>					
	3,708.33	1.40%	3,515,655	1.66%	948.04
<b>Timber Total</b>					
	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	264,977.71	100.00%	211,683,697	100.00%	798.87

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

15 Chase

	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	267,257,090	289,536,539	22,279,449	8.34%	2,986,270	7.22%
02. Recreational	1,495,205	1,494,982	-223	-0.01%	0	-0.01%
03. Ag-Homesite Land, Ag-Res Dwelling	60,273,196	60,393,585	120,389	0.20%	1,242,554	-1.86%
<b>04. Total Residential (sum lines 1-3)</b>	<b>329,025,491</b>	<b>351,425,106</b>	<b>22,399,615</b>	<b>6.81%</b>	<b>4,228,824</b>	<b>5.52%</b>
05. Commercial	110,817,518	111,226,605	409,087	0.37%	1,969,943	-1.41%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>110,817,518</b>	<b>111,226,605</b>	<b>409,087</b>	<b>0.37%</b>	<b>1,969,943</b>	<b>-1.41%</b>
08. Ag-Farmsite Land, Outbuildings	61,489,772	58,058,698	-3,431,074	-5.58%	513,270	-6.41%
09. Minerals	1,499,958	776,415	-723,543	-48.24	0	-48.24%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>62,989,730</b>	<b>58,835,113</b>	<b>-4,154,617</b>	<b>-6.60%</b>	<b>513,270</b>	<b>-7.41%</b>
12. Irrigated	860,841,125	867,018,921	6,177,796	0.72%		
13. Dryland	137,711,613	173,859,452	36,147,839	26.25%		
14. Grassland	183,282,039	211,683,697	28,401,658	15.50%		
15. Wasteland	20,947	15,705	-5,242	-25.03%		
16. Other Agland	31,197	3,663,745	3,632,548	11,643.90%		
<b>17. Total Agricultural Land</b>	<b>1,181,886,921</b>	<b>1,256,241,520</b>	<b>74,354,599</b>	<b>6.29%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,684,719,660</b>	<b>1,777,728,344</b>	<b>93,008,684</b>	<b>5.52%</b>	<b>6,712,037</b>	<b>5.12%</b>

## 2026 Assessment Survey for Chase County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2 Clerks
<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>
	\$206,570
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$206,570
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$10,000
<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>
	\$56,000 Appraiser & Vanguard and GIS (whole county)
<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>

## B. Computer, Automation Information and GIS

<b>1.</b>	<b>Administrative software:</b>
	Vanguard
<b>2.</b>	<b>CAMA software:</b>
	Vanguard
<b>3.</b>	<b>Personal Property software:</b>
	Vanguard
<b>4.</b>	<b>Are cadastral maps currently being used?</b>
	Yes
<b>5.</b>	<b>If so, who maintains the Cadastral Maps?</b>
	The Chase County Clerk's Office
<b>6.</b>	<b>Does the county have GIS software?</b>
	Yes
<b>7.</b>	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes - chase.gworks.com (transitioning to Schneider Geospatial, LLC)
<b>8.</b>	<b>Who maintains the GIS software and maps?</b>
	The County Assessor's Office with the assistance of GWorks (transitioning to Schneider Geospatial, LLC)
<b>9.</b>	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	GIS and Eagle View were updated 2024
<b>10.</b>	<b>When was the aerial imagery last updated?</b>
	GIS and Eagle View were updated 2024

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Imperial and Wauneta are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	2000, county zoning updated 2026

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

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott is contracted for producing mineral valuations. Lake Mac Assessment was contracted for commercial pick-up work for 2025
<b>2.</b>	<b>GIS Services:</b>
	gWorks (transitioning to Schneider Geospatial, LLC)
<b>3.</b>	<b>Other services:</b>

#### **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>
	No additional other than what was listed above.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Certified credentials are required for appraisers to work in the county.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Operating minerals--the appraisal service sets the values.  The county assessor sets values with the help of the appraiser using Vanguard driven tables based off the local market.

