



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

HOOKER COUNTY

April 7, 2026

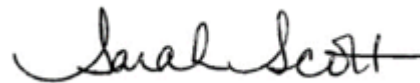
Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Hooker 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 Hooker 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,



Sarah Scott
Property Tax Administrator
402-471-5962

cc: Jessica Hampton, Hooker 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.

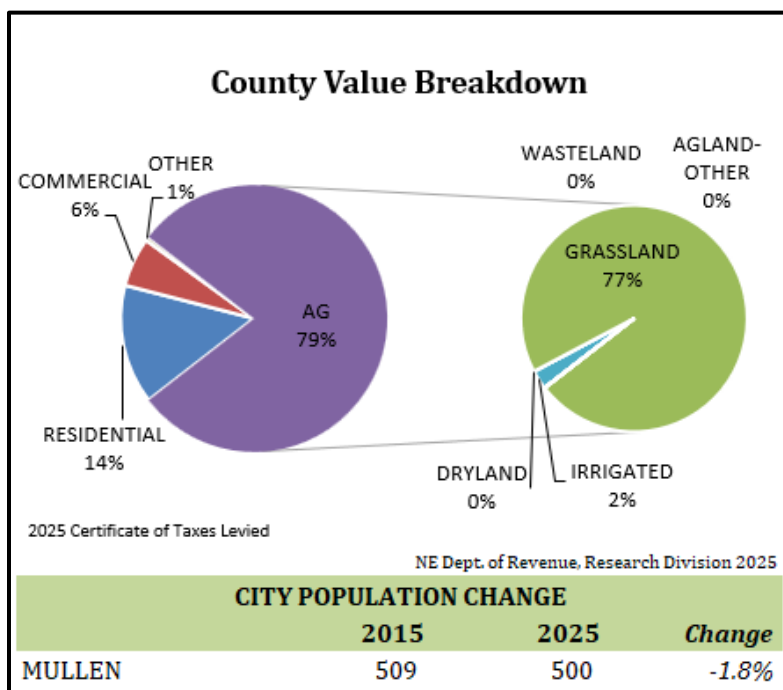
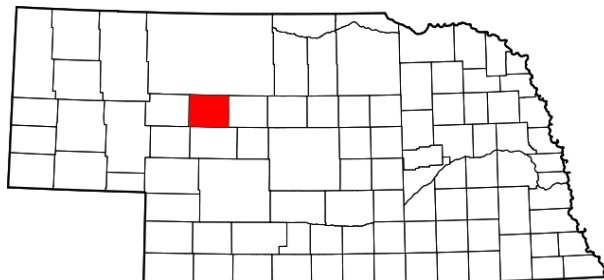
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 721 square miles, Hooker County has 698 residents, a 2% population decrease from the 2020 U.S. Census.¹ The report indicates that 55% of county housing is owner occupied and 81% of residents occupied the same house as in the prior year.¹ The average home value in the county is \$119,954.²



The majority of the commercial properties in Hooker County are located in and around Mullen, the county seat. According to the latest information available from the U.S. Census Bureau, there are 25 employer establishments with a total employment figure of 108. This represents a slight decrease in total employment from 2022-2023.¹

Agricultural land accounts for the largest portion of the county's valuation base. Grassland makes up a majority of the agricultural land in the county. Hooker County is included in the Upper Loup Natural Resource Districts (NRD).

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

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 Hooker County

Assessment Practices & Actions

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

The sales verification and qualification processes were reviewed with the Hooker County Assessor. The sales usability rate was typical when compared to the statewide average. Analysis of the sales roster shows that all qualified arm's-length transactions are used for measurement purposes.

There are two valuations groups established with distinct economic differences for the residential property class. Valuation Group 1 consists of all residential properties within the county, apart from a recreational subdivision along Dismal River.

The Hooker County Assessor is up to date on the six-year inspection and review cycle. Due to the small number of parcels in the residential class, the parcels are physically reviewed every three years. A valuation methodology is on file.

2026 Residential Assessment Details for Hooker 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	Mullen and Rural	*2025	*2025	2024	*2023-2025	
2	Dismal River	*2025	*2025	2024	*2025	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

The statistical profile for Hooker County residential class has 11 sales for measurement purposes. Two measures of central tendency and PRD are in the acceptable range while the mean is high. The COD is 5% after new depreciation and shows an over stratification using a small sample that is not typical dispersion within the county. A single outlier inflates the COD to exactly 5% from 3%. The qualitative statistics reflect the county assessor's frequent updates to the depreciation tables in an attempt to keep valuations current in a small rural market but should not be used as an indicator of assessment uniformity.

Analysis of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) indicates the sales increased more than the abstract

2026 Residential Correlation for Hooker County

excluding growth with four sales changing over 40% resulting in near perfect ratios. Given the small sample size, it's difficult to determine whether assessments are truly equalized, and some sales bias is evident. However, the median only shifted from 93% to 99%, suggesting the county achieved an acceptable level of value.

Equalization and Quality of Assessment

Assessment practices were reviewed, and absent conclusive evidence to the contrary, it was determined that residential property is valued uniformly and is in compliance with generally accepted mass appraisal standards.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	11	99.35	102.83	100.33	05.00	102.49
____ALL____	11	99.35	102.83	100.33	05.00	102.49

Level of Value

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

2025 Commercial Correlation for Hooker 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.

An evaluation of the sales qualification and verification process was conducted with the county assessor. It was determined that all arm's-length sales are made available for measurement purposes. The usability rate for the commercial class is typical when compared to the statewide average.

The Hooker County Assessor only utilizes one valuation group for the commercial class, as there are few commercial parcels in the county. The county assessor is in compliance with the six-year review and inspection cycle. Due to the small number of commercial parcels, the county assessor attempts to review each property class in-house every three years.

2026 Commercial Assessment Details for Hooker 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	*2025	*2025	*2025	*2025	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

The statistical analysis for the commercial class in Hooker County shows five sales for measurement purposes. Two measures of central tendency are in the acceptable range while the mean and PRD are both low. The COD is lower than is expected in a small rural market.

Analysis of the percentage change of assessment value from the preliminary to the final statistics indicates a 49% change, while the abstract only changed by 6% as shown on the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL). The sales file is too small to adequately represent the population.

Equalization and Quality of Assessment

In consideration of all relevant information including assessment practices and the statistical profile, the county is in compliance with generally accepted appraisal techniques.

2025 Commercial Correlation for Hooker County

Level of Value

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

2026 Agricultural Correlation for Hooker 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.

An analysis of the sales usability for the agricultural class in Hooker County shows the usability rate is near the statewide average. A review of the non-qualified sales shows adequate comments for the disqualification. All arm's-length transactions were made available for measurement.

Only one market area is identified in Hooker County with much of the land being Valentine Sand soils utilized as grassland. Two agricultural parcels are identified as intensive use and are valued at 75% of market value.

2026 Agricultural Assessment Details for Hooker County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	*2025	*2025	*2025	2022-*2025	
AB DW	Agricultural dwellings	*2025	*2025	*2025	2022-*2025	Increased homesites to \$19,000
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire county	*2025	
<u>Additional comments:</u> * = assessment action for current year			

Description of Analysis

The statistical analysis for the agricultural class for Hooker County provides 10 sales for measurement purposes. All measures of central tendency are high while the COD is in IAAO acceptable range.

Further analysis of the 80% MLU By Market Area shows nine grass sales with a slightly high median. The county assessor made no adjustment to value this year, while most surrounding

2026 Agricultural Correlation for Hooker County

counties made a 5-15% increase to grassland. The current grassland values are extremely equalized with surrounding counties varying by less than three percent, with all counties except Arthur.

Decreasing the valuation of grass to the midpoint of the acceptable range would result in a 6% decrease and would cause more disparity with adjoining counties in a very homogenous region. Statistical analysis reflecting a 6% decrease to grassland and a hypothetical Average Acre Value Chart reflecting the same adjustment is included in the appendix of this report. Based on the increased disparity with adjoining counties, and the small size of the sample, the adjustment is not recommended.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are believed to be equalized at the statutorily required level.

A review of Hooker County assessment practices and a review of the agricultural economy of the surrounding counties indicates that land values in the county are assessed uniformly and according to generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Grass ____						
County	9	76.94	73.30	75.66	07.19	96.88
0	9	76.94	73.30	75.66	07.19	96.88
____ ALL ____	10	77.06	79.36	75.88	13.83	104.59

Level of Value

Based on analysis of all available information, the level of value for the agricultural property in Hooker County is determined to be at the statutory level of 75% of market value.

2026 Opinions of the Property Tax Administrator for Hooker 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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	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.



A handwritten signature in black ink, appearing to read "Sarah Scott", written over a horizontal line.

Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary

for Hooker County

Residential Real Property - Current

Number of Sales	11	Median	99.35
Total Sales Price	\$1,602,002	Mean	102.83
Total Adj. Sales Price	\$1,602,002	Wgt. Mean	100.33
Total Assessed Value	\$1,607,287	Average Assessed Value of the Base	\$150,201
Avg. Adj. Sales Price	\$145,637	Avg. Assessed Value	\$146,117

Confidence Interval - Current

95% Median C.I	97.26 to 112.42
95% Wgt. Mean C.I	97.98 to 102.68
95% Mean C.I	97.54 to 108.12
% of Value of the Class of all Real Property Value in the County	16.26
% of Records Sold in the Study Period	2.55
% of Value Sold in the Study Period	2.48

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	18	98	97.97
2024	19	98	98.40
2023	21	100	100.10
2022	22	98	98.32

2026 Commission Summary for Hooker County

Commercial Real Property - Current

Number of Sales	5	Median	98.50
Total Sales Price	\$437,156	Mean	90.19
Total Adj. Sales Price	\$437,156	Wgt. Mean	94.49
Total Assessed Value	\$413,073	Average Assessed Value of the Base	\$239,215
Avg. Adj. Sales Price	\$87,431	Avg. Assessed Value	\$82,615

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	65.80 to 114.58
% of Value of the Class of all Real Property Value in the County	6.41
% of Records Sold in the Study Period	4.67
% of Value Sold in the Study Period	1.61

