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DEPARTMENT OF REVENUE

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

CUMING COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Cuming 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 Cuming County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Cherie Kreikemeier, Cuming County Assessor

Table of Contents

2026 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

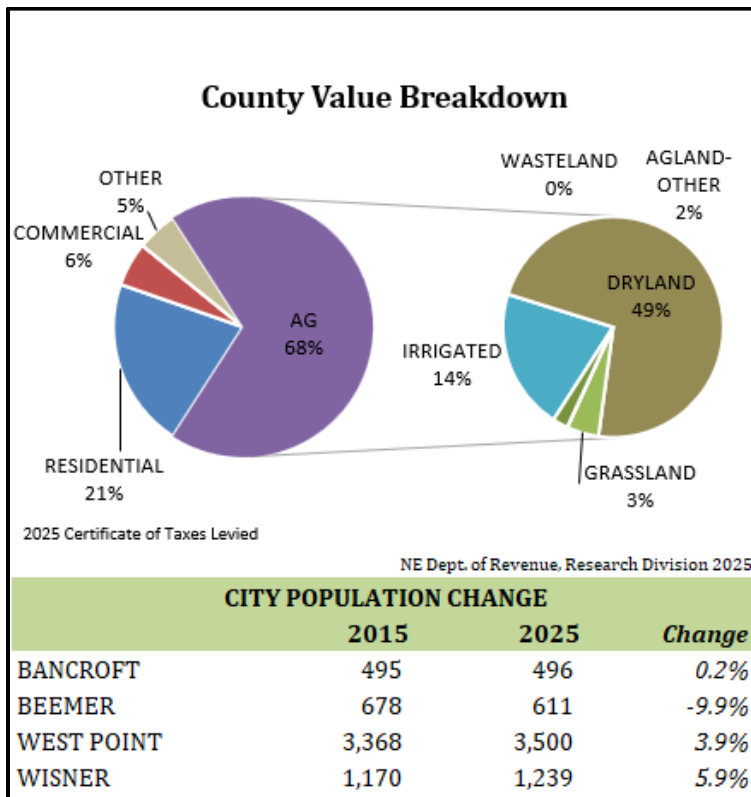
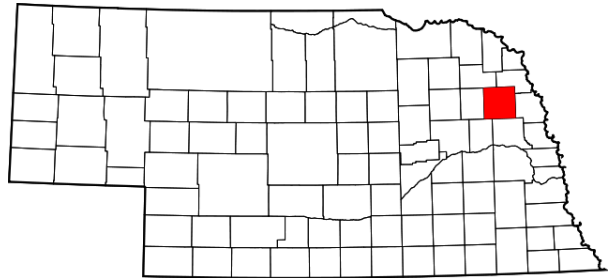
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 571 square miles, Cuming County has 8,952 residents, a slight population decrease from the 2020 U.S. Census.¹ The report indicates that 69% of county housing is owner occupied and 93% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$199,517.²



The majority of the commercial properties in Cuming County are located in and around West Point, the county seat. According to the latest information available from the U.S. Census Bureau, there are 322 employer establishments, with a total employment figure of 2,804. This represents a 3% increase in total employment from 2022-2023.¹

Agricultural land accounts for the majority of the valuation base in the county with dryland making up the majority of the land in the county. Cuming County is included in the Lower Elkhorn Natural Resources District (NRD).

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

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

2026 Residential Correlation for Cuming County

Assessment Practices & Actions

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

The sales qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the residential class is near the statewide average. The county assessor and staff use a verification questionnaire which is completed by phone, mail or in person. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

There are six valuation groups. Valuation Group 1 is the largest city in the county and the county seat. Valuation Group 25 is the second largest town within the county. Valuation Group 5 and Valuation Group 10 are smaller communities with limited services. Valuation Group 20 are the rural parcels and Valuation Group 30 are lake front and golf course developments.

The six-year inspection and review cycle of the county assessor has been examined and is in compliance with statutory requirements. Residential properties are valued by the county assessor and office staff, including pick-up work and revaluations. Prior to the inspection verification, sheets are sent to the property owners asking questions about the improvements. The inspection includes new pictures and measurements if needed, and noting any characteristic changes to the parcel. Aerial imagery is utilized to assist in review. The county assessor has a written valuation methodology in a three-ring binder in the office which is detailed in outlining the assessment practices.

2026 Residential Assessment Details for Cuming 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	West Point	2025*	2025*	2025*	2023	
5	Bancroft	2025*	2025*	2025*	2024	
10	Beemer	2025*	2025*	2025*	2024	
20	Rural	2025*	2025*	2025*	2025*	
25	Wisner	2025*	2025*	2025*	2025*	
30	Lake Front and Golf Developments	2025*	2025*	2025*	2025*	
Additional comments: All pick-up work was completed. Rural was a desk top review using Eagleview.						
* = assessment action for current year						

2026 Residential Correlation for Cuming County

Description of Analysis

Analysis of the residential statistics for Cuming County indicates all measures of central tendency are within statutory parameters and qualitative statistics are within the IAAO acceptable ranges.

All of the valuation groups show a substantial number of sales for analysis, and all have medians within the acceptable ranges. Valuation Groups 10, 20, and 25 do exhibit a high PRD. Valuation Groups 10 and 25 are not actually regressive but have outliers that impact the qualitative statistics. Valuation Group 20 is regressive. When outliers are removed from Valuation Group 20 both the median and COD decrease to below the acceptable range. The county assessor will need to address the valuation models for the next assessment cycle in Valuation Group 20. Sub-stats of Valuation Groups 10, 20, and 25 have been provided in the appendix of this report.

A review of the sold parcels compared to the change in the 2026 County Abstract of Assessment for Real Property, Form 45, Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows that the residential population moved at a similar rate as the sales.

Equalization and Quality of Assessment

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

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	64	94.95	100.75	100.55	15.36	100.20
5	12	93.85	94.13	94.08	08.59	100.05
10	18	93.12	97.21	92.41	17.71	105.19
20	15	93.16	97.57	92.00	20.60	106.05
25	35	94.04	102.16	94.94	17.83	107.60
30	5	97.07	98.64	98.96	05.83	99.68
____ALL____	149	94.39	99.73	96.93	15.90	102.89

Level of Value

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

2026 Commercial Correlation for Cuming County

Assessment Practices & Actions

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

The sales qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the commercial class is near the statewide average. The county assessor and staff use a verification questionnaire which is completed by phone, mail or through an in-person interview. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

There are five valuation groups assigned by the county assessor. Valuation Group 1 is the largest community in the county and is the county seat. Valuation Group 20 includes rural parcels. Valuation Group 5, 10, and 25 are small communities that are differentiated by location, highway influences, and local amenities.

The six-year inspection and review cycle of the county assessor has been examined and is in compliance with statutory requirements. Prior to the inspection verification, sheets are sent to the property owners asking questions about the improvements. The inspection includes new pictures and measurements if needed, and any characteristic changes to the parcel are noted for data entry. Aerial imagery is utilized to assist in review.

2026 Commercial Assessment Details for Cuming 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	West Point	2025*	2025*	2025*	2023	
5	Bancroft	2025*	2025*	2025*	2024	
10	Beemer	2025*	2025*	2025*	2024	
20	Rural	2025*	2025*	2025*	2020-2022	
25	Wisner	2025*	2025*	2025*	2025*	
<u>Additional comments:</u> All pick-up work was completed. Rural was a desk top review using EagleView Pictometry.						
* = assessment action for current year						

Description of Analysis

The statistical analysis for the Cuming County commercial class consists of 35 qualified sales. All measures of central tendency are within the statutorily required range and qualitative statistics are within the IAAO acceptable range. Two valuation groups have a sufficient number of sales for

2026 Commercial Correlation for Cuming County

measurement purposes and a median within range. Valuation Group 25 has a high PRD with a small sample highly impacted by the outlier ratios.

Review of the sold parcels indicates that the 2026 valuations increased sales by 5%, while the 2026 County Abstract of Assessment for Real Property Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflects a 1% decrease to the class. However, the median also decreased by one percentage point, and review of individual sales indicated that more sales have decreased in value than increased. There is no evidence of sales bias within the sample. The reported assessment actions reflect a revaluation with all new depreciation tables, which would not adjust all parcels in the same direction.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales along with the assessment practices suggest the assessments within the county are valued within the acceptable range and are equalized. The quality of assessment of the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	18	97.25	89.05	92.26	22.83	96.52
5	2	95.50	95.50	95.50	00.16	100.00
10	4	95.42	90.70	100.42	12.68	90.32
20	1	99.13	99.13	99.13	00.00	100.00
25	10	96.52	100.61	96.01	12.31	104.79
____ALL____	35	96.58	93.20	94.39	16.91	98.74

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Cuming County is 97%.

2026 Agricultural Correlation for Cuming County

Assessment Practices & Actions

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

The sales qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the agricultural class is near the statewide average. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

Four market areas are currently identified for the agricultural class. Market Area 1 is described as Geo codes 1513, 1515, and 1537; bordered by Thurston County on the north and Burt County on the east. It then transitions to the southwest, including the village of Beemer. The area is defined as a transition between Market Areas 2 and 3. Market Area 2 is the area to the west of the town of West Point and south of Beemer, which serves as a transition between Market Areas 1 and 4. Market Area 3 is the northwest corner of the county with sandier soils. Market Area 4 consists of the Southeast portion of the county near West Point, bordered on the south by Dodge County and on the east by Burt County with some sandy areas.

The six-year inspection and review cycle of the county assessor has been examined and is in compliance with statutory requirements. The county assessor has completed four townships each year since 2020 and follows statutory requirements. Prior to the inspection the county assessor mails questionnaires asking the property owner for verification of the characteristics. Aerial imagery is utilized in inspection and review of rural parcels.

The county assessor identifies a majority of the Conservation Reserve Program (CRP) acres. Intensive use is identified as feedlots, hog facilities and chicken facilities.

Special valuation is used in an area bordering the City of West Point on the east and south side of West Point. The area was defined by the city many years ago. This area is all located in Market Area 4 of the county. A market analysis is conducted each year on the uninfluenced sales in Market Area 4, and the values are adjusted to represent 75% of the uninfluenced market.

The county assessor has a written special valuation methodology on file and has assigned special value to parcels in the county.

2026 Agricultural Correlation for Cuming County

2026 Agricultural Assessment Details for Cuming 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*	2024	2024	2025*	
AB DW	Agricultural dwellings	2025*	2025*	2024	2025*	
<u>Additional comments:</u> All pick-up work was completed. Rural was a desk top review using Eagleview. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	GEO Codes 1513, 1515, 1537, 1541 and 1789, transition area between Market Area 2 and 3	2020-2023	Irrigated land increased 10%, dryland increase 11%, CRP 11% and no change to grassland
2	GEO Codes 1539, 1791, and 1827, transition area between Market Area 1 and 4	2020-2023	Irrigated land increased 7%, dryland increased 7%, CRP increased 7%
3	GEO Codes 1511, 1509 and 1543, sandier soils	2020-2022	
4	GEO Codes 1793, 1795, 1821, 1823 and 1825	2020-2022	Irrigated land increased 6%, dryland LCG's increased 6% to 28%, grassland no change.
<u>Additional comments:</u> All pick-up work was completed. * = assessment action for current year			

Description of Analysis

A review of the statistics for the agricultural class indicates that 68 sales were used for measurement purposes. All measures of central tendency are within statutorily prescribed ranges, and the COD is within the IAAO acceptable range. Further analysis by 80% MLU by Market Area shows that both irrigated and dry have a sufficient number of sales for measurement purposes and a median within range. The ratio of the only grass value is low at 64%; however, Cuming County has the highest grassland values in the region with the most disparity occurring in Market Area 1. There are few grassland sales in the entire region, but the county assessor should exercise caution in raising grassland going forward to ensure it is not overvalued. No adjustment to grassland was made for the current year.

The 2026 County Abstract of Assessment for Real Property Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Cuming County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report; the statistic contains 13 sales with a

2026 Agricultural Correlation for Cuming County

median at the high end of the acceptable range. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

Equalization and Quality of Assessment

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	6	70.19	68.75	69.11	05.61	99.48
1	3	63.28	65.82	66.46	04.85	99.04
2	1	68.67	68.67	68.67	00.00	100.00
3	1	74.35	74.35	74.35	00.00	100.00
4	1	72.03	72.03	72.03	00.00	100.00
<u>Dry</u>						
County	53	71.41	73.20	72.15	11.69	101.46
1	21	70.44	75.15	75.06	11.00	100.12
2	7	74.57	74.95	74.53	07.51	100.56
3	10	72.29	69.87	68.26	12.95	102.36
4	15	70.03	71.85	70.60	12.62	101.77
<u>Grass</u>						
County	1	63.69	63.69	63.69	00.00	100.00
3	1	63.69	63.69	63.69	00.00	100.00
<u>ALL</u>						
	68	71.73	74.49	73.44	12.92	101.43

Level of Value

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

Special Valuation

A review of the agricultural land values in Cuming County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 72%.

Level of Value of School Bond Valuation – LB 2

A review of agricultural land value in Cuming County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor

2026 Agricultural Correlation for Cuming County

of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Cuming County is 47%.

Special Valuation Level of Value of School Bond Valuation – LB 2

A review of agricultural land values in Cuming County in areas that that are subject to a reduced school bond valuation and that also have non-agricultural influences indicates that the assessed values used are like the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of school bond valuation in Cuming County is 47%.

2026 Opinions of the Property Tax Administrator for Cuming County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	47	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Cuming County

Residential Real Property - Current

Number of Sales	149	Median	94.39
Total Sales Price	\$34,569,225	Mean	99.73
Total Adj. Sales Price	\$34,569,225	Wgt. Mean	96.93
Total Assessed Value	\$33,507,875	Average Assessed Value of the Base	\$176,206
Avg. Adj. Sales Price	\$232,008	Avg. Assessed Value	\$224,885

Confidence Interval - Current

95% Median C.I	92.34 to 97.57
95% Wgt. Mean C.I	93.18 to 100.68
95% Mean C.I	95.47 to 103.99
% of Value of the Class of all Real Property Value in the County	15.37
% of Records Sold in the Study Period	4.36
% of Value Sold in the Study Period	5.56

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	168	97	97.36
2024	208	94	93.92
2023	233	95	94.80
2022	211	97	97.15

2026 Commission Summary for Cuming County

Commercial Real Property - Current

Number of Sales	35	Median	96.58
Total Sales Price	\$8,048,566	Mean	93.20
Total Adj. Sales Price	\$8,048,566	Wgt. Mean	94.39
Total Assessed Value	\$7,597,180	Average Assessed Value of the Base	\$269,263
Avg. Adj. Sales Price	\$229,959	Avg. Assessed Value	\$217,062

Confidence Interval - Current

95% Median C.I	89.65 to 102.44
95% Wgt. Mean C.I	82.38 to 106.40
95% Mean C.I	85.80 to 100.60
% of Value of the Class of all Real Property Value in the County	5.12
% of Records Sold in the Study Period	4.69
% of Value Sold in the Study Period	3.78

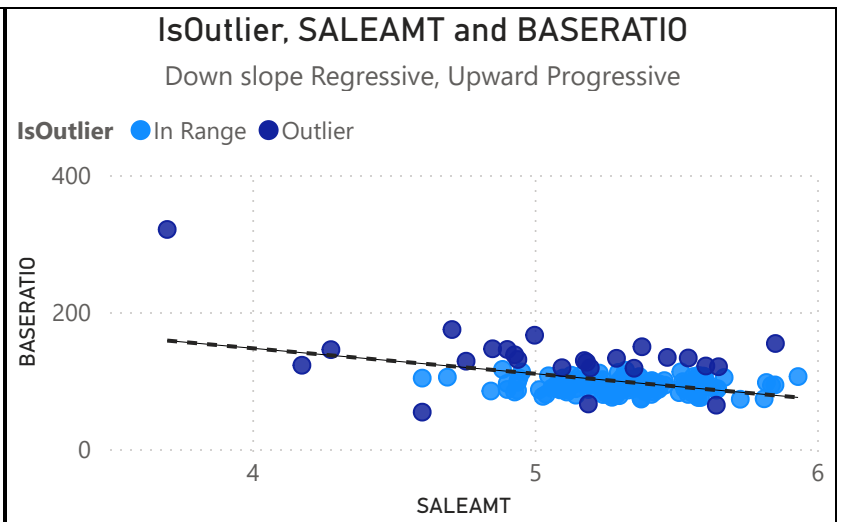
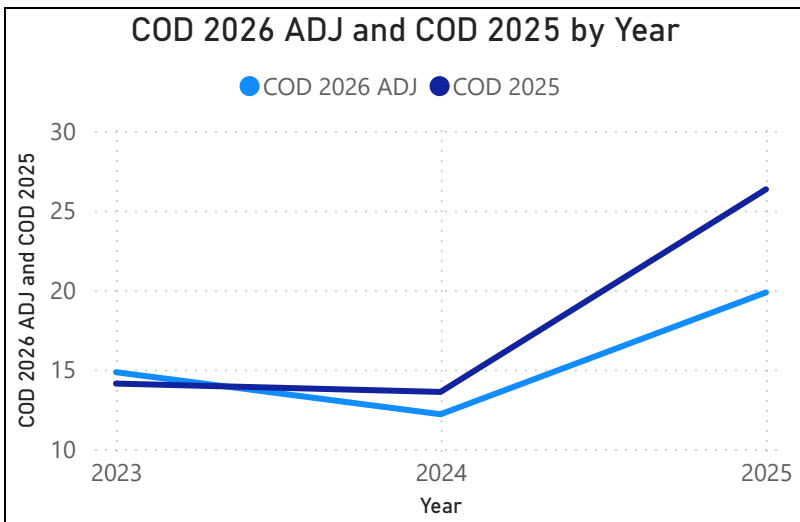
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	35	99	99.05
2024	44	94	94.24
2023	40	96	95.84
2022	30	96	95.90

Cuming 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	64	94.95	89.36	6.26%	100.75	93.94	7.24%	100.55	93.84	7.14%
5	12	93.85	95.84	-2.07%	94.13	96.13	-2.08%	94.08	96.13	-2.14%
10	18	93.12	92.75	0.40%	97.21	92.71	4.85%	92.41	87.78	5.28%
20	15	93.16	81.29	14.61%	97.57	93.63	4.21%	92.00	85.67	7.38%
25	35	94.04	74.19	26.76%	102.16	83.57	22.24%	94.94	75.48	25.78%
30	5	97.07	94.50	2.72%	98.64	94.08	4.85%	98.96	93.95	5.33%
Total	149	94.39	87.33	8.08%	99.73	91.51	8.98%	96.93	88.50	9.52%

