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DEPARTMENT OF REVENUE

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

GOSPER COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Gosper 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 Gosper 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: Pam Bogle, Gosper County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

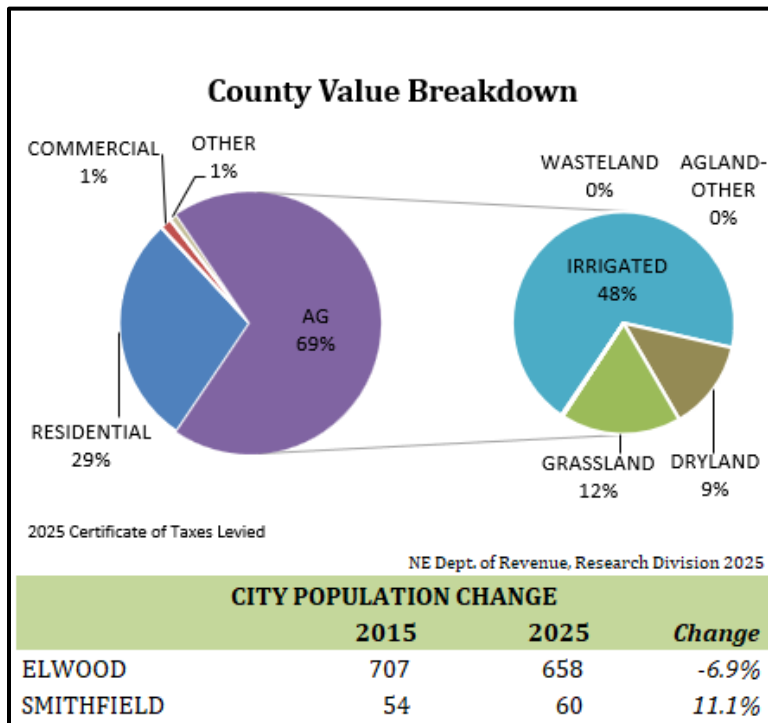
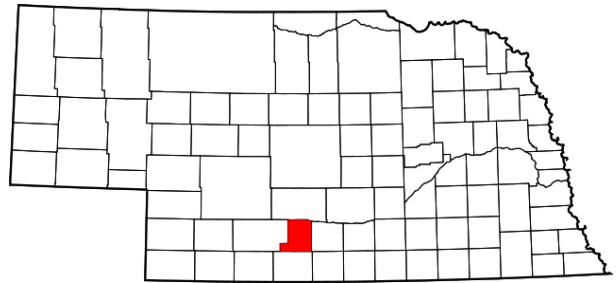
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 458 square miles, Gosper County has 1,808 residents, a 5% population decrease from the 2020 U.S. Census.¹ The report indicates that 81% 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 \$295,612.²



The majority of the commercial properties in Gosper County are located in and around the county seat of Elwood. According to the U.S. Census Bureau, there are 62 employer establishments with a total employment figure of 243. This represents a 3% decrease in total employment from 2022-2023.¹

Agricultural land is the largest contributor to the county's valuation base. Grass and irrigated land make up a majority of the agricultural land in the county. Gosper County is included in the Tri Basin Natural Resources District (NRD).

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

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 Gosper County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed and indicated that the Gosper County Assessor qualifies sales at a rate near the statewide average rate. A review of the roster shows an adequate reason for disqualified sales and that all arm's-length transactions were made available for measurement. Sales questionnaires are sent on all sales with consideration and follow-up phone calls are made if there is need for further information.

There are four valuation groups in Gosper County that are comprised of the two towns, the lake and the rural residential. The six-year inspection and review cycle is up to date, and a systematic plan is followed to ensure they remain in compliance with statutory requirements.

The Gosper County Assessor has a written valuation methodology on file.

2026 Residential Assessment Details for Gosper 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	Elwood	2022	2021	2023	2020	
2	Smithfield	2022	2021	2019	2020	
3	Lake	2022	2021	2022	2021-2023	
4	Rural	2022	2021	2025*	2021	1st acre value increase from \$30,000 to \$35,000. Additional acres under 10 acres increased from \$2,500 to \$4,000
<u>Additional comments:</u> Pickup work and routine maintenance were completed.						
* = assessment action for current year						

Description of Analysis

The statistical sample for the residential class consists of 39 qualified sales. All three measures of central tendency and both qualitative statistics are within the acceptable. Review of the valuation groups show that they all have medians within the acceptable range, despite some having very small samples.

A review of the sold parcels compared to the change in the 2026 County Abstract of Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) supports that the

2026 Residential Correlation for Gosper County

values were uniformly applied to the residential class of property and reflect the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range and therefore are considered equalized. The quality of assessment of the residential property in Gosper County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	25	92.18	93.16	91.54	15.83	101.77
3	9	93.52	91.44	92.88	12.37	98.45
4	5	93.06	90.91	89.15	12.09	101.97
____ALL____	39	92.57	92.48	91.79	14.59	100.75

Level of Value

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

2026 Commercial Correlation for Gosper 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 review of the sales verification and qualification process shows that the Gosper County Assessor qualifies sales at a rate below the statewide average. Upon review of sales, there is a sufficient reason for all disqualified sales and all arm’s-length transactions were made available for measurement.

There is one valuation group used to define the commercial class in Gosper County, which is sufficient due to the low number of commercial properties within the county. The six-year inspection and review cycle is current. A systematic plan is followed to make sure all parcels are reviewed within the six-year cycle.

2026 Commercial Assessment Details for Gosper 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	Entire County	2024*	2024	2025*	2021-2022	50% increase to lots, 5% increase on improvements
<u>Additional comments:</u> Pick-up work and routine maintenance was completed for all buildings.						
* = assessment action for current year						

Description of Analysis

The sample consists of only four commercial sales over a three-year study period. The three measures of central tendency are below the acceptable range, while the COD and PRD are high. The sample has too much dispersion to reliably indicate the level of value within the county. As evidence by the COD. The median is the mathematical result of averaging a ratio of 66% and 98% and has no meaningful application. A review of the assessment practices will constitute the primary factor for determining statutory compliance. The assessment practices indicate the county assessor has kept the costing, land values and depreciation tables updated and within the six-year inspection cycle.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicates that the sales file changed significantly, however, one parcel had a large change due to a new building. The sales file does not adequately represent the population. Both lot and improvement values were increased to reflect the general

2026 Commercial Correlation for Gosper County

economics of the area. An acceptable level of value is assumed bearing meaningful market evidence. *Equalization and Quality of Assessment*

Based on the review of all available information and the statistical profile, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

Level of Value

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

2026 Agricultural Correlation for Gosper 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 review of the sales verification and qualification shows that the Gosper County Assessor qualifies sales at a rate that is above the statewide average. A review of the sales roster shows a sufficient reason for disqualified sales and that all arm's-length transactions were made available for measurement.

There are two market areas used for analysis in Gosper County. Market Area 1 is in the northern part and is more suitable for irrigated cropland and Market Area 2 is the southern part that has rougher terrain, and is primarily pasture land with smaller dryland fields. The six-year inspection and review cycle is current. A systematic plan is followed to make sure all parcels are reviewed within the six year cycle.

2026 Agricultural Assessment Details for Gosper 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	2019	2021	2023	2021	
AB DW	Agricultural dwellings	2022	2021	2025*	2021	1st acre value increase from \$30,000 to \$35,000. Additional acres under 10 acres increased from \$2,500 to \$4,000
<u>Additional comments:</u> Pick-up work and routine maintenance was completed for all agricultural dwellings and outbuildings.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	North part	2025*	Irrigated & CREP increased 18%, Dry & CRP increased 7%
4	South part	2025*	Irrigated & CREP increased 18%, Dry & CRP increased 7%,
<u>Additional comments:</u>			

2026 Agricultural Correlation for Gosper County

Description of Analysis

There are 43 qualified sales in the statistical sample for the agricultural class. Two measures of central tendency are within the acceptable range while the mean is only slightly high, and the COD supports the median as an indicator of the level of value. There are two market areas that both have medians within the acceptable range.

Further analysis of the 80% Majority Land Use (MLU) irrigated land, dryland and grassland all have medians within the acceptable range, though most subclasses have very small samples. Comparison with the Average Acre Value chart shows that values are comparable with the adjoining counties.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied (CTL) supports that the values changed consistent with the reported actions of the county assessor.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	17	71.61	79.00	76.70	15.35	103.00
1	8	72.05	78.82	74.82	15.96	105.35
4	9	71.61	79.16	78.16	14.70	101.28
<u> Dry </u>						
County	4	71.03	75.86	74.75	09.83	101.48
4	4	71.03	75.86	74.75	09.83	101.48
<u> Grass </u>						
County	9	72.99	67.87	62.11	10.86	109.27
1	3	73.64	73.53	73.15	00.60	100.52
4	6	72.43	65.04	58.45	15.96	111.27
<u> ALL </u>	43	72.81	75.73	75.24	13.93	100.65

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties.

The quality of assessment of agricultural land in Gosper County complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Gosper County is 73%

2026 Opinions of the Property Tax Administrator for Gosper 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	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	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 Gosper County

Residential Real Property - Current

Number of Sales	39	Median	92.57
Total Sales Price	\$9,219,240	Mean	92.48
Total Adj. Sales Price	\$9,219,240	Wgt. Mean	91.79
Total Assessed Value	\$8,462,650	Average Assessed Value of the Base	\$250,745
Avg. Adj. Sales Price	\$236,391	Avg. Assessed Value	\$216,991

Confidence Interval - Current

95% Median C.I	84.93 to 98.85
95% Wgt. Mean C.I	86.79 to 96.79
95% Mean C.I	86.55 to 98.41
% of Value of the Class of all Real Property Value in the County	24.32
% of Records Sold in the Study Period	2.97
% of Value Sold in the Study Period	2.57

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	50	94	93.65
2024	63	93	93.39
2023	70	94	93.52
2022	73	93	93.31

2026 Commission Summary for Gosper County

Commercial Real Property - Current

Number of Sales	4	Median	81.80
Total Sales Price	\$300,000	Mean	79.67
Total Adj. Sales Price	\$300,000	Wgt. Mean	62.28
Total Assessed Value	\$186,830	Average Assessed Value of the Base	\$167,578
Avg. Adj. Sales Price	\$75,000	Avg. Assessed Value	\$46,708

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	24.37 to 134.97
% of Value of the Class of all Real Property Value in the County	1.44
% of Records Sold in the Study Period	3.45
% of Value Sold in the Study Period	0.96