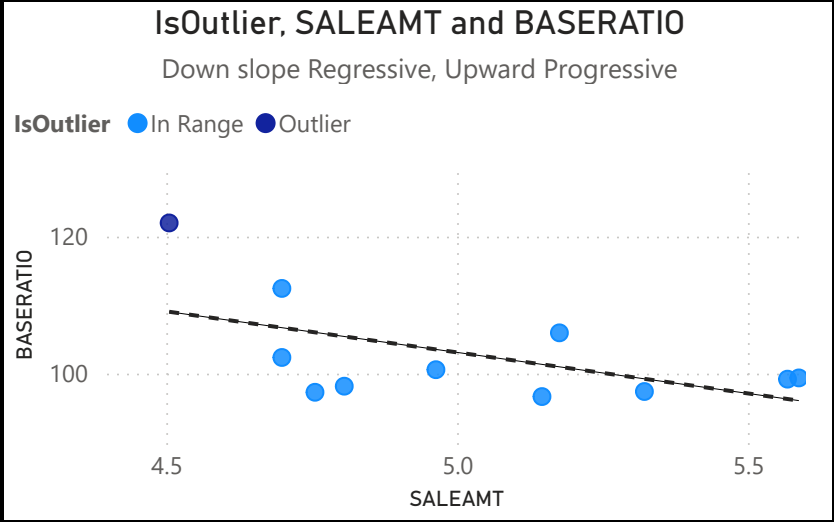
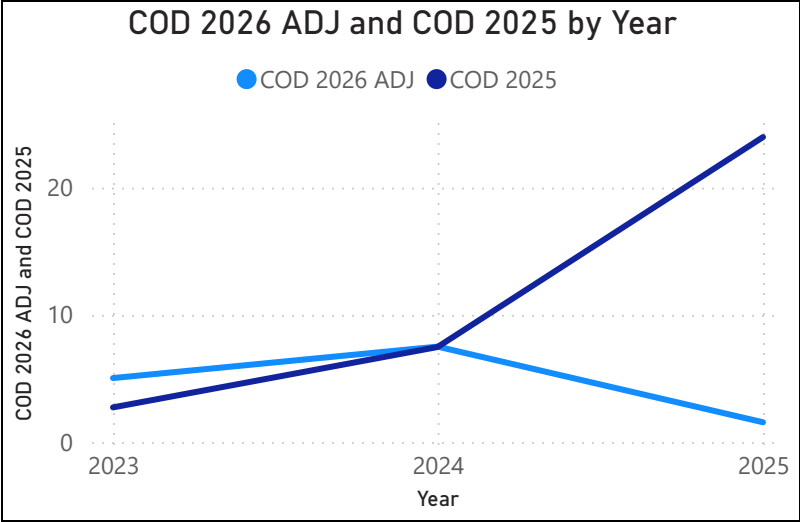
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	12	100	97.36
2024	6	100	94.09
2023	2	100	93.48
2022	4	100	101.91

Hooker 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	11	99.35	92.19	7.77%	102.83	80.47	27.79%	100.33	67.33	49.00%
Total	11	99.35	92.19	7.77%	102.83	80.47	27.79%	100.33	67.33	49.00%

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	11	5.00	21.89	-77.16%	102.50	119.50	-14.23%	96.63	38.40	151.65%	121.98	117.71	3.62%
Total	11	5.00	21.89	-77.16%	102.50	119.50	-14.23%	96.63	38.40	151.65%	121.98	117.71	3.62%



46 Hooker
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 : 11	MEDIAN : 99	COV : 07.66	95% Median C.I. : 97.26 to 112.42
Total Sales Price : 1,602,002	WGT. MEAN : 100	STD : 07.88	95% Wgt. Mean C.I. : 97.98 to 102.68
Total Adj. Sales Price : 1,602,002	MEAN : 103	Avg. Abs. Dev : 04.97	95% Mean C.I. : 97.54 to 108.12
Total Assessed Value : 1,607,287			
Avg. Adj. Sales Price : 145,637	COD : 05.00	MAX Sales Ratio : 121.98	
Avg. Assessed Value : 146,117	PRD : 102.49	MIN Sales Ratio : 96.63	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	3	100.55	103.41	102.59	05.02	100.80	97.26	112.42	N/A	66,333	68,053
01-JAN-24 To 31-MAR-24	1	105.94	105.94	105.94	00.00	100.00	105.94	105.94	N/A	150,000	158,903
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	2	110.07	110.07	106.09	10.83	103.75	98.15	121.98	N/A	48,000	50,924
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25	3	99.35	100.29	99.46	01.07	100.83	99.17	102.34	N/A	269,000	267,538
01-JUL-25 To 30-SEP-25	2	97.00	97.00	97.07	00.38	99.93	96.63	97.37	N/A	175,001	169,882
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	6	103.25	106.05	104.47	07.17	101.51	97.26	121.98	97.26 to 121.98	74,167	77,485
01-OCT-24 To 30-SEP-25	5	99.17	98.97	98.74	01.55	100.23	96.63	102.34	N/A	231,400	228,476
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	3	105.94	108.69	106.00	07.49	102.54	98.15	121.98	N/A	82,000	86,917
<u>ALL</u>	11	99.35	102.83	100.33	05.00	102.49	96.63	121.98	97.26 to 112.42	145,637	146,117

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	11	99.35	102.83	100.33	05.00	102.49	96.63	121.98	97.26 to 112.42	145,637	146,117
<u>ALL</u>	11	99.35	102.83	100.33	05.00	102.49	96.63	121.98	97.26 to 112.42	145,637	146,117

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	11	99.35	102.83	100.33	05.00	102.49	96.63	121.98	97.26 to 112.42	145,637	146,117
06											
07											
<u>ALL</u>	11	99.35	102.83	100.33	05.00	102.49	96.63	121.98	97.26 to 112.42	145,637	146,117

46 Hooker
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 : 11	MEDIAN : 99	COV : 07.66	95% Median C.I. : 97.26 to 112.42
Total Sales Price : 1,602,002	WGT. MEAN : 100	STD : 07.88	95% Wgt. Mean C.I. : 97.98 to 102.68
Total Adj. Sales Price : 1,602,002	MEAN : 103	Avg. Abs. Dev : 04.97	95% Mean C.I. : 97.54 to 108.12
Total Assessed Value : 1,607,287			
Avg. Adj. Sales Price : 145,637	COD : 05.00	MAX Sales Ratio : 121.98	
Avg. Assessed Value : 146,117	PRD : 102.49	MIN Sales Ratio : 96.63	

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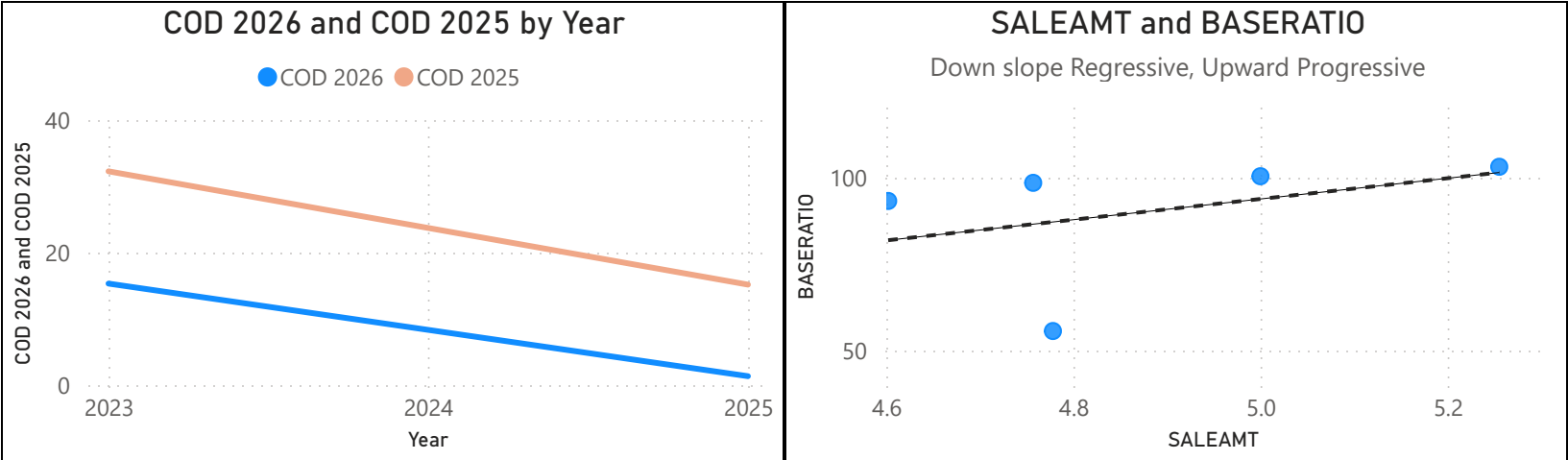
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	11	99.35	102.83	100.33	05.00	102.49	96.63	121.98	97.26 to 112.42	145,637	146,117
Greater Than 14,999	11	99.35	102.83	100.33	05.00	102.49	96.63	121.98	97.26 to 112.42	145,637	146,117
Greater Than 29,999	11	99.35	102.83	100.33	05.00	102.49	96.63	121.98	97.26 to 112.42	145,637	146,117
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	4	107.38	108.50	106.80	08.10	101.59	97.26	121.98	N/A	47,250	50,463
60,000 TO 99,999	2	99.35	99.35	99.57	01.21	99.78	98.15	100.55	N/A	78,000	77,662
100,000 TO 149,999	1	96.63	96.63	96.63	00.00	100.00	96.63	96.63	N/A	140,000	135,284
150,000 TO 249,999	2	101.66	101.66	100.94	04.22	100.71	97.37	105.94	N/A	180,001	181,692
250,000 TO 499,999	2	99.26	99.26	99.27	00.09	99.99	99.17	99.35	N/A	378,500	375,723
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	11	99.35	102.83	100.33	05.00	102.49	96.63	121.98	97.26 to 112.42	145,637	146,117

Hooker Commercial Preliminary Stats Comparison To R&O Stats

		Median			Mean			Weighted Mean		
VAL	Count	R&O	Preliminary	Percent	R&O	Preliminary	Percent	R&O	Preliminary	Percent
GRP		Statistics	Statistics	Change	Statistics	Statistics	Change	Statistics	Statistics	Change
1	5	98.50	54.66	80.21%	90.19	65.06	38.62%	94.49	63.32	49.23%
Total	5	98.50	54.66	80.21%	90.19	65.06	38.62%	94.49	63.32	49.23%

		COD			PRD			MIN			MAX		
VAL	Count	R&O	Prelim	Percent	R&O	Prelim	Percent	R&O	Prelim	Percent	R&O	Prelim	Percent
GRP		Stats	Stats	Change	Stats	Stats	Change	Stats	Stats	Change	Stats	Stats	Change
1	5	11.10	26.51	-58.13%	95.45	102.76	38.62%	55.64	44.64	24.65%	103.15	97.36	5.95%
Total	5	11.10	26.51	-58.13%	95.45	102.76	38.62%	55.64	44.64	24.65%	103.15	97.36	5.95%