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	64	15.36	16.29	-5.76%	100.20	100.11	0.09%	73.28	67.18	9.08%	174.39	157.58	10.67%
5	12	8.59	8.75	-1.86%	100.06	100.00	0.06%	79.54	81.48	-2.38%	112.43	115.07	-2.29%
10	18	17.71	17.57	0.82%	105.20	105.62	-0.40%	53.83	49.12	9.57%	145.05	142.29	1.94%
20	15	20.60	25.49	-19.20%	106.06	109.29	-2.96%	63.98	62.46	2.44%	166.10	224.12	-25.89%
25	35	17.84	25.91	-31.17%	107.61	110.72	-2.81%	65.75	42.87	53.37%	320.50	319.40	0.34%
30	5	5.83	5.43	7.35%	99.68	100.14	-0.46%	90.94	86.22	5.48%	106.49	103.98	2.41%
Total	149	15.91	19.33	-17.72%	102.89	103.40	-0.49%	53.83	42.87	25.55%	320.50	319.40	0.34%



**20 Cuming
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 : 149
 Total Sales Price : 34,569,225
 Total Adj. Sales Price : 34,569,225
 Total Assessed Value : 33,507,875
 Avg. Adj. Sales Price : 232,008
 Avg. Assessed Value : 224,885

MEDIAN : 94
 WGT. MEAN : 97
 MEAN : 100
 COD : 15.90
 PRD : 102.89

COV : 26.60
 STD : 26.53
 Avg. Abs. Dev : 15.01
 MAX Sales Ratio : 320.50
 MIN Sales Ratio : 53.83

95% Median C.I. : 92.34 to 97.57
 95% Wgt. Mean C.I. : 93.18 to 100.68
 95% Mean C.I. : 95.47 to 103.99

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	16	95.46	103.77	101.88	14.83	101.86	79.68	137.54	90.14 to 118.64	208,625	212,540
01-JAN-24 To 31-MAR-24	12	100.14	96.39	96.78	09.99	99.60	65.75	117.90	86.83 to 105.05	228,083	220,748
01-APR-24 To 30-JUN-24	16	91.44	92.93	91.49	10.62	101.57	75.18	118.45	82.35 to 102.05	243,494	222,767
01-JUL-24 To 30-SEP-24	16	97.78	107.37	101.65	19.20	105.63	63.98	174.39	90.15 to 126.76	197,492	200,752
01-OCT-24 To 31-DEC-24	25	97.07	97.98	97.57	08.99	100.42	72.92	129.09	90.97 to 102.99	223,708	218,275
01-JAN-25 To 31-MAR-25	13	88.25	93.12	91.30	12.16	101.99	72.63	149.27	83.18 to 100.92	213,277	194,732
01-APR-25 To 30-JUN-25	21	99.89	114.14	102.96	24.72	110.86	78.06	320.50	90.59 to 112.63	241,498	248,637
01-JUL-25 To 30-SEP-25	30	87.79	92.70	93.38	16.81	99.27	53.83	154.02	79.72 to 93.16	266,723	249,074
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	60	95.97	100.36	97.68	14.31	102.74	63.98	174.39	93.31 to 103.37	218,846	213,765
01-OCT-24 To 30-SEP-25	89	92.99	99.30	96.47	16.82	102.93	53.83	320.50	88.90 to 97.57	240,881	232,382
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	69	96.92	98.71	96.73	12.19	102.05	63.98	174.39	93.04 to 101.23	222,978	215,683
<u>ALL</u>	149	94.39	99.73	96.93	15.90	102.89	53.83	320.50	92.34 to 97.57	232,008	224,885

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	64	94.95	100.75	100.55	15.36	100.20	73.28	174.39	90.97 to 100.91	227,900	229,151
5	12	93.85	94.13	94.08	08.59	100.05	79.54	112.43	84.66 to 103.82	135,783	127,739
10	18	93.12	97.21	92.41	17.71	105.19	53.83	145.05	86.68 to 103.37	162,108	149,808
20	15	93.16	97.57	92.00	20.60	106.05	63.98	166.10	75.18 to 105.65	371,600	341,857
25	35	94.04	102.16	94.94	17.83	107.60	65.75	320.50	88.02 to 101.23	195,237	185,358
30	5	97.07	98.64	98.96	05.83	99.68	90.94	106.49	N/A	605,800	599,483
<u>ALL</u>	149	94.39	99.73	96.93	15.90	102.89	53.83	320.50	92.34 to 97.57	232,008	224,885

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	149	94.39	99.73	96.93	15.90	102.89	53.83	320.50	92.34 to 97.57	232,008	224,885
06											
07											
<u>ALL</u>	149	94.39	99.73	96.93	15.90	102.89	53.83	320.50	92.34 to 97.57	232,008	224,885

**20 Cuming
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 MEAN : 100
 COD : 15.90
 PRD : 102.89

COV : 26.60
 STD : 26.53
 Avg. Abs. Dev : 15.01
 MAX Sales Ratio : 320.50
 MIN Sales Ratio : 53.83

95% Median C.I. : 92.34 to 97.57
 95% Wgt. Mean C.I. : 93.18 to 100.68
 95% Mean C.I. : 95.47 to 103.99

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	320.50	320.50	320.50	00.00	100.00	320.50	320.50	N/A	5,000	16,025
Less Than 30,000	3	145.05	195.94	158.78	45.56	123.40	122.27	320.50	N/A	13,000	20,642
Ranges Excl. Low \$											
Greater Than 4,999	149	94.39	99.73	96.93	15.90	102.89	53.83	320.50	92.34 to 97.57	232,008	224,885
Greater Than 14,999	148	94.25	98.24	96.90	14.42	101.38	53.83	174.39	91.83 to 97.57	233,542	226,296
Greater Than 29,999	146	94.08	97.75	96.86	14.06	100.92	53.83	174.39	91.49 to 97.07	236,508	229,082
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	320.50	320.50	320.50	00.00	100.00	320.50	320.50	N/A	5,000	16,025
15,000 TO 29,999	2	133.66	133.66	135.00	08.52	99.01	122.27	145.05	N/A	17,000	22,950
30,000 TO 59,999	5	104.84	112.95	116.59	27.71	96.88	53.83	174.39	N/A	47,460	55,332
60,000 TO 99,999	13	103.82	109.70	109.50	18.87	100.18	83.21	146.32	85.58 to 137.54	82,096	89,893
100,000 TO 149,999	23	93.31	96.85	96.47	12.46	100.39	76.88	166.10	86.68 to 101.80	125,452	121,026
150,000 TO 249,999	54	93.33	95.77	95.75	12.24	100.02	65.75	149.27	90.15 to 99.24	195,311	187,003
250,000 TO 499,999	44	93.32	95.28	95.49	11.61	99.78	63.98	133.72	88.02 to 99.84	340,386	325,046
500,000 TO 999,999	7	93.56	98.47	100.01	18.00	98.46	72.63	154.02	72.63 to 154.02	688,071	688,125
1,000,000 +											
ALL	149	94.39	99.73	96.93	15.90	102.89	53.83	320.50	92.34 to 97.57	232,008	224,885

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	93	COV :	23.29	95% Median C.I. :	86.68 to 103.37
Total Sales Price :	2,917,950	Wgt. Mean :	92	STD :	22.64	95% Wgt. Mean C.I. :	85.08 to 99.74
Total Adj. Sales Price :	2,917,950	Mean :	97	Avg. Abs. Dev :	16.49	95% Mean C.I. :	85.95 to 108.47
Total Assessed Value :	2,696,535						
Avg. Adj. Sales Price :	162,108	COD :	17.71	MAX Sales Ratio :	145.05		
Avg. Assessed Value :	149,808	PRD :	105.19	MIN Sales Ratio :	53.83		

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	1	79.68	79.68	79.68		100.00	79.68	79.68	N/A	259,000	206,380
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	90.53	90.53	90.53		100.00	90.53	90.53	N/A	177,000	160,240
07/01/2024 To 09/30/2024	4	97.60	98.56	98.64	02.93	99.92	95.68	103.37	N/A	207,500	204,686
10/01/2024 To 12/31/2024	4	95.88	98.22	93.76	18.12	104.76	72.92	128.19	N/A	199,425	186,976
01/01/2025 To 03/31/2025	2	89.91	89.91	89.74	00.73	100.19	89.25	90.56	N/A	175,500	157,498
04/01/2025 To 06/30/2025	1	130.63	130.63	130.63		100.00	130.63	130.63	N/A	87,250	113,975
07/01/2025 To 09/30/2025	5	86.68	96.42	80.36	32.13	119.99	53.83	145.05	N/A	83,200	66,859
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	6	95.70	94.08	93.63	05.69	100.48	79.68	103.37	79.68 to 103.37	211,000	197,561
10/01/2024 To 09/30/2025	12	89.91	98.78	91.48	23.55	107.98	53.83	145.05	74.25 to 128.19	137,663	125,931
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	9	95.72	97.52	95.69	10.00	101.91	72.92	128.19	88.77 to 103.37	200,522	191,877
<u>ALL</u>											
10/01/2023 To 09/30/2025	18	93.12	97.21	92.41	17.71	105.19	53.83	145.05	86.68 to 103.37	162,108	149,808

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
10	18	93.12	97.21	92.41	17.71	105.19	53.83	145.05	86.68 to 103.37	162,108	149,808
<u>ALL</u>											
10/01/2023 To 09/30/2025	18	93.12	97.21	92.41	17.71	105.19	53.83	145.05	86.68 to 103.37	162,108	149,808

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	93	COV :	23.29	95% Median C.I. :	86.68 to 103.37
Total Sales Price :	2,917,950	Wgt. Mean :	92	STD :	22.64	95% Wgt. Mean C.I. :	85.08 to 99.74
Total Adj. Sales Price :	2,917,950	Mean :	97	Avg. Abs. Dev :	16.49	95% Mean C.I. :	85.95 to 108.47
Total Assessed Value :	2,696,535						
Avg. Adj. Sales Price :	162,108	COD :	17.71	MAX Sales Ratio :	145.05		
Avg. Assessed Value :	149,808	PRD :	105.19	MIN Sales Ratio :	53.83		

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	18	93.12	97.21	92.41	17.71	105.19	53.83	145.05	86.68 to 103.37	162,108	149,808
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	18	93.12	97.21	92.41	17.71	105.19	53.83	145.05	86.68 to 103.37	162,108	149,808

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	93	COV :	23.29	95% Median C.I. :	86.68 to 103.37
Total Sales Price :	2,917,950	Wgt. Mean :	92	STD :	22.64	95% Wgt. Mean C.I. :	85.08 to 99.74
Total Adj. Sales Price :	2,917,950	Mean :	97	Avg. Abs. Dev :	16.49	95% Mean C.I. :	85.95 to 108.47
Total Assessed Value :	2,696,535						
Avg. Adj. Sales Price :	162,108	COD :	17.71	MAX Sales Ratio :	145.05		
Avg. Assessed Value :	149,808	PRD :	105.19	MIN Sales Ratio :	53.83		

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	2	133.66	133.66	135.00	08.52	99.01	122.27	145.05	N/A	17,000	22,950
<u>__ Ranges Excl. Low \$ __</u>											
Greater Than 4,999	18	93.12	97.21	92.41	17.71	105.19	53.83	145.05	86.68 to 103.37	162,108	149,808
Greater Than 15,000	18	93.12	97.21	92.41	17.71	105.19	53.83	145.05	86.68 to 103.37	162,108	149,808
Greater Than 30,000	16	90.55	92.66	91.91	14.54	100.82	53.83	130.63	79.68 to 102.99	180,247	165,665
<u>__ Incremental Ranges __</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	133.66	133.66	135.00	08.52	99.01	122.27	145.05	N/A	17,000	22,950
30,000 TO 59,999	2	91.01	91.01	97.59	40.85	93.26	53.83	128.19	N/A	48,600	47,428
60,000 TO 99,999	1	130.63	130.63	130.63		100.00	130.63	130.63	N/A	87,250	113,975
100,000 TO 149,999	3	88.77	88.67	88.82	01.45	99.83	86.68	90.56	N/A	117,000	103,925
150,000 TO 249,999	8	93.11	90.15	89.58	09.03	100.64	72.92	103.37	72.92 to 103.37	212,813	190,636
250,000 TO 499,999	2	91.34	91.34	93.64	12.77	97.54	79.68	102.99	N/A	323,000	302,473
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>											
10/01/2023 To 09/30/2025	18	93.12	97.21	92.41	17.71	105.19	53.83	145.05	86.68 to 103.37	162,108	149,808

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	10	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	93	COV :	29.15	95% Median C.I. :	75.18 to 105.65
Total Sales Price :	5,588,000	Wgt. Mean :	92	STD :	28.44	95% Wgt. Mean C.I. :	80.83 to 103.16
Total Adj. Sales Price :	5,574,000	Mean :	98	Avg. Abs.Dev :	19.19	95% Mean C.I. :	81.82 to 113.32
Total Assessed Value :	5,127,860						
Avg. Adj. Sales Price :	371,600	COD :	20.60	MAX Sales Ratio :	166.10		
Avg. Assessed Value :	341,857	PRD :	106.05	MIN Sales Ratio :	63.98		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	1	95.05	95.05	95.05	100.00	95.05	95.05	N/A		340,000	323,175
01/01/2024 To 03/31/2024	1	75.10	75.10	75.10	100.00	75.10	75.10	N/A		380,000	285,365
04/01/2024 To 06/30/2024	3	79.65	80.81	80.87	05.20	99.93	75.18	87.60	N/A	375,667	303,792
07/01/2024 To 09/30/2024	2	92.58	92.58	91.36	30.89	101.34	63.98	121.18	N/A	422,000	385,545
10/01/2024 To 12/31/2024	2	96.39	96.39	98.09	09.62	98.27	87.12	105.65	N/A	337,000	330,563
01/01/2025 To 03/31/2025	2	110.95	110.95	96.37	34.54	115.13	72.63	149.27	N/A	387,500	373,415
04/01/2025 To 06/30/2025	2	132.20	132.20	113.88	25.65	116.09	98.29	166.10	N/A	217,500	247,688
07/01/2025 To 09/30/2025	2	93.36	93.36	93.45	00.21	99.90	93.16	93.56	N/A	499,500	466,763
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	7	79.65	85.39	85.14	16.07	100.29	63.98	121.18	63.98 to 121.18	384,429	327,286
10/01/2024 To 09/30/2025	8	95.93	108.22	98.40	22.53	109.98	72.63	166.10	72.63 to 166.10	360,375	354,607
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	8	83.39	86.93	86.91	16.14	100.02	63.98	121.18	63.98 to 121.18	378,125	328,619
<u>ALL</u>											
10/01/2023 To 09/30/2025	15	93.16	97.57	92.00	20.60	106.05	63.98	166.10	75.18 to 105.65	371,600	341,857

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
20	15	93.16	97.57	92.00	20.60	106.05	63.98	166.10	75.18 to 105.65	371,600	341,857
<u>ALL</u>											
10/01/2023 To 09/30/2025	15	93.16	97.57	92.00	20.60	106.05	63.98	166.10	75.18 to 105.65	371,600	341,857

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	93	COV :	29.15	95% Median C.I. :	75.18 to 105.65
Total Sales Price :	5,588,000	Wgt. Mean :	92	STD :	28.44	95% Wgt. Mean C.I. :	80.83 to 103.16
Total Adj. Sales Price :	5,574,000	Mean :	98	Avg. Abs. Dev :	19.19	95% Mean C.I. :	81.82 to 113.32
Total Assessed Value :	5,127,860						
Avg. Adj. Sales Price :	371,600	COD :	20.60	MAX Sales Ratio :	166.10		
Avg. Assessed Value :	341,857	PRD :	106.05	MIN Sales Ratio :	63.98		

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	15	93.16	97.57	92.00	20.60	106.05	63.98	166.10	75.18 to 105.65	371,600	341,857
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	15	93.16	97.57	92.00	20.60	106.05	63.98	166.10	75.18 to 105.65	371,600	341,857

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	93	COV :	29.15	95% Median C.I. :	75.18 to 105.65
Total Sales Price :	5,588,000	Wgt. Mean :	92	STD :	28.44	95% Wgt. Mean C.I. :	80.83 to 103.16
Total Adj. Sales Price :	5,574,000	Mean :	98	Avg. Abs. Dev :	19.19	95% Mean C.I. :	81.82 to 113.32
Total Assessed Value :	5,127,860						
Avg. Adj. Sales Price :	371,600	COD :	20.60	MAX Sales Ratio :	166.10		
Avg. Assessed Value :	341,857	PRD :	106.05	MIN Sales Ratio :	63.98		

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											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	15	93.16	97.57	92.00	20.60	106.05	63.98	166.10	75.18 to 105.65	371,600	341,857
Greater Than 15,000	15	93.16	97.57	92.00	20.60	106.05	63.98	166.10	75.18 to 105.65	371,600	341,857
Greater Than 30,000	15	93.16	97.57	92.00	20.60	106.05	63.98	166.10	75.18 to 105.65	371,600	341,857
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999	1	166.10	166.10	166.10		100.00	166.10	166.10	N/A	100,000	166,095
150,000 TO 249,999	1	149.27	149.27	149.27		100.00	149.27	149.27	N/A	240,000	358,240
250,000 TO 499,999	11	87.60	89.27	89.01	13.73	100.29	63.98	121.18	75.10 to 105.65	362,636	322,787
500,000 TO 999,999	2	83.10	83.10	84.57	12.60	98.26	72.63	93.56	N/A	622,500	526,435
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	15	93.16	97.57	92.00	20.60	106.05	63.98	166.10	75.18 to 105.65	371,600	341,857

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	20	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	35	Median :	94	COV :	39.37	95% Median C.I. :	88.02 to 101.23
Total Sales Price :	6,836,800	Wgt. Mean :	95	STD :	40.22	95% Wgt. Mean C.I. :	91.09 to 98.79
Total Adj. Sales Price :	6,833,300	Mean :	102	Avg. Abs. Dev :	16.77	95% Mean C.I. :	88.84 to 115.48
Total Assessed Value :	6,487,525						
Avg. Adj. Sales Price :	195,237	COD :	17.83	MAX Sales Ratio :	320.50		
Avg. Assessed Value :	185,358	PRD :	107.60	MIN Sales Ratio :	65.75		

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	3	116.23	115.23	114.57	02.25	100.58	110.82	118.64	N/A	123,833	141,880
01/01/2024 To 03/31/2024	3	86.83	85.34	91.58	14.47	93.19	65.75	103.44	N/A	236,667	216,750
04/01/2024 To 06/30/2024	3	102.05	107.43	107.08	05.44	100.33	101.80	118.45	N/A	169,000	180,968
07/01/2024 To 09/30/2024	3	90.15	93.77	90.82	06.84	103.25	86.32	104.84	N/A	124,533	113,102
10/01/2024 To 12/31/2024	4	101.22	107.69	107.49	07.38	100.19	99.24	129.09	N/A	154,750	166,343
01/01/2025 To 03/31/2025	4	90.00	91.03	90.74	07.17	100.32	83.21	100.92	N/A	221,750	201,213
04/01/2025 To 06/30/2025	5	92.82	134.54	89.27	53.51	150.71	78.06	320.50	N/A	182,400	162,836
07/01/2025 To 09/30/2025	10	88.46	90.27	91.51	07.89	98.64	76.88	105.68	79.72 to 100.37	245,320	224,503
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	12	102.75	100.44	99.80	11.32	100.64	65.75	118.64	86.83 to 116.23	163,508	163,175
10/01/2024 To 09/30/2025	23	92.82	103.06	92.98	19.39	110.84	76.88	320.50	87.55 to 100.37	211,791	196,932
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	13	101.23	99.26	99.47	09.89	99.79	65.75	129.09	86.83 to 104.84	169,969	169,064
<u>ALL</u>											
10/01/2023 To 09/30/2025	35	94.04	102.16	94.94	17.83	107.60	65.75	320.50	88.02 to 101.23	195,237	185,358

