

NEBRASKA

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DEPARTMENT OF REVENUE

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

JEFFERSON COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Mary Banahan, Jefferson 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.

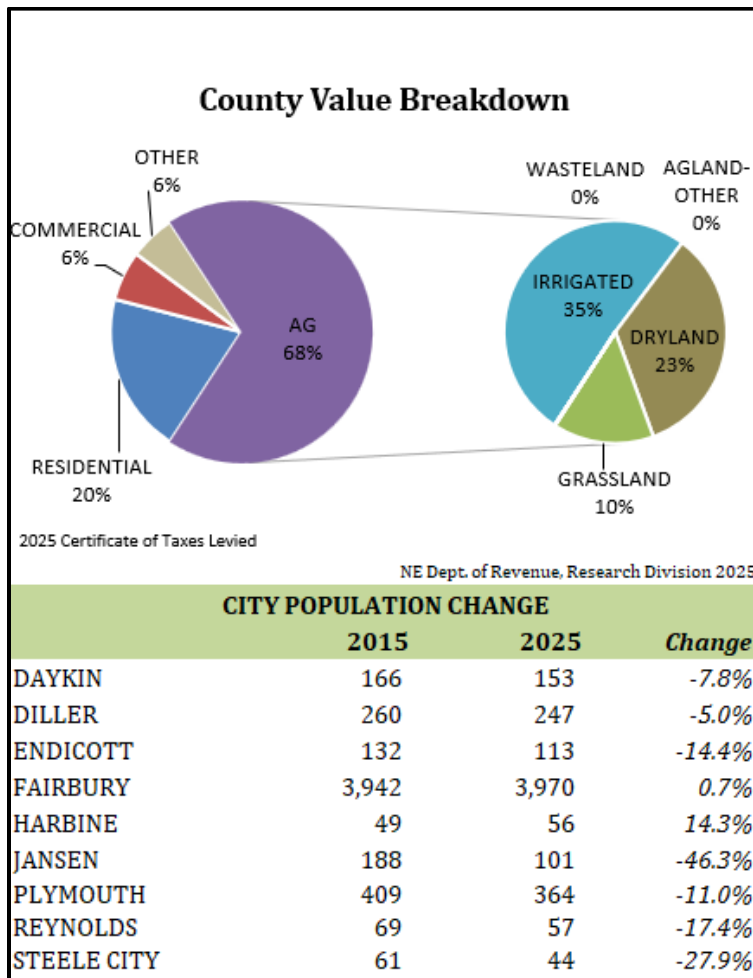
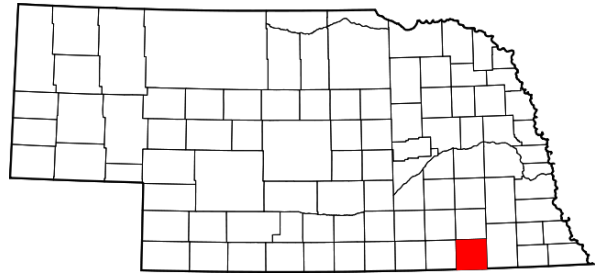
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 570 square miles, Jefferson County has 7,136 residents, a slight population decrease from the 2020 U.S. Census.¹ The report indicates that 75% of county housing is owner occupied and 94% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$119,765.²



The majority of the commercial properties in Jefferson County are located in and around Fairbury, the county seat. According to the latest information available from the U.S. Census Bureau, there are 217 employer establishments with a total employment figure of 2,435. This represents a 2% increase in total employment from 2022-2023.¹

Agricultural land accounts for the majority of the county's valuation base. A mix of dry and grass land makes up a majority of the agricultural land in the county. Jefferson County is included in both the Little Blue and Lower Big Blue Natural Resource Districts (NRD).

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

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 Jefferson 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 usability percentage for Jefferson County is below the state average. However, a review of the sales qualifications shows no bias and that all arm’s-length transactions have been made available for measurement.

There are four valuation groups in Jefferson County, Fairbury and the rural acreages each are a separate valuation group, and economically similar villages are stratified into two remaining valuation groups. For the six-year inspection and review cycle, the Jefferson County Assessor is current with the class. Both physical inspections and EagleView Pictometry are utilized as needed. The Jefferson County Assessor does also have a valuation methodology on file.