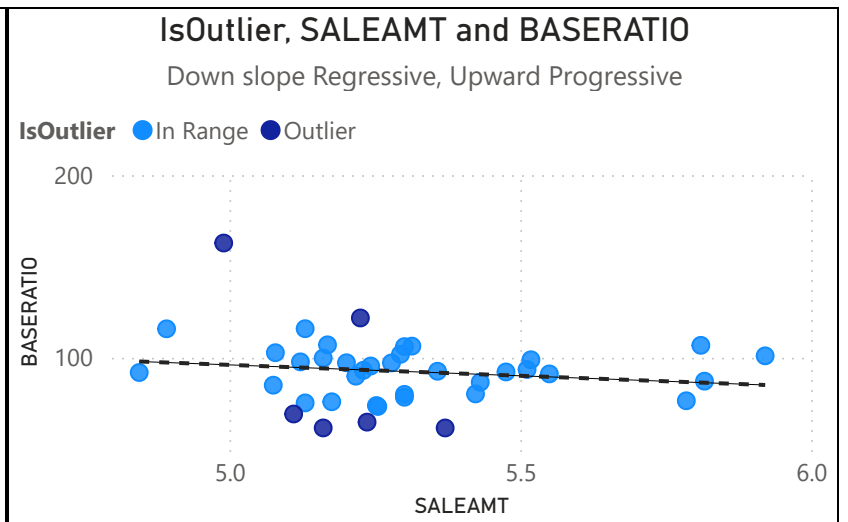
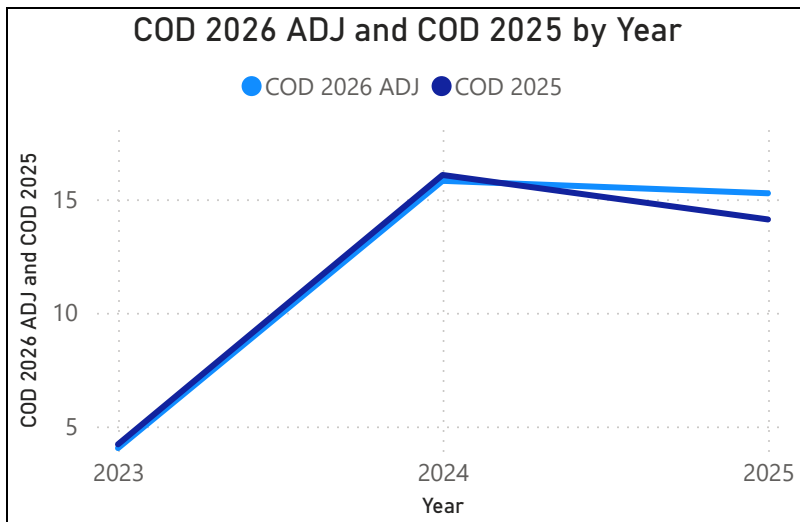
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	6	94	94.39
2024	5	100	99.19
2023	9	100	88.14
2022	7	100	90.36

Gosper 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	25	92.18	92.18	0.00%	93.16	93.09	0.08%	91.54	91.44	0.11%
3	9	93.52	93.52	0.00%	91.44	90.63	0.90%	92.88	91.24	1.80%
4	5	93.06	88.25	5.45%	90.91	84.67	7.37%	89.15	83.68	6.54%
Total	39	92.57	92.18	0.43%	92.48	91.44	1.13%	91.79	90.43	1.51%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	25	15.83	15.76	0.49%	101.78	101.81	-0.03%	61.53	61.53	0.00%	162.76	162.76	0.00%
3	9	12.37	11.50	7.58%	98.45	99.33	-0.88%	73.28	73.28	0.00%	106.75	106.75	0.00%
4	5	12.09	10.82	11.76%	101.97	101.19	0.78%	61.51	56.72	8.46%	107.02	95.91	11.58%
Total	39	14.60	14.27	2.33%	100.74	101.12	-0.38%	61.51	56.72	8.46%	162.76	162.76	0.00%



37 Gosper
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 : 39
Total Sales Price : 9,219,240
Total Adj. Sales Price : 9,219,240
Total Assessed Value : 8,462,650
Avg. Adj. Sales Price : 236,391
Avg. Assessed Value : 216,991

MEDIAN : 93
WGT. MEAN : 92
MEAN : 92
COD : 14.59
PRD : 100.75

COV : 20.42
STD : 18.88
Avg. Abs. Dev : 13.51
MAX Sales Ratio : 162.76
MIN Sales Ratio : 61.51

95% Median C.I. : 84.93 to 98.85
95% Wgt. Mean C.I. : 86.79 to 96.79
95% Mean C.I. : 86.55 to 98.41

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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	4	90.48	88.66	89.01	04.03	99.61	80.15	93.52	N/A		277,500	247,009
01-JAN-24 To 31-MAR-24	4	97.42	95.26	95.10	06.93	100.17	79.90	106.32	N/A		182,125	173,204
01-APR-24 To 30-JUN-24	4	72.51	93.12	86.26	36.12	107.95	64.71	162.76	N/A		137,325	118,452
01-JUL-24 To 30-SEP-24	7	98.85	91.06	93.88	10.85	97.00	61.51	106.05	61.51 to 106.05		287,714	270,120
01-OCT-24 To 31-DEC-24	4	92.62	89.06	89.28	06.56	99.75	73.78	97.21	N/A		201,750	180,114
01-JAN-25 To 31-MAR-25	2	115.83	115.83	115.83	00.03	100.00	115.79	115.86	N/A		106,500	123,360
01-APR-25 To 30-JUN-25	7	86.56	86.99	89.50	15.85	97.20	61.53	107.02	61.53 to 107.02		304,220	272,290
01-JUL-25 To 30-SEP-25	7	92.57	94.89	92.57	12.49	102.51	73.28	121.73	73.28 to 121.73		238,271	220,564
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	19	91.87	91.87	91.91	15.61	99.96	61.51	162.76	78.33 to 99.78		231,674	212,921
01-OCT-24 To 30-SEP-25	20	92.82	93.05	91.69	13.67	101.48	61.53	121.73	84.93 to 102.71		240,872	220,858
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	19	93.06	91.96	92.17	15.81	99.77	61.51	162.76	75.85 to 99.78		215,726	198,838
<u>ALL</u>	39	92.57	92.48	91.79	14.59	100.75	61.51	162.76	84.93 to 98.85		236,391	216,991

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	25	92.18	93.16	91.54	15.83	101.77	61.53	162.76	80.15 to 97.70		175,472	160,623
3	9	93.52	91.44	92.88	12.37	98.45	73.28	106.75	75.85 to 106.32		414,227	384,722
4	5	93.06	90.91	89.15	12.09	101.97	61.51	107.02	N/A		220,880	196,917
<u>ALL</u>	39	92.57	92.48	91.79	14.59	100.75	61.51	162.76	84.93 to 98.85		236,391	216,991

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	39	92.57	92.48	91.79	14.59	100.75	61.51	162.76	84.93 to 98.85		236,391	216,991
06												
07												
<u>ALL</u>	39	92.57	92.48	91.79	14.59	100.75	61.51	162.76	84.93 to 98.85		236,391	216,991

**37 Gosper
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 : 39
 Total Sales Price : 9,219,240
 Total Adj. Sales Price : 9,219,240
 Total Assessed Value : 8,462,650
 Avg. Adj. Sales Price : 236,391
 Avg. Assessed Value : 216,991

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 92
 COD : 14.59
 PRD : 100.75

COV : 20.42
 STD : 18.88
 Avg. Abs. Dev : 13.51
 MAX Sales Ratio : 162.76
 MIN Sales Ratio : 61.51

95% Median C.I. : 84.93 to 98.85
 95% Wgt. Mean C.I. : 86.79 to 96.79
 95% Mean C.I. : 86.55 to 98.41

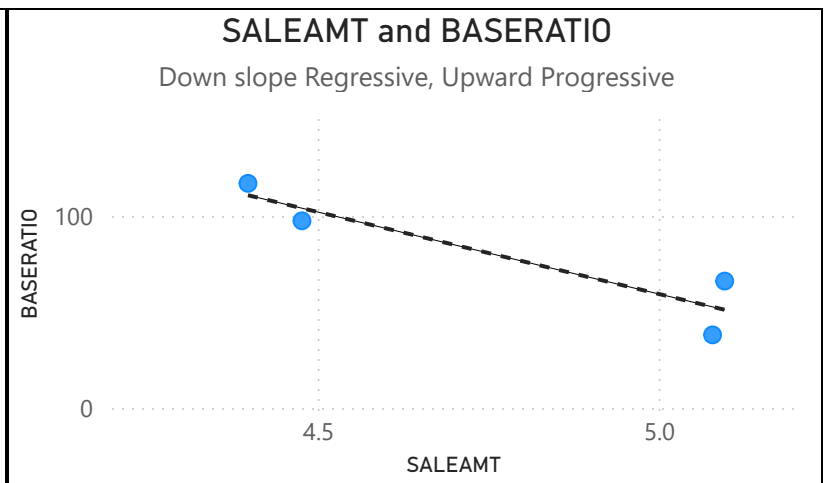
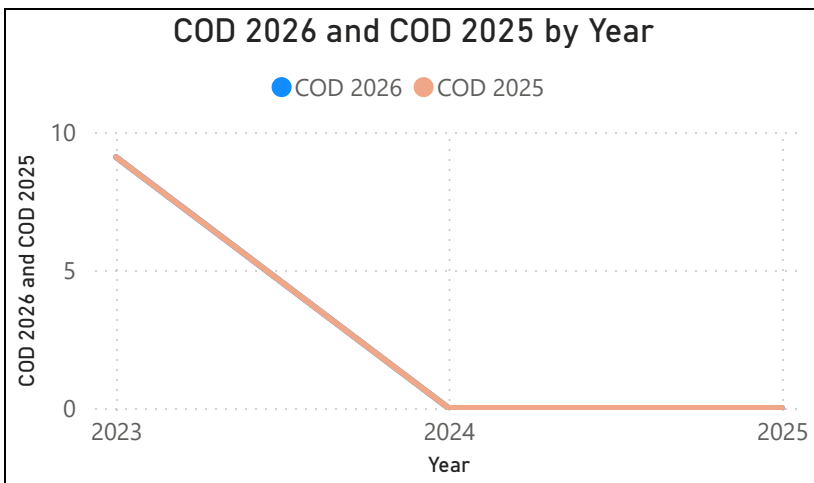
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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000												
___Ranges Excl. Low \$___												
Greater Than 4,999	39	92.57	92.48	91.79	14.59	100.75	61.51	162.76	84.93 to 98.85	236,391	216,991	
Greater Than 14,999	39	92.57	92.48	91.79	14.59	100.75	61.51	162.76	84.93 to 98.85	236,391	216,991	
Greater Than 29,999	39	92.57	92.48	91.79	14.59	100.75	61.51	162.76	84.93 to 98.85	236,391	216,991	
___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	3	115.79	123.47	127.67	20.41	96.71	91.87	162.76	N/A	81,933	104,602	
100,000 TO 149,999	9	97.70	90.44	90.46	15.30	99.98	61.53	115.86	69.16 to 107.02	134,222	121,412	
150,000 TO 249,999	17	92.57	88.74	88.53	14.08	100.24	61.51	121.73	73.78 to 101.85	186,729	165,308	
250,000 TO 499,999	6	91.64	90.39	90.85	04.87	99.49	80.15	98.85	80.15 to 98.85	307,333	279,218	
500,000 TO 999,999	4	94.07	92.82	93.58	11.75	99.19	76.40	106.75	N/A	686,760	642,650	
1,000,000 +												
___ALL___	39	92.57	92.48	91.79	14.59	100.75	61.51	162.76	84.93 to 98.85	236,391	216,991	