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
25	35	94.04	102.16	94.94	17.83	107.60	65.75	320.50	88.02 to 101.23	195,237	185,358
<u>ALL</u>											
10/01/2023 To 09/30/2025	35	94.04	102.16	94.94	17.83	107.60	65.75	320.50	88.02 to 101.23	195,237	185,358

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	35	Median :	94	COV :	39.37	95% Median C.I. :	88.02 to 101.23
Total Sales Price :	6,836,800	Wgt. Mean :	95	STD :	40.22	95% Wgt. Mean C.I. :	91.09 to 98.79
Total Adj. Sales Price :	6,833,300	Mean :	102	Avg. Abs. Dev :	16.77	95% Mean C.I. :	88.84 to 115.48
Total Assessed Value :	6,487,525						
Avg. Adj. Sales Price :	195,237	COD :	17.83	MAX Sales Ratio :	320.50		
Avg. Assessed Value :	185,358	PRD :	107.60	MIN Sales Ratio :	65.75		

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	35	94.04	102.16	94.94	17.83	107.60	65.75	320.50	88.02 to 101.23	195,237	185,358
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	35	94.04	102.16	94.94	17.83	107.60	65.75	320.50	88.02 to 101.23	195,237	185,358

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	35	Median :	94	COV :	39.37	95% Median C.I. :	88.02 to 101.23
Total Sales Price :	6,836,800	Wgt. Mean :	95	STD :	40.22	95% Wgt. Mean C.I. :	91.09 to 98.79
Total Adj. Sales Price :	6,833,300	Mean :	102	Avg. Abs. Dev :	16.77	95% Mean C.I. :	88.84 to 115.48
Total Assessed Value :	6,487,525						
Avg. Adj. Sales Price :	195,237	COD :	17.83	MAX Sales Ratio :	320.50		
Avg. Assessed Value :	185,358	PRD :	107.60	MIN Sales Ratio :	65.75		

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	1	320.50	320.50	320.50		100.00	320.50	320.50	N/A	5,000	16,025
Less Than 30,000	1	320.50	320.50	320.50		100.00	320.50	320.50	N/A	5,000	16,025
__ Ranges Excl. Low \$ __											
Greater Than 4,999	35	94.04	102.16	94.94	17.83	107.60	65.75	320.50	88.02 to 101.23	195,237	185,358
Greater Than 15,000	34	93.83	95.74	94.77	11.31	101.02	65.75	129.09	87.70 to 101.23	200,832	190,338
Greater Than 30,000	34	93.83	95.74	94.77	11.31	101.02	65.75	129.09	87.70 to 101.23	200,832	190,338
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	320.50	320.50	320.50		100.00	320.50	320.50	N/A	5,000	16,025
15,000 TO 29,999											
30,000 TO 59,999	1	104.84	104.84	104.84		100.00	104.84	104.84	N/A	49,100	51,475
60,000 TO 99,999	2	99.72	99.72	98.90	16.56	100.83	83.21	116.23	N/A	81,000	80,110
100,000 TO 149,999	7	94.04	94.09	94.91	11.96	99.14	76.88	118.64	76.88 to 118.64	125,200	118,823
150,000 TO 249,999	17	99.24	96.88	96.60	11.24	100.29	65.75	129.09	86.83 to 105.68	188,400	181,999
250,000 TO 499,999	7	88.90	92.19	91.96	05.32	100.25	85.96	103.44	85.96 to 103.44	362,571	333,437
500,000 TO 999,999											
1,000,000 +											
____ ALL ____											
10/01/2023 To 09/30/2025	35	94.04	102.16	94.94	17.83	107.60	65.75	320.50	88.02 to 101.23	195,237	185,358

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

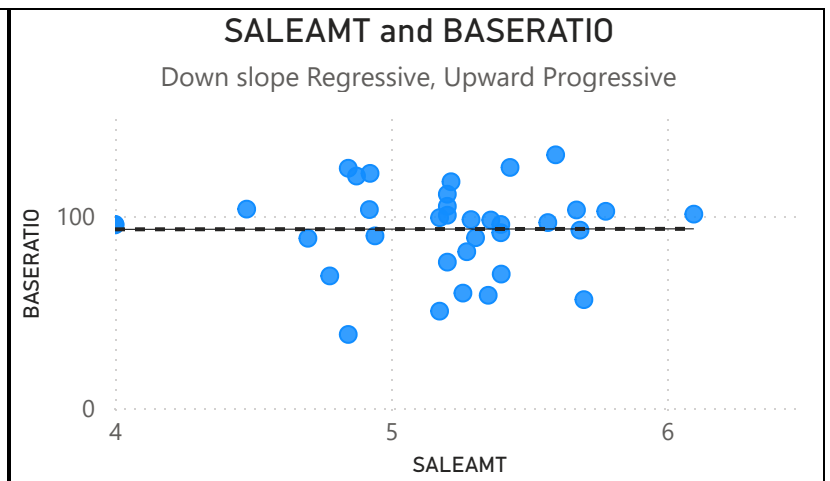
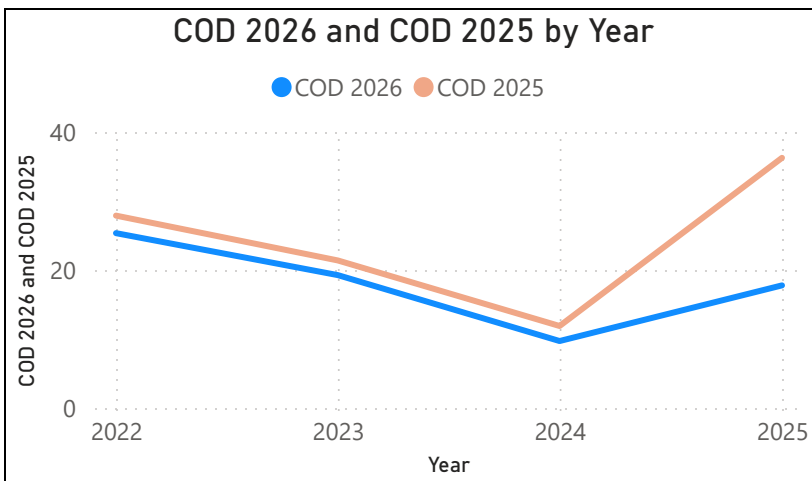
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	25	Total	Increase	0%

What IF

Cuming 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	18	97.25	99.16	-1.93%	89.05	91.66	-2.85%	92.26	94.39	-2.26%
5	2	95.50	103.85	-8.04%	95.50	103.85	-8.04%	95.50	103.85	-8.04%
10	4	95.42	84.66	12.72%	90.70	83.60	8.49%	100.42	91.46	9.80%
20	1	99.13	99.54	-0.41%	99.13	99.54	-0.41%	99.13	99.54	-0.41%
25	10	96.52	90.16	7.05%	100.61	85.64	17.48%	96.01	86.46	11.04%
Total	35	96.58	97.66	-1.11%	93.20	90.07	3.47%	94.39	92.58	1.96%

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	18	22.83	24.32	-6.13%	96.52	97.11	-2.85%	38.31	39.85	-3.87%	131.86	138.46	-4.77%
5	2	0.16	2.65	-94.07%	100.00	100.00	-8.04%	95.35	101.10	-5.69%	95.65	106.60	-10.27%
10	4	12.68	14.32	-11.46%	90.32	91.41	8.49%	68.79	59.13	16.35%	103.15	105.96	-2.65%
20	1	0.00	0.00	0.00%	100.00	100.00	-0.41%	99.13	99.54	-0.41%	99.13	99.54	-0.41%
25	10	12.30	20.92	-41.17%	104.79	99.05	17.48%	81.40	51.28	58.72%	124.88	118.11	5.73%
Total	35	16.91	21.24	-20.39%	98.73	97.29	3.47%	38.31	39.85	-3.87%	131.86	138.46	-4.77%



**20 Cuming
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 : 35
 Total Sales Price : 8,048,566
 Total Adj. Sales Price : 8,048,566
 Total Assessed Value : 7,597,180
 Avg. Adj. Sales Price : 229,959
 Avg. Assessed Value : 217,062

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 93
 COD : 16.91
 PRD : 98.74

COV : 23.97
 STD : 22.34
 Avg. Abs. Dev : 16.33
 MAX Sales Ratio : 131.86
 MIN Sales Ratio : 38.31

95% Median C.I. : 89.65 to 102.44
 95% Wgt. Mean C.I. : 82.38 to 106.40
 95% Mean C.I. : 85.80 to 100.60

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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	7	95.65	88.88	84.09	25.34	105.70	38.31	122.20	38.31 to 122.20	116,016	97,560
01-JAN-23 To 31-MAR-23	2	60.10	60.10	62.52	16.07	96.13	50.44	69.75	N/A	200,401	125,298
01-APR-23 To 30-JUN-23	3	102.44	88.54	93.56	14.15	94.63	59.84	103.35	N/A	288,583	270,007
01-JUL-23 To 30-SEP-23	2	111.50	111.50	105.18	12.01	106.01	98.11	124.88	N/A	132,500	139,365
01-OCT-23 To 31-DEC-23	1	100.41	100.41	100.41	00.00	100.00	100.41	100.41	N/A	160,000	160,660
01-JAN-24 To 31-MAR-24	1	88.70	88.70	88.70	00.00	100.00	88.70	88.70	N/A	202,500	179,625
01-APR-24 To 30-JUN-24	3	92.63	88.07	90.47	07.06	97.35	75.98	95.59	N/A	297,967	269,583
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24	10	97.25	97.91	101.58	10.11	96.39	68.79	125.29	88.40 to 111.35	312,100	317,017
01-JAN-25 To 31-MAR-25	1	103.58	103.58	103.58	00.00	100.00	103.58	103.58	N/A	30,000	31,075
01-APR-25 To 30-JUN-25	3	89.65	92.65	89.72	28.04	103.27	56.44	131.86	N/A	327,500	293,830
01-JUL-25 To 30-SEP-25	2	108.49	108.49	108.94	08.63	99.59	99.13	117.85	N/A	157,500	171,575
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	14	96.88	87.92	86.29	23.79	101.89	38.31	124.88	58.70 to 120.81	167,405	144,448
01-OCT-23 To 30-SEP-24	5	92.63	90.66	91.45	06.76	99.14	75.98	100.41	N/A	251,280	229,807
01-OCT-24 To 30-SEP-25	16	98.53	98.60	99.49	13.24	99.11	56.44	131.86	89.65 to 111.35	278,031	276,618
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	8	99.26	88.65	88.68	19.26	99.97	50.44	124.88	50.44 to 124.88	211,444	187,501
01-JAN-24 To 31-DEC-24	14	95.47	95.14	98.60	09.71	96.49	68.79	125.29	88.40 to 103.15	301,243	297,039
<u>ALL</u>	35	96.58	93.20	94.39	16.91	98.74	38.31	131.86	89.65 to 102.44	229,959	217,062

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	18	97.25	89.05	92.26	22.83	96.52	38.31	131.86	59.84 to 105.06	276,808	255,382
5	2	95.50	95.50	95.50	00.16	100.00	95.35	95.65	N/A	10,000	9,550
10	4	95.42	90.70	100.42	12.68	90.32	68.79	103.15	N/A	295,000	296,236
20	1	99.13	99.13	99.13	00.00	100.00	99.13	99.13	N/A	150,000	148,700
25	10	96.52	100.61	96.01	12.31	104.79	81.40	124.88	88.70 to 122.20	171,601	164,756
<u>ALL</u>	35	96.58	93.20	94.39	16.91	98.74	38.31	131.86	89.65 to 102.44	229,959	217,062

**20 Cuming
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 : 35
 Total Sales Price : 8,048,566
 Total Adj. Sales Price : 8,048,566
 Total Assessed Value : 7,597,180
 Avg. Adj. Sales Price : 229,959
 Avg. Assessed Value : 217,062

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 93
 COD : 16.91
 PRD : 98.74

COV : 23.97
 STD : 22.34
 Avg. Abs. Dev : 16.33
 MAX Sales Ratio : 131.86
 MIN Sales Ratio : 38.31

95% Median C.I. : 89.65 to 102.44
 95% Wgt. Mean C.I. : 82.38 to 106.40
 95% Mean C.I. : 85.80 to 100.60

Printed:3/18/2026 3:24:14PM

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	96.09	96.09	96.18	00.52	99.91	95.59	96.58	N/A	310,000	298,150
03	33	97.92	93.02	94.24	17.62	98.71	38.31	131.86	88.70 to 103.15	225,108	212,148
04											
<u>ALL</u>	<u>35</u>	96.58	93.20	94.39	16.91	98.74	38.31	131.86	89.65 to 102.44	229,959	217,062

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	95.50	95.50	95.50	00.16	100.00	95.35	95.65	N/A	10,000	9,550
Less Than 30,000	2	95.50	95.50	95.50	00.16	100.00	95.35	95.65	N/A	10,000	9,550
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	35	96.58	93.20	94.39	16.91	98.74	38.31	131.86	89.65 to 102.44	229,959	217,062
Greater Than 14,999	33	97.92	93.06	94.39	17.58	98.59	38.31	131.86	88.70 to 103.15	243,290	229,639
Greater Than 29,999	33	97.92	93.06	94.39	17.58	98.59	38.31	131.86	88.70 to 103.15	243,290	229,639
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	95.50	95.50	95.50	00.16	100.00	95.35	95.65	N/A	10,000	9,550
15,000 TO 29,999											
30,000 TO 59,999	2	95.99	95.99	94.09	07.91	102.02	88.40	103.58	N/A	40,000	37,638
60,000 TO 99,999	7	103.35	95.43	96.89	23.66	98.49	38.31	124.88	38.31 to 124.88	75,710	73,352
100,000 TO 149,999											
150,000 TO 249,999	13	97.92	88.07	87.53	17.03	100.62	50.44	117.85	59.84 to 105.06	179,069	156,747
250,000 TO 499,999	8	96.09	100.77	101.89	14.00	98.90	69.75	131.86	69.75 to 131.86	342,463	348,951
500,000 TO 999,999	2	79.44	79.44	81.53	28.95	97.44	56.44	102.44	N/A	550,000	448,425
1,000,000 TO 1,999,999	1	100.97	100.97	100.97	00.00	100.00	100.97	100.97	N/A	1,251,000	1,263,170
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>35</u>	96.58	93.20	94.39	16.91	98.74	38.31	131.86	89.65 to 102.44	229,959	217,062

20 Cuming
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 : 35
 Total Sales Price : 8,048,566
 Total Adj. Sales Price : 8,048,566
 Total Assessed Value : 7,597,180
 Avg. Adj. Sales Price : 229,959
 Avg. Assessed Value : 217,062

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 93
 COD : 16.91
 PRD : 98.74

COV : 23.97
 STD : 22.34
 Avg. Abs. Dev : 16.33
 MAX Sales Ratio : 131.86
 MIN Sales Ratio : 38.31

95% Median C.I. : 89.65 to 102.44
 95% Wgt. Mean C.I. : 82.38 to 106.40
 95% Mean C.I. : 85.80 to 100.60

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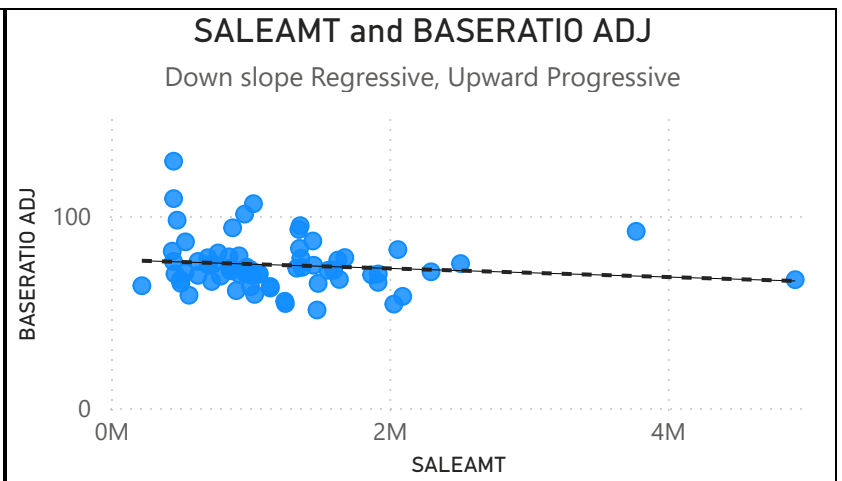
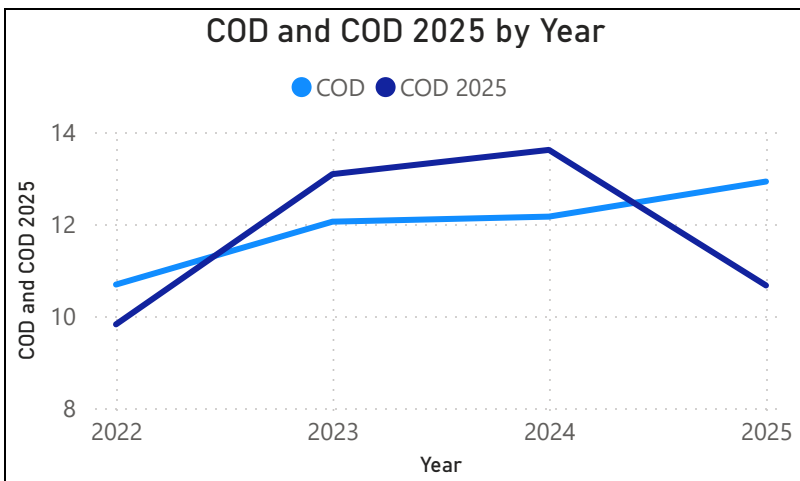
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
104	1	95.65	95.65	95.65	00.00	100.00	95.65	95.65	N/A	10,000	9,565
300	2	100.54	100.54	101.43	02.61	99.12	97.92	103.15	N/A	350,000	355,005
343	1	100.97	100.97	100.97	00.00	100.00	100.97	100.97	N/A	1,251,000	1,263,170
344	6	102.00	104.13	111.02	13.37	93.79	81.40	131.86	81.40 to 131.86	170,941	189,772
349	2	83.90	83.90	69.75	32.73	120.29	56.44	111.35	N/A	330,000	230,170
350	1	98.11	98.11	98.11	00.00	100.00	98.11	98.11	N/A	195,000	191,315
352	2	86.28	86.28	90.36	11.94	95.48	75.98	96.58	N/A	265,000	239,445
353	3	124.88	117.84	120.89	05.85	97.48	103.35	125.29	N/A	141,167	170,663
386	2	84.44	84.44	80.75	17.40	104.57	69.75	99.13	N/A	200,401	161,818
390	1	88.40	88.40	88.40	00.00	100.00	88.40	88.40	N/A	50,000	44,200
401	1	95.59	95.59	95.59	00.00	100.00	95.59	95.59	N/A	250,000	238,970
406	1	38.31	38.31	38.31	00.00	100.00	38.31	38.31	N/A	70,000	26,815
446	1	95.35	95.35	95.35	00.00	100.00	95.35	95.35	N/A	10,000	9,535
458	1	122.20	122.20	122.20	00.00	100.00	122.20	122.20	N/A	83,970	102,615
460	1	105.06	105.06	105.06	00.00	100.00	105.06	105.06	N/A	160,000	168,095
470	6	90.67	87.30	92.28	19.84	94.60	50.44	120.81	50.44 to 120.81	261,900	241,675
471	1	59.84	59.84	59.84	00.00	100.00	59.84	59.84	N/A	182,250	109,060
477	1	91.28	91.28	91.28	00.00	100.00	91.28	91.28	N/A	250,000	228,210
554	1	58.70	58.70	58.70	00.00	100.00	58.70	58.70	N/A	225,000	132,085
<u> </u> ALL <u> </u>	35	96.58	93.20	94.39	16.91	98.74	38.31	131.86	89.65 to 102.44	229,959	217,062