## 2026 Residential Assessment Survey for Chase County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The Chase County Assessor's Office.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach is used. Sales from the local market are used to establish depreciation.
<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 assessor has converted all local data into Vanguard, tables are provided by the CAMA vendor. Depreciation is developed using local market information.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	The same depreciation table will be used for all. An economic depreciation of 5% to Enders, Champion, Lamar, 35-25% to Wauneta, 21-22% to Imperial have been applied.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	From the market, a per square foot method has been developed.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Rural residential sites are valued the same as 1st acre sites for farms.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	No methodology has been implemented for land under development. Vacant lots are valued based on market studies.

## 2026 Commercial Assessment Survey for Chase County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Lake Mac Assessment
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	Cost approach is primary but income information has been gathered also
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Lake Mac Assessment
<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>
	For the 2023 assessment year, all sales were reviewed, new map areas were completed, and a land study was completed. Both the local market and CAMA tables were used to create a depreciation table for commercial properties in the county.
<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>
	One depreciation table was built for all commercial properties
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	A square foot cost was derived from the market, and a per acre value from the market is applied to large parcels. Also a land to build ratio will be studied.

## 2026 Agricultural Assessment Survey for Chase County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The county assessor and staff.
<b>2.</b>	<b>Describe the process used to determine and monitor market areas.</b>
	Unique characteristics cannot be identified that would warrant more than one market area within Chase County.
<b>3.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Property is identified by actual use. Rural residential land is determined when there is no farming activity or not neighboring their active operation. Recreational land is only found around the lake, which is federal (exempt) land. The cabins at the lake are coded as recreational.
<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>
	Yes - they are the same value.
<b>5.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	Commercial feedlots of over 1,000 head are revalued at the same time as commercial properties with the help of a commercial appraiser. Feed lot site values are used for the smaller feedlots on a ranching operation.
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	There are 3 WRP parcels that are currently valued at dryland.
<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>
	N/A
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>

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

# Chase County Assessor

P.O. Box 1299  
921 Broadway St.  
Imperial, NE 69033  
Office: 308-882-7506 Fax: 308-882-7556

Tori K. Mueller, Assessor

## Chase County, Nebraska Three-Year Plan of Assessment 2025-2026-2027

### Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15th of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions.

On or before July 31st of 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 Property Assessment Division of the Department of Revenue on or before October 31st of each year.

### Real Property Assessment Requirements:

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

### Assessment levels required for real property are as follows:

1. One hundred (100) percent of actual value for all classes of real property excluding agricultural and horticultural land;
2. Seventy-five (75) percent of actual value for agricultural land and horticultural land; and
3. Seventy-five (75) percent of special value as defined in §77-1343 and at its actual value when the land is disqualified for special valuation under §77-1347 for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344. Neb. Rev. Stat. §77-201 (R.S. Supp. 2006)

### Current Resources:

#### Staff/Budget/Training

Current Staff include Assessor, Deputy Assessor (full-time), and 1 Clerk (full-time). A valid Nebraska Assessor's Certificate is required in order to file for or assume the position of County Assessor. Assessor and Deputy Assessor currently hold a Nebraska Assessor's Certificate. The county contracts with an independent appraiser, as needed, for appraisal maintenance.

The proposed budget for the assessor's budget for FY 2025-2026 is \$217,000. The requested portion of the budget for reappraisal work is \$3,000.

The assessor believes continuing education is vital to maintaining proper assessment action. The assessor attends as many monthly district meetings as possible, as well as workshops offered by the Nebraska Association of County Officials and the Property Assessment Division of the Department of Revenue. The assessor is in good standing with the state and is completing continuing education to comply with required hours to be current through December 31, 2026. So far, the assessor has taken a total of 70 hours toward the required 60 hours for recertification over the 4-year period.

### **Record Maintenance**

Chase County is contracted with GWorks for their GIS mapping program and all maintenance to the GIS data. The cadastral maps and aerial maps are no longer updated, due to the fact that all information is available on the GIS system.