Gosper 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	4	81.80	75.13	8.88%	79.67	70.49	13.03%	62.28	52.75	18.06%
Total	4	81.80	75.13	8.88%	79.67	70.49	13.03%	62.28	52.75	18.06%

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	4	33.71	37.61	-10.35%	127.93	133.63	13.03%	38.08	23.97	58.85%	117.00	107.72	8.61%
Total	4	33.71	37.61	-10.35%	127.93	133.63	13.03%	38.08	23.97	58.85%	117.00	107.72	8.61%



37 Gosper
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 : 4
Total Sales Price : 300,000
Total Adj. Sales Price : 300,000
Total Assessed Value : 186,830
Avg. Adj. Sales Price : 75,000
Avg. Assessed Value : 46,708

MEDIAN : 82
WGT. MEAN : 62
MEAN : 80

COV : 43.63
STD : 34.76
Avg. Abs. Dev : 27.58

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 24.37 to 134.97

COD : 33.72
PRD : 127.92
MAX Sales Ratio : 117.00
MIN Sales Ratio : 38.08

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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											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	1	117.00	117.00	117.00	00.00	100.00	117.00	117.00	N/A	25,000	29,250
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	97.50	97.50	97.50	00.00	100.00	97.50	97.50	N/A	30,000	29,250
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24	1	38.08	38.08	38.08	00.00	100.00	38.08	38.08	N/A	120,000	45,700
01-JAN-25 To 31-MAR-25	1	66.10	66.10	66.10	00.00	100.00	66.10	66.10	N/A	125,000	82,630
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	1	117.00	117.00	117.00	00.00	100.00	117.00	117.00	N/A	25,000	29,250
01-OCT-23 To 30-SEP-24	1	97.50	97.50	97.50	00.00	100.00	97.50	97.50	N/A	30,000	29,250
01-OCT-24 To 30-SEP-25	2	52.09	52.09	52.38	26.90	99.45	38.08	66.10	N/A	122,500	64,165
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	2	107.25	107.25	106.36	09.09	100.84	97.50	117.00	N/A	27,500	29,250
01-JAN-24 To 31-DEC-24	1	38.08	38.08	38.08	00.00	100.00	38.08	38.08	N/A	120,000	45,700
<u>ALL</u>	4	81.80	79.67	62.28	33.72	127.92	38.08	117.00	N/A	75,000	46,708

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	4	81.80	79.67	62.28	33.72	127.92	38.08	117.00	N/A	75,000	46,708
<u>ALL</u>	4	81.80	79.67	62.28	33.72	127.92	38.08	117.00	N/A	75,000	46,708

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	4	81.80	79.67	62.28	33.72	127.92	38.08	117.00	N/A	75,000	46,708
04											
<u>ALL</u>	4	81.80	79.67	62.28	33.72	127.92	38.08	117.00	N/A	75,000	46,708

**37 Gosper
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 : 4
 Total Sales Price : 300,000
 Total Adj. Sales Price : 300,000
 Total Assessed Value : 186,830
 Avg. Adj. Sales Price : 75,000
 Avg. Assessed Value : 46,708

MEDIAN : 82
 WGT. MEAN : 62
 MEAN : 80
 COD : 33.72
 PRD : 127.92

COV : 43.63
 STD : 34.76
 Avg. Abs. Dev : 27.58
 MAX Sales Ratio : 117.00
 MIN Sales Ratio : 38.08

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 24.37 to 134.97

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	117.00	117.00	117.00	00.00	100.00	117.00	117.00	N/A	25,000	29,250
Ranges Excl. Low \$											
Greater Than 4,999	4	81.80	79.67	62.28	33.72	127.92	38.08	117.00	N/A	75,000	46,708
Greater Than 14,999	4	81.80	79.67	62.28	33.72	127.92	38.08	117.00	N/A	75,000	46,708
Greater Than 29,999	3	66.10	67.23	57.30	29.97	117.33	38.08	97.50	N/A	91,667	52,527
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	117.00	117.00	117.00	00.00	100.00	117.00	117.00	N/A	25,000	29,250
30,000 TO 59,999	1	97.50	97.50	97.50	00.00	100.00	97.50	97.50	N/A	30,000	29,250
60,000 TO 99,999											
100,000 TO 149,999	2	52.09	52.09	52.38	26.90	99.45	38.08	66.10	N/A	122,500	64,165
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	4	81.80	79.67	62.28	33.72	127.92	38.08	117.00	N/A	75,000	46,708

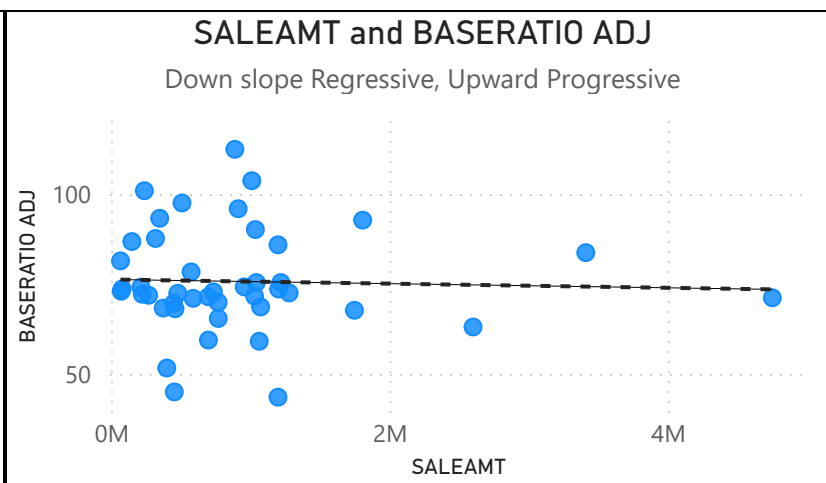
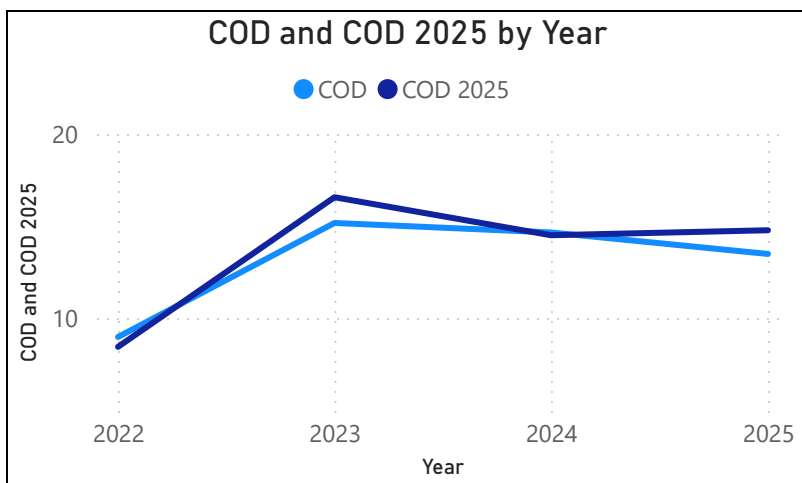
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
346	1	66.10	66.10	66.10	00.00	100.00	66.10	66.10	N/A	125,000	82,630
351	2	107.25	107.25	106.36	09.09	100.84	97.50	117.00	N/A	27,500	29,250
473	1	38.08	38.08	38.08	00.00	100.00	38.08	38.08	N/A	120,000	45,700
ALL	4	81.80	79.67	62.28	33.72	127.92	38.08	117.00	N/A	75,000	46,708

Gosper 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	13	73.64	70.57	4.35%	77.88	69.19	12.57%	75.64	65.72	15.08%
4	30	72.47	68.97	5.07%	74.79	68.77	8.75%	75.06	66.56	12.76%
Total	43	72.81	70.13	3.81%	75.73	68.90	9.91%	75.24	66.29	13.50%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	13	12.94	12.92	0.12%	102.97	105.27	-2.19%
4	30	14.29	15.31	-6.61%	99.65	103.32	-3.56%
Total	43	13.93	14.45	-3.60%	100.64	103.93	-3.16%



37 Gosper
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 : 43
Total Sales Price : 39,418,975
Total Adj. Sales Price : 39,418,975
Total Assessed Value : 29,659,585
Avg. Adj. Sales Price : 916,720
Avg. Assessed Value : 689,758

MEDIAN : 73
WGT. MEAN : 75
MEAN : 76
COD : 13.93
PRD : 100.65

COV : 19.05
STD : 14.43
Avg. Abs. Dev : 10.14
MAX Sales Ratio : 112.41
MIN Sales Ratio : 43.56

95% Median C.I. : 71.17 to 75.41
95% Wgt. Mean C.I. : 70.58 to 79.90
95% Mean C.I. : 71.42 to 80.04

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	3	71.86	75.94	75.71	08.96	100.30	68.31	87.64	N/A	321,833	243,661
01-JAN-23 To 31-MAR-23	6	79.61	83.61	83.87	17.45	99.69	68.12	112.41	68.12 to 112.41	567,500	475,940
01-APR-23 To 30-JUN-23	1	72.99	72.99	72.99	00.00	100.00	72.99	72.99	N/A	73,500	53,648
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	2	67.25	67.25	67.80	12.13	99.19	59.09	75.40	N/A	1,142,500	774,603
01-JAN-24 To 31-MAR-24	3	72.16	74.91	70.63	22.75	106.06	51.66	100.91	N/A	288,717	203,928
01-APR-24 To 30-JUN-24	5	74.13	80.57	81.00	15.68	99.47	65.42	97.52	N/A	636,032	515,215
01-JUL-24 To 30-SEP-24	3	67.70	67.86	66.06	04.80	102.72	63.06	72.81	N/A	1,695,325	1,120,005
01-OCT-24 To 31-DEC-24	2	80.04	80.04	80.70	07.30	99.18	74.20	85.88	N/A	1,078,500	870,303
01-JAN-25 To 31-MAR-25	9	78.35	81.66	80.24	11.91	101.77	71.02	103.69	71.17 to 92.74	1,721,976	1,381,731
01-APR-25 To 30-JUN-25	4	60.22	61.35	56.75	28.33	108.11	43.56	81.42	N/A	691,976	392,728
01-JUL-25 To 30-SEP-25	5	71.45	69.55	69.38	05.09	100.25	59.42	73.64	N/A	627,000	435,027
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	10	72.71	80.24	81.91	14.28	97.96	68.12	112.41	68.31 to 93.26	444,400	364,027
01-OCT-23 To 30-SEP-24	13	72.16	74.28	70.92	14.91	104.74	51.66	100.91	63.06 to 95.91	878,253	622,852
01-OCT-24 To 30-SEP-25	20	73.62	74.41	76.08	12.92	97.80	43.56	103.69	71.17 to 81.42	1,177,885	896,112
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	9	72.99	78.79	77.36	15.17	101.85	59.09	112.41	68.12 to 93.26	640,389	495,388
01-JAN-24 To 31-DEC-24	13	72.81	76.25	73.42	14.65	103.85	51.66	100.91	65.42 to 95.91	868,407	637,575
<u>ALL</u>	43	72.81	75.73	75.24	13.93	100.65	43.56	112.41	71.17 to 75.41	916,720	689,758