46 Hooker
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 : 5
 Total Sales Price : 437,156
 Total Adj. Sales Price : 437,156
 Total Assessed Value : 413,073
 Avg. Adj. Sales Price : 87,431
 Avg. Assessed Value : 82,615

MEDIAN : 99
 WGT. MEAN : 94
 MEAN : 90

 COD : 11.10
 PRD : 95.45

COV : 21.79
 STD : 19.65
 Avg. Abs. Dev : 10.93

 MAX Sales Ratio : 103.15
 MIN Sales Ratio : 55.64

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 65.80 to 114.58

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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>Qtrts</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	55.64	55.64	55.64	00.00	100.00	55.64	55.64	N/A	60,000	33,385
01-APR-23 To 30-JUN-23	1	93.26	93.26	93.26	00.00	100.00	93.26	93.26	N/A	40,000	37,305
01-JUL-23 To 30-SEP-23	1	98.50	98.50	98.50	00.00	100.00	98.50	98.50	N/A	57,156	56,300
01-OCT-23 To 31-DEC-23											
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											
01-JAN-25 To 31-MAR-25	1	100.41	100.41	100.41	00.00	100.00	100.41	100.41	N/A	100,000	100,413
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25	1	103.15	103.15	103.15	00.00	100.00	103.15	103.15	N/A	180,000	185,670
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	3	93.26	82.47	80.81	15.32	102.05	55.64	98.50	N/A	52,385	42,330
01-OCT-23 To 30-SEP-24											
01-OCT-24 To 30-SEP-25	2	101.78	101.78	102.17	01.35	99.62	100.41	103.15	N/A	140,000	143,042
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	3	93.26	82.47	80.81	15.32	102.05	55.64	98.50	N/A	52,385	42,330
01-JAN-24 To 31-DEC-24											
<u>ALL</u>	5	98.50	90.19	94.49	11.10	95.45	55.64	103.15	N/A	87,431	82,615

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	98.50	90.19	94.49	11.10	95.45	55.64	103.15	N/A	87,431	82,615
<u>ALL</u>	5	98.50	90.19	94.49	11.10	95.45	55.64	103.15	N/A	87,431	82,615

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	5	98.50	90.19	94.49	11.10	95.45	55.64	103.15	N/A	87,431	82,615
04											
<u>ALL</u>	5	98.50	90.19	94.49	11.10	95.45	55.64	103.15	N/A	87,431	82,615

46 Hooker
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 : 5	MEDIAN : 99	COV : 21.79	95% Median C.I. : N/A
Total Sales Price : 437,156	WGT. MEAN : 94	STD : 19.65	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 437,156	MEAN : 90	Avg. Abs. Dev : 10.93	95% Mean C.I. : 65.80 to 114.58
Total Assessed Value : 413,073			
Avg. Adj. Sales Price : 87,431	COD : 11.10	MAX Sales Ratio : 103.15	
Avg. Assessed Value : 82,615	PRD : 95.45	MIN Sales Ratio : 55.64	

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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
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	5	98.50	90.19	94.49	11.10	95.45	55.64	103.15	N/A	87,431	82,615
Greater Than 14,999	5	98.50	90.19	94.49	11.10	95.45	55.64	103.15	N/A	87,431	82,615
Greater Than 29,999	5	98.50	90.19	94.49	11.10	95.45	55.64	103.15	N/A	87,431	82,615
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	95.88	95.88	96.35	02.73	99.51	93.26	98.50	N/A	48,578	46,803
60,000 TO 99,999	1	55.64	55.64	55.64	00.00	100.00	55.64	55.64	N/A	60,000	33,385
100,000 TO 149,999	1	100.41	100.41	100.41	00.00	100.00	100.41	100.41	N/A	100,000	100,413
150,000 TO 249,999	1	103.15	103.15	103.15	00.00	100.00	103.15	103.15	N/A	180,000	185,670
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 +											
<u>ALL</u>	5	98.50	90.19	94.49	11.10	95.45	55.64	103.15	N/A	87,431	82,615

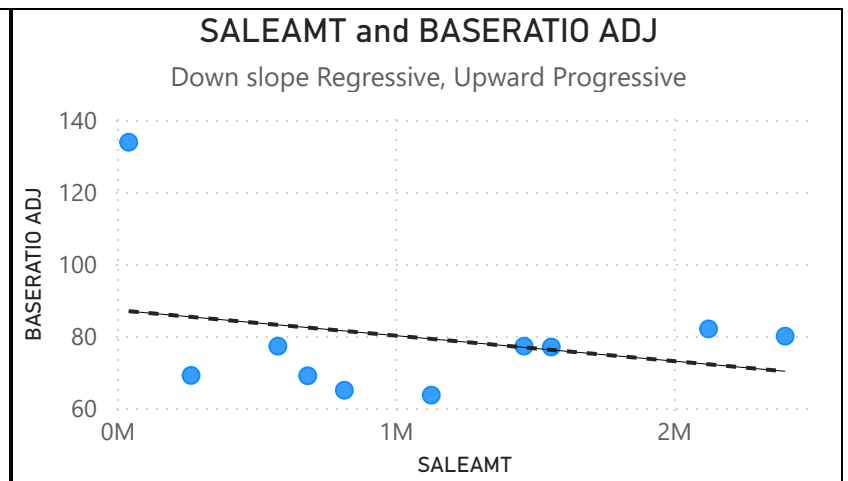
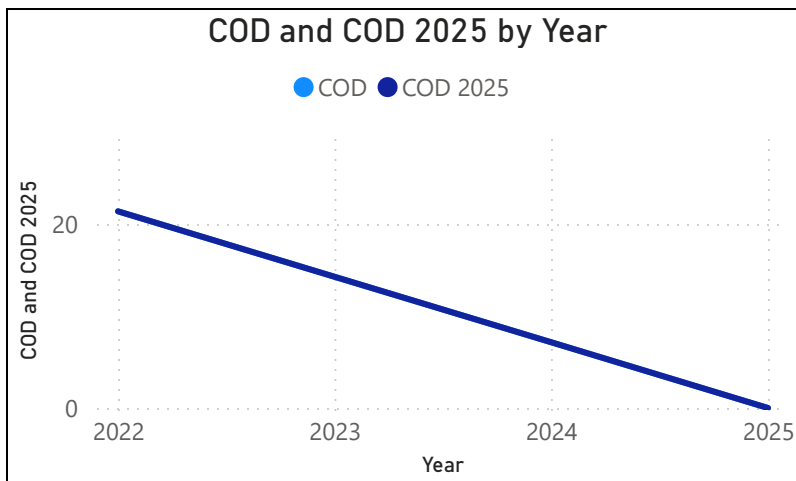
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	1	93.26	93.26	93.26	00.00	100.00	93.26	93.26	N/A	40,000	37,305
350	1	98.50	98.50	98.50	00.00	100.00	98.50	98.50	N/A	57,156	56,300
353	1	55.64	55.64	55.64	00.00	100.00	55.64	55.64	N/A	60,000	33,385
444	1	103.15	103.15	103.15	00.00	100.00	103.15	103.15	N/A	180,000	185,670
554	1	100.41	100.41	100.41	00.00	100.00	100.41	100.41	N/A	100,000	100,413
<u>ALL</u>	5	98.50	90.19	94.49	11.10	95.45	55.64	103.15	N/A	87,431	82,615

Hooker 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
0	10	77.06	77.06	0.00%	79.36	79.36	0.00%	75.88	75.88	0.00%
Total	10	77.06	77.06	0.00%	79.36	79.36	0.00%	75.88	75.88	0.00%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
0	10	13.84	13.84	-0.00%	104.58	104.58	0.00%
Total	10	13.84	13.84	-0.00%	104.58	104.58	0.00%



46 Hooker**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 : 10
 Total Sales Price : 11,063,243
 Total Adj. Sales Price : 11,063,243
 Total Assessed Value : 8,395,253
 Avg. Adj. Sales Price : 1,106,324
 Avg. Assessed Value : 839,525

MEDIAN : 77
 WGT. MEAN : 76
 MEAN : 79

 COD : 13.83
 PRD : 104.59

COV : 25.42
 STD : 20.17
 Avg. Abs. Dev : 10.66

 MAX Sales Ratio : 133.83
 MIN Sales Ratio : 63.57

95% Median C.I. : 64.94 to 81.96
 95% Wgt. Mean C.I. : 70.72 to 81.05
 95% Mean C.I. : 64.93 to 93.79

*Printed:3/18/2026 10:53:32AM***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	5	77.18	83.34	71.47	21.38	116.61	63.57	133.83	N/A	805,495	575,711
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	2	69.01	69.01	68.98	00.07	100.04	68.96	69.05	N/A	475,485	328,007
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24	2	79.45	79.45	79.84	03.16	99.51	76.94	81.96	N/A	1,842,400	1,470,891
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25	1	79.95	79.95	79.95	00.00	100.00	79.95	79.95	N/A	2,400,000	1,918,903
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	5	77.18	83.34	71.47	21.38	116.61	63.57	133.83	N/A	805,495	575,711
01-OCT-23 To 30-SEP-24	2	69.01	69.01	68.98	00.07	100.04	68.96	69.05	N/A	475,485	328,007
01-OCT-24 To 30-SEP-25	3	79.95	79.62	79.88	02.09	99.67	76.94	81.96	N/A	2,028,267	1,620,228
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23											
01-JAN-24 To 31-DEC-24	4	73.00	74.23	77.61	07.15	95.64	68.96	81.96	N/A	1,158,942	899,449
<u>ALL</u>	10	77.06	79.36	75.88	13.83	104.59	63.57	133.83	64.94 to 81.96	1,106,324	839,525

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
0	10	77.06	79.36	75.88	13.83	104.59	63.57	133.83	64.94 to 81.96	1,106,324	839,525
<u>ALL</u>	10	77.06	79.36	75.88	13.83	104.59	63.57	133.83	64.94 to 81.96	1,106,324	839,525

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	8	73.12	72.85	75.45	08.51	96.55	63.57	81.96	63.57 to 81.96	1,182,655	892,350
0	8	73.12	72.85	75.45	08.51	96.55	63.57	81.96	63.57 to 81.96	1,182,655	892,350
<u>ALL</u>	10	77.06	79.36	75.88	13.83	104.59	63.57	133.83	64.94 to 81.96	1,106,324	839,525