Cuming 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	29	71.20	63.12	12.80%	77.40	69.59	11.22%	77.48	69.71	11.13%
2	10	73.94	69.88	5.81%	75.80	71.54	5.95%	71.99	67.50	6.66%
3	12	72.28	72.28	0.00%	69.73	69.62	0.16%	68.79	68.66	0.19%
4	17	70.93	66.26	7.05%	72.13	66.47	8.51%	70.84	65.10	8.82%
Total	68	71.72	66.60	7.69%	74.49	69.10	7.80%	73.44	68.05	7.92%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	29	14.65	15.18	-3.51%	99.90	99.83	0.08%
2	10	10.29	11.14	-7.59%	105.28	105.98	-0.66%
3	12	12.02	11.87	1.27%	101.36	101.40	-0.03%
4	17	11.62	11.21	3.58%	101.81	102.11	-0.29%
Total	68	12.93	13.73	-5.84%	101.43	101.55	-0.12%



20 Cuming
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 : 68
Total Sales Price : 81,792,994
Total Adj. Sales Price : 81,792,994
Total Assessed Value : 60,070,180
Avg. Adj. Sales Price : 1,202,838
Avg. Assessed Value : 883,385

MEDIAN : 72
WGT. MEAN : 73
MEAN : 74
COD : 12.92
PRD : 101.43

COV : 18.31
STD : 13.64
Avg. Abs. Dev : 09.27
MAX Sales Ratio : 128.54
MIN Sales Ratio : 51.03

95% Median C.I. : 69.82 to 74.57
95% Wgt. Mean C.I. : 70.10 to 76.79
95% Mean C.I. : 71.25 to 77.73

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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	9	79.26	81.05	84.68	10.69	95.71	58.74	106.41	72.95 to 92.01	1,250,377	1,058,811
01-JAN-23 To 31-MAR-23	5	74.99	83.32	80.99	14.92	102.88	70.01	100.97	N/A	924,414	748,700
01-APR-23 To 30-JUN-23	7	69.09	74.30	71.00	20.08	104.65	54.42	109.06	54.42 to 109.06	1,081,305	767,714
01-JUL-23 To 30-SEP-23	4	73.45	73.56	74.27	03.96	99.04	68.98	78.35	N/A	1,064,120	790,359
01-OCT-23 To 31-DEC-23	10	69.49	68.33	68.06	05.32	100.40	62.49	80.75	63.04 to 70.03	994,266	676,723
01-JAN-24 To 31-MAR-24	4	71.13	69.78	65.73	10.90	106.16	58.14	78.72	N/A	1,028,848	676,261
01-APR-24 To 30-JUN-24	3	66.78	66.54	67.65	05.27	98.36	61.13	71.70	N/A	986,708	667,552
01-JUL-24 To 30-SEP-24	5	75.22	84.53	76.34	19.85	110.73	65.44	128.54	N/A	1,848,038	1,410,822
01-OCT-24 To 31-DEC-24	14	72.49	73.61	71.17	10.04	103.43	54.10	93.84	66.84 to 86.53	1,524,235	1,084,792
01-JAN-25 To 31-MAR-25	6	66.78	69.93	69.96	15.06	99.96	51.03	94.95	51.03 to 94.95	993,637	695,125
01-APR-25 To 30-JUN-25	1	70.44	70.44	70.44	00.00	100.00	70.44	70.44	N/A	532,440	375,070
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	25	74.99	78.42	78.73	14.32	99.61	54.42	109.06	72.03 to 81.67	1,108,043	872,329
01-OCT-23 To 30-SEP-24	22	69.73	72.03	70.56	10.71	102.08	58.14	128.54	64.95 to 75.22	1,193,562	842,229
01-OCT-24 To 30-SEP-25	21	71.41	72.41	70.90	11.30	102.13	51.03	94.95	66.84 to 76.34	1,325,407	939,662
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	26	69.97	73.62	72.17	12.05	102.01	54.42	109.06	68.98 to 74.57	1,015,013	732,545
01-JAN-24 To 31-DEC-24	26	71.73	74.30	71.57	12.16	103.81	54.10	128.54	66.84 to 76.34	1,448,269	1,036,496
<u>ALL</u>	68	71.73	74.49	73.44	12.92	101.43	51.03	128.54	69.82 to 74.57	1,202,838	883,385

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	29	71.20	77.40	77.48	14.65	99.90	61.13	128.54	69.35 to 78.72	1,188,304	920,657
2	10	73.94	75.80	71.99	10.29	105.29	59.18	97.83	66.84 to 86.53	1,236,199	889,998
3	12	72.29	69.73	68.79	12.02	101.37	51.03	93.84	58.74 to 78.02	1,232,073	847,580
4	17	70.93	72.13	70.84	11.62	101.82	54.42	100.97	64.89 to 80.75	1,187,372	841,188
<u>ALL</u>	68	71.73	74.49	73.44	12.92	101.43	51.03	128.54	69.82 to 74.57	1,202,838	883,385

20 Cuming
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 : 73
MEAN : 74
COD : 12.92
PRD : 101.43

COV : 18.31
STD : 13.64
Avg. Abs. Dev : 09.27
MAX Sales Ratio : 128.54
MIN Sales Ratio : 51.03

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95% Wgt. Mean C.I. : 70.10 to 76.79
95% Mean C.I. : 71.25 to 77.73

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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
_____Dry_____											
County	36	70.69	71.16	69.94	11.27	101.74	51.03	109.06	66.95 to 74.57	1,161,325	812,277
1	12	70.93	75.87	76.09	13.28	99.71	61.13	109.06	64.95 to 79.26	887,078	674,965
2	3	72.95	68.90	67.90	07.03	101.47	59.18	74.57	N/A	862,685	585,728
3	7	71.75	66.84	66.08	10.36	101.15	51.03	78.02	51.03 to 78.02	1,568,086	1,036,176
4	14	69.83	69.77	68.94	10.41	101.20	54.42	82.50	58.14 to 80.75	1,257,009	866,569
_____Grass_____											
County	1	63.69	63.69	63.69	00.00	100.00	63.69	63.69	N/A	221,900	141,325
3	1	63.69	63.69	63.69	00.00	100.00	63.69	63.69	N/A	221,900	141,325
_____ALL_____	68	71.73	74.49	73.44	12.92	101.43	51.03	128.54	69.82 to 74.57	1,202,838	883,385

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	6	70.19	68.75	69.11	05.61	99.48	62.49	74.35	62.49 to 74.35	1,182,327	817,090
1	3	63.28	65.82	66.46	04.85	99.04	62.49	71.70	N/A	1,282,821	852,510
2	1	68.67	68.67	68.67	00.00	100.00	68.67	68.67	N/A	787,500	540,815
3	1	74.35	74.35	74.35	00.00	100.00	74.35	74.35	N/A	1,456,000	1,082,480
4	1	72.03	72.03	72.03	00.00	100.00	72.03	72.03	N/A	1,002,000	721,715
_____Dry_____											
County	53	71.41	73.20	72.15	11.69	101.46	51.03	109.06	69.80 to 74.99	1,135,924	819,571
1	21	70.44	75.15	75.06	11.00	100.12	61.13	109.06	69.35 to 78.72	1,064,498	799,019
2	7	74.57	74.95	74.53	07.51	100.56	59.18	86.53	59.18 to 86.53	883,487	658,493
3	10	72.29	69.87	68.26	12.95	102.36	51.03	93.84	54.10 to 78.26	1,310,697	894,716
4	15	70.03	71.85	70.60	12.62	101.77	54.42	100.97	64.89 to 80.75	1,237,208	873,416
_____Grass_____											
County	1	63.69	63.69	63.69	00.00	100.00	63.69	63.69	N/A	221,900	141,325
3	1	63.69	63.69	63.69	00.00	100.00	63.69	63.69	N/A	221,900	141,325
_____ALL_____	68	71.73	74.49	73.44	12.92	101.43	51.03	128.54	69.82 to 74.57	1,202,838	883,385

Cuming County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cuming	1	10,178	n/a	9,547	10,147	6,153	n/a	8,786	7,468	9,464
Thurston	1	8,095	8,095	7,490	7,490	7,175	7,175	6,375	6,375	7,320
Thurston	2	7,600	7,600	6,725	6,725	6,576	n/a	6,000	6,000	6,664
Burt	1	6,505	6,355	6,055	5,789	n/a	5,705	5,805	5,805	6,074
Cuming	2	9,179	n/a	8,645	9,152	6,671	n/a	7,948	6,716	8,622
Colfax	1	8,163	7,872	7,749	7,443	7,119	6,785	6,273	5,654	7,313
Stanton	1	9,209	8,258	9,131	7,942	6,892	8,157	7,178	6,937	8,042
Cuming	3	8,573	8,562	8,150	8,196	6,285	n/a	7,330	6,039	7,636
Stanton	1	9,209	8,258	9,131	7,942	6,892	8,157	7,178	6,937	8,042
Thurston	1	8,095	8,095	7,490	7,490	7,175	7,175	6,375	6,375	7,320
Wayne	1	9,995	9,995	9,990	9,890	9,350	9,150	9,150	8,490	9,458
Cuming	4	10,325	10,135	9,772	10,206	6,735	n/a	8,833	7,089	9,424
Burt	2	7,100	7,081	6,605	5,694	n/a	6,581	5,401	5,401	6,321
Dodge	2	9,300	9,270	9,135	9,105	9,045	9,015	8,910	8,880	9,123

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cuming	1	9,398	9,405	8,834	4,970	7,458	8,095	6,735	6,724	8,592
Thurston	1	8,073	8,067	7,472	7,466	7,014	7,094	5,490	5,396	7,093
Thurston	2	7,574	7,574	6,675	6,675	6,500	6,498	5,890	5,889	6,502
Burt	1	6,500	6,350	6,050	n/a	5,700	5,700	5,800	5,800	5,990
Cuming	2	8,433	8,434	7,918	n/a	7,260	7,260	6,040	6,040	7,680
Colfax	1	7,955	7,833	7,503	7,453	6,902	6,776	6,261	5,762	7,122
Stanton	1	8,561	8,561	8,561	5,984	4,383	7,245	6,750	6,851	7,528
Cuming	3	7,905	7,904	7,426	7,222	4,830	6,800	5,660	5,448	7,164
Stanton	1	8,561	8,561	8,561	5,984	4,383	7,245	6,750	6,851	7,528
Thurston	1	8,073	8,067	7,472	7,466	7,014	7,094	5,490	5,396	7,093
Wayne	1	8,600	8,550	8,500	8,400	8,000	7,690	7,200	6,500	7,951
Cuming	4	9,680	9,673	9,085	8,943	5,423	8,329	6,886	6,551	8,962
Burt	2	7,080	7,080	6,600	n/a	4,958	6,580	5,400	5,397	6,648
Dodge	2	8,250	8,200	8,030	7,980	7,810	7,760	7,563	7,540	8,010

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cuming	1	3,828	3,806	3,243	3,353	n/a	n/a	n/a	n/a	3,693
Thurston	1	2,000	2,000	1,950	1,850	1,750	n/a	1,550	n/a	1,977
Thurston	2	2,175	2,175	1,975	1,875	1,675	n/a	n/a	n/a	2,098
Burt	1	2,300	2,200	2,100	1,900	n/a	n/a	n/a	1,500	2,186
Cuming	2	3,924	3,789	3,213	3,481	n/a	n/a	n/a	n/a	3,693
Colfax	1	2,245	2,247	2,047	2,047	1,929	1,931	n/a	1,820	2,199
Stanton	1	3,228	3,416	2,681	3,338	2,318	n/a	n/a	2,700	3,001
Cuming	3	3,857	3,449	2,898	3,072	n/a	n/a	n/a	n/a	3,368
Stanton	1	3,228	3,416	2,681	3,338	2,318	n/a	n/a	2,700	3,001
Thurston	1	2,000	2,000	1,950	1,850	1,750	n/a	1,550	n/a	1,977
Wayne	1	2,950	2,800	2,700	2,600	2,340	n/a	n/a	n/a	2,818
Cuming	4	3,701	3,694	2,905	3,223	n/a	n/a	n/a	n/a	3,493
Burt	2	3,100	2,600	2,400	2,080	n/a	n/a	n/a	1,770	2,730
Dodge	2	2,610	2,600	2,510	2,500	n/a	n/a	n/a	n/a	2,583

County	Mkt Area	CRP	TIMBER	WASTE
Cuming	1	7,468	1,675	181
Thurston	1	n/a	525	100
Thurston	2	n/a	575	125
Burt	1	3,863	n/a	250
Cuming	2	6,613	1,690	179
Colfax	1	4,670	1,657	264
Stanton	1	5,080	314	151
Cuming	3	5,720	1,636	346
Stanton	1	5,080	314	151
Thurston	1	n/a	525	100
Wayne	1	5,646	1,345	100
Cuming	4	7,295	1,644	415
Burt	2	3,594	n/a	273
Dodge	2	3,246	n/a	268

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	13	Median :	47	COV :	12.80	95% Median C.I. :	43.30 to 53.83
Total Sales Price :	14,974,645	Wgt. Mean :	50	STD :	06.23	95% Wgt. Mean C.I. :	30.46 to 68.53
Total Adj. Sales Price :	14,974,645	Mean :	49	Avg.Abs.Dev :	04.14	95% Mean C.I. :	44.91 to 52.45
Total Assessed Value :	7,411,752						
Avg. Adj. Sales Price :	1,151,896	COD :	08.88	MAX Sales Ratio :	63.30		
Avg. Assessed Value :	570,135	PRD :	98.34	MIN Sales Ratio :	42.03		

Printed : 03/19/2026

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	5	46.55	46.46	46.41	06.49	100.11	42.03	53.83	N/A	730,766	339,167
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	46.16	46.16	47.00	03.55	98.21	44.52	47.80	N/A	1,030,063	484,154
07/01/2024 To 09/30/2024	1	50.14	50.14	50.14		100.00	50.14	50.14	N/A	2,511,250	1,259,250
10/01/2024 To 12/31/2024	2	52.27	52.27	51.46	10.96	101.57	46.54	57.99	N/A	1,685,000	867,169
01/01/2025 To 03/31/2025	2	53.28	53.28	52.83	18.81	100.85	43.26	63.30	N/A	1,423,500	751,989
04/01/2025 To 06/30/2025	1	46.96	46.96	46.96		100.00	46.96	46.96	N/A	532,440	250,047
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024	8	46.58	46.85	47.70	05.90	98.22	42.03	53.83	42.03 to 53.83	1,028,151	490,424
10/01/2024 To 09/30/2025	5	46.96	51.61	51.68	13.42	99.86	43.26	63.30	N/A	1,349,888	697,672
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	5	46.55	46.46	46.41	06.49	100.11	42.03	53.83	N/A	730,766	339,167
01/01/2024 To 12/31/2024	5	47.80	49.40	49.89	07.13	99.02	44.52	57.99	N/A	1,588,275	792,379
<u>ALL</u>											
10/01/2022 To 09/30/2025	13	46.61	48.68	49.50	08.88	98.34	42.03	63.30	43.30 to 53.83	1,151,896	570,135

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	13	Median :	47	COV :	12.80	95% Median C.I. :	43.30 to 53.83
Total Sales Price :	14,974,645	Wgt. Mean :	50	STD :	06.23	95% Wgt. Mean C.I. :	30.46 to 68.53
Total Adj. Sales Price :	14,974,645	Mean :	49	Avg.Abs.Dev :	04.14	95% Mean C.I. :	44.91 to 52.45
Total Assessed Value :	7,411,752						
Avg. Adj. Sales Price :	1,151,896	COD :	08.88	MAX Sales Ratio :	63.30		
Avg. Assessed Value :	570,135	PRD :	98.34	MIN Sales Ratio :	42.03		

Printed : 03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	11	46.61	48.70	49.96	08.43	97.48	42.03	63.30	43.30 to 57.99	1,156,099	577,614
4	2	48.55	48.55	46.86	10.90	103.61	43.26	53.83	N/A	1,128,780	528,997
<u>ALL</u>											
10/01/2022 To 09/30/2025	13	46.61	48.68	49.50	08.88	98.34	42.03	63.30	43.30 to 53.83	1,151,896	570,135

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
110014											
110020	6	43.91	45.65	45.25	06.35	100.88	42.03	53.83	42.03 to 53.83	799,066	361,549
190059											
190070											
200001											
200020	7	47.80	51.28	51.50	09.48	99.57	46.54	63.30	46.54 to 63.30	1,454,321	748,923
200030											
270046											
270062											
270594											
870001											
<u>ALL</u>											
10/01/2022 To 09/30/2025	13	46.61	48.68	49.50	08.88	98.34	42.03	63.30	43.30 to 53.83	1,151,896	570,135

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	13	Median :	47	COV :	12.80	95% Median C.I. :	43.30 to 53.83
Total Sales Price :	14,974,645	Wgt. Mean :	50	STD :	06.23	95% Wgt. Mean C.I. :	30.46 to 68.53
Total Adj. Sales Price :	14,974,645	Mean :	49	Avg.Abs.Dev :	04.14	95% Mean C.I. :	44.91 to 52.45
Total Assessed Value :	7,411,752						
Avg. Adj. Sales Price :	1,151,896	COD :	08.88	MAX Sales Ratio :	63.30		
Avg. Assessed Value :	570,135	PRD :	98.34	MIN Sales Ratio :	42.03		