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	13	73.64	77.88	75.64	12.94	102.96	63.06	103.69	67.70 to 95.91	968,472	732,508
4	30	72.47	74.79	75.06	14.30	99.64	43.56	112.41	71.17 to 78.35	894,295	671,233
<u>ALL</u>	43	72.81	75.73	75.24	13.93	100.65	43.56	112.41	71.17 to 75.41	916,720	689,758

37 Gosper
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 : 43
 Total Sales Price : 39,418,975
 Total Adj. Sales Price : 39,418,975
 Total Assessed Value : 29,659,585
 Avg. Adj. Sales Price : 916,720
 Avg. Assessed Value : 689,758

MEDIAN : 73
 WGT. MEAN : 75
 MEAN : 76
 COD : 13.93
 PRD : 100.65

COV : 19.05
 STD : 14.43
 Avg. Abs. Dev : 10.14
 MAX Sales Ratio : 112.41
 MIN Sales Ratio : 43.56

95% Median C.I. : 71.17 to 75.41
 95% Wgt. Mean C.I. : 70.58 to 79.90
 95% Mean C.I. : 71.42 to 80.04

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	4	69.26	75.93	72.06	11.22	105.37	67.70	97.52	N/A	1,026,100	739,384
1	4	69.26	75.93	72.06	11.22	105.37	67.70	97.52	N/A	1,026,100	739,384
Grass											
County	5	72.99	68.88	56.86	10.60	121.14	43.56	81.42	N/A	431,612	245,401
1	2	73.23	73.23	72.89	00.57	100.47	72.81	73.64	N/A	407,950	297,358
4	3	72.99	65.99	47.11	17.29	140.08	43.56	81.42	N/A	447,387	210,763
ALL	43	72.81	75.73	75.24	13.93	100.65	43.56	112.41	71.17 to 75.41	916,720	689,758

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	17	71.61	79.00	76.70	15.35	103.00	59.42	112.41	68.62 to 92.74	1,333,154	1,022,595
1	8	72.05	78.82	74.82	15.96	105.35	63.06	103.69	63.06 to 103.69	1,234,309	923,464
4	9	71.61	79.16	78.16	14.70	101.28	59.42	112.41	71.02 to 92.74	1,421,015	1,110,711
Dry											
County	4	71.03	75.86	74.75	09.83	101.48	68.12	93.26	N/A	435,000	325,178
4	4	71.03	75.86	74.75	09.83	101.48	68.12	93.26	N/A	435,000	325,178
Grass											
County	9	72.99	67.87	62.11	10.86	109.27	43.56	81.42	45.02 to 75.41	460,326	285,904
1	3	73.64	73.53	73.15	00.60	100.52	72.81	74.13	N/A	343,678	251,395
4	6	72.43	65.04	58.45	15.96	111.27	43.56	81.42	43.56 to 81.42	518,650	303,158
ALL	43	72.81	75.73	75.24	13.93	100.65	43.56	112.41	71.17 to 75.41	916,720	689,758

Gosper County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	8,382	8,382	6,907	5,559	n/a	5,222	4,885	4,633	7,962
Dawson	1	6,950	7,580	6,459	5,088	5,661	5,431	5,190	5,239	6,671
Dawson	2	5,196	5,196	5,196	4,496	n/a	2,584	2,379	2,331	4,894
Phelps	1	8,847	8,847	7,225	6,597	6,300	6,150	5,950	5,384	8,299
Gosper	4	7,648	7,648	6,495	5,462	n/a	n/a	4,669	4,368	6,487
Frontier	1	4,334	4,352	4,278	4,339	4,300	4,275	4,217	4,155	4,327
Furnas	1	5,205	5,205	4,210	3,950	n/a	2,920	2,785	2,785	4,673
Harlan	2	5,550	5,550	5,000	3,440	n/a	3,440	3,354	3,354	4,903
Phelps	2	7,250	7,125	6,674	6,375	6,195	6,023	5,925	5,300	6,683

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	n/a	2,408	2,288	2,161	1,984	1,693	1,606	1,606	2,267
Dawson	1	n/a	3,088	3,088	2,800	2,784	2,514	2,172	2,152	2,745
Dawson	2	n/a	1,879	1,878	1,676	1,676	1,460	1,243	1,026	1,591
Phelps	1	3,200	3,200	3,050	2,800	2,700	2,550	2,300	1,975	3,052
Gosper	4	n/a	2,351	2,191	2,055	n/a	1,587	1,559	1,559	2,173
Frontier	1	2,000	2,000	1,950	1,950	1,900	n/a	1,850	1,850	1,977
Furnas	1	2,670	2,670	1,830	1,830	1,830	n/a	1,670	1,670	2,341
Harlan	2	4,492	3,374	2,867	2,695	2,695	2,695	2,490	2,490	3,152
Phelps	2	n/a	2,761	2,499	2,225	1,930	1,738	1,549	1,449	2,288

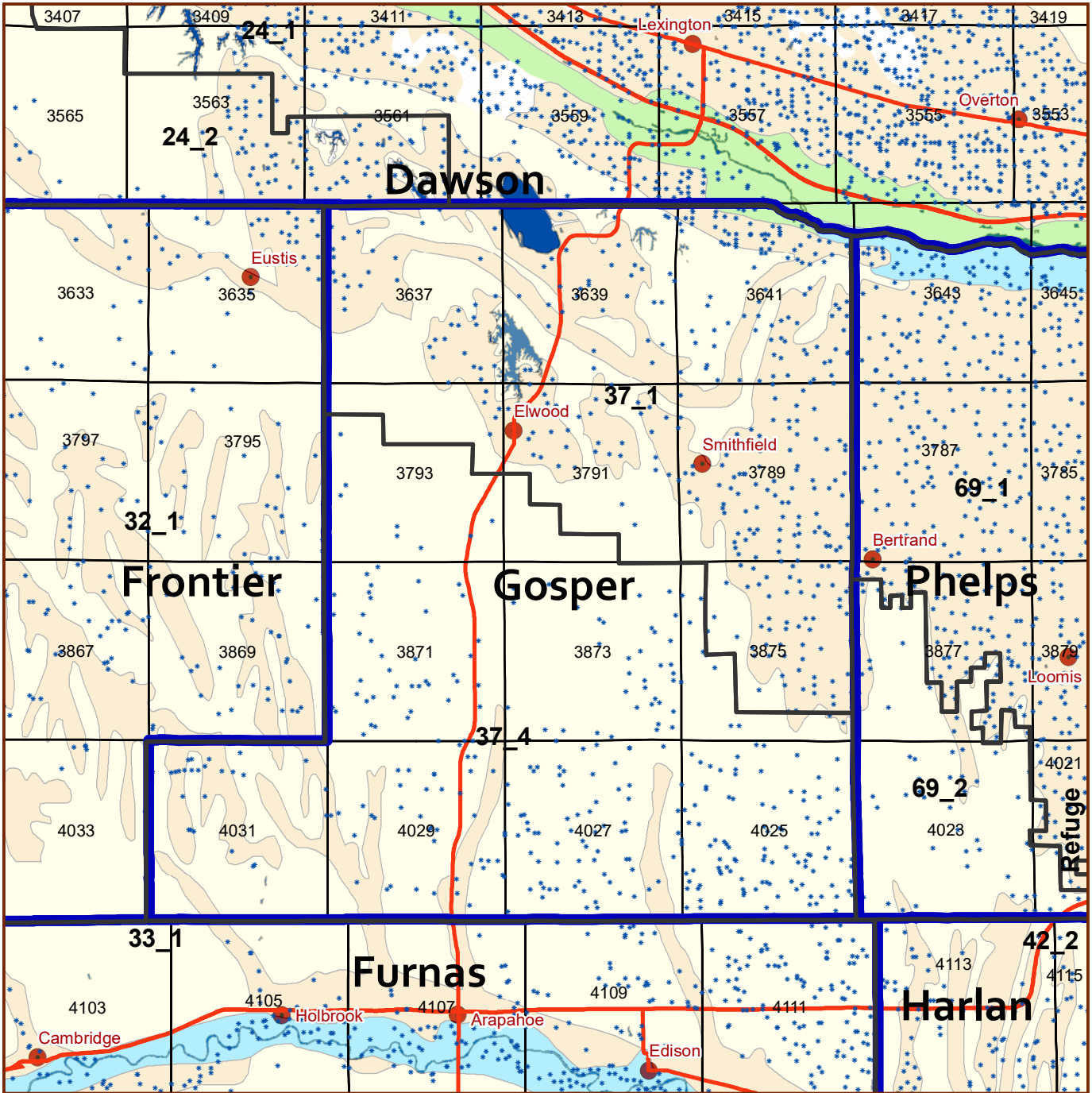
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	1,220	1,230	1,219	1,219	1,632	n/a	1,219	1,719	1,222
Dawson	1	1,351	1,351	1,339	1,282	1,238	1,226	1,194	1,182	1,320
Dawson	2	924	924	742	742	742	n/a	805	n/a	781
Phelps	1	1,543	1,499	1,425	1,372	1,325	1,278	1,062	1,150	1,420
Gosper	4	1,158	1,158	1,071	1,072	1,500	n/a	1,072	1,500	1,092
Frontier	1	765	765	765	n/a	765	765	765	765	765
Furnas	1	1,065	1,065	1,065	1,065	1,065	n/a	1,065	n/a	1,065
Harlan	2	1,500	1,500	1,500	1,500	1,500	1,500	n/a	1,500	1,500
Phelps	2	1,550	1,500	1,425	1,375	n/a	1,276	1,225	1,150	1,375

County	Mkt Area	CRP	TIMBER	WASTE
Gosper	1	n/a	n/a	100
Dawson	1	n/a	n/a	50
Dawson	2	n/a	n/a	50
Phelps	1	1,500	1,000	100
Gosper	4	1,986	n/a	100
Frontier	1	1,504	n/a	n/a
Furnas	1	1,400	1,065	75
Harlan	2	n/a	n/a	100
Phelps	2	n/a	1,000	100

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.