46 Hooker**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 : 10	MEDIAN : 77	COV : 25.42	95% Median C.I. : 64.94 to 81.96
Total Sales Price : 11,063,243	WGT. MEAN : 76	STD : 20.17	95% Wgt. Mean C.I. : 70.72 to 81.05
Total Adj. Sales Price : 11,063,243	MEAN : 79	Avg. Abs. Dev : 10.66	95% Mean C.I. : 64.93 to 93.79
Total Assessed Value : 8,395,253			
Avg. Adj. Sales Price : 1,106,324	COD : 13.83	MAX Sales Ratio : 133.83	
Avg. Assessed Value : 839,525	PRD : 104.59	MIN Sales Ratio : 63.57	

*Printed: 3/18/2026 10:53:32AM***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
____ Grass ____											
County	9	76.94	73.30	75.66	07.19	96.88	63.57	81.96	64.94 to 79.95	1,224,583	926,561
0	9	76.94	73.30	75.66	07.19	96.88	63.57	81.96	64.94 to 79.95	1,224,583	926,561
____ ALL ____	10	77.06	79.36	75.88	13.83	104.59	63.57	133.83	64.94 to 81.96	1,106,324	839,525

AGRICULTURAL

Type : Qualified

Number of Sales :	9	Median :	72	COV :	09.20	95% Median C.I. :	61.04 to 75.16
Total Sales Price :	11,021,243	Wgt. Mean :	71	STD :	06.34	95% Wgt. Mean C.I. :	63.27 to 78.98
Total Adj. Sales Price :	11,021,243	Mean :	69	Avg. Abs. Dev :	05.20	95% Mean C.I. :	64.04 to 73.78
Total Assessed Value :	7,838,703						
Avg. Adj. Sales Price :	1,224,583	COD :	07.19	MAX Sales Ratio :	77.04		
Avg. Assessed Value :	870,967	PRD :	96.89	MIN Sales Ratio :	59.76		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____ Qrtrs ____											
10/01/2022 To 12/31/2022	4	66.80	66.48	66.57	09.10	99.86	59.76	72.55	N/A	996,369	663,252
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	64.87	64.87	64.84	00.08	100.05	64.82	64.91	N/A	475,485	308,326
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	2	74.68	74.68	75.05	03.16	99.51	72.32	77.04	N/A	1,842,400	1,382,637
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025	1	75.16	75.16	75.16		100.00	75.16	75.16	N/A	2,400,000	1,803,769
07/01/2025 To 09/30/2025											
____ Study Yrs ____											
10/01/2022 To 09/30/2023	4	66.80	66.48	66.57	09.10	99.86	59.76	72.55	N/A	996,369	663,252
10/01/2023 To 09/30/2024	2	64.87	64.87	64.84	00.08	100.05	64.82	64.91	N/A	475,485	308,326
10/01/2024 To 09/30/2025	3	75.16	74.84	75.09	02.09	99.67	72.32	77.04	N/A	2,028,267	1,523,014
____ Calendar Yrs ____											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024	4	68.62	69.77	72.95	07.16	95.64	64.82	77.04	N/A	1,158,942	845,482
____ ALL ____											
10/01/2022 To 09/30/2025	9	72.32	68.91	71.12	07.19	96.89	59.76	77.04	61.04 to 75.16	1,224,583	870,967

AGRICULTURAL

Type : Qualified

Number of Sales :	9	Median :	72	COV :	09.20	95% Median C.I. :	61.04 to 75.16
Total Sales Price :	11,021,243	Wgt. Mean :	71	STD :	06.34	95% Wgt. Mean C.I. :	63.27 to 78.98
Total Adj. Sales Price :	11,021,243	Mean :	69	Avg. Abs. Dev :	05.20	95% Mean C.I. :	64.04 to 73.78
Total Assessed Value :	7,838,703						
Avg. Adj. Sales Price :	1,224,583	COD :	07.19	MAX Sales Ratio :	77.04		
Avg. Assessed Value :	870,967	PRD :	96.89	MIN Sales Ratio :	59.76		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0	9	72.32	68.91	71.12	07.19	96.89	59.76	77.04	61.04 to 75.16	1,224,583	870,967
_____ALL_____											
10/01/2022 To 09/30/2025	9	72.32	68.91	71.12	07.19	96.89	59.76	77.04	61.04 to 75.16	1,224,583	870,967

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 Value
_____Grass_____											
County	8	68.73	68.48	70.93	08.51	96.55	59.76	77.04	59.76 to 77.04	1,182,655	838,809
0	8	68.73	68.48	70.93	08.51	96.55	59.76	77.04	59.76 to 77.04	1,182,655	838,809
_____ALL_____											
10/01/2022 To 09/30/2025	9	72.32	68.91	71.12	07.19	96.89	59.76	77.04	61.04 to 75.16	1,224,583	870,967

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 Value
_____Grass_____											
County	9	72.32	68.91	71.12	07.19	96.89	59.76	77.04	61.04 to 75.16	1,224,583	870,967
0	9	72.32	68.91	71.12	07.19	96.89	59.76	77.04	61.04 to 75.16	1,224,583	870,967
_____ALL_____											
10/01/2022 To 09/30/2025	9	72.32	68.91	71.12	07.19	96.89	59.76	77.04	61.04 to 75.16	1,224,583	870,967

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_0	Total	Decrease	6%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	72	COV :	28.36	95% Median C.I. :	61.04 to 77.04
Total Sales Price :	11,063,243	Wgt. Mean :	71	STD :	21.38	95% Wgt. Mean C.I. :	63.88 to 78.85
Total Adj. Sales Price :	11,063,243	Mean :	75	Avg. Abs. Dev :	10.83	95% Mean C.I. :	60.11 to 90.69
Total Assessed Value :	7,894,911						
Avg. Adj. Sales Price :	1,106,324	COD :	14.95	MAX Sales Ratio :	133.83		
Avg. Assessed Value :	789,491	PRD :	105.66	MIN Sales Ratio :	59.76		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022	5	72.55	79.95	67.27	23.60	118.85	59.76	133.83	N/A	805,495	541,843
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	64.87	64.87	64.84	00.08	100.05	64.82	64.91	N/A	475,485	308,326
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	2	74.68	74.68	75.05	03.16	99.51	72.32	77.04	N/A	1,842,400	1,382,637
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025	1	75.16	75.16	75.16		100.00	75.16	75.16	N/A	2,400,000	1,803,769
07/01/2025 To 09/30/2025											
____Study Yrs____											
10/01/2022 To 09/30/2023	5	72.55	79.95	67.27	23.60	118.85	59.76	133.83	N/A	805,495	541,843
10/01/2023 To 09/30/2024	2	64.87	64.87	64.84	00.08	100.05	64.82	64.91	N/A	475,485	308,326
10/01/2024 To 09/30/2025	3	75.16	74.84	75.09	02.09	99.67	72.32	77.04	N/A	2,028,267	1,523,014
____Calendar Yrs____											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024	4	68.62	69.77	72.95	07.16	95.64	64.82	77.04	N/A	1,158,942	845,482
____ALL____											
10/01/2022 To 09/30/2025	10	72.44	75.40	71.36	14.95	105.66	59.76	133.83	61.04 to 77.04	1,106,324	789,491

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	72	COV :	28.36	95% Median C.I. :	61.04 to 77.04
Total Sales Price :	11,063,243	Wgt. Mean :	71	STD :	21.38	95% Wgt. Mean C.I. :	63.88 to 78.85
Total Adj. Sales Price :	11,063,243	Mean :	75	Avg. Abs. Dev :	10.83	95% Mean C.I. :	60.11 to 90.69
Total Assessed Value :	7,894,911						
Avg. Adj. Sales Price :	1,106,324	COD :	14.95	MAX Sales Ratio :	133.83		
Avg. Assessed Value :	789,491	PRD :	105.66	MIN Sales Ratio :	59.76		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
0	10	72.44	75.40	71.36	14.95	105.66	59.76	133.83	61.04 to 77.04	1,106,324	789,491
_____ALL_____											
10/01/2022 To 09/30/2025	10	72.44	75.40	71.36	14.95	105.66	59.76	133.83	61.04 to 77.04	1,106,324	789,491

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 Value
_____Grass_____											
County	8	68.73	68.48	70.93	08.51	96.55	59.76	77.04	59.76 to 77.04	1,182,655	838,809
0	8	68.73	68.48	70.93	08.51	96.55	59.76	77.04	59.76 to 77.04	1,182,655	838,809
_____ALL_____											
10/01/2022 To 09/30/2025	10	72.44	75.40	71.36	14.95	105.66	59.76	133.83	61.04 to 77.04	1,106,324	789,491

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 Value
_____Grass_____											
County	9	72.32	68.91	71.12	07.19	96.89	59.76	77.04	61.04 to 75.16	1,224,583	870,967
0	9	72.32	68.91	71.12	07.19	96.89	59.76	77.04	61.04 to 75.16	1,224,583	870,967
_____ALL_____											
10/01/2022 To 09/30/2025	10	72.44	75.40	71.36	14.95	105.66	59.76	133.83	61.04 to 77.04	1,106,324	789,491

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_0	Total	Decrease	6%

What IF

Hooker County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hooker	1	n/a	n/a	n/a	1,950	1,950	1,950	1,950	1,950	1,950
Cherry	1	3,000	2,999	n/a	2,997	3,000	3,000	3,014	3,000	3,003
Thomas	1	n/a	2,250	n/a	2,250	2,250	2,250	2,250	2,250	2,250
McPherson	1	n/a	2,310	n/a	2,310	2,310	n/a	2,310	2,310	2,310
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Grant	1	n/a	n/a	n/a	1,830	1,830	1,830	1,830	1,830	1,830

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hooker	1	656	656	656	656	656	656	656	656	656
Cherry	1	774	765	765	765	765	630	590	590	646
Thomas	1	670	670	670	670	670	670	670	670	670
McPherson	1	670	670	670	670	670	670	670	670	670
Arthur	1	505	505	505	505	505	505	n/a	505	505
Grant	1	675	675	675	675	675	675	n/a	675	675

County	Mkt Area	CRP	TIMBER	WASTE
Hooker	1	n/a	n/a	9
Cherry	1	1,000	n/a	100
Thomas	1	n/a	n/a	150
McPherson	1	725	n/a	10
Arthur	1	n/a	n/a	10
Grant	1	n/a	n/a	10

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.