Printed : 03/19/2026

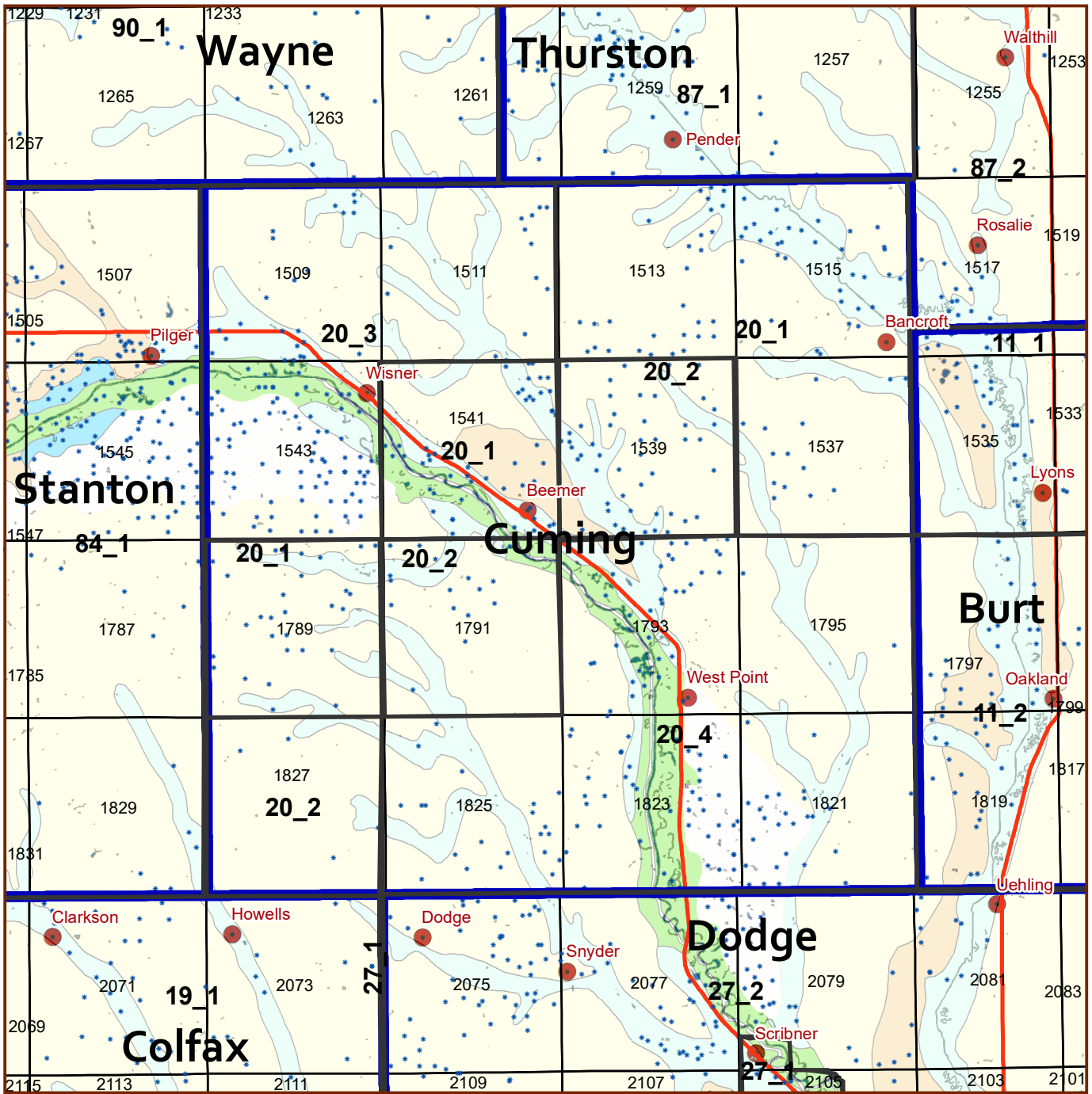
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>_____Dry_____</u>											
County	6	45.13	48.78	49.65	13.12	98.25	42.03	63.30	42.03 to 63.30	942,212	467,820
1	4	45.13	48.90	51.50	13.80	94.95	42.03	63.30	N/A	848,928	437,231
4	2	48.55	48.55	46.86	10.90	103.61	43.26	53.83	N/A	1,128,780	528,997
<u>_____ALL_____</u>											
10/01/2022 To 09/30/2025	13	46.61	48.68	49.50	08.88	98.34	42.03	63.30	43.30 to 53.83	1,151,896	570,135

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>_____Irrigated_____</u>											
County	1	47.80	47.80	47.80		100.00	47.80	47.80	N/A	1,560,000	745,664
1	1	47.80	47.80	47.80		100.00	47.80	47.80	N/A	1,560,000	745,664
<u>_____Dry_____</u>											
County	10	46.58	49.04	49.83	10.09	98.41	42.03	63.30	43.26 to 57.99	1,040,327	518,420
1	8	46.58	49.16	50.65	09.79	97.06	42.03	63.30	42.03 to 63.30	1,018,214	515,775
4	2	48.55	48.55	46.86	10.90	103.61	43.26	53.83	N/A	1,128,780	528,997
<u>_____ALL_____</u>											
10/01/2022 To 09/30/2025	13	46.61	48.68	49.50	08.88	98.34	42.03	63.30	43.30 to 53.83	1,151,896	570,135

CUMING COUNTY



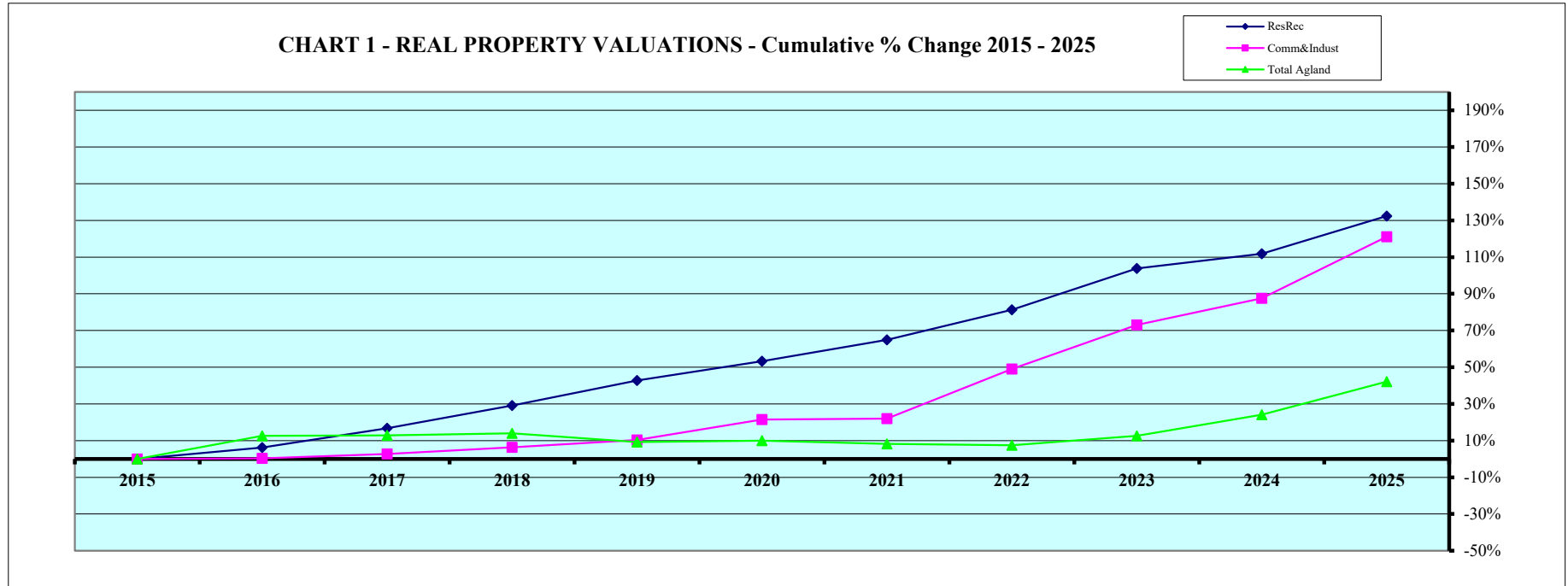
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	239,936,930	-	-	-	90,340,505	-	-	-	1,744,875,475	-	-	-
2016	254,755,285	14,818,355	6.18%	6.18%	90,701,400	360,895	0.40%	0.40%	1,965,208,125	220,332,650	12.63%	12.63%
2017	280,080,655	25,325,370	9.94%	16.73%	92,759,740	2,058,340	2.27%	2.68%	1,969,405,680	4,197,555	0.21%	12.87%
2018	309,811,300	29,730,645	10.62%	29.12%	96,025,975	3,266,235	3.52%	6.29%	1,987,781,605	18,375,925	0.93%	13.92%
2019	342,571,715	32,760,415	10.57%	42.78%	99,712,790	3,686,815	3.84%	10.37%	1,906,836,150	-80,945,455	-4.07%	9.28%
2020	367,649,733	25,078,018	7.32%	53.23%	109,713,955	10,001,165	10.03%	21.44%	1,918,650,045	11,813,895	0.62%	9.96%
2021	395,643,775	27,994,042	7.61%	64.89%	110,172,235	458,280	0.42%	21.95%	1,887,917,160	-30,732,885	-1.60%	8.20%
2022	434,938,296	39,294,521	9.93%	81.27%	134,605,895	24,433,660	22.18%	49.00%	1,875,714,695	-12,202,465	-0.65%	7.50%
2023	489,095,490	54,157,194	12.45%	103.84%	156,305,585	21,699,690	16.12%	73.02%	1,965,044,920	89,330,225	4.76%	12.62%
2024	508,301,585	19,206,095	3.93%	111.85%	169,457,615	13,152,030	8.41%	87.58%	2,165,527,175	200,482,255	10.20%	24.11%
2025	557,608,915	49,307,330	9.70%	132.40%	199,746,560	30,288,945	17.87%	121.10%	2,480,338,915	314,811,740	14.54%	42.15%

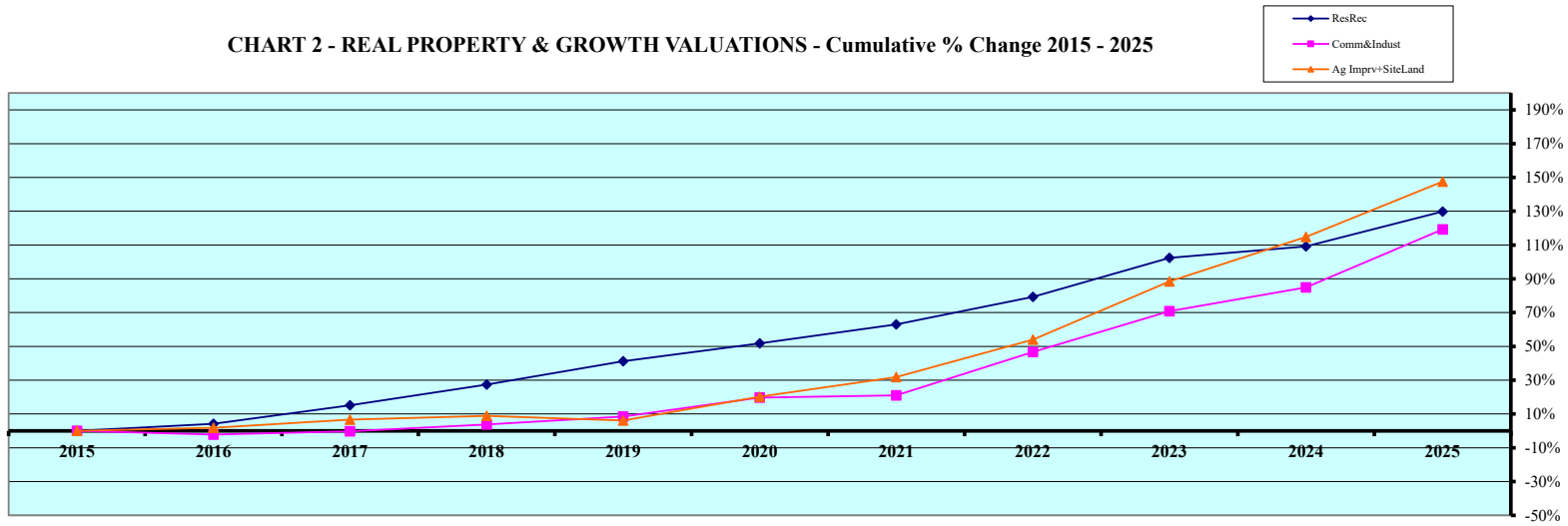
Rate Annual %chg: Residential & Recreational **8.80%** Commercial & Industrial **8.26%** Agricultural Land **3.58%**

Cnty# **20**
County **CUMING**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2015	239,936,930	3,718,055	1.55%	236,218,875	--	--	90,340,505	1,409,905	1.56%	88,930,600	--	--	
2016	254,755,285	4,626,275	1.82%	250,129,010	4.25%	4.25%	90,701,400	2,311,325	2.55%	88,390,075	-2.16%	-2.16%	
2017	280,080,655	3,877,793	1.38%	276,202,862	8.42%	15.11%	92,759,740	2,640,455	2.85%	90,119,285	-0.64%	-0.24%	
2018	309,811,300	4,048,010	1.31%	305,763,290	9.17%	27.43%	96,025,975	2,300,368	2.40%	93,725,607	1.04%	3.75%	
2019	342,571,715	3,649,836	1.07%	338,921,879	9.40%	41.25%	99,712,790	1,664,960	1.67%	98,047,830	2.11%	8.53%	
2020	367,649,733	3,344,434	0.91%	364,305,299	6.34%	51.83%	109,713,955	1,532,280	1.40%	108,181,675	8.49%	19.75%	
2021	395,643,775	4,612,453	1.17%	391,031,322	6.36%	62.97%	110,172,235	855,687	0.78%	109,316,548	-0.36%	21.01%	
2022	434,938,296	4,724,330	1.09%	430,213,966	8.74%	79.30%	134,605,895	2,068,360	1.54%	132,537,535	20.30%	46.71%	
2023	489,095,490	3,324,795	0.68%	485,770,695	11.69%	102.46%	156,305,585	2,019,620	1.29%	154,285,965	14.62%	70.78%	
2024	508,301,585	6,464,460	1.27%	501,837,125	2.61%	109.15%	169,457,615	2,338,570	1.38%	167,119,045	6.92%	84.99%	
2025	557,608,915	6,172,200	1.11%	551,436,715	8.49%	129.83%	199,746,560	1,671,975	0.84%	198,074,585	16.89%	119.25%	
Rate Ann%chg	8.80%	Resid & Recreat w/o growth				7.55%		8.26%	C & I w/o growth				6.72%

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	72,755,790	85,481,891	158,237,681	4,420,965	2.79%	153,816,716	--	--
2016	74,833,835	92,713,960	167,547,795	6,428,007	3.84%	161,119,788	1.82%	1.82%
2017	78,645,575	94,547,708	173,193,283	4,331,595	2.50%	168,861,688	0.78%	6.71%
2018	76,494,970	100,049,241	176,544,211	4,286,710	2.43%	172,257,501	-0.54%	8.86%
2019	70,421,990	101,613,860	172,035,850	4,089,233	2.38%	167,946,617	-4.87%	6.14%
2020	77,952,905	120,774,710	198,727,615	8,502,445	4.28%	190,225,170	10.57%	20.21%
2021	92,680,245	119,249,385	211,929,630	3,212,432	1.52%	208,717,198	5.03%	31.90%
2022	112,697,495	139,733,715	252,431,210	8,629,275	3.42%	243,801,935	15.04%	54.07%
2023	152,942,165	154,450,250	307,392,415	9,243,620	3.01%	298,148,795	18.11%	88.42%
2024	186,993,420	161,571,685	348,565,105	8,633,935	2.48%	339,931,170	10.59%	114.82%
2025	214,243,150	184,544,970	398,788,120	7,083,855	1.78%	391,704,265	12.38%	147.54%
Rate Ann%chg	11.40%	8.00%	9.68%	Ag Imprv+Site w/o growth			6.89%	

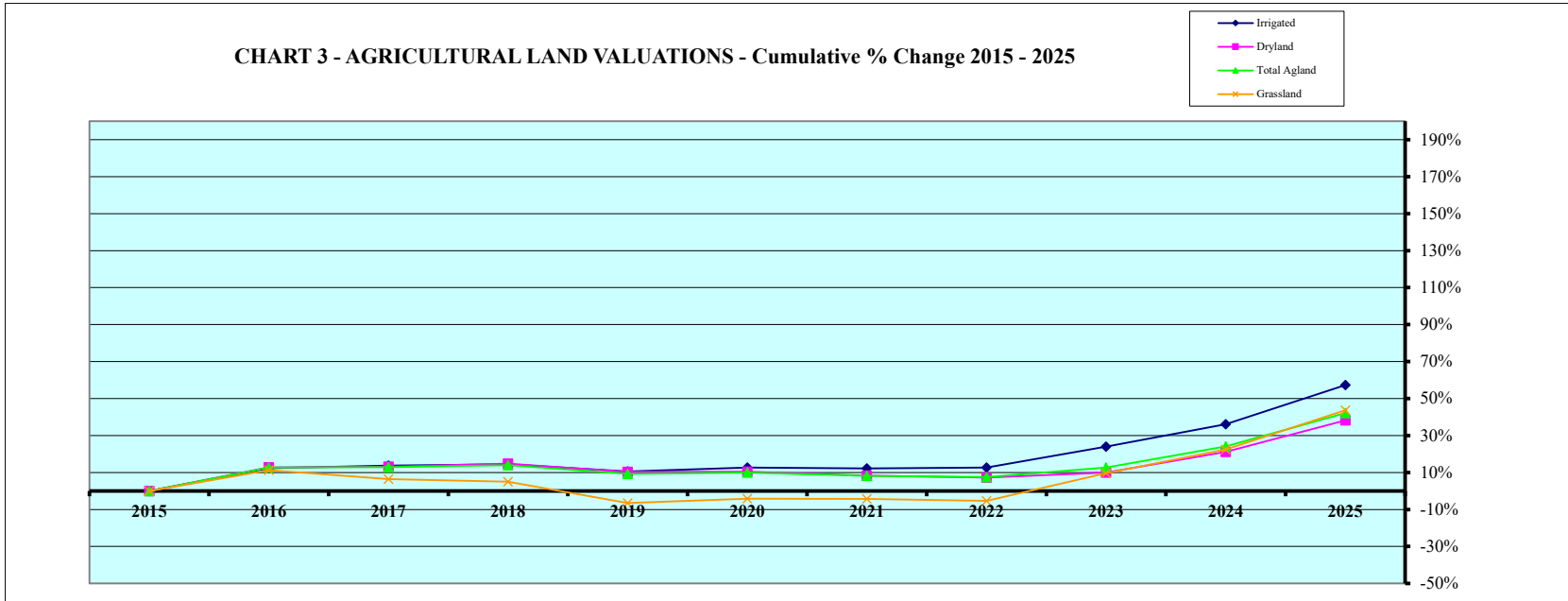
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 20
County CUMING