GOSPER COUNTY



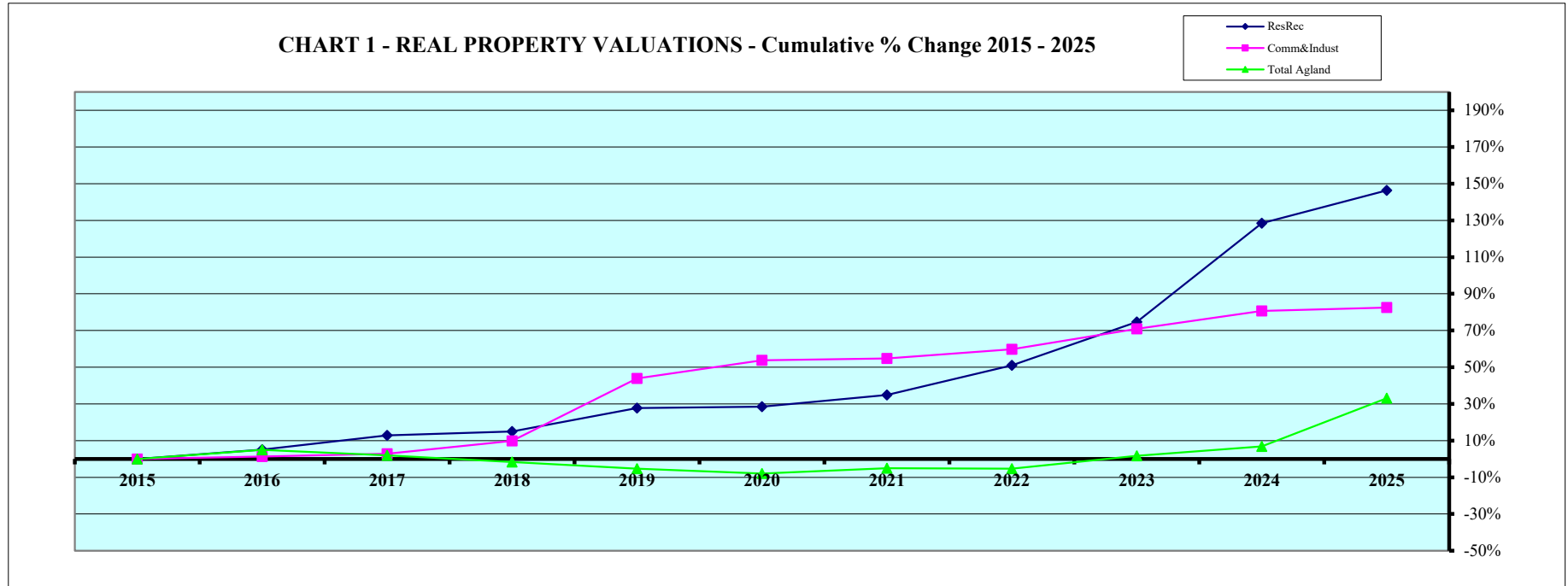
Legend

- 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	130,631,142	-	-	-	9,800,805	-	-	-	636,694,704	-	-	-
2016	137,211,166	6,580,024	5.04%	5.04%	9,935,099	134,294	1.37%	1.37%	668,460,489	31,765,785	4.99%	4.99%
2017	147,368,493	10,157,327	7.40%	12.81%	10,081,819	146,720	1.48%	2.87%	648,862,016	-19,598,473	-2.93%	1.91%
2018	150,150,807	2,782,314	1.89%	14.94%	10,764,057	682,238	6.77%	9.83%	625,713,454	-23,148,562	-3.57%	-1.72%
2019	166,906,485	16,755,678	11.16%	27.77%	14,097,216	3,333,159	30.97%	43.84%	602,718,054	-22,995,400	-3.68%	-5.34%
2020	167,910,715	1,004,230	0.60%	28.54%	15,069,713	972,497	6.90%	53.76%	586,119,124	-16,598,930	-2.75%	-7.94%
2021	176,221,017	8,310,302	4.95%	34.90%	15,171,027	101,314	0.67%	54.79%	604,414,875	18,295,751	3.12%	-5.07%
2022	197,318,769	21,097,752	11.97%	51.05%	15,655,615	484,588	3.19%	59.74%	603,135,297	-1,279,578	-0.21%	-5.27%
2023	228,222,788	30,904,019	15.66%	74.71%	16,753,452	1,097,837	7.01%	70.94%	647,448,049	44,312,752	7.35%	1.69%
2024	298,447,259	70,224,471	30.77%	128.47%	17,709,639	956,187	5.71%	80.70%	680,133,018	32,684,969	5.05%	6.82%
2025	321,801,829	23,354,570	7.83%	146.34%	17,885,848	176,209	0.99%	82.49%	847,329,741	167,196,723	24.58%	33.08%

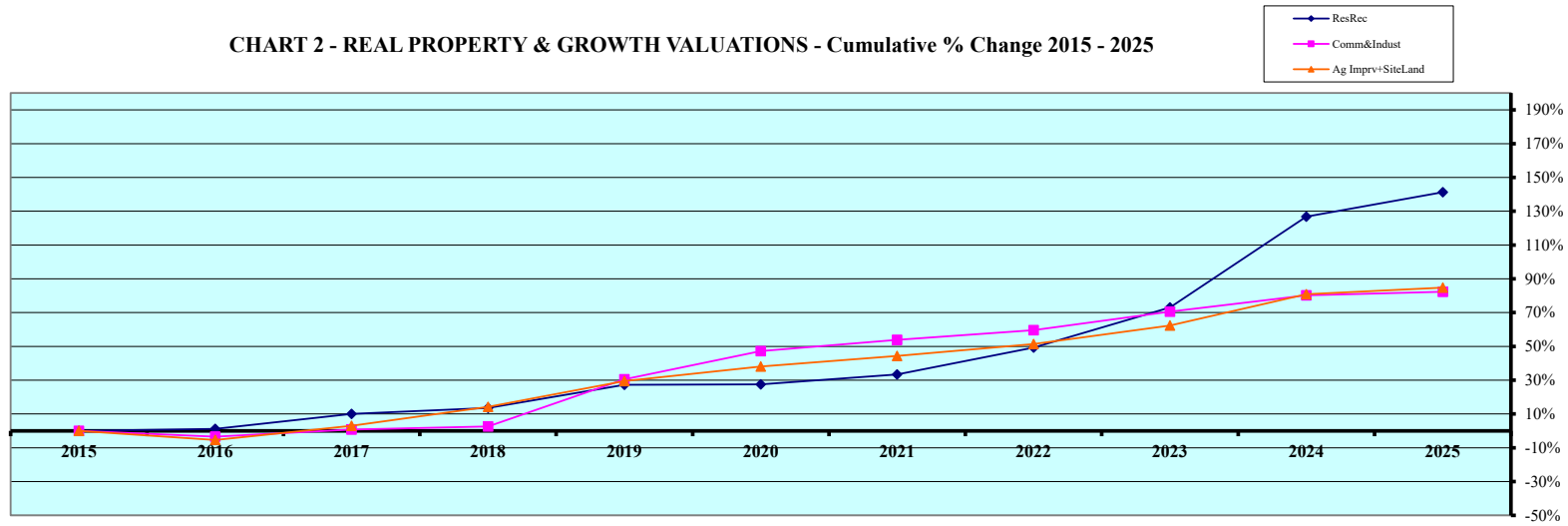
Rate Annual %chg: Residential & Recreational **9.43%** Commercial & Industrial **6.20%** Agricultural Land **2.90%**

Cnty# **37**
County **GOSPER**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.
Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

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



Tax Year	Residential & Recreational ⁽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	130,631,142	1,137,843	0.87%	129,493,299	--	--	9,800,805	176,741	1.80%	9,624,064	--	--
2016	137,211,166	5,049,431	3.68%	132,161,735	1.17%	1.17%	9,935,099	468,988	4.72%	9,466,111	-3.41%	-3.41%
2017	147,368,493	3,556,943	2.41%	143,811,550	4.81%	10.09%	10,081,819	197,043	1.95%	9,884,776	-0.51%	0.86%
2018	150,150,807	1,729,731	1.15%	148,421,076	0.71%	13.62%	10,764,057	711,551	6.61%	10,052,506	-0.29%	2.57%
2019	166,906,485	674,716	0.40%	166,231,769	10.71%	27.25%	14,097,216	1,304,978	9.26%	12,792,238	18.84%	30.52%
2020	167,910,715	1,317,371	0.78%	166,593,344	-0.19%	27.53%	15,069,713	642,330	4.26%	14,427,383	2.34%	47.21%
2021	176,221,017	2,013,292	1.14%	174,207,725	3.75%	33.36%	15,171,027	84,000	0.55%	15,087,027	0.11%	53.94%
2022	197,318,769	2,282,656	1.16%	195,036,113	10.68%	49.30%	15,655,615	5,560	0.04%	15,650,055	3.16%	59.68%
2023	228,222,788	2,201,934	0.96%	226,020,854	14.55%	73.02%	16,753,452	36,105	0.22%	16,717,347	6.78%	70.57%
2024	298,447,259	2,100,740	0.70%	296,346,519	29.85%	126.86%	17,709,639	43,690	0.25%	17,665,949	5.45%	80.25%
2025	321,801,829	6,626,230	2.06%	315,175,599	5.61%	141.27%	17,885,848	14,650	0.08%	17,871,198	0.91%	82.34%
Rate Ann%chg	9.43%	Resid & Recreat w/o growth				8.16%	C & I w/o growth				3.34%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	16,954,469	5,700,432	22,654,901	149,912	0.66%	22,504,989	--	--
2016	16,761,039	6,482,655	23,243,694	1,810,353	7.79%	21,433,341	-5.39%	-5.39%
2017	16,554,564	6,965,367	23,519,931	184,229	0.78%	23,335,702	0.40%	3.01%
2018	18,810,390	7,586,498	26,396,888	523,487	1.98%	25,873,401	10.01%	14.21%
2019	23,395,490	8,452,172	31,847,662	2,517,077	7.90%	29,330,585	11.11%	29.47%
2020	23,362,765	8,501,192	31,863,957	586,995	1.84%	31,276,962	-1.79%	38.06%
2021	24,113,580	9,144,813	33,258,393	553,555	1.66%	32,704,838	2.64%	44.36%
2022	25,277,266	9,850,347	35,127,613	832,660	2.37%	34,294,953	3.12%	51.38%
2023	27,541,485	10,624,903	38,166,388	1,393,016	3.65%	36,773,372	4.69%	62.32%
2024	30,190,270	12,148,553	42,338,823	1,371,411	3.24%	40,967,412	7.34%	80.83%
2025	30,478,720	12,018,047	42,496,767	633,715	1.49%	41,863,052	-1.12%	84.79%
Rate Ann%chg	6.04%	7.74%	6.49%	Ag Imprv+Site w/o growth			3.10%	