Hooker County 2026 Average Acre Value Comparison

Hypothetical decrease of Grass 6%

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hooker	1	n/a	n/a	n/a	1,950	1,950	1,950	1,950	1,950	1,950
Cherry	1	3,000	2,999	n/a	2,997	3,000	3,000	3,014	3,000	3,003
Thomas	1	n/a	2,250	n/a	2,250	2,250	2,250	2,250	2,250	2,250
McPherson	1	n/a	2,310	n/a	2,310	2,310	n/a	2,310	2,310	2,310
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Grant	1	n/a	n/a	n/a	1,830	1,830	1,830	1,830	1,830	1,830

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

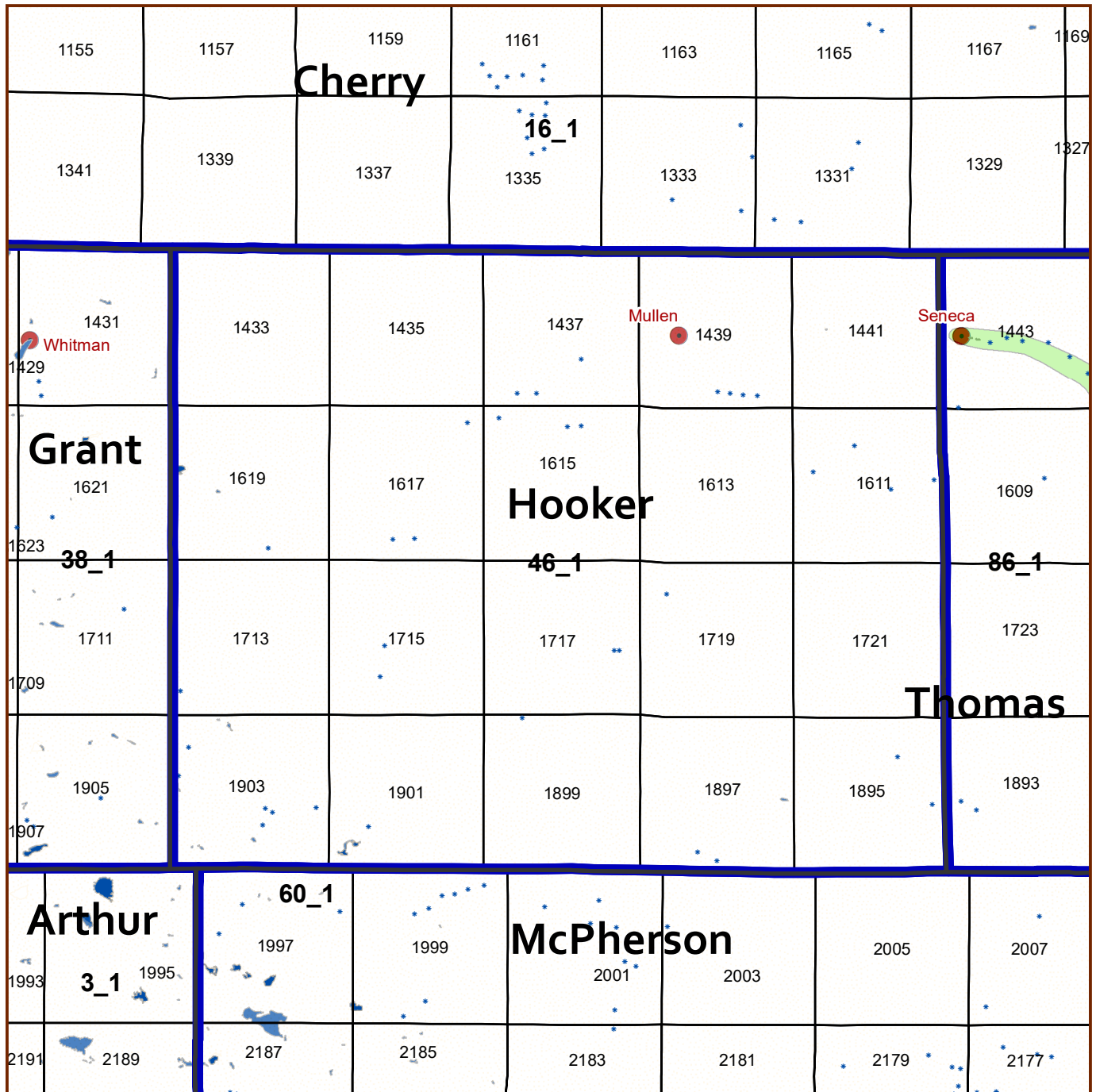
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hooker	1	617	617	617	617	617	617	617	617	617
Cherry	1	774	765	765	765	765	630	590	590	646
Thomas	1	670	670	670	670	670	670	670	670	670
McPherson	1	670	670	670	670	670	670	670	670	670
Arthur	1	505	505	505	505	505	505	n/a	505	505
Grant	1	675	675	675	675	675	675	n/a	675	675

County	Mkt Area	CRP	TIMBER	WASTE
Hooker	1	n/a	n/a	9
Cherry	1	1,000	n/a	100
Thomas	1	n/a	n/a	150
McPherson	1	725	n/a	10
Arthur	1	n/a	n/a	10
Grant	1	n/a	n/a	10

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.

HOOKER COUNTY



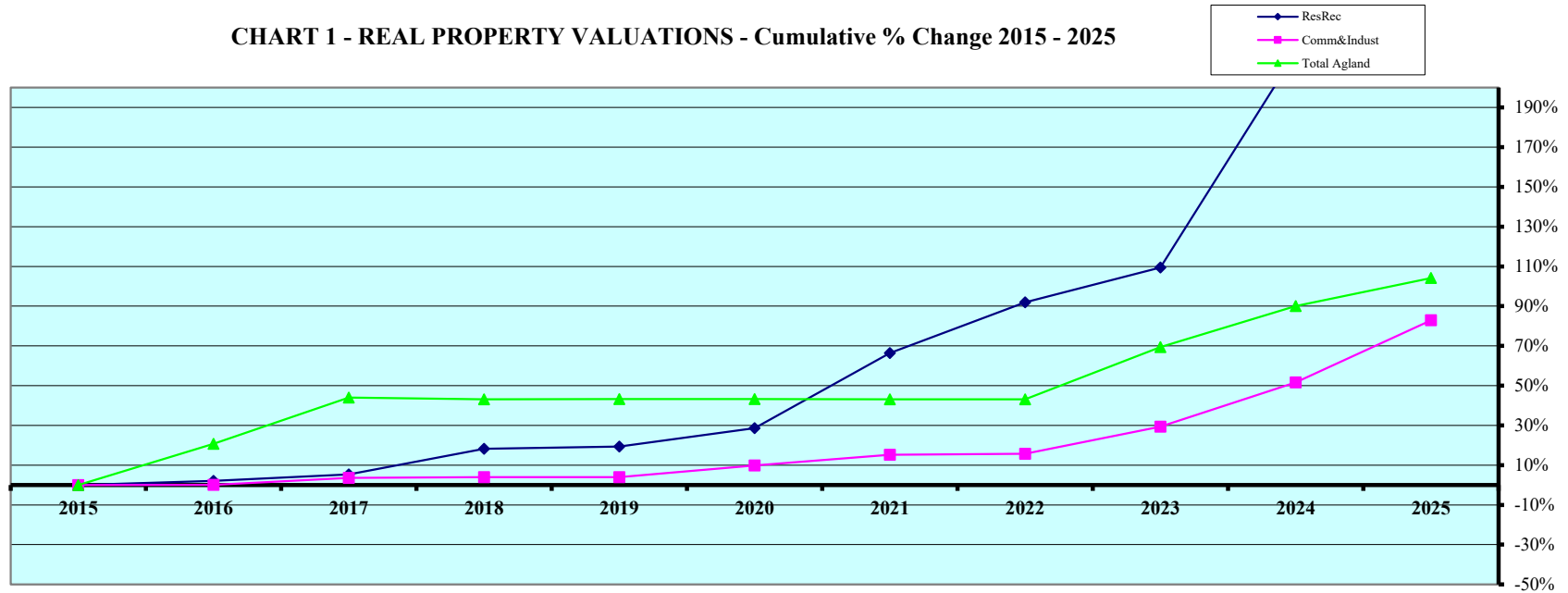
Legend

- 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	14,090,232	-	-	-	12,281,816	-	-	-	145,681,934	-	-	-
2016	14,383,355	293,123	2.08%	2.08%	12,299,140	17,324	0.14%	0.14%	175,856,383	30,174,449	20.71%	20.71%
2017	14,835,974	452,619	3.15%	5.29%	12,723,265	424,125	3.45%	3.59%	209,766,398	33,910,015	19.28%	43.99%
2018	16,658,939	1,822,965	12.29%	18.23%	12,762,871	39,606	0.31%	3.92%	208,434,671	-1,331,727	-0.63%	43.08%
2019	16,816,168	157,229	0.94%	19.35%	12,762,871	0	0.00%	3.92%	208,776,218	341,547	0.16%	43.31%
2020	18,124,089	1,307,921	7.78%	28.63%	13,491,023	728,152	5.71%	9.85%	208,761,778	-14,440	-0.01%	43.30%
2021	23,448,263	5,324,174	29.38%	66.42%	14,151,616	660,593	4.90%	15.22%	208,475,754	-286,024	-0.14%	43.10%
2022	27,047,736	3,599,473	15.35%	91.96%	14,217,399	65,783	0.46%	15.76%	208,434,208	-41,546	-0.02%	43.07%
2023	29,520,585	2,472,849	9.14%	109.51%	15,889,232	1,671,833	11.76%	29.37%	246,744,130	38,309,922	18.38%	69.37%
2024	44,726,076	15,205,491	51.51%	217.43%	18,624,838	2,735,606	17.22%	51.65%	276,863,729	30,119,599	12.21%	90.05%
2025	48,406,224	3,680,148	8.23%	243.54%	22,459,017	3,834,179	20.59%	82.86%	297,382,413	20,518,684	7.41%	104.13%