Property record cards, both electronically and hard copies, are updated as needed with appraisal information, land use and soil worksheets. Each card contains parcel information such as current owner and address, legal description and situs, photographs, sketches, property classification code, tax district, and school district. The property record cards are filed by legal description.

Chase County uses Vanguard CamaVision Software as our CAMA (computer assisted mass appraisal).

The public can access county parcel information records via the Internet at <http://Chase.gworks.com>  
The county also maintains a website at <http://chasecounty.nebraska.gov>

### **Assessment Procedures:**

#### **Discover/List/Inventory Property**

The assessor's office receives copies of all zoning permits from incorporated and unincorporated jurisdictions and deeds from the register of deeds to aid in property discovery. Data collection is done on a regular basis to ensure listings are current and accurate. Utilization of the local NRCS, and NRD offices is also useful in tracking land usage.

#### **Sales Review**

The Assessor considers all sales to be arm's length, unless through the verification process, it is proven to be otherwise. Along with personal knowledge, the sales are verified with the buyer. Most of the verification is done by personal contact or through a questionnaire mailed out to each the buyer.

Chase County processes an average of 250 Real Estate Transfer Form 521's annually. These are filed on a timely basis with the Department of Assessment. Standards of sales review from the International Association of Assessing Officers, Standard of Ratio Studies, 1999, are adhered to.

#### **Data Collection**

Chase County will implement procedures to complete a physical routine inspection of all properties over a six-year cycle.

#### **Ratio Studies**

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the property assessment division field and Vanguard liaisons is an important part of this process.

## Value Approaches

**Market Approach:** The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

**Cost Approach:** The cost approach is primarily used in the valuation process of residential and commercial properties. Vanguard 2020 costing manual is used on Residential and Commercial properties to arrive at Replacement Cost New (RCN). A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value. A depreciation study completed in 2023 by the county's assessor, Lake Mac Assessment (commercial appraiser), and Vanguard staff for residential, rural residential and commercial revaluation was used for the current year market values.

**Income Approach:** The income approach is primarily used in the valuation of commercial properties. Collection and analysis of income and expense data was completed in 2022-2023 by the county's contracted appraiser, Lake Mac Assessment.

**Land** valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

## Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

## Sales Ratio Review

Upon completion of assessment actions, sales ratio studies are reviewed to determine if the statistics are within the guidelines set forth by the state.

## Notices

Change of value notices are sent to the property owner of record no later than June 1st of each year as required by §77-1315. Prior to notices being sent, an article is published in the paper to keep taxpayers informed of the process.

## Level of Value, Quality and Uniformity for assessment year 2024:

<u>Property Class</u>	<u>Ratio (Level of Value)</u>
Residential	92.00
Commercial	95.00
Agricultural	72.00

For more information regarding statistical measures, see 2025 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2025.

## Assessment Actions Planned for Assessment Tax Year 2026:

**Residential:** Wauneta and Small Towns; Lamar, Champion, Enders, & Lake Cabins, Residential Parcels will be reviewed. New measurements and physical inspections of the condition and all improvements on each property record card will be reviewed. Sales information will be reviewed to determine if depreciation tables being used need to be updated.

*The assessor will continue to monitor and review the residential parcels, including farm sites and outbuildings, within the county to determine if there are changes in the market that would require a change in assessment. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.*

**Commercial:** Commercial property will be reviewed again in 2028 for tax year 2029.

*The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. The county will contract with an independent appraiser for any new commercial properties.*

**Agricultural:** Land imagery will be reviewed for tax year 2027.

*The assessor will continue to monitor and review the agricultural parcels within the county to determine if there are changes in the market that would require a change in assessment. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land use review will be completed using the Chase County GIS page and information from the local NRD, FSA offices. Improved agricultural sales will be monitored through ratio studies.*

#### **Assessment Actions Planned for Assessment Tax Year 2027:**

**In 2026, the assessor and staff will be reviewing parcel data in our CAMA system; this will include but not limited to data accuracy, retention, filings, GIS soils and land use.**