2026 Residential Assessment Details for Jefferson 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	Fairbury	2023	2023	2023	2024	Neighborhood 1 & 3 Decreased depreciation to increase 2%;
11	Rural Acreages	2026*	2023	2023	2026*	
21	Daykin-Diller-Plymouth	2023	2023	2023	2024	Plymouth 1 1/2 Story or larger homes increased 7%; Increased all lots 24%
23	Endicott-Jansen-Harbine-Reynolds-Steele City	2023	2023	2023	2024	Endicott, Harbine, Reynolds & Steele City 32% increase to improvements, Jansen increased improvements 4%; Lots increased in the entire group 24%.
Additional comments: Permits and pickup work were also completed.**Valuation Group 17 Rural Suburban was combined into Valuation Group 11 - Rural Acreages for 2026. * = assessment action for current year						

Description of Analysis

The statistical analysis for the residential class contains 177 sales for measurement purposes. Two measures of central tendency and the COD are in the acceptable range. The weighted mean is low and the PRD is slightly high. Analysis of the sales price substratum indicates that the statistics do not exhibit a regressive pattern.

Further analysis of the valuation groups indicates that they all have a sufficient number of sales for analysis and median in the range. Valuation Group 1, 21, and 23 all have a high PRD, only

2026 Residential Correlation for Jefferson County

Valuation Group 21 and 23 are regressive. The county assessor should evaluate whether model adjustments would improve assessment uniformity for the next assessment year. A substat is included in the appendix of this report for these three valuation groups.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) supports that the sales file and abstract changed at similar rates.

Equalization and Quality of Assessment

A complete review of the assessment practices for Jefferson County and review of statistics with sufficient sales suggests that the assessments within the county are valued within the acceptable range. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	105	94.50	94.75	91.34	17.01	103.73
11	22	97.22	93.07	92.80	08.42	100.51
21	38	96.50	97.05	91.88	18.22	105.88
23	12	98.01	85.98	77.39	21.42	111.10
____ALL____	177	96.14	94.44	91.13	16.18	103.83

Level of Value

Based on analysis of all available information, the level of value for the residential property in Jefferson County is 96%.

2026 Commercial Correlation for Jefferson County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed showing that the Jefferson County Assessor qualifies sales at a rate below the statewide average. There are very few commercial sales from year to year, however a review has determined that no bias has been detected in the qualification process. Reviews of the sales roster show that all disqualified sales have a valid description and therefore all arm’s-length transactions are used for measurement purposes.

The county assessor does not stratify the commercial class into multiple valuation groups, as the county is rural and the commercial population is small. The six-year inspection and review cycle is current within the class. To complete the review, the county assessor utilizes both physical inspections and EagleView Pictometry as needed.

2026 Commercial Assessment Details for Jefferson 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
19	entire county	2025	2023	2025	2025	
Additional comments: Permits and pickup work were also completed. * = assessment action for current year						

Description of Analysis

The statistical analysis for the commercial class in Jefferson County contains 20 sales for measurement purposes. Two measures of central tendency and the COD are in the acceptable range while the weighted mean is low and the PRD is high. Analysis of the sales price substrata shows the commercial class is not regressive overall. The 95% median confidence interval supports a level of value within the acceptable range.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows no actions reported by the county assessor and minimal changes to sales file and abstract were observed.

Equalization and Quality of Assessment

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

2026 Commercial Correlation for Jefferson County

Level of Value

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

2026 Agricultural Correlation for Jefferson 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 usability rate in Jefferson County is somewhat below the statewide average. However, review of sales supported that all available arm’s-length transactions were available for measurement. There are three market areas in Jefferson County, and they are stratified based on township lines, not based on geographical or identifiable market characteristics. Conversations have been held with the county assessor about adjusting the market area boundaries for the next assessment cycle.

The county assessor is current with the six-year inspection and review requirement. To complete the review, the county utilizes physical inspections and Eagle View Pictometry as needed. There are no CRP acres identified within the county, intensive uses are identified and valued accordingly.

2026 Agricultural Assessment Details for Jefferson 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	2023	2023	2024	2020-2025	
AB DW	Agricultural dwellings	2023	2023	2024	2020-2025	
Permits and Discovery an pick up work was completed. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Township 4	2025	All subclasses increased 1-2%
2	Township 2 and Township 3	2025	Irrigated land and dryland increased 3%, grassland increased 11%
3	Township 1	2025	Irrigated land and dryland increased 1%, grassland increased 3%
Additional comments: Permits and Discovery pickup work was completed. * = assessment action for current year			

Description of Analysis

There are 35 sales within the agricultural class, all measures of central tendency are within the acceptable range, and the COD supports the median as an indicator of the level of value. All market

2026 Agricultural Correlation for Jefferson County

areas are within the acceptable range. Most land use subclasses are too small to be statistically reliable; however, all medians are either within the acceptable range or are low with a small sample. Review of the Average Acre Value Comparison Chart for Jefferson County indicates that the values in Jefferson County are higher than most adjacent counties, supporting that land values are not too low.