Rate Annual %chg: Residential & Recreational **13.14%**

Commercial & Industrial **6.22%**

Agricultural Land **7.40%**

Cnty# **46**
County **HOOKE**

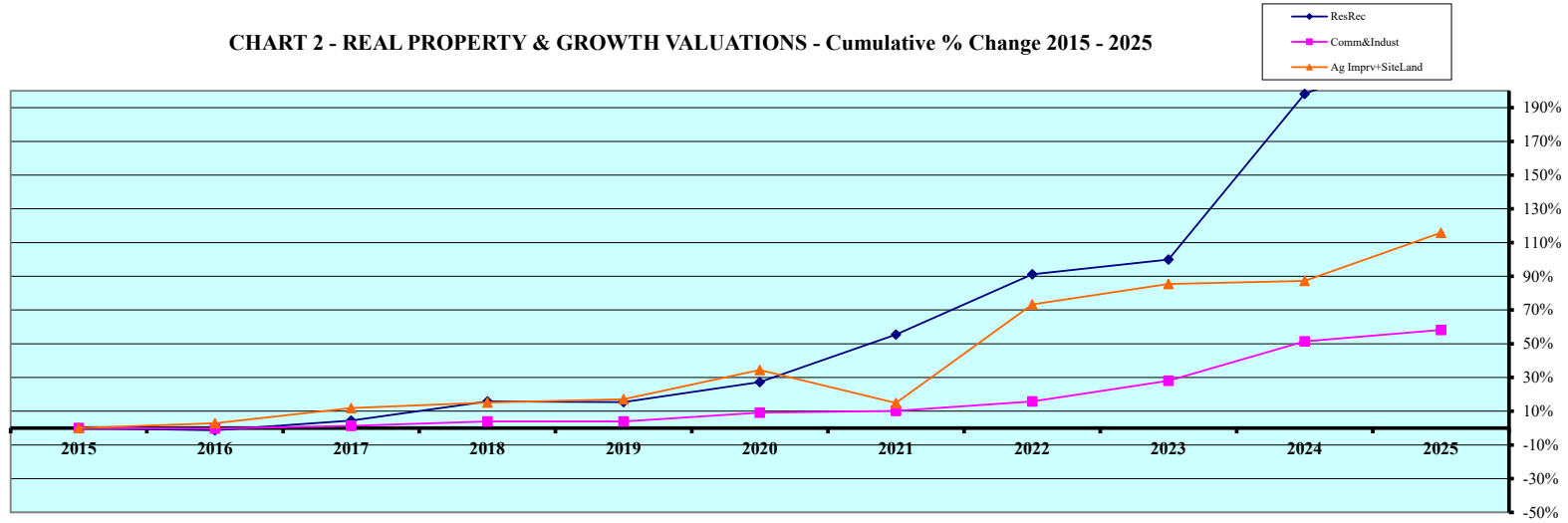
CHART 1

(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	14,090,232	189,217	1.34%	13,901,015	--	--	12,281,816	0	0.00%	12,281,816	--	--
2016	14,383,355	473,654	3.29%	13,909,701	-1.28%	-1.28%	12,299,140	54,785	0.45%	12,244,355	-0.31%	-0.31%
2017	14,835,974	118,500	0.80%	14,717,474	2.32%	4.45%	12,723,265	279,175	2.19%	12,444,090	1.18%	1.32%
2018	16,658,939	349,843	2.10%	16,309,096	9.93%	15.75%	12,762,871	0	0.00%	12,762,871	0.31%	3.92%
2019	16,816,168	563,598	3.35%	16,252,570	-2.44%	15.35%	12,762,871	0	0.00%	12,762,871	0.00%	3.92%
2020	18,124,089	182,485	1.01%	17,941,604	6.69%	27.33%	13,491,023	82,855	0.61%	13,408,168	5.06%	9.17%
2021	23,448,263	1,539,830	6.57%	21,908,433	20.88%	55.49%	14,151,616	614,010	4.34%	13,537,606	0.35%	10.22%
2022	27,047,736	105,575	0.39%	26,942,161	14.90%	91.21%	14,217,399	0	0.00%	14,217,399	0.46%	15.76%
2023	29,520,585	1,356,770	4.60%	28,163,815	4.13%	99.88%	15,889,232	157,375	0.99%	15,731,857	10.65%	28.09%
2024	44,726,076	2,718,266	6.08%	42,007,810	42.30%	198.13%	18,624,838	37,250	0.20%	18,587,588	16.98%	51.34%
2025	48,406,224	1,959,835	4.05%	46,446,389	3.85%	229.64%	22,459,017	3,028,451	13.48%	19,430,566	4.33%	58.21%
Rate Ann%chg	13.14%	Resid & Recreat w/o growth				10.13%	6.22%	C & I w/o growth				3.90%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2015	2,957,169	639,170	3,596,339	115,564	3.21%	3,480,775	--	--
2016	3,170,275	772,417	3,942,692	244,754	6.21%	3,697,938	2.83%	2.83%
2017	3,176,091	845,285	4,021,376	0	0.00%	4,021,376	2.00%	11.82%
2018	3,100,094	1,213,938	4,314,032	171,450	3.97%	4,142,582	3.01%	15.19%
2019	3,468,801	1,246,886	4,715,687	505,876	10.73%	4,209,811	-2.42%	17.06%
2020	3,496,599	1,429,266	4,925,865	92,670	1.88%	4,833,195	2.49%	34.39%
2021	2,914,760	1,309,452	4,224,212	91,295	2.16%	4,132,917	-16.10%	14.92%
2022	4,773,640	1,697,605	6,471,245	237,340	3.67%	6,233,905	47.58%	73.34%
2023	4,886,990	2,083,390	6,970,380	299,085	4.29%	6,671,295	3.09%	85.50%
2024	5,028,358	1,781,665	6,810,023	73,670	1.08%	6,736,353	-3.36%	87.31%
2025	6,181,160	1,933,835	8,114,995	352,822	4.35%	7,762,173	13.98%	115.84%
Rate Ann%chg	7.65%	11.71%	8.48%	Ag Imprv+Site w/o growth			5.31%	

(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

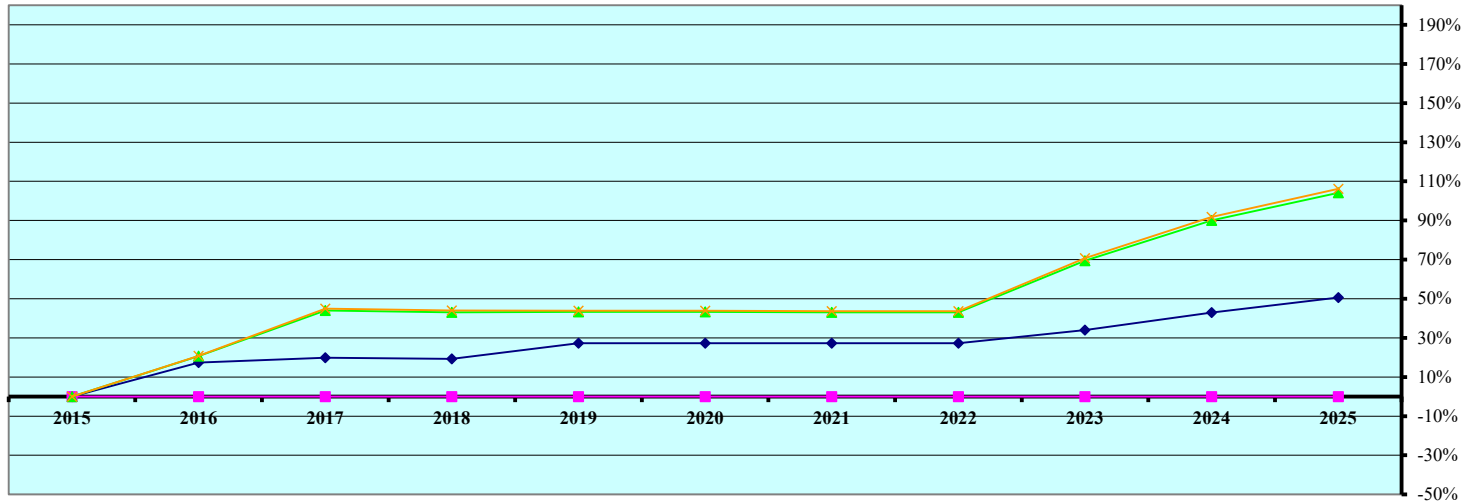
Cnty#
County

46
HOOKER

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	5,442,855	-	-	-	0	-	-	-	140,234,164	-	-	-
2016	6,389,262	946,407	17.39%	17.39%	0	0	-	-	169,462,206	29,228,042	20.84%	20.84%
2017	6,522,300	133,038	2.08%	19.83%	0	0	-	-	203,238,998	33,776,792	19.93%	44.93%
2018	6,491,178	-31,122	-0.48%	19.26%	0	0	-	-	201,921,469	-1,317,529	-0.65%	43.99%
2019	6,925,878	434,700	6.70%	27.25%	0	0	-	-	201,810,136	-111,333	-0.06%	43.91%
2020	6,925,878	0	0.00%	27.25%	0	0	-	-	201,795,696	-14,440	-0.01%	43.90%
2021	6,925,878	0	0.00%	27.25%	0	0	-	-	201,509,672	-286,024	-0.14%	43.70%
2022	6,925,878	0	0.00%	27.25%	0	0	-	-	201,468,126	-41,546	-0.02%	43.67%
2023	7,290,054	364,176	5.26%	33.94%	0	0	-	-	239,413,872	37,945,746	18.83%	70.72%
2024	7,782,773	492,719	6.76%	42.99%	0	0	-	-	269,023,971	29,610,099	12.37%	91.84%
2025	8,198,052	415,279	5.34%	50.62%	0	0	-	-	289,127,376	20,103,405	7.47%	106.17%

Rate Ann.%chg: Irrigated 4.18%

Dryland #DIV/0!

Grassland 7.50%

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	4,915	-	-	-	0	-	-	-	145,681,934	-	-	-
2016	4,915	0	0.00%	0.00%	0	0	-	-	175,856,383	30,174,449	20.71%	20.71%
2017	5,100	185	3.76%	3.76%	0	0	-	-	209,766,398	33,910,015	19.28%	43.99%
2018	22,024	16,924	331.84%	348.10%	0	0	-	-	208,434,671	-1,331,727	-0.63%	43.08%
2019	22,024	0	0.00%	348.10%	18,180	18,180	-	-	208,776,218	341,547	0.16%	43.31%
2020	22,024	0	0.00%	348.10%	18,180	0	0.00%	-	208,761,778	-14,440	-0.01%	43.30%
2021	22,024	0	0.00%	348.10%	18,180	0	0.00%	-	208,475,754	-286,024	-0.14%	43.10%
2022	22,024	0	0.00%	348.10%	18,180	0	0.00%	-	208,434,208	-41,546	-0.02%	43.07%
2023	22,024	0	0.00%	348.10%	18,180	0	0.00%	-	246,744,130	38,309,922	18.38%	69.37%
2024	21,985	-39	-0.18%	347.30%	35,000	16,820	92.52%	-	276,863,729	30,119,599	12.21%	90.05%
2025	21,985	0	0.00%	347.30%	35,000	0	0.00%	-	297,382,413	20,518,684	7.41%	104.13%