*The assessor will continue to monitor and review all parcels within the county to determine if there are changes in the market that would require a change in assessment. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.*

**Residential:** Imperial residential property will be reviewed in 2027 for tax year 2028.

*The assessor will continue to monitor and review the residential parcels, including farm sites and outbuildings, within the county to determine if there are changes in the market that would require a change in assessment. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.*

**Commercial:** Commercial property will be reviewed again in 2028 for tax year 2029.

*The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. The county will contract with an independent appraiser for any new commercial properties.*

**Agricultural:** Land imagery will be reviewed. Imagery of the land is done by comparing land use and any changes from past years and adjustments will be calculated using the land use calculator on the ArcMap software.

*The assessor will continue to monitor and review the agricultural parcels within the county to determine if there are changes in the market that would require a change in assessment. A market analysis of*

*agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land use review will be completed using the Chase County GIS page and information from the local NRD, FSA offices. Improved agricultural sales will be monitored through ratio studies.*

#### **Assessment Actions Planned for Assessment Tax Year 2028:**

**Residential:** Imperial Residential Parcels will be reviewed in 2027. New measurements and physical inspections of the condition and all improvements on each property record card will be reviewed. Sales information will be reviewed to determine if depreciation tables being used need to be updated.

*The assessor will continue to monitor and review the residential parcels, including farm sites and outbuildings, within the county to determine if there are changes in the market that would require a change in assessment. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.*

**Commercial:** Commercial property will be reviewed again in 2028 for tax year 2029.

*The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. The county will contract with an independent appraiser for any new commercial properties.*

**Agricultural:** Land imagery will be reviewed in 2028 for tax year 2029.

*The assessor will continue to monitor and review the agricultural parcels within the county to determine if there are changes in the market that would require a change in assessment. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land use review will be completed using the Chase County GIS page and information from the local NRD, FSA offices. Improved agricultural sales will be monitored through ratio studies.*

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

**Permissive Exemptions:** Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately **40 applications annually**.

**Homestead Exemptions:** Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; data will be submitted through the Centurion website along with sending the applications to Department of Revenue no later than August 1 annually. This office receives approximately **160 applications annually**.

**Homestead Exemption Tax Loss Report:** Compile tax loss due to Homestead Exemptions and report no later than November 30 annually.

**Personal Property Schedules:** Review annual filings of agricultural and commercial schedules. This office receives approximately **575 personal property schedules annually**.

**Form 45 County Abstract of Assessment for Real Property and Assessed Value Update:** Compile all real property valuation information and report no later than March 19 annually.

**Board of Educational Land and Funds Report:** Compile all valuations for properties and report no later than March 31 annually.

**Change of Value Notification:** Notification sent no later than June 1 annually to all property owners whose value changed from the prior year.

**Personal Property Abstract** to be filed electronically no later than July 20.

**Tax List Corrections:** Prepare tax list corrections documents for County Board of Equalization review.

**Taxable Value and Growth Certifications:** Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

**School District Taxable Value Report:** Final report of taxable value for all school districts located within the county to be filed no later than August 25 annually.

**Annual Inventory Statement:** Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

**Average Residential Value Report:** Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

**Three Year Plan of Assessment:** Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

**Tax List:** Certification of the tax list, for both real and personal property within the county, which must be delivered to the treasurer no later than November 22 annually.

**Certificate of Taxes Levied:** Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

**Government Owned Properties Report:** Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4th year thereafter no later than December 1 annually.

### Conclusion:

The Chase County Assessor makes every effort to comply with state statute and the rules and regulations of the Department of Property Assessment and Taxation to attempt to assure uniform and proportionate assessments of all properties in Chase County.

Considering the broad range of duties this office is responsible for; it is anticipated that there will always be a need for the services of a contract appraiser. However, it is the goal of this office to ultimately complete the majority of the appraisal work by the assessor and office staff, as budgetary concerns exist.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public apprised of the assessment practices required by law.

Respectfully submitted,



Tori Mueller

Chase County Assessor