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	326,758,805	-	-	-	1,298,139,075	-	-	-	81,094,900	-	-	-
2016	367,158,455	40,399,650	12.36%	12.36%	1,463,949,045	165,809,970	12.77%	12.77%	90,270,145	9,175,245	11.31%	11.31%
2017	371,733,425	4,574,970	1.25%	13.76%	1,469,003,485	5,054,440	0.35%	13.16%	86,327,020	-3,943,125	-4.37%	6.45%
2018	373,925,095	2,191,670	0.59%	14.43%	1,490,493,685	21,490,200	1.46%	14.82%	85,184,055	-1,142,965	-1.32%	5.04%
2019	361,313,000	-12,612,095	-3.37%	10.57%	1,431,522,155	-58,971,530	-3.96%	10.27%	75,812,265	-9,371,790	-11.00%	-6.51%
2020	368,221,415	6,908,415	1.91%	12.69%	1,434,051,495	2,529,340	0.18%	10.47%	77,726,320	1,914,055	2.52%	-4.15%
2021	366,587,055	-1,634,360	-0.44%	12.19%	1,406,204,750	-27,846,745	-1.94%	8.32%	77,655,670	-70,650	-0.09%	-4.24%
2022	367,991,220	1,404,165	0.38%	12.62%	1,392,765,610	-13,439,140	-0.96%	7.29%	76,785,675	-869,995	-1.12%	-5.31%
2023	405,213,300	37,222,080	10.11%	24.01%	1,428,060,115	35,294,505	2.53%	10.01%	88,913,075	12,127,400	15.79%	9.64%
2024	444,560,905	39,347,605	9.71%	36.05%	1,573,391,730	145,331,615	10.18%	21.20%	99,331,080	10,418,005	11.72%	22.49%
2025	513,884,875	69,323,970	15.59%	57.27%	1,793,709,100	220,317,370	14.00%	38.18%	116,525,900	17,194,820	17.31%	43.69%

Rate Ann.%chg: Irrigated **4.63%** Dryland **3.29%** Grassland **3.69%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	835,390	-	-	-	38,047,305	-	-	-	1,744,875,475	-	-	-
2016	435,170	-400,220	-47.91%	-47.91%	43,395,310	5,348,005	14.06%	14.06%	1,965,208,125	220,332,650	12.63%	12.63%
2017	548,850	113,680	26.12%	-34.30%	41,792,900	-1,602,410	-3.69%	9.84%	1,969,405,680	4,197,555	0.21%	12.87%
2018	550,185	1,335	0.24%	-34.14%	37,628,585	-4,164,315	-9.96%	-1.10%	1,987,781,605	18,375,925	0.93%	13.92%
2019	731,425	181,240	32.94%	-12.45%	37,457,305	-171,280	-0.46%	-1.55%	1,906,836,150	-80,945,455	-4.07%	9.28%
2020	748,840	17,415	2.38%	-10.36%	37,901,975	444,670	1.19%	-0.38%	1,918,650,045	11,813,895	0.62%	9.96%
2021	736,935	-11,905	-1.59%	-11.79%	36,732,750	-1,169,225	-3.08%	-3.46%	1,887,917,160	-30,732,885	-1.60%	8.20%
2022	736,690	-245	-0.03%	-11.81%	37,435,500	702,750	1.91%	-1.61%	1,875,714,695	-12,202,465	-0.65%	7.50%
2023	758,370	21,680	2.94%	-9.22%	42,100,060	4,664,560	12.46%	10.65%	1,965,044,920	89,330,225	4.76%	12.62%
2024	824,040	65,670	8.66%	-1.36%	47,419,420	5,319,360	12.64%	24.63%	2,165,527,175	200,482,255	10.20%	24.11%
2025	982,405	158,365	19.22%	17.60%	55,236,635	7,817,215	16.49%	45.18%	2,480,338,915	314,811,740	14.54%	42.15%

Cnty# **20**
County **CUMING**

Rate Ann.%chg: Total Agric Land **3.58%**

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	325,561,860	56,579	5,754			1,296,117,995	240,134	5,397			81,634,380	35,488	2,300		
2016	366,612,520	57,056	6,425	11.67%	11.67%	1,465,201,170	240,355	6,096	12.94%	12.94%	90,488,870	35,301	2,563	11.43%	11.43%
2017	371,295,115	57,400	6,469	0.67%	12.42%	1,468,587,715	239,613	6,129	0.54%	13.55%	87,024,505	34,141	2,549	-0.56%	10.81%
2018	373,016,445	57,535	6,483	0.23%	12.67%	1,491,561,895	239,590	6,225	1.57%	15.34%	85,002,675	33,855	2,511	-1.50%	9.15%
2019	362,880,165	58,069	6,249	-3.61%	8.60%	1,435,936,845	238,750	6,014	-3.39%	11.43%	75,726,775	33,930	2,232	-11.11%	-2.98%
2020	368,321,175	58,582	6,287	0.61%	9.27%	1,433,810,840	237,758	6,031	0.27%	11.73%	77,573,755	33,738	2,299	3.02%	-0.05%
2021	367,989,805	59,186	6,218	-1.11%	8.05%	1,404,993,680	236,980	5,929	-1.69%	9.84%	77,250,270	33,203	2,327	1.19%	1.14%
2022	368,316,060	59,547	6,185	-0.52%	7.49%	1,391,559,220	236,514	5,884	-0.76%	9.01%	76,810,780	33,151	2,317	-0.41%	0.73%
2023	402,026,935	60,435	6,652	7.55%	15.61%	1,430,160,670	235,895	6,063	3.04%	12.32%	89,331,485	32,869	2,718	17.30%	18.15%
2024	444,796,895	61,277	7,259	9.12%	26.15%	1,572,841,865	235,463	6,680	10.18%	23.76%	99,059,380	32,555	3,043	11.96%	32.28%
2025	511,864,830	61,550	8,316	14.57%	44.53%	1,797,330,405	235,169	7,643	14.42%	41.60%	115,606,735	32,640	3,542	16.40%	53.97%

Rate Annual %chg Average Value/Acre: 4.63%

3.32%

3.54%

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	833,730	3,667	227			37,872,715	9,782	3,872			1,742,020,680	345,651	5,040		
2016	861,255	3,567	241	6.19%	6.19%	43,381,905	9,828	4,414	14.02%	14.02%	1,966,545,720	346,107	5,682	12.74%	12.74%
2017	548,505	3,445	159	-34.06%	-29.98%	42,208,820	9,540	4,425	0.24%	14.29%	1,969,664,660	344,138	5,723	0.73%	13.56%
2018	548,345	3,444	159	0.00%	-29.97%	37,739,510	9,349	4,037	-8.77%	4.27%	1,987,868,870	343,773	5,782	1.03%	14.74%
2019	694,170	3,485	199	25.11%	-12.39%	37,589,930	9,241	4,068	0.77%	5.07%	1,912,827,885	343,474	5,569	-3.69%	10.50%
2020	749,035	3,850	195	-2.33%	-14.43%	37,865,390	9,247	4,095	0.67%	5.77%	1,918,320,195	343,176	5,590	0.37%	10.91%
2021	862,935	3,823	226	16.01%	-0.73%	35,822,955	7,704	4,650	13.56%	20.11%	1,886,919,645	340,895	5,535	-0.98%	9.83%
2022	736,640	3,789	194	-13.87%	-14.50%	37,569,050	8,103	4,636	-0.30%	19.76%	1,874,991,750	341,104	5,497	-0.69%	9.07%
2023	758,370	3,749	202	4.07%	-11.03%	42,131,730	8,098	5,203	12.22%	34.39%	1,964,409,190	341,045	5,760	4.79%	14.29%
2024	823,795	3,722	221	9.39%	-2.67%	46,606,660	8,127	5,735	10.22%	48.12%	2,164,128,595	341,144	6,344	10.13%	25.87%
2025	982,375	3,725	264	19.15%	15.97%	55,266,030	8,320	6,643	15.83%	71.58%	2,481,050,375	341,405	7,267	14.56%	44.20%

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CUMING

Rate Annual %chg Average Value/Acre: 3.60%

(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
9,013	CUMING	167,714,602	13,103,673	2,207,524	544,964,065	174,084,180	25,662,380	12,644,850	2,480,338,915	214,243,150	184,544,970	0	3,819,508,309
cnty sectorvalue % of total value:		4.39%	0.34%	0.06%	14.27%	4.56%	0.67%	0.33%	64.94%	5.61%	4.83%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
496	BANCROFT	683,209	769,869	110,437	28,265,510	0	0	6,097,050	0	0	0	0	35,926,075
5.50%	%sector of county sector	0.41%	5.88%	5.00%	5.19%			48.22%					0.94%
	%sector of municipality	1.90%	2.14%	0.31%	78.68%			16.97%					100.00%
611	BEEEMER	3,406,605	571,049	55,475	33,889,185	0	0	9,550,755	0	0	0	0	47,473,069
6.78%	%sector of county sector	2.03%	4.36%	2.51%	6.22%			75.53%					1.24%
	%sector of municipality	7.18%	1.20%	0.12%	71.39%			20.12%					100.00%
3,500	WEST POINT	15,034,767	1,911,174	338,883	269,704,925	0	0	111,002,610	11,598,185	0	0	0	409,590,544
38.83%	%sector of county sector	8.96%	14.59%	15.35%	49.49%			877.85%	0.47%				10.72%
	%sector of municipality	3.67%	0.47%	0.08%	65.85%			27.10%	2.83%				100.00%
1,239	WISNER	3,585,671	1,769,905	205,891	82,167,330	0	0	18,792,310	0	0	0	0	106,521,107
13.75%	%sector of county sector	2.14%	13.51%	9.33%	15.08%			148.62%					2.79%
	%sector of municipality	3.37%	1.66%	0.19%	77.14%			17.64%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
5,847	Total Municipalities	22,710,252	5,021,997	710,686	414,026,954	0	0	145,442,737	11,598,185	0	0	0	599,510,799
64.87%	%all municip.sectors of cnty	13.54%	38.33%	32.19%	75.97%			1150.21%	0.47%				15.70%

20 CUMING

Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 8,972	Value : 3,921,715,765	Growth 16,432,200	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	348	6,366,850	66	7,754,995	207	7,243,260	621	21,365,105	
02. Res Improve Land	2,305	41,597,395	80	3,258,310	239	10,463,285	2,624	55,318,990	
03. Res Improvements	2,339	400,042,235	95	35,229,975	270	77,190,735	2,704	512,462,945	
04. Res Total	2,687	448,006,480	161	46,243,280	477	94,897,280	3,325	589,147,040	5,697,455
% of Res Total	80.81	76.04	4.84	7.85	14.35	16.11	37.06	15.02	34.67
05. Com UnImp Land	114	3,266,505	6	219,485	9	2,037,665	129	5,523,655	
06. Com Improve Land	547	14,489,880	18	3,220,520	26	2,843,685	591	20,554,085	
07. Com Improvements	555	128,624,405	19	12,086,385	33	8,917,920	607	149,628,710	
08. Com Total	669	146,380,790	25	15,526,390	42	13,799,270	736	175,706,450	2,740,835
% of Com Total	90.90	83.31	3.40	8.84	5.71	7.85	8.20	4.48	16.68
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	10	887,305	1	1,075,700	0	0	11	1,963,005	
11. Ind Improvements	9	10,129,935	1	13,070,905	0	0	10	23,200,840	
12. Ind Total	9	11,017,240	1	14,146,605	0	0	10	25,163,845	0
% of Ind Total	90.00	43.78	10.00	56.22	0.00	0.00	0.11	0.64	0.00
13. Rec UnImp Land	0	0	2	36,305	39	2,583,500	41	2,619,805	
14. Rec Improve Land	0	0	2	173,370	25	6,219,560	27	6,392,930	
15. Rec Improvements	0	0	2	44,990	53	4,595,085	55	4,640,075	
16. Rec Total	0	0	4	254,665	92	13,398,145	96	13,652,810	185,300
% of Rec Total	0.00	0.00	4.17	1.87	95.83	98.13	1.07	0.35	1.13
Res & Rec Total	2,687	448,006,480	165	46,497,945	569	108,295,425	3,421	602,799,850	5,882,755
% of Res & Rec Total	78.54	74.32	4.82	7.71	16.63	17.97	38.13	15.37	35.80
Com & Ind Total	678	157,398,030	26	29,672,995	42	13,799,270	746	200,870,295	2,740,835
% of Com & Ind Total	90.88	78.36	3.49	14.77	5.63	6.87	8.31	5.12	16.68
17. Taxable Total	3,365	605,404,510	191	76,170,940	611	122,094,695	4,167	803,670,145	8,623,590
% of Taxable Total	80.75	75.33	4.58	9.48	14.66	15.19	46.44	20.49	52.48

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	91,760	2,223,400	0	0	0
19. Commercial	7	904,465	7,162,965	0	0	0
20. Industrial	1	5,975	1,626,970	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	5	91,760	2,223,400
19. Commercial	0	0	0	7	904,465	7,162,965
20. Industrial	0	0	0	1	5,975	1,626,970
21. Other	0	0	0	0	0	0
22. Total Sch II				13	1,002,200	11,013,335

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	262	0	21	283

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	6	655,670	3,353	1,994,110,300	3,359	1,994,765,970
28. Ag-Improved Land	0	0	4	1,243,305	1,355	738,854,920	1,359	740,098,225
29. Ag Improvements	0	0	4	748,010	1,442	382,433,415	1,446	383,181,425

30. Ag Total				4,805	3,118,045,620
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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	0	0.00	0	3	3.00	93,000	
33. HomeSite Improvements	0	0.00	0	3	0.00	705,065	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	4	7.63	93,575	
37. FarmSite Improvements	0	0.00	0	4	0.00	42,945	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	4	2.22	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	19	18.06	559,860	19	18.06	559,860	
32. HomeSite Improv Land	990	1,004.28	30,860,680	993	1,007.28	30,953,680	
33. HomeSite Improvements	999	0.00	204,784,805	1,002	0.00	205,489,870	2,199,910
34. HomeSite Total				1,021	1,025.34	237,003,410	
35. FarmSite UnImp Land	126	164.74	1,729,770	126	164.74	1,729,770	
36. FarmSite Improv Land	1,255	3,310.62	34,793,165	1,259	3,318.25	34,886,740	
37. FarmSite Improvements	1,379	0.00	177,648,610	1,383	0.00	177,691,555	5,608,700
38. FarmSite Total				1,509	3,482.99	214,308,065	
39. Road & Ditches	3,835	7,270.69	0	3,839	7,272.91	0	
40. Other- Non Ag Use	33	1,292.84	1,433,310	33	1,292.84	1,433,310	
41. Total Section VI				2,530	13,074.08	452,744,785	7,808,610

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	3	204.62	476,640	3	204.62	476,640

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	3,572.35	16.63%	36,359,790	17.88%	10,178.12
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	4,838.72	22.52%	46,196,670	22.72%	9,547.29
48. 2A	5,982.95	27.84%	60,706,510	29.85%	10,146.58
49. 3A1	1.89	0.01%	11,630	0.01%	6,153.44
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,412.43	25.19%	47,551,785	23.38%	8,785.66
52. 4A	1,678.89	7.81%	12,537,960	6.17%	7,468.01
53. Total	21,487.23	100.00%	203,364,345	100.00%	9,464.43
Dry					
54. 1D1	8,358.79	11.03%	78,555,135	12.07%	9,397.91
55. 1D	23,563.44	31.09%	221,613,210	34.04%	9,404.96
56. 2D1	9,421.02	12.43%	83,229,420	12.78%	8,834.44
57. 2D	14.58	0.02%	72,460	0.01%	4,969.82
58. 3D1	93.10	0.12%	694,360	0.11%	7,458.22
59. 3D	26,324.96	34.74%	213,100,490	32.73%	8,095.00
60. 4D1	1,447.66	1.91%	9,750,025	1.50%	6,735.02
61. 4D	6,556.07	8.65%	44,079,795	6.77%	6,723.51
62. Total	75,779.62	100.00%	651,094,895	100.00%	8,591.95
Grass					
63. 1G1	3,920.52	52.05%	14,845,205	51.41%	3,786.54
64. 1G	1,561.09	20.73%	6,535,120	22.63%	4,186.25
65. 2G1	1,329.61	17.65%	5,045,925	17.48%	3,795.04
66. 2G	720.81	9.57%	2,448,630	8.48%	3,397.05
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	7,532.03	100.00%	28,874,880	100.00%	3,833.61
Irrigated Total					
Irrigated Total	21,487.23	19.86%	203,364,345	22.63%	9,464.43
Dry Total					
Dry Total	75,779.62	70.04%	651,094,895	72.47%	8,591.95
Grass Total					
Grass Total	7,532.03	6.96%	28,874,880	3.21%	3,833.61
72. Waste	1,128.09	1.04%	203,915	0.02%	180.76
73. Other	2,265.23	2.09%	14,954,560	1.66%	6,601.78
74. Exempt	92.38	0.09%	226,985	0.03%	2,457.08
75. Market Area Total	108,192.20	100.00%	898,492,595	100.00%	8,304.60

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,689.35	16.45%	15,506,355	17.52%	9,178.89
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	1,468.59	14.30%	12,696,515	14.34%	8,645.38
48. 2A	3,472.40	33.82%	31,778,515	35.90%	9,151.74
49. 3A1	3.13	0.03%	20,880	0.02%	6,670.93
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3,338.50	32.52%	26,532,980	29.98%	7,947.58
52. 4A	294.54	2.87%	1,978,220	2.23%	6,716.30
53. Total	10,266.51	100.00%	88,513,465	100.00%	8,621.57
Dry					
54. 1D1	5,042.36	10.46%	42,523,995	11.49%	8,433.35
55. 1D	16,591.43	34.43%	139,929,795	37.81%	8,433.86
56. 2D1	3,464.21	7.19%	27,429,330	7.41%	7,917.92
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	57.64	0.12%	418,465	0.11%	7,259.98
59. 3D	16,931.88	35.14%	122,925,555	33.22%	7,260.01
60. 4D1	580.75	1.21%	3,507,720	0.95%	6,039.98
61. 4D	5,519.24	11.45%	33,336,195	9.01%	6,040.00
62. Total	48,187.51	100.00%	370,071,055	100.00%	7,679.81
Grass					
63. 1G1	2,135.78	37.62%	8,132,995	38.26%	3,807.97
64. 1G	1,658.28	29.21%	6,708,955	31.56%	4,045.73
65. 2G1	1,185.47	20.88%	4,144,890	19.50%	3,496.41
66. 2G	698.04	12.29%	2,270,330	10.68%	3,252.44
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	5,677.57	100.00%	21,257,170	100.00%	3,744.06
Irrigated Total					
Irrigated Total	10,266.51	15.60%	88,513,465	18.16%	8,621.57
Dry Total					
Dry Total	48,187.51	73.24%	370,071,055	75.91%	7,679.81
Grass Total					
Grass Total	5,677.57	8.63%	21,257,170	4.36%	3,744.06
72. Waste	509.34	0.77%	91,020	0.02%	178.70
73. Other	1,157.38	1.76%	7,585,265	1.56%	6,553.82
74. Exempt	2.61	0.00%	0	0.00%	0.00
75. Market Area Total	65,798.31	100.00%	487,517,975	100.00%	7,409.28