The Average Acre Comparison Chart also shows an inconsistent trend in values from 1A1 to 4A. This is reflective of the county assessor's process of valuing soils using eight subclasses that do not match the Land Capability Groupings. While the county assessor is free to use any stratification necessary to equalize property values, the process utilized calculates an adjustment to the prior year's assessed value for every sale, regroups soils utilizing the National Soil Survey capability ratings alone, then calculates value by taking the sum of the adjusted valuation divided by the number of acres sold. The problem with this approach is largely that there are not enough sales of any one subclass to avoid anomalies in the calculations, the process also has the potential to undervalue subclasses without sales. The lack of sales is magnified when first stratified into three market areas. The county assessor's process needs to either utilize more sales or have fewer stratifications to avoid inconsistencies in the valuation method. The Division will continue to work with the office on this approach.

Review of the changes to sold properties with the 2026 County Abstract of Assessment, Form 45 Compared to the 2025 Certificate of Taxes Levied (CTL) supports that sold properties and the abstract changed at a similar rate.

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

Equalization and Quality of Assessment

The process for valuing agricultural improvements is similar to that of rural residential properties; agricultural improvements are uniformly assessed within the acceptable range. Agricultural land values are generally equalized, but improvements are warranted to ensure that small subclasses are not undervalued. The quality of assessment of agricultural land in Jefferson County complies with generally accepted mass appraisal techniques.

2026 Agricultural Correlation for Jefferson County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	7	71.69	74.11	71.39	12.81	103.81
1	2	72.00	72.00	72.09	00.43	99.88
2	5	67.16	74.95	71.15	17.60	105.34
<u>Dry</u>						
County	10	72.47	73.42	70.98	16.28	103.44
2	10	72.47	73.42	70.98	16.28	103.44
<u>Grass</u>						
County	10	66.53	70.44	68.27	17.06	103.18
2	4	63.97	70.68	64.98	17.35	108.77
3	6	72.29	70.28	69.71	14.80	100.82
<u>ALL</u>	35	71.69	72.79	71.15	14.42	102.30

Level of Value

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

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

A review of agricultural land value in Jefferson County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 34%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Jefferson County is 48%.

2026 Opinions of the Property Tax Administrator for Jefferson 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	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	48	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Jefferson County

Residential Real Property - Current

Number of Sales	177	Median	96.14
Total Sales Price	\$31,073,948	Mean	94.44
Total Adj. Sales Price	\$31,073,948	Wgt. Mean	91.13
Total Assessed Value	\$28,318,929	Average Assessed Value of the Base	\$94,546
Avg. Adj. Sales Price	\$175,559	Avg. Assessed Value	\$159,994

Confidence Interval - Current

95% Median C.I	92.87 to 98.12
95% Wgt. Mean C.I	88.36 to 93.90
95% Mean C.I	91.20 to 97.68
% of Value of the Class of all Real Property Value in the County	17.50
% of Records Sold in the Study Period	4.09
% of Value Sold in the Study Period	6.93

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	156	100	95.73
2024	157	100	100.04
2023	176	98	98.01
2022	171	99	99.43

2026 Commission Summary for Jefferson County

Commercial Real Property - Current

Number of Sales	20	Median	96.62
Total Sales Price	\$10,203,567	Mean	97.87
Total Adj. Sales Price	\$10,203,567	Wgt. Mean	80.61
Total Assessed Value	\$8,225,032	Average Assessed Value of the Base	\$259,576
Avg. Adj. Sales Price	\$510,178	Avg. Assessed Value	\$411,252

Confidence Interval - Current

95% Median C.I	93.60 to 98.84
95% Wgt. Mean C.I	-34.15 to 195.37
95% Mean C.I	88.68 to 107.06
% of Value of the Class of all Real Property Value in the County	5.92
% of Records Sold in the Study Period	3.75
% of Value Sold in the Study Period	5.94