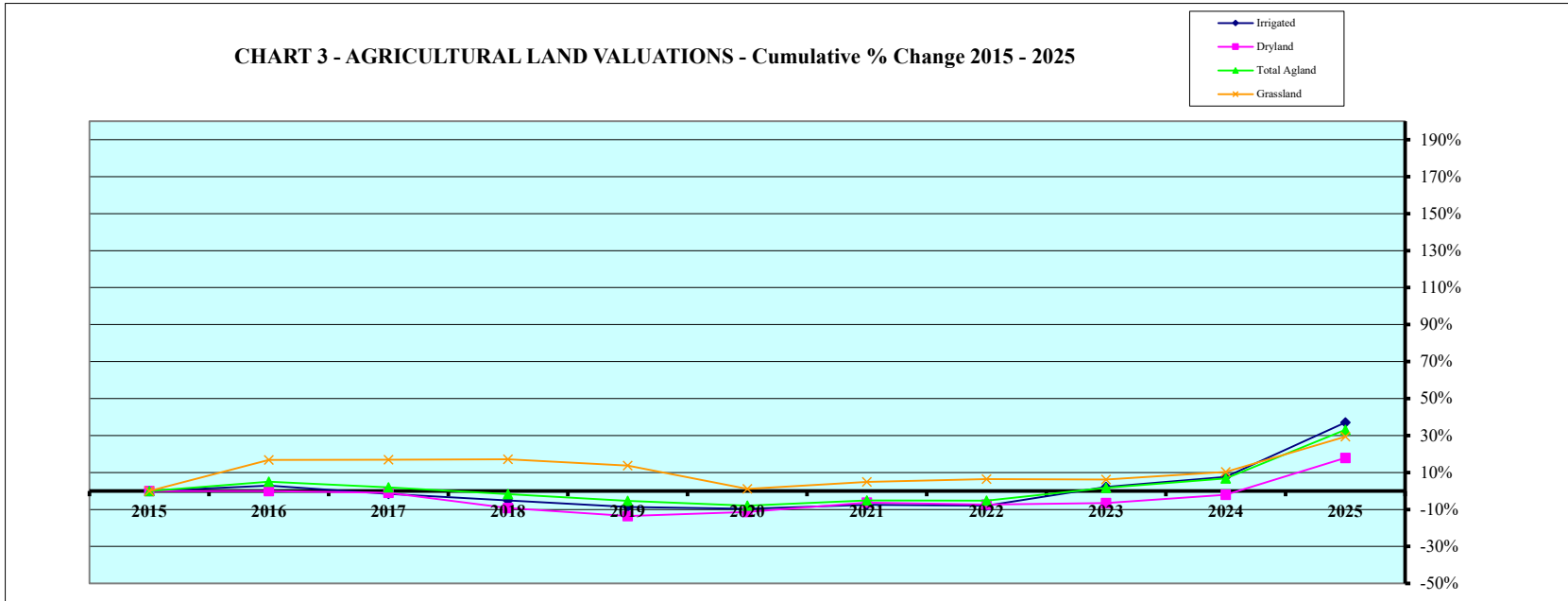
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 37
County GOSPER

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	427,235,827	-	-	-	94,227,908	-	-	-	115,187,918	-	-	-
2016	439,689,364	12,453,537	2.91%	2.91%	94,186,617	-41,291	-0.04%	-0.04%	134,539,257	19,351,339	16.80%	16.80%
2017	420,731,309	-18,958,055	-4.31%	-1.52%	93,244,242	-942,375	-1.00%	-1.04%	134,672,424	133,167	0.10%	16.92%
2018	405,180,936	-15,550,373	-3.70%	-5.16%	85,510,350	-7,733,892	-8.29%	-9.25%	134,978,472	306,048	0.23%	17.18%
2019	390,119,633	-15,061,303	-3.72%	-8.69%	81,470,681	-4,039,669	-4.72%	-13.54%	131,054,016	-3,924,456	-2.91%	13.77%
2020	386,044,796	-4,074,837	-1.04%	-9.64%	83,539,687	2,069,006	2.54%	-11.34%	116,453,493	-14,600,523	-11.14%	1.10%
2021	395,183,694	9,138,898	2.37%	-7.50%	88,316,538	4,776,851	5.72%	-6.27%	120,833,453	4,379,960	3.76%	4.90%
2022	393,179,063	-2,004,631	-0.51%	-7.97%	87,280,601	-1,035,937	-1.17%	-7.37%	122,595,761	1,762,308	1.46%	6.43%
2023	436,533,268	43,354,205	11.03%	2.18%	88,075,074	794,473	0.91%	-6.53%	122,341,298	-254,463	-0.21%	6.21%
2024	459,497,755	22,964,487	5.26%	7.55%	92,347,455	4,272,381	4.85%	-2.00%	127,072,577	4,731,279	3.87%	10.32%
2025	585,445,325	125,947,570	27.41%	37.03%	111,081,584	18,734,129	20.29%	17.89%	149,003,855	21,931,278	17.26%	29.36%

Rate Ann.%chg: Irrigated **3.20%** Dryland **1.66%** Grassland **2.61%**

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	30,190	-	-	-	12,861	-	-	-	636,694,704	-	-	-
2016	31,895	1,705	5.65%	5.65%	13,356	495	3.85%	3.85%	668,460,489	31,765,785	4.99%	4.99%
2017	25,425	-6,470	-20.29%	-15.78%	188,616	175,260	1312.22%	1366.57%	648,862,016	-19,598,473	-2.93%	1.91%
2018	25,493	68	0.27%	-15.56%	18,203	-170,413	-90.35%	41.54%	625,713,454	-23,148,562	-3.57%	-1.72%
2019	50,945	25,452	99.84%	68.75%	22,779	4,576	25.14%	77.12%	602,718,054	-22,995,400	-3.68%	-5.34%
2020	57,124	6,179	12.13%	89.21%	24,024	1,245	5.47%	86.80%	586,119,124	-16,598,930	-2.75%	-7.94%
2021	57,151	27	0.05%	89.30%	24,039	15	0.06%	86.91%	604,414,875	18,295,751	3.12%	-5.07%
2022	55,841	-1,310	-2.29%	84.97%	24,031	-8	-0.03%	86.85%	603,135,297	-1,279,578	-0.21%	-5.27%
2023	56,060	219	0.39%	85.69%	442,349	418,318	1740.74%	3339.46%	647,448,049	44,312,752	7.35%	1.69%
2024	56,564	504	0.90%	87.36%	1,158,667	716,318	161.94%	8909.15%	680,133,018	32,684,969	5.05%	6.82%
2025	56,565	1	0.00%	87.36%	1,742,412	583,745	50.38%	13448.03%	847,329,741	167,196,723	24.58%	33.08%

Cnty# **37**
County **GOSPER**

Rate Ann.%chg: Total Agric Land **2.90%**

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	424,116,401	93,487	4,537			95,382,023	53,324	1,789	0.00%	0.00%	115,306,048	132,871	868		
2016	439,976,584	94,185	4,671	2.97%	2.97%	94,140,719	52,627	1,789	0.00%	0.00%	134,560,352	132,742	1,014	16.81%	16.81%
2017	420,761,564	94,117	4,471	-4.30%	-1.45%	93,248,525	53,059	1,757	-1.75%	-1.75%	134,705,305	132,127	1,020	0.57%	17.48%
2018	405,044,419	93,638	4,326	-3.24%	-4.65%	85,534,076	53,222	1,607	-8.55%	-10.15%	134,986,833	132,162	1,021	0.18%	17.70%
2019	390,199,482	93,676	4,165	-3.70%	-8.18%	81,452,364	53,143	1,533	-4.63%	-14.31%	131,046,445	132,200	991	-2.95%	14.23%
2020	387,004,443	93,692	4,131	-0.84%	-8.95%	83,562,193	54,315	1,538	0.38%	-13.99%	116,454,526	130,910	890	-10.26%	2.51%
2021	395,265,289	93,752	4,216	2.07%	-7.07%	88,363,894	54,278	1,628	5.82%	-8.99%	120,834,685	130,883	923	3.78%	6.39%
2022	395,156,926	93,756	4,215	-0.03%	-7.10%	88,263,653	54,214	1,628	0.00%	-8.98%	122,858,770	130,879	939	1.68%	8.17%
2023	436,944,326	94,342	4,632	9.89%	2.09%	88,074,788	54,109	1,628	-0.02%	-9.00%	122,362,437	130,373	939	-0.02%	8.15%
2024	459,441,123	94,001	4,888	5.53%	7.74%	92,341,856	54,221	1,703	4.63%	-4.79%	127,097,779	130,210	976	4.00%	12.48%
2025	585,445,324	93,967	6,230	27.47%	37.33%	111,045,469	54,338	2,044	20.00%	14.25%	149,078,879	130,023	1,147	17.46%	32.12%

Rate Annual %chg Average Value/Acre: 3.28%

1.53%

2.60%

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	30,253	605	50			12,715	106	120			634,847,440	280,393	2,264		
2016	30,287	606	50	0.00%	0.00%	13,356	111	120	-0.01%	-0.01%	668,721,298	280,271	2,386	5.38%	5.38%
2017	23,988	479	50	0.04%	0.05%	188,501	293	643	435.58%	435.54%	648,927,883	280,075	2,317	-2.89%	2.33%
2018	25,493	509	50	0.00%	0.05%	18,203	152	120	-81.33%	0.00%	625,609,024	279,683	2,237	-3.46%	-1.21%
2019	50,945	509	100	99.84%	99.94%	22,779	152	150	25.14%	25.14%	602,772,015	279,680	2,155	-3.65%	-4.81%
2020	56,944	569	100	0.00%	99.94%	24,025	160	150	-0.01%	25.13%	587,102,131	279,647	2,099	-2.59%	-7.27%
2021	57,124	571	100	0.00%	99.94%	24,025	160	150	0.00%	25.13%	604,545,017	279,644	2,162	2.97%	-4.52%
2022	55,841	558	100	0.00%	99.94%	24,039	160	150	0.00%	25.13%	606,359,229	279,567	2,169	0.33%	-4.21%
2023	56,060	561	100	0.00%	99.94%	24,031	160	150	0.00%	25.13%	647,461,642	279,544	2,316	6.79%	2.30%
2024	56,564	566	100	0.00%	99.94%	1,158,667	505	2,295	1428.50%	1812.58%	680,095,989	279,502	2,433	5.06%	7.47%
2025	56,565	566	100	0.00%	99.94%	1,742,385	566	3,080	34.23%	2467.22%	847,368,622	279,460	3,032	24.61%	33.92%

37
GOSPER

Rate Annual %chg Average Value/Acre: 2.93%

(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

Total Real Property Sum Lines 17, 25, & 30	Records : 3,172	Value : 1,354,494,141	Growth 6,189,961	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	53	168,654	0	0	236	5,434,130	289	5,602,784	
02. Res Improve Land	321	1,712,031	0	0	612	71,879,333	933	73,591,364	
03. Res Improvements	342	45,936,045	0	0	679	204,321,375	1,021	250,257,420	
04. Res Total	395	47,816,730	0	0	915	281,634,838	1,310	329,451,568	5,098,751
% of Res Total	30.15	14.51	0.00	0.00	69.85	85.49	41.30	24.32	82.37
05. Com UnImp Land	6	57,010	0	0	6	175,742	12	232,752	
06. Com Improve Land	52	556,639	0	0	42	1,493,618	94	2,050,257	
07. Com Improvements	54	6,254,150	0	0	48	9,429,305	102	15,683,455	
08. Com Total	60	6,867,799	0	0	54	11,098,665	114	17,966,464	322,075
% of Com Total	52.63	38.23	0.00	0.00	47.37	61.77	3.59	1.33	5.20
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	17,456	0	0	0	0	1	17,456	
11. Ind Improvements	2	1,455,130	0	0	0	0	2	1,455,130	
12. Ind Total	2	1,472,586	0	0	0	0	2	1,472,586	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.06	0.11	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	4	27,685	4	27,685	
16. Rec Total	0	0	0	0	4	27,685	4	27,685	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.13	0.00	0.00
Res & Rec Total	395	47,816,730	0	0	919	281,662,523	1,314	329,479,253	5,098,751
% of Res & Rec Total	30.06	14.51	0.00	0.00	69.94	85.49	41.42	24.32	82.37
Com & Ind Total	62	8,340,385	0	0	54	11,098,665	116	19,439,050	322,075
% of Com & Ind Total	53.45	42.91	0.00	0.00	46.55	57.09	3.66	1.44	5.20
17. Taxable Total	457	56,157,115	0	0	973	292,761,188	1,430	348,918,303	5,420,826
% of Taxable Total	31.96	16.09	0.00	0.00	68.04	83.91	45.08	25.76	87.57