Cnty# 46
County HOOKER

Rate Ann.%chg: Total Agric Land 7.40%

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	5,442,855	3,629	1,500				0	0				140,233,931	451,788	310		
2016	6,389,262	3,651	1,750	16.67%	16.67%		0	0				169,480,285	451,715	375	20.87%	
2017	6,522,300	3,624	1,800	2.86%	20.00%		0	0				203,238,998	451,655	450	19.94%	
2018	6,491,178	3,606	1,800	0.00%	20.00%		0	0				201,904,493	448,674	450	0.00%	
2019	6,925,878	3,848	1,800	0.00%	20.00%		0	0				201,810,136	448,465	450	0.00%	
2020	6,925,878	3,848	1,800	0.00%	20.00%		0	0				201,802,355	448,447	450	0.00%	
2021	6,925,878	3,848	1,800	0.00%	20.00%		0	0				201,508,556	447,795	450	0.00%	
2022	6,925,878	3,848	1,800	0.00%	20.00%		0	0				201,474,639	447,719	450	0.00%	
2023	7,290,054	4,050	1,800	0.00%	20.00%		0	0				239,413,872	447,502	535	18.89%	
2024	7,782,773	4,064	1,915	6.39%	27.67%		0	0				269,023,972	441,023	610	14.02%	
2025	8,198,052	4,204	1,950	1.83%	30.00%		0	0				289,127,376	440,743	656	7.54%	

Rate Annual %chg Average Value/Acre:

4.18%

7.50%

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	4,915	492	10				0	0				145,681,701	455,908	320		
2016	4,915	492	10	0.00%	0.00%		0	0				175,874,462	455,858	386	20.74%	20.74%
2017	5,100	510	10	0.00%	0.00%		0	0				209,766,398	455,788	460	19.29%	44.03%
2018	22,024	2,447	9	-10.00%	-10.00%		0	0				208,417,695	454,728	458	-0.41%	43.43%
2019	22,024	2,447	9	0.00%	-10.00%		18,180	20	900			208,776,218	454,780	459	0.16%	43.67%
2020	22,024	2,447	9	0.00%	-10.00%		18,180	20	900	0.00%		208,768,437	454,762	459	0.00%	43.67%
2021	22,024	2,447	9	0.00%	-10.00%		18,180	20	900	0.00%		208,474,638	454,110	459	0.00%	43.67%
2022	22,024	2,447	9	0.00%	-10.00%		18,180	20	900	0.00%		208,440,721	454,034	459	0.00%	43.67%
2023	22,024	2,447	9	0.00%	-10.00%		18,180	20	900	0.00%		246,744,130	454,020	543	18.38%	70.08%
2024	21,985	2,379	9	2.68%	-7.59%		35,000	35	1,000	11.11%		276,863,730	447,501	619	13.84%	93.62%
2025	21,985	2,379	9	0.00%	-7.59%		35,000	35	1,000	0.00%		297,382,413	447,361	665	7.44%	108.03%

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HOOKER

Rate Annual %chg Average Value/Acre:

7.40%

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
711	HOOKER	4,319,344	15,183,379	68,428,320	48,406,224	22,459,017	0	0	297,382,413	6,181,160	1,933,835	0	464,293,692
cnty sectorvalue % of total value:		0.93%	3.27%	14.74%	10.43%	4.84%			64.05%	1.33%	0.42%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
500	MULLEN	524,401	906,441	1,750,462	20,055,617	0	0	3,904,124	0	663,254	0	0	27,804,299
70.32%	%sector of county sector	12.14%	5.97%	2.56%	41.43%					10.73%			5.99%
	%sector of municipality	1.89%	3.26%	6.30%	72.13%			14.04%		2.39%			100.00%
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Total Real Property Sum Lines 17, 25, & 30	Records : 1,871	Value : 399,127,222	Growth 4,376,468	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	29	271,543	5	102,381	35	4,128,171	69	4,502,095	
02. Res Improve Land	267	1,267,913	42	3,485,227	44	8,905,947	353	13,659,087	
03. Res Improvements	272	26,052,345	43	6,347,685	48	14,325,629	363	46,725,659	
04. Res Total	301	27,591,801	48	9,935,293	83	27,359,747	432	64,886,841	2,196,923
% of Res Total	69.68	42.52	11.11	15.31	19.21	42.17	23.09	16.26	50.20
05. Com UnImp Land	9	106,228	1	24,503	15	1,149,149	25	1,279,880	
06. Com Improve Land	50	554,967	14	380,584	15	3,898,533	79	4,834,084	
07. Com Improvements	51	4,377,608	14	1,376,970	17	13,727,480	82	19,482,058	
08. Com Total	60	5,038,803	15	1,782,057	32	18,775,162	107	25,596,022	1,786,012
% of Com Total	56.07	19.69	14.02	6.96	29.91	73.35	5.72	6.41	40.81
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	301	27,591,801	48	9,935,293	83	27,359,747	432	64,886,841	2,196,923
% of Res & Rec Total	69.68	42.52	11.11	15.31	19.21	42.17	23.09	16.26	50.20
Com & Ind Total	60	5,038,803	15	1,782,057	32	18,775,162	107	25,596,022	1,786,012
% of Com & Ind Total	56.07	19.69	14.02	6.96	29.91	73.35	5.72	6.41	40.81
17. Taxable Total	361	32,630,604	63	11,717,350	115	46,134,909	539	90,482,863	3,982,935
% of Taxable Total	66.98	36.06	11.69	12.95	21.34	50.99	28.81	22.67	91.01

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		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
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		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
22. Total Sch II					0	0	0

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	34	21	92	147

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	5	79,472	1,262	281,575,333	1,267	281,654,805
28. Ag-Improved Land	0	0	1	19,000	60	17,270,231	61	17,289,231
29. Ag Improvements	0	0	4	137,430	61	9,562,893	65	9,700,323

30. Ag Total				1,332	308,644,359
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	Growth
32. HomeSite Improv Land	0	0.00	0	1	1.00	19,000	
33. HomeSite Improvements	0	0.00	0	1	0.00	59,330	
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	0	0.00	0	4	0.00	78,100	
38. FarmSite Total							
39. Road & Ditches	0	0.00	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	7	7.00	133,000	7	7.00	133,000	Growth
32. HomeSite Improv Land	43	47.49	902,310	44	48.49	921,310	
33. HomeSite Improvements	46	0.00	7,821,463	47	0.00	7,880,793	
34. HomeSite Total				54	55.49	8,935,103	
35. FarmSite UnImp Land	6	5.82	29,100	6	5.82	29,100	
36. FarmSite Improv Land	51	53.95	269,750	51	53.95	269,750	
37. FarmSite Improvements	54	0.00	1,741,430	58	0.00	1,819,530	
38. FarmSite Total				64	59.77	2,118,380	
39. Road & Ditches	212	985.45	0	212	985.45	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				118	1,100.71	11,053,483	393,533

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	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	764.41	18.18%	1,490,606	18.18%	1,950.01
49. 3A1	622.51	14.81%	1,213,894	14.81%	1,950.00
50. 3A	53.82	1.28%	104,949	1.28%	1,950.00
51. 4A1	1,369.67	32.58%	2,670,859	32.58%	1,950.00
52. 4A	1,393.71	33.15%	2,717,744	33.15%	1,950.01
53. Total	4,204.12	100.00%	8,198,052	100.00%	1,950.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	2,715.95	0.62%	1,781,664	0.62%	656.00
64. 1G	565.24	0.13%	370,796	0.13%	656.00
65. 2G1	2,079.00	0.47%	1,363,825	0.47%	656.00
66. 2G	2,414.58	0.55%	1,583,961	0.55%	656.00
67. 3G1	2,578.45	0.58%	1,691,469	0.58%	656.00
68. 3G	422,945.70	95.89%	277,452,395	95.89%	656.00
69. 4G1	3,412.38	0.77%	2,238,514	0.77%	656.00
70. 4G	4,349.40	0.99%	2,853,215	0.99%	656.00
71. Total	441,060.70	100.00%	289,335,839	100.00%	656.00
Irrigated Total	4,204.12	0.94%	8,198,052	2.75%	1,950.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	441,060.70	98.52%	289,335,839	97.23%	656.00
72. Waste	2,379.00	0.53%	21,985	0.01%	9.24
73. Other	35.00	0.01%	35,000	0.01%	1,000.00
74. Exempt	337.90	0.08%	221,663	0.07%	656.00
75. Market Area Total	447,678.82	100.00%	297,590,876	100.00%	664.74

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	4,204.12	8,198,052	4,204.12	8,198,052
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	121.15	79,472	440,939.55	289,256,367	441,060.70	289,335,839
79. Waste	0.00	0	0.00	0	2,379.00	21,985	2,379.00	21,985
80. Other	0.00	0	0.00	0	35.00	35,000	35.00	35,000
81. Exempt	0.00	0	0.00	0	337.90	221,663	337.90	221,663
82. Total	0.00	0	121.15	79,472	447,557.67	297,511,404	447,678.82	297,590,876

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	4,204.12	0.94%	8,198,052	2.75%	1,950.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	441,060.70	98.52%	289,335,839	97.23%	656.00
Waste	2,379.00	0.53%	21,985	0.01%	9.24
Other	35.00	0.01%	35,000	0.01%	1,000.00
Exempt	337.90	0.08%	221,663	0.07%	656.00
Total	447,678.82	100.00%	297,590,876	100.00%	664.74

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	Hooker County (cnty)	42	4,372,718	87	12,417,294	92	20,678,779	134	37,468,791	2,044,338
83.2	Village Of Mullen (vilm)	27	129,377	266	1,241,793	271	26,046,880	298	27,418,050	152,585
84	Residential Total	69	4,502,095	353	13,659,087	363	46,725,659	432	64,886,841	2,196,923

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
			<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1		Hooker County (cnty)	16	1,173,652	28	4,253,087	30	15,101,675	46	20,528,414	1,642,009
85.2		Village Of Mullen (vilm)	9	106,228	51	580,997	52	4,380,383	61	5,067,608	144,003
86		Commercial Total	25	1,279,880	79	4,834,084	82	19,482,058	107	25,596,022	1,786,012

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,715.95	0.62%	1,781,664	0.62%	656.00
88. 1G	565.24	0.13%	370,796	0.13%	656.00
89. 2G1	2,079.00	0.47%	1,363,825	0.47%	656.00
90. 2G	2,414.58	0.55%	1,583,961	0.55%	656.00
91. 3G1	2,578.45	0.58%	1,691,469	0.58%	656.00
92. 3G	422,945.70	95.89%	277,452,395	95.89%	656.00
93. 4G1	3,412.38	0.77%	2,238,514	0.77%	656.00
94. 4G	4,349.40	0.99%	2,853,215	0.99%	656.00
95. Total	441,060.70	100.00%	289,335,839	100.00%	656.00
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
Grass Total	441,060.70	100.00%	289,335,839	100.00%	656.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	441,060.70	100.00%	289,335,839	100.00%	656.00