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	908.77	6.78%	7,790,905	7.61%	8,573.02
46. 1A	452.04	3.37%	3,870,245	3.78%	8,561.73
47. 2A1	1,964.48	14.65%	16,011,375	15.64%	8,150.44
48. 2A	4,565.14	34.04%	37,415,085	36.54%	8,195.82
49. 3A1	2,439.86	18.19%	15,333,595	14.97%	6,284.62
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	2,620.84	19.54%	19,211,790	18.76%	7,330.39
52. 4A	459.24	3.42%	2,773,415	2.71%	6,039.14
53. Total	13,410.37	100.00%	102,406,410	100.00%	7,636.36
Dry					
54. 1D1	2,925.02	7.01%	23,122,310	7.74%	7,905.01
55. 1D	11,638.21	27.91%	91,993,260	30.79%	7,904.42
56. 2D1	5,847.42	14.02%	43,421,295	14.53%	7,425.72
57. 2D	1,110.14	2.66%	8,017,020	2.68%	7,221.63
58. 3D1	1,081.00	2.59%	5,220,825	1.75%	4,829.63
59. 3D	16,842.10	40.39%	114,525,565	38.33%	6,799.96
60. 4D1	750.31	1.80%	4,246,770	1.42%	5,660.02
61. 4D	1,509.48	3.62%	8,223,525	2.75%	5,447.92
62. Total	41,703.68	100.00%	298,770,570	100.00%	7,164.13
Grass					
63. 1G1	2,504.89	40.17%	8,479,390	41.47%	3,385.13
64. 1G	1,207.30	19.36%	4,440,910	21.72%	3,678.38
65. 2G1	1,708.16	27.39%	5,307,265	25.95%	3,107.01
66. 2G	815.88	13.08%	2,221,130	10.86%	2,722.37
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	6,236.23	100.00%	20,448,695	100.00%	3,279.02
Irrigated Total					
	13,410.37	20.84%	102,406,410	23.42%	7,636.36
Dry Total					
	41,703.68	64.81%	298,770,570	68.34%	7,164.13
Grass Total					
	6,236.23	9.69%	20,448,695	4.68%	3,279.02
72. Waste	719.86	1.12%	248,795	0.06%	345.62
73. Other	2,277.17	3.54%	15,320,840	3.50%	6,728.02
74. Exempt	0.62	0.00%	0	0.00%	0.00
75. Market Area Total	64,347.31	100.00%	437,195,310	100.00%	6,794.31

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,981.64	11.21%	20,459,490	12.28%	10,324.52
46. 1A	223.35	1.26%	2,263,690	1.36%	10,135.17
47. 2A1	2,228.08	12.60%	21,773,855	13.07%	9,772.47
48. 2A	7,080.80	40.04%	72,264,310	43.36%	10,205.67
49. 3A1	1,978.54	11.19%	13,326,080	8.00%	6,735.31
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3,927.81	22.21%	34,692,540	20.82%	8,832.54
52. 4A	264.26	1.49%	1,873,330	1.12%	7,088.97
53. Total	17,684.48	100.00%	166,653,295	100.00%	9,423.70
Dry					
54. 1D1	8,073.85	11.86%	78,154,815	12.82%	9,679.99
55. 1D	24,730.14	36.34%	239,226,820	39.23%	9,673.49
56. 2D1	7,591.26	11.16%	68,969,410	11.31%	9,085.37
57. 2D	1,047.58	1.54%	9,368,960	1.54%	8,943.43
58. 3D1	1,275.17	1.87%	6,915,200	1.13%	5,422.96
59. 3D	23,149.93	34.02%	192,805,240	31.61%	8,328.55
60. 4D1	390.10	0.57%	2,686,355	0.44%	6,886.32
61. 4D	1,792.04	2.63%	11,738,975	1.92%	6,550.62
62. Total	68,050.07	100.00%	609,865,775	100.00%	8,962.02
Grass					
63. 1G1	7,142.78	53.75%	26,997,900	56.85%	3,779.75
64. 1G	2,070.11	15.58%	7,989,990	16.83%	3,859.69
65. 2G1	2,344.44	17.64%	7,076,975	14.90%	3,018.62
66. 2G	1,730.33	13.02%	5,421,640	11.42%	3,133.30
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	13,287.66	100.00%	47,486,505	100.00%	3,573.73
Irrigated Total					
Irrigated Total	17,684.48	17.17%	166,653,295	19.79%	9,423.70
Dry Total					
Dry Total	68,050.07	66.06%	609,865,775	72.42%	8,962.02
Grass Total					
Grass Total	13,287.66	12.90%	47,486,505	5.64%	3,573.73
72. Waste	1,355.86	1.32%	562,415	0.07%	414.80
73. Other	2,634.60	2.56%	17,526,965	2.08%	6,652.61
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	103,012.67	100.00%	842,094,955	100.00%	8,174.67

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	62,848.59	560,937,515	62,848.59	560,937,515
77. Dry Land	0.00	0	163.40	1,299,830	233,557.48	1,928,502,465	233,720.88	1,929,802,295
78. Grass	0.00	0	130.59	372,845	32,602.90	117,694,405	32,733.49	118,067,250
79. Waste	0.00	0	1.05	185	3,712.10	1,105,960	3,713.15	1,106,145
80. Other	0.00	0	6.59	39,540	8,327.79	55,348,090	8,334.38	55,387,630
81. Exempt	61.11	0	0.00	0	34.50	226,985	95.61	226,985
82. Total	0.00	0	301.63	1,712,400	341,048.86	2,663,588,435	341,350.49	2,665,300,835

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	62,848.59	18.41%	560,937,515	21.05%	8,925.22
Dry Land	233,720.88	68.47%	1,929,802,295	72.40%	8,256.87
Grass	32,733.49	9.59%	118,067,250	4.43%	3,606.93
Waste	3,713.15	1.09%	1,106,145	0.04%	297.90
Other	8,334.38	2.44%	55,387,630	2.08%	6,645.68
Exempt	95.61	0.03%	226,985	0.01%	2,374.07
Total	341,350.49	100.00%	2,665,300,835	100.00%	7,808.11

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 N/a Or Error	8	152,550	0	0	0	0	8	152,550	0
83.2 Bancroft	35	265,110	213	2,615,960	214	24,928,145	249	27,809,215	46,490
83.3 Beemer	29	235,530	259	2,578,095	261	32,354,840	290	35,168,465	96,225
83.4 Cotton/hidden/stalp/par	12	337,595	59	2,882,225	59	16,539,180	71	19,759,000	286,370
83.5 Par Acres	3	53,945	3	60,740	3	1,512,590	6	1,627,275	0
83.6 Recreation	29	2,366,270	19	3,979,365	45	3,120,915	74	9,466,550	140,270
83.7 Rural Acreage	251	12,759,360	235	9,225,265	279	79,039,465	530	101,024,090	2,153,815
83.8 Rural Ag	6	1,935,280	5	1,193,520	9	2,537,675	15	5,666,475	7,530
83.9 Stalp Subdivision	4	12,635	24	2,696,340	24	14,310,795	28	17,019,770	221,950
83.10 West Point	174	4,528,155	1,271	28,160,570	1,304	256,475,680	1,478	289,164,405	1,828,915
83.11 Wisner	111	1,338,480	563	8,319,840	561	86,283,735	672	95,942,055	1,101,190
84 Residential Total	662	23,984,910	2,651	61,711,920	2,759	517,103,020	3,421	602,799,850	5,882,755

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	N/a Or Error	0	0	1	71,690	1	71,910	1	143,600	71,910
85.2	Bancroft	11	25,870	63	461,640	65	6,227,285	76	6,714,795	333,285
85.3	Beemer	14	139,060	64	938,130	69	8,974,335	83	10,051,525	3,760
85.4	Rural Acreage	1	55,495	2	45,315	2	157,970	3	258,780	19,875
85.5	Rural Commercial/industri	13	2,150,615	42	7,022,900	50	33,845,330	63	43,018,845	19,560
85.6	West Point	56	2,382,930	303	11,695,190	305	106,840,730	361	120,918,850	2,184,895
85.7	Wisner	34	769,685	127	2,282,225	125	16,711,990	159	19,763,900	107,550
86	Commercial Total	129	5,523,655	602	22,517,090	617	172,829,550	746	200,870,295	2,740,835

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	2,800.27	52.96%	10,719,970	54.89%	3,828.19
88. 1G	1,239.02	23.43%	4,715,160	24.14%	3,805.56
89. 2G1	843.75	15.96%	2,736,385	14.01%	3,243.12
90. 2G	404.71	7.65%	1,357,025	6.95%	3,353.08
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	5,287.75	100.00%	19,528,540	100.00%	3,693.17
CRP					
96. 1C1	335.77	34.82%	2,797,850	38.85%	8,332.64
97. 1C	196.09	20.33%	1,587,380	22.04%	8,095.16
98. 2C1	326.30	33.84%	2,041,895	28.35%	6,257.72
99. 2C	106.19	11.01%	774,810	10.76%	7,296.45
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	964.35	100.00%	7,201,935	100.00%	7,468.18
Timber					
105. 1T1	784.48	61.29%	1,327,385	61.90%	1,692.06
106. 1T	125.98	9.84%	232,580	10.85%	1,846.17
107. 2T1	159.56	12.47%	267,645	12.48%	1,677.39
108. 2T	209.91	16.40%	316,795	14.77%	1,509.19
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	1,279.93	100.00%	2,144,405	100.00%	1,675.41
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Grass Total	5,287.75	70.20%	19,528,540	67.63%	3,693.17
CRP Total	964.35	12.80%	7,201,935	24.94%	7,468.18
Timber Total	1,279.93	16.99%	2,144,405	7.43%	1,675.41
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114. Market Area Total	7,532.03	100.00%	28,874,880	100.00%	3,833.61

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,668.34	38.91%	6,547,015	41.34%	3,924.27
88. 1G	1,309.95	30.55%	4,963,210	31.34%	3,788.85
89. 2G1	869.55	20.28%	2,793,745	17.64%	3,212.86
90. 2G	440.26	10.27%	1,532,705	9.68%	3,481.36
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	4,288.10	100.00%	15,836,675	100.00%	3,693.17
CRP					
96. 1C1	134.40	21.54%	1,005,700	24.37%	7,482.89
97. 1C	209.41	33.55%	1,476,050	35.76%	7,048.61
98. 2C1	206.66	33.11%	1,174,145	28.45%	5,681.53
99. 2C	73.61	11.79%	471,315	11.42%	6,402.87
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	624.08	100.00%	4,127,210	100.00%	6,613.27
Timber					
105. 1T1	333.04	43.51%	580,280	44.87%	1,742.37
106. 1T	138.92	18.15%	269,695	20.85%	1,941.37
107. 2T1	109.26	14.28%	177,000	13.69%	1,619.99
108. 2T	184.17	24.06%	266,310	20.59%	1,446.00
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	765.39	100.00%	1,293,285	100.00%	1,689.71
<hr/>					
Grass Total	4,288.10	75.53%	15,836,675	74.50%	3,693.17
CRP Total	624.08	10.99%	4,127,210	19.42%	6,613.27
Timber Total	765.39	13.48%	1,293,285	6.08%	1,689.71
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114. Market Area Total	5,677.57	100.00%	21,257,170	100.00%	3,744.06

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,456.16	35.88%	5,616,795	41.10%	3,857.26
88. 1G	747.04	18.41%	2,576,310	18.85%	3,448.69
89. 2G1	1,295.45	31.92%	3,754,085	27.47%	2,897.90
90. 2G	559.95	13.80%	1,720,360	12.59%	3,072.35
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	4,058.60	100.00%	13,667,550	100.00%	3,367.55
CRP					
96. 1C1	205.01	26.01%	1,454,920	32.27%	7,096.82
97. 1C	282.91	35.90%	1,568,895	34.80%	5,545.56
98. 2C1	271.21	34.41%	1,327,200	29.44%	4,893.62
99. 2C	28.96	3.67%	157,250	3.49%	5,429.90
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	788.09	100.00%	4,508,265	100.00%	5,720.50
Timber					
105. 1T1	843.72	60.72%	1,407,675	61.93%	1,668.41
106. 1T	177.35	12.76%	295,705	13.01%	1,667.35
107. 2T1	141.50	10.18%	225,980	9.94%	1,597.03
108. 2T	226.97	16.33%	343,520	15.11%	1,513.50
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	1,389.54	100.00%	2,272,880	100.00%	1,635.71
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Grass Total	4,058.60	65.08%	13,667,550	66.84%	3,367.55
CRP Total	788.09	12.64%	4,508,265	22.05%	5,720.50
Timber Total	1,389.54	22.28%	2,272,880	11.12%	1,635.71
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114. Market Area Total	6,236.23	100.00%	20,448,695	100.00%	3,279.02

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	4,887.40	51.79%	18,090,115	54.88%	3,701.38
88. 1G	1,696.14	17.97%	6,264,845	19.01%	3,693.59
89. 2G1	1,855.71	19.66%	5,390,460	16.35%	2,904.80
90. 2G	998.01	10.58%	3,216,980	9.76%	3,223.39
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	9,437.26	100.00%	32,962,400	100.00%	3,492.79
CRP					
96. 1C1	781.57	53.91%	6,420,170	60.70%	8,214.45
97. 1C	188.52	13.00%	1,372,500	12.98%	7,280.39
98. 2C1	294.66	20.32%	1,372,015	12.97%	4,656.26
99. 2C	185.15	12.77%	1,413,010	13.36%	7,631.70
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,449.90	100.00%	10,577,695	100.00%	7,295.47
Timber					
105. 1T1	1,473.81	61.40%	2,487,615	63.03%	1,687.88
106. 1T	185.45	7.73%	352,645	8.94%	1,901.56
107. 2T1	194.07	8.08%	314,500	7.97%	1,620.55
108. 2T	547.17	22.79%	791,650	20.06%	1,446.81
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	2,400.50	100.00%	3,946,410	100.00%	1,644.00
<hr/>					
Grass Total	9,437.26	71.02%	32,962,400	69.41%	3,492.79
CRP Total	1,449.90	10.91%	10,577,695	22.28%	7,295.47
Timber Total	2,400.50	18.07%	3,946,410	8.31%	1,644.00
<hr/>					
114. Market Area Total	13,287.66	100.00%	47,486,505	100.00%	3,573.73

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

20 Cuming

	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	544,964,065	589,147,040	44,182,975	8.11%	5,697,455	7.06%
02. Recreational	12,644,850	13,652,810	1,007,960	7.97%	185,300	6.51%
03. Ag-Homesite Land, Ag-Res Dwelling	214,243,150	237,003,410	22,760,260	10.62%	2,199,910	9.60%
04. Total Residential (sum lines 1-3)	771,852,065	839,803,260	67,951,195	8.80%	8,082,665	7.76%
05. Commercial	174,084,180	175,706,450	1,622,270	0.93%	2,740,835	-0.64%
06. Industrial	25,662,380	25,163,845	-498,535	-1.94%	0	-1.94%
07. Total Commercial (sum lines 5-6)	199,746,560	200,870,295	1,123,735	0.56%	2,740,835	-0.81%
08. Ag-Farmsite Land, Outbuildings	183,253,190	214,308,065	31,054,875	16.95%	5,608,700	13.89%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,291,780	1,433,310	141,530	10.96%		
11. Total Non-Agland (sum lines 8-10)	184,544,970	215,741,375	31,196,405	16.90%	5,608,700	13.87%
12. Irrigated	513,884,875	560,937,515	47,052,640	9.16%		
13. Dryland	1,793,709,100	1,929,802,295	136,093,195	7.59%		
14. Grassland	116,525,900	118,067,250	1,541,350	1.32%		
15. Wasteland	982,405	1,106,145	123,740	12.60%		
16. Other Agland	55,236,635	55,387,630	150,995	0.27%		
17. Total Agricultural Land	2,480,338,915	2,665,300,835	184,961,920	7.46%		
18. Total Value of all Real Property (Locally Assessed)	3,636,482,510	3,921,715,765	285,233,255	7.84%	16,432,200	7.39%

2026 Assessment Survey for Cuming County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1
3.	Other full-time employees:
	2
4.	Other part-time employees:
	2
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$420,275.00
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$204,142.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A- Out of General Fund
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,200.00
12.	Amount of last year's assessor's budget not used:
	\$16,725.22

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS (Online filing)
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor and GIS Office Clerk
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes; http://cuming.assessor.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks & county GIS Office Clerk updates all map changes
9.	What type of aerial imagery is used in the cyclical review of properties?
	Obliques from gWorks and Google Earth and FSA and Eagleview/Pictometry
10.	When was the aerial imagery last updated?
	gWorks obliques 2018-2019, FSA 2024, Google Earth 2022-2024. Eagleview/Pictometry flights was taken March 2025 and every two years, completing a 6 year contract.

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	West Point, Wisner, Beemer, Bancroft
4.	When was zoning implemented?
	Rural zoning - 2001

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	gWorks Eagleview/Pictometry
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Not at this time. We may consult with different appraisers for general information if needed.
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2026 Residential Assessment Survey for Cuming County

1.	Valuation data collection done by:
	Appraiser, Assessor and Office Clerk's and Deputy
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost approach - Using Cama system with Marshall & Swift Pricing. Comparable Sales approach - Using CAMA system to find acceptable comps. Income approach - Gross income multiplier for rental properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Physical depreciation tables are used from CAMA. The effective age is used to determine individual market values and is developed by using tables of sales. After implementing new costs, the county will make adjustments to economic depreciation for changes in the market.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Economic depreciation and effective age tables are developed for each valuation group.
5.	Describe the methodology used to determine the residential lot values?
	The county determines the values from a sales analysis of all residential lot sales broken down by neighborhood. Size of base lot plus excess acres.
6.	How are rural residential site values developed?
	Sales analysis is completed and then it is determined if the cost of the amenities need to be added to the vacant land.
7.	Are there form 191 applications on file?
	yes - 3 -4 applications
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	The county utilizes a discounted cash flow to determine values for subdivisions based on the number of sales, anticipated return, current sale prices and the absorption rate.

2026 Commercial Assessment Survey for Cuming County

1.	Valuation data collection done by:
	Appraiser, Assessor and Office Clerk and Deputy
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The county utilizes the cost, income and comparable sales approaches to value. The county uses the three approaches to reconcile the fair market value of the property.
2a.	Describe the process used to determine the value of unique commercial properties.
	Unique properties are valued using the same methods as other commercial properties in the county. The county also looks for unique property sales from real estate agents, appraisers and the state sales file. These comparable sales are used to determine value by the comp sales approach. The income and cost approach will be used if that information is available as well.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The physical depreciation tables are derived from the CAMA tables provided by the vendor from Marshall & Swift based on 50, 30, 20, and 15 year life. The effective age is determined by the appraiser from a combination of the actual age and physical depreciation derived from similar commercial properties that have sold. Economic depreciation is determined from the local market.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, however the county does develop economic depreciation tables for each group.
5.	Describe the methodology used to determine the commercial lot values.
	The methodology used to determine commercial lot values is the same as the process used to determine residential lot values.