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	6	26,320	1,982,025	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	6	26,320	1,982,025
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				6	26,320	1,982,025

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	14	24,593	14	24,593	0
25. Total	0	0	0	0	14	24,593	14	24,593	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	34	0	246	280

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	155,464	1	3,255	1,415	754,215,834	1,418	754,374,553
28. Ag-Improved Land	0	0	0	0	295	217,280,592	295	217,280,592
29. Ag Improvements	1	41,355	0	0	309	33,854,745	310	33,896,100

30. Ag Total				1,728	1,005,551,245
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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	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	41,355	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	5.45	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	10	11.00	385,000	10	11.00	385,000	
32. HomeSite Improv Land	164	172.96	6,053,600	164	172.96	6,053,600	
33. HomeSite Improvements	167	0.00	25,257,350	167	0.00	25,257,350	212,910
34. HomeSite Total				177	183.96	31,695,950	
35. FarmSite UnImp Land	70	178.21	734,580	70	178.21	734,580	
36. FarmSite Improv Land	247	1,243.44	4,692,190	247	1,243.44	4,692,190	
37. FarmSite Improvements	284	0.00	8,597,395	285	0.00	8,638,750	556,225
38. FarmSite Total				355	1,421.65	14,065,520	
39. Road & Ditches	1,383	4,530.32	0	1,385	4,535.77	0	
40. Other- Non Ag Use	5	29.78	151,086	5	29.78	151,086	
41. Total Section VI				532	6,171.16	45,912,556	769,135

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	34,067.40	61.89%	285,552,940	65.15%	8,382.00
46. 1A	12,795.99	23.25%	107,255,976	24.47%	8,382.00
47. 2A1	1,930.61	3.51%	13,334,723	3.04%	6,907.00
48. 2A	2,789.11	5.07%	15,504,654	3.54%	5,559.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	797.68	1.45%	4,165,484	0.95%	5,222.00
51. 4A1	542.24	0.99%	2,648,838	0.60%	4,884.99
52. 4A	2,125.18	3.86%	9,845,946	2.25%	4,632.99
53. Total	55,048.21	100.00%	438,308,561	100.00%	7,962.27
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,425.45	68.28%	13,064,485	72.53%	2,408.00
56. 2D1	244.46	3.08%	559,324	3.11%	2,288.00
57. 2D	1,285.46	16.18%	2,777,879	15.42%	2,161.00
58. 3D1	43.02	0.54%	85,352	0.47%	1,984.01
59. 3D	59.98	0.75%	101,546	0.56%	1,693.00
60. 4D1	330.08	4.15%	530,106	2.94%	1,605.99
61. 4D	556.87	7.01%	894,327	4.96%	1,605.99
62. Total	7,945.32	100.00%	18,013,019	100.00%	2,267.12
Grass					
63. 1G1	5,165.68	9.54%	6,300,218	9.52%	1,219.63
64. 1G	4,678.25	8.64%	5,753,326	8.69%	1,229.80
65. 2G1	18,913.53	34.92%	23,059,192	34.84%	1,219.19
66. 2G	502.87	0.93%	613,124	0.93%	1,219.25
67. 3G1	34.87	0.06%	56,908	0.09%	1,632.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	24,682.05	45.57%	30,090,612	45.46%	1,219.13
70. 4G	183.33	0.34%	315,197	0.48%	1,719.29
71. Total	54,160.58	100.00%	66,188,577	100.00%	1,222.08
Irrigated Total					
Irrigated Total	55,048.21	46.79%	438,308,561	83.88%	7,962.27
Dry Total					
Dry Total	7,945.32	6.75%	18,013,019	3.45%	2,267.12
Grass Total					
Grass Total	54,160.58	46.04%	66,188,577	12.67%	1,222.08
72. Waste	421.91	0.36%	42,191	0.01%	100.00
73. Other	65.72	0.06%	9,865	0.00%	150.11
74. Exempt	501.09	0.43%	469,238	0.09%	936.43
75. Market Area Total	117,641.74	100.00%	522,562,213	100.00%	4,441.98

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,444.37	3.73%	11,046,539	4.40%	7,648.00
46. 1A	21,049.93	54.37%	160,989,894	64.10%	7,648.00
47. 2A1	257.29	0.66%	1,671,101	0.67%	6,495.01
48. 2A	6,592.37	17.03%	36,007,530	14.34%	5,462.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,693.04	4.37%	7,904,801	3.15%	4,669.00
52. 4A	7,679.29	19.83%	33,543,137	13.36%	4,368.00
53. Total	38,716.29	100.00%	251,163,002	100.00%	6,487.27
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	30,420.49	65.29%	71,518,561	70.62%	2,351.00
56. 2D1	634.07	1.36%	1,389,248	1.37%	2,191.00
57. 2D	8,329.19	17.88%	17,116,494	16.90%	2,055.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	6.55	0.01%	10,395	0.01%	1,587.02
60. 4D1	2,706.45	5.81%	4,219,355	4.17%	1,559.00
61. 4D	4,498.22	9.65%	7,012,754	6.93%	1,559.01
62. Total	46,594.97	100.00%	101,266,807	100.00%	2,173.34
Grass					
63. 1G1	5,923.24	7.81%	6,859,124	8.28%	1,158.00
64. 1G	11,353.54	14.97%	13,196,634	15.92%	1,162.34
65. 2G1	49,516.82	65.28%	53,033,286	63.99%	1,071.02
66. 2G	11.58	0.02%	23,275	0.03%	2,009.93
67. 3G1	13.07	0.02%	19,605	0.02%	1,500.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,907.89	11.74%	9,560,873	11.54%	1,073.30
70. 4G	121.49	0.16%	182,721	0.22%	1,504.00
71. Total	75,847.63	100.00%	82,875,518	100.00%	1,092.66
Irrigated Total					
	38,716.29	23.94%	251,163,002	57.46%	6,487.27
Dry Total					
	46,594.97	28.81%	101,266,807	23.17%	2,173.34
Grass Total					
	75,847.63	46.89%	82,875,518	18.96%	1,092.66
72. Waste	143.74	0.09%	14,374	0.00%	100.00
73. Other	453.30	0.28%	1,756,775	0.40%	3,875.52
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	161,755.93	100.00%	437,076,476	100.00%	2,702.07

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	13.00	108,966	0.00	0	93,751.50	689,362,597	93,764.50	689,471,563
77. Dry Land	19.31	46,498	0.00	0	54,520.98	119,233,328	54,540.29	119,279,826
78. Grass	0.00	0	2.67	3,255	130,005.54	149,060,840	130,008.21	149,064,095
79. Waste	0.00	0	0.00	0	565.65	56,565	565.65	56,565
80. Other	0.00	0	0.00	0	519.02	1,766,640	519.02	1,766,640
81. Exempt	0.00	0	0.00	0	501.09	469,238	501.09	469,238
82. Total	32.31	155,464	2.67	3,255	279,362.69	959,479,970	279,397.67	959,638,689

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	93,764.50	33.56%	689,471,563	71.85%	7,353.23
Dry Land	54,540.29	19.52%	119,279,826	12.43%	2,187.00
Grass	130,008.21	46.53%	149,064,095	15.53%	1,146.57
Waste	565.65	0.20%	56,565	0.01%	100.00
Other	519.02	0.19%	1,766,640	0.18%	3,403.80
Exempt	501.09	0.18%	469,238	0.05%	936.43
Total	279,397.67	100.00%	959,638,689	100.00%	3,434.67

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 Acreage	186	3,178,693	181	6,386,850	194	44,685,745	380	54,251,288	330,530
83.2 Elwood	35	192,522	303	1,878,141	329	46,829,325	364	48,899,988	108,651
83.3 Lake	27	1,892,841	408	64,699,583	455	153,040,730	482	219,633,154	4,659,570
83.4 Market Area 1	9	134,113	10	340,000	12	3,466,840	21	3,940,953	0
83.5 Market Area 4	8	153,753	6	210,000	7	1,028,580	15	1,392,333	0
83.6 Smithfield	24	50,862	25	76,790	28	1,233,885	52	1,361,537	0
84 Residential Total	289	5,602,784	933	73,591,364	1,025	250,285,105	1,314	329,479,253	5,098,751

Schedule XII : Commercial 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>	
85.1	Elwood	6	55,510	52	649,483	54	7,846,860	60	8,551,853	15,215
85.2	Lake	2	63,552	20	934,854	21	3,411,950	23	4,410,356	21,260
85.3	Market Area 1	2	82,916	5	308,317	8	4,484,470	10	4,875,703	0
85.4	Market Area 4	0	0	1	29,680	1	30,845	1	60,525	0
85.5	Rural Coml	2	30,774	10	118,067	12	1,013,895	14	1,162,736	285,600
85.6	Smithfield	0	0	7	27,312	8	350,565	8	377,877	0
86	Commercial Total	12	232,752	95	2,067,713	104	17,138,585	116	19,439,050	322,075

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	5,165.68	9.54%	6,300,218	9.52%	1,219.63
88. 1G	4,678.25	8.64%	5,753,326	8.69%	1,229.80
89. 2G1	18,913.53	34.92%	23,059,192	34.84%	1,219.19
90. 2G	502.87	0.93%	613,124	0.93%	1,219.25
91. 3G1	34.87	0.06%	56,908	0.09%	1,632.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	24,682.05	45.57%	30,090,612	45.46%	1,219.13
94. 4G	183.33	0.34%	315,197	0.48%	1,719.29
95. Total	54,160.58	100.00%	66,188,577	100.00%	1,222.08
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	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	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	54,160.58	100.00%	66,188,577	100.00%	1,222.08
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	54,160.58	100.00%	66,188,577	100.00%	1,222.08

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	5,923.24	7.82%	6,859,124	8.29%	1,158.00
88. 1G	11,316.84	14.94%	13,110,352	15.85%	1,158.48
89. 2G1	49,516.82	65.35%	53,033,286	64.12%	1,071.02
90. 2G	0.53	0.00%	568	0.00%	1,071.70
91. 3G1	13.07	0.02%	19,605	0.02%	1,500.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,882.93	11.72%	9,521,960	11.51%	1,071.94
94. 4G	113.26	0.15%	169,890	0.21%	1,500.00
95. Total	75,766.69	100.00%	82,714,785	100.00%	1,091.70
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	36.70	45.34%	86,282	53.68%	2,351.01
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	11.05	13.65%	22,707	14.13%	2,054.93
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	24.96	30.84%	38,913	24.21%	1,559.01
103. 4C	8.23	10.17%	12,831	7.98%	1,559.05
104. Total	80.94	100.00%	160,733	100.00%	1,985.83
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	75,766.69	99.89%	82,714,785	99.81%	1,091.70
CRP Total	80.94	0.11%	160,733	0.19%	1,985.83
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	75,847.63	100.00%	82,875,518	100.00%	1,092.66