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

46 Hooker

	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	48,406,224	64,886,841	16,480,617	34.05%	2,196,923	29.51%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	6,181,160	8,935,103	2,753,943	44.55%	0	44.55%
04. Total Residential (sum lines 1-3)	54,587,384	73,821,944	19,234,560	35.24%	2,196,923	31.21%
05. Commercial	22,459,017	25,596,022	3,137,005	13.97%	1,786,012	6.02%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	22,459,017	25,596,022	3,137,005	13.97%	1,786,012	6.02%
08. Ag-Farmsite Land, Outbuildings	1,933,835	2,118,380	184,545	9.54%	393,533	-10.81%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	1,933,835	2,118,380	184,545	9.54%	393,533	-10.81%
12. Irrigated	8,198,052	8,198,052	0	0.00%		
13. Dryland	0	0	0			
14. Grassland	289,127,376	289,335,839	208,463	0.07%		
15. Wasteland	21,985	21,985	0	0.00%		
16. Other Agland	35,000	35,000	0	0.00%		
17. Total Agricultural Land	297,382,413	297,590,876	208,463	0.07%		
18. Total Value of all Real Property (Locally Assessed)	376,362,649	399,127,222	22,764,573	6.05%	4,376,468	4.89%

2026 Assessment Survey for Hooker County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$10,950
7.	Adopted budget, or granted budget if different from above:
	\$10,700
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$500 - appraisal consulting fee, \$500 pictures and updates, \$150 supplies (measuring tools, etc.)
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:
	\$6,100 - for MIPS and \$2,700 GWorks
11.	Amount of the assessor's budget set aside for education/workshops:
	\$750
12.	Amount of last year's assessor's budget not used:
	\$1,812.05

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?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes - www.hooker.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2024

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?
	The village of Mullen and surrounding one mile perimeter.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	The county would require a certified appraiser.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2026 Residential Assessment Survey for Hooker County

1.	Valuation data collection done by:
	The county assessor.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is the primary approach to value, and sale price per square foot is examined as well.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The tables provided by the CAMA vendor.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No.
5.	Describe the methodology used to determine the residential lot values?
	A review of the vacant lot sales and utilization of the square foot method.
6.	How are rural residential site values developed?
	Rural residential site values are developed based on sales. For 1-20 acres, it is \$7,500 per acre. For 21-60 acres, it is \$1,000 per acre. For 61-999.999 acres, it is \$395 per acre. 1 acre with building/improved site is \$5,000. 1 acre with homesite is \$19,000.
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?
	N/A

2026 Commercial Assessment Survey for Hooker County

1.	Valuation data collection done by:
	The county assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost approach is primarily used.
2a.	Describe the process used to determine the value of unique commercial properties.
	The county would utilize a professional appraiser.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The tables provided by CAMA vendor are utilized.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No.
5.	Describe the methodology used to determine the commercial lot values.
	By the square foot method.

2026 Agricultural Assessment Survey for Hooker County

1.	Valuation data collection done by:
	The county assessor and staff.
2.	Describe the process used to determine and monitor market areas.
	As Hooker County land is comprised of approximately 99% grass, (with small areas of meadows), sales are monitored and there is no data to suggest other than one market area in the county.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The area is primarily ranch land. Rural residential is identified as an improved parcel located within one mile of Highway 2 or Highway 97. The only recreational land in the county would consist of the Dismal River Club and is a separate market and valued accordingly.
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, and have been increased to \$19,000 for 1 acre homesites plus \$5,000.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	One parcel which is a feedlot is considered intensive use, with the acres valued at \$1000 per acre.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There are no acres enrolled in the Wetland Reserve Program in Hooker county.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No.
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	None
7b.	What process was used to determine if non-agricultural influences exist in the county?
	There are no non-agricultural influences existing in the county, other than the Dismal River Club and the properties surrounding it.
	<u>If your county recognizes a special value, please answer the following</u>
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

2025 Plan of Assessment for Hooker County

Assessment Years 2026, 2027 and 2028

Date: June 13, 2025

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

General Description of Real Property in Hooker County:

Per the 2024 County Abstract, Hooker County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	435	23.2%	12.9%
Commercial	109	5.8%	6.0%
Agricultural	1331	71.0%	81.1%

Agricultural land - taxable acres 447,361.04

Other pertinent facts: 99 percent of the county is Sandhills grassland and the primary agricultural activity is cow/calf ranching.

New Property: For assessment year 2025, an estimated seven building permits and/or information statements were filed for new property construction/additions in the county.

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

Current Resources:

Staff/Budget/Training

I received my assessor's certification in May 2022 and took office in January 2023. I have worked in the Hooker County Assessor's office since August 2008. I operate the office with one full time assistant. I have attended the Property Assessment and Taxation Department's training and will continue taking training to remain an accredited assessor. The clerk/assessor is responsible for all necessary reports and filings. The assessor's office is open to the public 35 hours per week.

The budget for the County Clerk is \$155,517.79 and for County Assessor \$10,700.00 for the 2024-2025 fiscal year. Assessor budget includes GWorks for GIS data, MIPS for CAMA software and appraiser fee's if needed.

Mapping and Software

Hooker county's cadastral maps are current GIS data and are updated through GWorks. Hooker County contracts with GWorks for GIS mapping and annual maintenance. The County contracts with MIPS for computer services for the assessor. Data entry is current for all improvements and assessment and replacement cost sheets can be printed. This includes sketching and photos. The system will print property record cards, and attached photos. I use sales and statistical analysis from the Property Assessment and Taxation Department.

Procedure Manual/Record Cards

A real property valuation methodology was written in 2025. It will be updated as often as needed to reflect current practices and methods.

Current Assessment Procedures for Real Property:

The assessor is also the register of deeds therefore property listing and inventory are updated on a timely basis. Residential and real property changes are discovered by coordinating with the Village of Mullen Zoning Authority and Hooker County Zoning Authority. Data collection is done on a regular basis and listing is current and accurate.

Data Verification/Sales Review

The assessor reviews sales by telephone and has instituted annual trips to review rural parcels. Some physical review is done to ascertain that records are current. I have instituted consistent review of sales. Zoning of the county is another tool for discovery of valuation changes within the county.

2025 R&O Statistics

Property Class	Median	COD	PRD
Residential	97.97	7.87	105.00
Commercial	97.36	25.01	101.42
Agricultural	69.05	20.93	108.95

Approaches to Value

Market Approach; sales comparisons,

Cost Approach; cost manual used & date of manual and latest depreciation study,

Land valuation studies, establish market areas, special value for agricultural land

Reconciliation of final value and documentation

Review assessment sales ratio studies after assessment actions.

Notices and public relations

Level of Value, Quality, and Uniformity for assessment year 2025:

Property Property Class	Median	COD	PRD
Residential	97.97	7.87	105.00
Commercial	97.36	25.01	101.42
Agricultural	69.05	20.93	108.95

*COD means coefficient of dispersion and PRD means price related differential.

For more information regarding statistical measures see 2025 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2026:

Residential (and/or subclasses): 2026

Residential—This class of property will have appraisal maintenance and the assessor will review properties in 2026. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): 2026

Commercial— This class of property will have reappraisal for 2026. A reappraisal will be completed by the beginning of the tax year. New Marshall & Swift cost tables and depreciation tables will be implemented. Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information.

Agricultural Land (and/or subclasses): 2026

Agricultural— This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of GIS based maps such as GWorks.

Assessment Actions Planned for Assessment Year 2027:

Residential (and/or subclasses): 2027

Residential— This class of property will have reappraisal in 2027. A complete reappraisal will be completed by the beginning of the tax year, utilizing the most up-to-date Marshall and Swift cost tables and updated depreciation table. Using GWorks and pick-up work residential parcels will be checked for new improvements. Updated pictures and dimensions will be applied as needed. Maintenance is performed by the assessor, includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): 2027

Commercial— Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements. Marshall and Swift costing tables will assist in determining improvement value and depreciation tables will be adjusted as deemed necessary.

Agricultural Land (and/or subclasses): 2027

Agricultural--This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of GIS based maps such as GWorks.

Assessment Actions Planned for Assessment Year 2028:

Residential (and/or subclasses): 2028

Residential— This class of property will have appraisal maintenance and the assessor will review properties in 2026. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): 2028

Commercial—Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements. Marshall and Swift costing tables will assist in determining improvement value and depreciation tables will be adjusted as deemed necessary.

Agricultural Land (and/or subclasses): 2028

Agricultural—The reappraisal will be completed by the assessor. This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of GIS based maps such as GWorks.

Assessment Actions Planned for Assessment Year 2026:

1. Record maintenance, mapping updates, & ownership changes through MIPs & GWorks.
2. Annually prepare and file assessor administrative reports required by law/regulation:
 - a. Abstracts (real & personal property)
 - b. Assessor survey
 - c. Sales information to PA&T rosters & annual assessed value update with abstract
 - d. Certification of value to political subdivisions
 - e. School district taxable value report
 - f. Homestead exemption tax loss report (in conjunction with treasurer)
 - g. Certificate of taxes levied report
 - h. Report of current values for properties owned by board of education lands & funds
 - i. Report of all exempt property and taxable government owned property
 - j. Annual plan of assessment report
3. Personal property. Administer annual filing of personal property schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive exemptions. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable government owned property. Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead exemptions. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

7. Centrally assessed. Review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.

8. Tax increment financing. N/A

9. Tax districts and tax rates. Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

10. Tax list. Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.

11. Tax list corrections. Prepare tax list correction documents for county board approval.

12. County board of equalization. Attend county board of equalization meetings for valuation protests, assemble and provide information

13. TERC appeals. Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

14. TERC statewide equalization. Attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

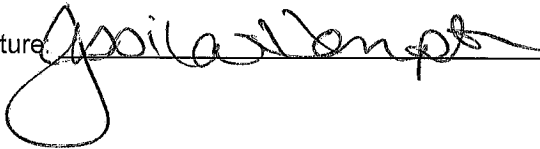
15. Education. Assessor and/or appraisal education. Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

The assessor's priority for the coming year will be to appraise the agricultural properties in the county. Update information and continue to make these inspections on a regular basis. Reconciliation of value and market analysis following reappraisal will be accomplished with the help of contracted appraiser if deemed necessary. The assessor will complete all pick-up work for residential, commercial and agricultural properties and make all sales information available to the taxpayers. The assessor will continue to review properties and work to complete reviews on commercial, residential and agricultural properties. Assessor will implement new costing information and depreciation tables on completion of this cycle of reviews if deemed necessary.

GIS and MIPs will be maintained.

Respectfully submitted:

Assessor signature  Date: 6/13/2025

Copy distribution: Submit the plan to county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 of each year.