2026 Agricultural Assessment Survey for Cuming County

1.	Valuation data collection done by:
	Appraiser, Assessor, Office Clerk, GIS Clerk, Deputy
2.	Describe the process used to determine and monitor market areas.
	All sales are reviewed with the buyer and seller. All sales data is reviewed to determine if the data is correct (irrigation, crop acres, pasture acres, etc.) and are broken down by land classes. The sales analysis is used to monitor market area trends.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Each sale is verified for any unique characteristics and a questionnaire is utilized to determine if there are any anticipated use changes intended for the property.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Farm and urban house sites and site acres are assessed according to the land values in each market area. The difference in the market areas is more significant the last couple of years. The suburban area around West Point is valued higher due to market and proximity to town.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	The county identifies intensive use feedlots, hog operations and chicken barns. The county conducts a market analysis to confirm the values.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The values for WRP parcels are determined from sales of similar properties in the county as well as sales in adjacent counties.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	35
7b.	What process was used to determine if non-agricultural influences exist in the county?
	There are no non-agricultural influences in the county at this time. The special value area was set by the City of West Point for future growth.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	Residential and Commercial development, as well as very limited recreational influence.

7d.	Where is the influenced area located within the county?
	Around the county seat of West Point
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Spreadsheet analysis along with sales verification.

CUMING COUNTY ASSESSOR'S OFFICE

Cherie Kreikemeier, Assessor
200 S. Lincoln Street, Room 101
West Point, NE 68788
(402) 372-6000 #5
www.co.cuming.ne.us

Introduction

This Plan of Assessment is required by Law – Section 77-1311, as amended by 2001 Neb. Laws LB 170, Section 5, as amended by Neb. Laws 2005, LB 263, Section 9. Purpose: Submit a plan to the County Board of Equalization on or before July 31 each year and the Department of Property Assessment & Taxation on or before October 31 each year. This is to be a 3-year plan.

General Description of Cuming County

Cuming County has a total population of 9,013 (2020 Census Bureau). Our 2025 abstract reports 3,329 parcels of Residential property, 89 parcels of Recreational property, 732 parcels of Commercial property, 10 parcels of Industrial property, and 4,810 parcels of Agricultural property. Cuming County also has 283 exempt parcels, 4 TIF parcels, and 3 Nebraska Games & Parks parcels.

Cuming County has approximately 1600-1625 Personal Property Schedules filed each year. We also have approximately 325 -350 Homestead Exemption applications filed each year.

The Assessor's Office has 4 employees, in addition to the Assessor: Scott Buhrman full-time appraiser, who is 95% in charge of the appraisal process; Deputy -Hannah Neimeyer – appraiser assistant, Bridget Peatrowsky is the GIS specialist position and Homestead specialist. Evonne Schuetze is the Personal Property position and will assist with appraisals. Judy Faketty was a full-time all-around office clerk and changed jobs, last day was October 17, 2025. Will not replace Judy's position at this time, may look into part time help. We all share the responsibilities of collecting and processing information for real estate, personal property, homestead exemptions, etc.

Education

The Assessor, Deputy and Appraiser will continue to attend mandated continuing education classes each year. The office employees attend classes and/or webinars as needed. These classes might include GIS training, appraisal training, assessor's workshops, monthly coffee talks, MIP's zoom meetings, etc.

Procedures Manual

Cuming County has a Policies and Procedures Manual which is updated on a continual basis. A copy for review is always available in the Assessor's Office.

Responsibilities

Record Maintenance

The Assessor's Office maintains a Cadastral Map in our office. It is kept up to date by the Assessor and GIS clerk. The background flight is an early 1970's or so aerial photo, which is used, primarily, for ownership records. The actual acre determination is done using the current aerial imagery layer on the GIS (Geographic Information Systems) maps. Currently we are assessing the number of acres by previous records and/or survey records. There is a difference between deeded acres and GIS acres. We are currently using the deeded acres for assessment purposes. The Assessor's Office also updates and maintains the Irregular Tract Book for parcel splits. We are using GIS for split, transfer, etc. and have been updating the GIS Records as the legal descriptions change.

Property Record Cards

The Rural and Urban Property Record Cards are kept up as changes of ownership occur. (changes of address are done in MIPS only)

Report Generation

The Assessor timely files all report due to the proper Government Entities:

Abstract – Due March 19 –

Certification of Values – Due to subdivision August 20

School District Taxable Value report – Due August 25

3-Year Plan of Assessments – Due July 31 to County Board, October 31 to PAD

Certificate of Taxes Levied – Due December 1

Generate Tax Roll – Deliver to Treasurer by November 22

Homestead Exemption Tax Loss Report – November 22

Tax List Corrections – On an as needed basis

Filing Homestead Exemption Applications

Accept Homestead Applications – after Feb 1 and on\before June 30

Send approved Homestead Exemption Applications to Tax Commissioner-Due August 1

Filing Personal Property

Accept Personal Property Schedules on or before May 1

Apply 10% penalty if filed after May 1 and by June 30th.

Apply 25% penalty if filed on or after July 1st

Centrally Assessed Value

Review valuations certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list in an excel program.

Tax Increment Financing

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Notice to Divide Tax for Community Redevelopment Project Tax Increment Financing (TIF) Project report due Before August 1.

Tax Districts and Tax Rates

Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process; we work with the Clerk's office.

Real Property

We are currently using the 2024 pricing for house values in the version 3.0+ MIPS program. In the summer of 2024, we purchased a new surface pro – to take our pictures, they give us the ability to digitally take our property record cards with us during the pickup and review process. The surface pro allows us to attach our pictures to the record card on site. Our first flight of Pictometry Imagery was spring 2025.

All commercial buildings, agricultural buildings, and anything not priced in CAMA 2000 are currently manually priced using the 2024 (may update every year while market continue to increase) Marshall & Swift pricing manual. Data is entered into Excel spreadsheets to create information/pricing sheets for the properties. We develop the cost, sales comparison, and income approach for commercial properties. Depreciation tables are developed based upon sales of properties.

Our review process consists of physical inspections, review sheets, digital photos, aerial flights and interior inspections (if possible). Any improvements, changes, or discrepancies are corrected by measuring/re-measuring, collecting data, taking digital photos, comparing the data and entering that data into our computer database/updating our property record card files with updated information. We made a few changes to our review process due to Attorney General opinion. Starting in 2025 our 6-year review consisted of reviewing all properties in-house with Pictometry and Google Earth in the review area. Information packets were sent to property owners in the review area to confirm that our recorded information is correct and to inquire if there have been any changes made to the property. Any returned information packets were processed and reviewed accordingly. Any changes to a property that could not be processed in-house we will mail a letter during pick-up to set up an appointment for an on-site inspection. If we do not receive approval from an owner, we will not go onto property and will make assumptions about the information we need. We also collect information from newspaper listings, sales reviews, broker information, personal knowledge, social media, etc., before placing a value on a parcel.

Our pick-up work starts in late fall and continues until the March deadline for the abstract filing. We use building permits, property owner information sheets, and in-field sightings for adding properties to the property valuation rolls. Our inspections are like reviews, except we provide the property owner (who has reported their improvements) with a written notice that we will be inspecting properties in their township, village, or city. We ask those property owners to call us to set up an appointment. This allows us to schedule our inspections in an orderly fashion and allows the property owner to schedule the appointments around their schedules. If the owner does not schedule an appointment, we will inspect the property from the public road right-of-way. (2025 Attorney General opinion). We also obtain limited information from our Zoning Administrator and Personal Property Schedules. We are adjusting our 2026 pick-up letter to ask for permission before arriving, due to Attorney General 2025 opinion concerning trespassing by an assessor employee.

Sales Review

The Assessor's Office conducts an in-house sales review. This process includes comparing our property record card file with any information we obtain during our sales review, and the Property Tax Sales File for any discrepancies. These discrepancies might affect the sale and ultimately the value placed on that property and similar properties.

We use a verification questionnaire which is done by phone, mail or if possible, in person. We visit either the seller, the buyer or even the broker or lawyer for information pertaining to that particular sale.

County Board of Equalization

The Assessor and Appraiser attend County Board of Equalization meetings for valuation protests. We review the properties in question a second time and spend lots of valuable time on these extra issues. The Assessor reports any tax corrections and over, under and/or omitted property to the County Board of Equalization.

TERC

The Assessor and Appraiser spend lots of valuable time in preparing information for TERC Hearings, plus there is lots of extra expense in defending our values. TERC hearings take lots of valuable time away from the office. The Assessor prepares for the TERC Statewide Equalization hearings if applicable to the county to defend values and/or implement orders of the TERC

CUMING COUNTY'S 3-YEAR ASSESSMENT PLAN 2025-2028 March to March

Rural Residential

During the revaluation process we send verification sheets to the property owners in 16 townships. The verification sheets for the rural residential include, but are not limited to: review of home, review of buildings information, and a GIS photo and corresponding land use sheet. These review sheets allow the landowner to verify that we have the correct information about their property. The resulting data collected is entered into and/or corrected for the homes, outbuildings, and land. The sketches will be checked, and the photos will be attached to the record file. During this process we are also asking the property owner to verify CRP acres. We are currently using the FSA 2024 aerial flight and 2025 Pictometry for updates and splits. We expect a new FSA flight in winter of 2026.

We completed the 6-year rural buildings review using an Excel spreadsheet that we have developed in 2020-2021. Will use the 2025 Marshall & Swift pricing for the 2026 assessment. The Excel program allows us to enter data pertaining to each outbuilding, including the cost, RCN, and depreciation. The values are manually entered into the MIPS program, and a Cost approach and Comparable sales approach are developed for every rural residential property. The MIPS appraisal program continues to update, and we may start looking into entering the outbuilding information into the MIPS program for the 2026-2027 assessment.

We took aerial imagery photos (oblique photos) in the years 1994, 2000, 2006, 2012 and 2018. We did the Rural 6-year review using the spring 2025 Pictometry flight. We went through every rural improved parcel. We pushed the rural 6-year review up due to the availability of the Pictometry and wanted a clean slate before we used the change finder in 2027. The rural homes continue to require market adjustments. The rural reappraisal includes adjusting depreciation for age of outbuildings.

Urban Residential

We update the Marshall & Swift pricing yearly on all residential properties to help reach the markets values on this growing market.

Bancroft and Beemer's 6-year reviews were finished in summer-fall of 2024 and will be reflected in the 2025 appraisal. Sent out review sheets and updated pictures of all properties. Next inspection and reappraisal are planned for 2030.

We used 2025 Pictometry for the Wisner 6-year review in 2025, Wisner was flown at 3" grade. Wisner has started the second phase to their new Grand View addition in 2025. The Grand View project will be a TIF project starting 2025.

West Point's 6-year review was finished in 2023-2024. Next 6-year review planned for 2029.

The residential properties values and ratios are monitored on a yearly basis and may need to be revalued to stay within the required ratios. The current markets have been rising significantly in the last few years; therefore, we have been updating our Marshal & Swift pricing every year to try and stay current on the market.

Commercial Property

West Point's commercial properties were inspected in summer -fall of 2023. Will input West Point Commercial properties in the MIPS Commercial program for 2026 assessment.

Wisner's 6-year review has been processed with the 2025 Pictometry (3" grade) and the information has been transferred from our excel program to MIPS for the 2026 assessment.

Beemer's inspection and reappraisal done 2024-2025-Commercial information has been transferred from our commercial excel program to the MIPS program.

Bancroft's inspection and reappraisal done 2024- 2025.commercial information has been transferred from our commercial excel program to MIPS program.

Rural commercial reappraisal was finished with 2026 assessment with 2025 Pictometry flight.

All commercial properties will be assessed with current Marshal & Swift pricing (update pricing every year)

. The commercial properties are reappraised using cost, comparable sales (if available), and income approach (if applicable and if we receive adequate income and expense information).

We are starting to enter the commercial information into the CAMA appraisal program and may start utilizing it with the 2025 assessment. The excel program will continue to be used for comparable sales until MIPS gets that function to be usable.

Agricultural Property

Previous GIS aerial flights were in 1994, 2000 and 2006, 2012, and 2018. We received our first flight of Pictometry in spring 2025. We feel this is an important tool for equalization of properties (adding buildings that may not be reported, removing buildings that have been removed or are falling over) and providing evidence in eliminating disagreements with property owners. The oblique pictures are also used to help comply with the 6-year inspection requirement and are used as site plan. We reviewed all rural properties with the 2025 Pictometry. This process has bumped up our rural 6-year review to 2025-2026. We pushed getting it done so that all rural outbuildings would be done before the 2027 Pictometry flight with the change finder. (Buildings are numbered according to rural building excel program).

The office continues the process of updating the cadastral maps to a Geographic Information System (GIS). GIS is used to determine intensive use areas (feedlots/lagoon areas) during their revaluation. We have found the GIS to be especially helpful in parcel splits (especially metes & bounds), new subdivisions, replats, etc. for correctly valuing properties. Our dependence on the program has grown to the point where the public is customary to coming in and being able to see their property lines with the area flight and parcel layer. GIS has cleared up quite a few difficult situations for several people. Recreational land/river properties (trees, river, bluffs, waste, swamp, etc.) continue to be the most difficult area to revalue (most landowners feel it should not be valued since it doesn't generate revenue).

We continue the process of the 6-year land use review. This is a slower process as it is done in between all other office deadlines and projects. 2025-2026 we were able to finish Elkhorn, Beemer, Bismark, Wisner and Lincoln townships with the 2024 FSA aerial flight. Sherman and St. Charles will be reviewed in 2026-2027 and Bancroft, Neligh, Garfield, Cuming in 2027-2028 and Cleeland and Logan in 2028-2029 using the current FSA map or Pictometry. Land use changes are maintained as they are made also.

Our agricultural land values are monitored on a yearly basis, using our sales file. We also monitor the land use (i.e., irrigated, dryland, pasture, etc) using FSA aerial photography layer, inspections, and property owner provided information. We have developed sales files on agricultural land, feedlots, confinement hog buildings, and recreation land. This data & research often provides significant insight into these properties. The knowledge received in reviewing the properties is quite useful in our continued monitoring of the valuations. One example of this insight is depreciation tables being developed for the rural buildings. Another example of this monitoring is the need to review older hog confinement buildings (especially the < 500 head finishing units, and <2500 sow confinement units). To continue to obtain a fair depreciation due to wear and tear we adjusted depreciation for out buildings. We are implementing the current Marshal & Swift pricing for the following assessment year of outbuildings and homes. (exp: 2025 for 2026 assessment)

LCG Conversion-LB372 -Neb. Rev. Statute 77-1363 to require that Land Capability Groups (LCG) be based on Natural Resources Conservation Service (NRCS) data specific to each land use became effective August 2019. With the high land values and the new soil codes, we believe it is more important than ever to be very detail oriented with our sales file. The unique property characteristics that we are monitoring include sand spots, alkali spots, wetlands, areas prone to flooding, river/recreational properties, Wetlands Reserve Program, and properties with inaccessible areas. These characteristics are being monitored to determine if any market adjustment is necessary. This will slow up the valuation process of agricultural land, but we want to be as fair and equitable as possible.

Each year we have a significant amount of pickup work (nearly 600 parcels / year). As we inspect a property for new improvements or removal of any improvements, we make a complete inspection of the entire property for any changes. We would rather revalue the property at the same time, rather than returning to the property and irritating the property owner again. (We have enough problems with that, as it is). This does slow up the pickup process significantly, but we feel this is necessary to maintain accurate records. With the new Attorney General Opinion referring to trespassing, we adjusted our pickup letters to ask for permission to arrive at their property. If we are not allowed to review the property we will try to take a photo from the public street or road, this may result in making extraordinary assumptions about the improvements.

Cuming County is a very progressive and prosperous agricultural county. The cost of the improvements in the county has increased quite a bit with inflation. The land sales 2020 thru 2025 are indicating a rising market for land and acreage sales. This indicates a continual need to monitor the assessed values on an annual basis. In 2024-2025 we are seeing that the NRD is allowing more land to be irrigated. In addition, our office has identified numerous cattle yard improvements, such as yards, bunks, lagoons, etc. (most of this is due to DEQ requirements).

Assessment Software & Hardware 2024-2027

MIPS are still working on improving their assessment process. Summer of 2024-2025, we started entering our commercial data into the MIPS program, Beemer and Bancroft commercial values start utilizing the program for the 2025 assessment. If time permits, we may start entering the out-building information into the MIPS program also, possibly for the 2026-2027 assessment year. In summer 2025 we replaced (PP) computer. Everyone is utilizing 2 screens (Hannah & Scott & Evonne use 3 monitors) with their computers. We received the Picometre Imagery of the county, to help with 6-year reviews in spring of 2025. This is very costly, approximately \$35,495 per year for 6 years.

Overview

All the plans listed above for our 3-year assessment process are goals that have been established by the Assessor and her appraisal staff. They are all still contingent on time, state mandates, help and monies budgeted for these years. We would also like to stress that **this is a plan and may need to be changed at any time to address priority issues.**

Our County Board has continued to be very cooperative in allowing the Assessor's Office to provide the equipment and money needed to keep current in our assessment process. We are quite appreciative of their support and hope to live up to their expectations and ours. Our office realizes how important our job is to correctly value properties for both the property owners and the taxing entities. We work very hard to implement any process that might improve our ability to value all properties fairly and equitably.

Valuing properties is a very important, difficult, and time-consuming task, and for these reasons it is important to retain good quality employees. Employees of the Assessor's office often need to be knowledgeable about many topics that may impact the assessment process. Since there is **not** a lot of time to spare it is important to avoid employee turnover and retain knowledgeable employees. Because of the importance of the employees to the assessment process, employee salaries account for a majority of the Assessor's budget.

We continue to try and cross-train employees to be able to complete co-workers' duties in case of emergencies. The staff is doing a very good job, and we feel we are moving forward in every aspect of the office. We hope someday to be caught up, but with the requirements of the office, the technology changes, and the real estate market continually changing, we know that this is nearly impossible.

Respectfully submitted,
Cherie Kreikemeier
Cuming County Assessor's Office

Date: June 28th, 2025
Updated: October 28th, 2025

CUMING COUNTY ASSESSOR'S OFFICE

Cherie Kreikemeier, Assessor
200 S. Lincoln Street, Room 101
West Point, Ne 68788
(402) 372-6000 Ext 5

February 24, 2026

Nebraska Department of Revenue
Property Assessment Division
301 Centennial Mall South
P.O. Box 98919
Lincoln, NE 68508

Our method of determining Greenbelt values for Cuming County, Nebraska is as follows:

The Greenbelt area in Cuming County is located adjacent to West Point City to the eastern city limits and is monitored by the City of West Point.

The uninfluenced values are derived from the sales file and equalized with the surrounding lands, using 75% of the indicated market values. This is done on a yearly basis, just as is the valuing of agricultural land.

The values are derived from the sales file and equalized to the surrounding Market Area 4 values of land. This is also done on a yearly basis at the time the agricultural land is valued.

Cherie J. Kreikemeier
Cuming County Assessor