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

37 Gosper

	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	321,774,144	329,451,568	7,677,424	2.39%	5,098,751	0.80%
02. Recreational	27,685	27,685	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	30,478,720	31,695,950	1,217,230	3.99%	212,910	3.30%
04. Total Residential (sum lines 1-3)	352,280,549	361,175,203	8,894,654	2.52%	5,311,661	1.02%
05. Commercial	16,484,174	17,966,464	1,482,290	8.99%	322,075	7.04%
06. Industrial	1,401,674	1,472,586	70,912	5.06%	0	5.06%
07. Total Commercial (sum lines 5-6)	17,885,848	19,439,050	1,553,202	8.68%	322,075	6.88%
08. Ag-Farmsite Land, Outbuildings	11,992,255	14,065,520	2,073,265	17.29%	556,225	12.65%
09. Minerals	24,593	24,593	0	0.00	0	0.00%
10. Non Ag Use Land	25,792	151,086	125,294	485.79%		
11. Total Non-Agland (sum lines 8-10)	12,042,640	14,241,199	2,198,559	18.26%	556,225	13.64%
12. Irrigated	585,445,325	689,471,563	104,026,238	17.77%		
13. Dryland	111,081,584	119,279,826	8,198,242	7.38%		
14. Grassland	149,003,855	149,064,095	60,240	0.04%		
15. Wasteland	56,565	56,565	0	0.00%		
16. Other Agland	1,742,412	1,766,640	24,228	1.39%		
17. Total Agricultural Land	847,329,741	959,638,689	112,308,948	13.25%		
18. Total Value of all Real Property (Locally Assessed)	1,229,538,778	1,354,494,141	124,955,363	10.16%	6,189,961	9.66%

2026 Assessment Survey for Gosper County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	2 Seasonal employees that help with pick up work.
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$144,574.96
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$1,000
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:
	\$22,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$650
12.	Amount of last year's assessor's budget not used:
	\$1513.41

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes, some but mostly use GIS
5.	If so, who maintains the Cadastral Maps?
	Not being kept up.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, schneidergis.co/gospercone
8.	Who maintains the GIS software and maps?
	Combination of Beacon Schneider or the assessor and deputy
9.	What type of aerial imagery is used in the cyclical review of properties?
	GIS
10.	When was the aerial imagery last updated?
	Feb 2025

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?
	All municipalities in the county are zoned.
4.	When was zoning implemented?
	1991

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	Beacon Schneider
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	The county hires Gene Witte to assist the Deputy Assessor with the pickup work. He does not participate in the valuation process.
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	General knowledge of appraisal practices
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?
	No

2026 Residential Assessment Survey for Gosper County

1.	Valuation data collection done by:
	The assessor, deputy assessor, and part-time lister
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Only the cost approach is used in the county as there are too few sales to develop the sales comparison approach.
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?
	Yes, depreciation tables are created in the assessor's office using local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes, starting with Elwood as the primary market and making adjustments for other valuation groups. Also county has identified subgroups at Johnson Lake.
5.	Describe the methodology used to determine the residential lot values?
	Values are applied based on the general size of the lots. For example, within Elwood, all lots 1-25' wide receive a set value. At Johnson Lake, general size is considered; location will also affect lot/leasehold values. Areas that are located along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for site improvements. Johnson Lake lot values are weighted by 70% of value by front foot, 30% by the area of the lot.
6.	How are rural residential site values developed?
	1st acre--\$35,000 Acres 2 - 10 - \$4,000/acre Over 10 Acres - \$2,000/acre Sales are used when available and looking at values of surrounding counties. A study was also conducted on the costs of infrastructure such as well, septic system and electricity.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	No applications have been received to combine parcels held for sale or resale. All lots are valued using the same land tables.

2026 Commercial Assessment Survey for Gosper County

1.	Valuation data collection done by:
	The assessor, deputy assessor, and part-time lister
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Only the cost approach is used.
2a.	Describe the process used to determine the value of unique commercial properties.
	All properties are valued using the cost approach. Properties are priced using the Marshall & Swift occupancy codes. Depreciation is applied based on general structure type and the age and condition of the property.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables are developed in the assessor's office using local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	N/A
5.	Describe the methodology used to determine the commercial lot values.
	In the villages, lot values are applied based on the size of the lot. At Johnson Lake, values are established by neighborhood; areas that are along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for the site improvements on the first acre.

2026 Agricultural Assessment Survey for Gosper County

1.	Valuation data collection done by:
	The assessor and deputy assessor.
2.	Describe the process used to determine and monitor market areas.
	The market areas were developed based on topography, soil type and access to water for irrigation. Sales are plotted annually and a sales study is completed to monitor the market areas.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Non-agricultural land uses are identified by completing the land use study and through the sales verification process. Currently, the only recreational parcels within the county are those at Johnson Lake, Clearview and Plum Paradise. Parcels with 20 acres or less will get more scrutiny to determine whether the primary use of the land is agricultural.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Improvements are costed and depreciated like other like properties. The assessor will use updated imagery to review for intensive use, and the feedlot values will be studied and possibly raised to match the excess acre values in 2026.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There is 1 parcel with 18 acres of WRP land in Gosper County that has been identified, and the assessor has developed WRP values which are the same as irrigated.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Irrigated grass, CREP (same value as irrigated) and CRP (same value as dry land)
	<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?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	Study sales
	<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.
	N/A

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

**THREE-YEAR ASSESSMENT PLAN
GOSPER COUNTY
June 15, 2025**

Introduction

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Revenue, Property Tax Division.

Office Duties

Each year, the Assessor's Office is responsible for locating and valuing all taxable real and personal property. This includes overseeing the lister when he/she does the yearly reviews on new or changed property, and the complete relisting required by statute every six years.

New improvements are located by owner reporting, zoning permits, word of mouth, and assessor and commissioners driving the county, and noticeable changes on GIS. The pickup work is completed every year in a timely manner, and growth is calculated. The pickup work involves on-site inspection, measurements, interior inspection if possible and interviewing the owner, taking a photo with current date.

77-1311.03 The county assessor shall determine the portion of the county to be inspected and reviewed each year to assure all parcels of real property in the county have been inspected and reviewed no less frequently than 6 years.

We also recommend to the commissioners the exemptions for educational, charitable and religious organizations. We approve or deny the beginning farmer exemption and mail out and receive the homestead exemption forms. As these forms are somewhat complicated, we offer help to our taxpayers in filling them out. Questions are answered regarding new valuations and the reasons for changes. We attend protest hearings to provide testimony to the County Board of Equalization.

Keeping our computer system current is a large part of our routine. We compile and submit data for the Tax Increment Financing (TIF) and prepare spreadsheets to determine the values for each political subdivision. We receive certified values for centrally assessed companies from the Department of Revenue and add them into the valuation spreadsheets, giving us a total county value. We are responsible for preparing the permanent tax list.

We are responsible for publishing in the local paper a notification of the completion of the Real Property Assessment. We certify valuations and growth to all political subdivisions.

The Assessor's Office is required to make several reports each year. These include: the mobile home report of all mobile home court owners in the county, a real estate abstract, the 3-year plan of assessment, a report listing over- and under-valued property for correction by the County Board of Equalization, certification of value to all political subdivisions in the county, an inventory of county property located in this office, the budget for the office and Certificate of

Taxes Levied to the State Tax Administrator. We also prepare maps and charts for protest hearings and general information for the County Commissioners and the taxpayers.

This office has the record of certified irrigated acres, and we work with the NRD for irrigated acre transfers. Each year we compile and give them a list of all the taxpayers with irrigation.

I am also, at the request of the County Commissioners, Liaison for the Census for Gosper County.

The Gosper County GIS website went online in June of 2014. The Assessor and Deputy were actively involved in completing the information for this website. We continue to check this website for accuracy and continue to educate ourselves about this program. As of July 1, 2025 we are under a 3-year contract with Beacon Schneider to provide GIS services. The homestead exemption applications are being entered into the computer and exported to the state. The applications are now scanned to the Department of Revenue.

2025 Assessment Year

Level of Value, Quality, Uniformity

PROPERTY CLASS	MEDIAN	COD	PRD
Residential	94	20.04	97.99
Commercial	94	8.06	102.52
Agricultural	73	15.52	103.49

2026 Assessment Year

Begin 6-year review with Villages of Elwood and Smithfield and Lake Residential and commercial buildings in these 3 areas

Residential

1. All residential buildings are to be repriced using the 6/26 pricing.
2. Pickup work to be completed by March 1, 2026 using the 06/26 pricing.
3. Sales ratio studies are completed to determine the level of value.

Commercial

1. All commercial buildings are to be repriced using the new 6/24 pricing.
2. Pickup work to be completed by March 1, 2026 using the new 06/24 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings are to be repriced using the new 06/24 pricing.
2. Pickup work to be completed by March 1, 2026 using the new 06/24 pricing,

3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and to determine the level of value. New depreciation schedules will be made, if necessary, reflecting market value.

4.

Other

We begin a new 3-year contract with Beacon GIS program (Ending on 7/1/2028). If new GIS imagery is available in 2027, we will search for land use changes and make changes accordingly.

2027 Assessment Year

Continue 6-year review with Rural residential and commercial buildings in area 1&4

Residential

1. All residential buildings are to be repriced using the new 06/26 pricing.
2. Pickup work to be completed by March 1, 2027 using the new 06/26 pricing.
3. Sales ratio studies are completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/24 pricing.
2. Pickup work to be completed by March 1, 2027 using the 06/24 pricing.
3. Complete sales ratio studies to determine the level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings are to be repriced using the 06/24 pricing.
2. Pickup work to be completed by March 1, 2027 using the 06/24 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.

2028 Assessment Year

Continue 6-year review with Unimproved Ag Changes on GIS

Residential

1. All residential buildings to be repriced using the 06/26 pricing.
2. Pickup work to be completed by March 1, 2028 using the 06/26 pricing.
3. Sales ratio studies are completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/24 pricing.
2. Pickup work to be completed by March 1, 2028 using the 06/24 pricing.
3. Complete sales ratio studies to determine the level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/24 pricing.
2. Pickup work to be completed by March 1, 2028 using the 06/24 pricing.

3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.
4. If new aerial photos are available, land use will be reviewed, and changes made accordingly.

Summary/Conclusion

Gosper County presently uses the MIPS CAMA system. All personal property schedules and real estate records are both hardcopy and recorded on the computer. We continue to enter all sales into the computer, and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the “Expanded What If” program for agricultural sales.

The courthouse now utilizes the services of Applied Connective for our computer security and backup needs. The assessor purchased a new Dell 3000 computer with Windows 10, recently updated to Windows 11. The deputy assessor is utilizing windows 11. The office also replaced the HP printer.

All other functions and duties required by the Assessor’s office are performed in a timely fashion.

2025-26 Assessor’s Budget

Salaries	\$117,264.96
Telephone	900.00
PTAS/CAMA	0.0
Comp Expense General	9,000.00
Repair	0.0
Lodging	200.00
Mileage	800.00
GIS support/fees	13,400.00
Dues, Registration	310.00
Reappraisal	800.00
Schooling	650.00
Office Supplies	900.00
Equipment	<u>0.0</u>

Total Request	\$144224.96
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