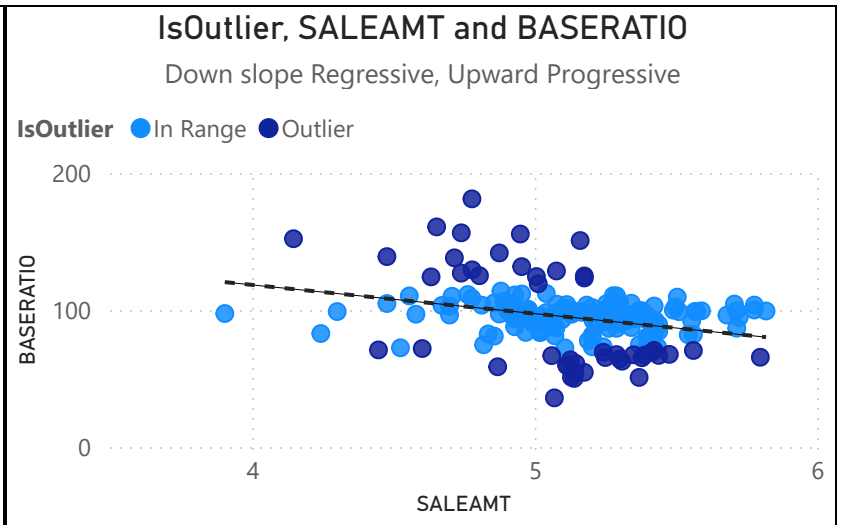
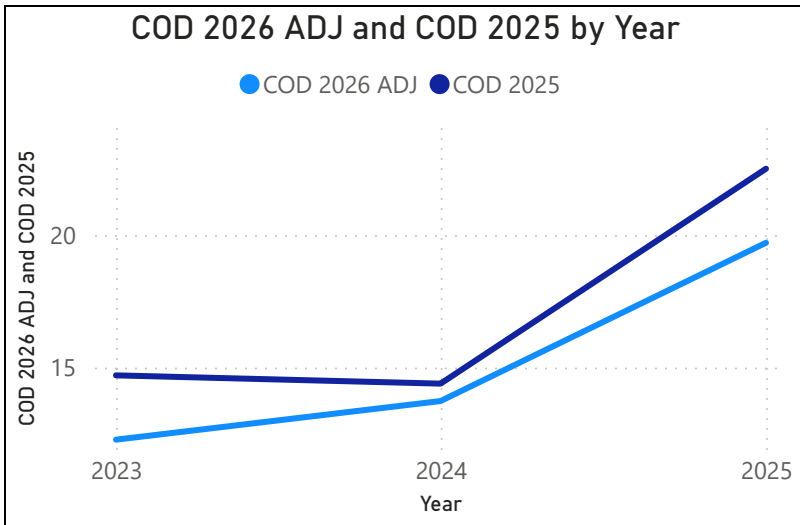
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	41	100	95.65
2024	8	100	95.99
2023	8	100	100.24
2022	10	100	88.24

Jefferson 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	105	94.50	90.46	4.46%	94.75	90.69	4.47%	91.34	87.51	4.38%
11	22	97.21	89.23	8.95%	93.07	88.15	5.58%	92.60	90.09	2.79%
21	38	96.50	91.50	5.46%	97.05	89.85	8.01%	91.66	85.82	6.81%
23	12	98.01	77.11	27.11%	85.98	70.58	21.82%	77.39	63.88	21.14%
Total	177	96.14	90.00	6.82%	94.44	88.83	6.32%	91.13	86.81	4.98%

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	105	17.01	17.88	-4.85%	103.74	103.64	0.09%	50.05	47.82	4.67%	181.12	174.75	3.65%
11	22	6.42	13.87	-53.70%	100.51	97.85	2.72%	65.51	42.75	53.23%	99.98	123.50	-19.04%
21	38	18.22	18.25	-0.17%	105.88	104.70	1.13%	59.44	56.79	4.68%	160.65	157.28	2.15%
23	12	21.41	31.89	-32.86%	111.11	110.49	0.56%	35.85	27.67	29.57%	129.32	122.41	5.65%
Total	177	16.18	18.50	-12.53%	103.63	102.32	1.28%	35.85	27.67	29.57%	181.12	174.75	3.65%



**48 Jefferson
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 : 177
 Total Sales Price : 31,073,948
 Total Adj. Sales Price : 31,073,948
 Total Assessed Value : 28,318,929
 Avg. Adj. Sales Price : 175,559
 Avg. Assessed Value : 159,994

MEDIAN : 96
 WGT. MEAN : 91
 MEAN : 94
 COD : 16.18
 PRD : 103.63

COV : 23.30
 STD : 22.00
 Avg. Abs. Dev : 15.56
 MAX Sales Ratio : 181.12
 MIN Sales Ratio : 35.85

95% Median C.I. : 92.87 to 98.12
 95% Wgt. Mean C.I. : 88.36 to 93.90
 95% Mean C.I. : 91.20 to 97.68

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	23	99.58	106.37	100.13	12.27	106.23	65.29	160.65	98.10 to 103.60	121,964	122,126
01-JAN-24 To 31-MAR-24	18	97.49	96.51	94.60	10.07	102.02	66.69	152.02	94.39 to 99.89	171,571	162,309
01-APR-24 To 30-JUN-24	20	99.23	99.76	97.67	07.66	102.14	65.16	124.19	94.50 to 104.24	190,715	186,266
01-JUL-24 To 30-SEP-24	20	94.72	93.24	92.27	14.92	101.05	58.55	150.70	83.82 to 99.90	176,150	162,532
01-OCT-24 To 31-DEC-24	25	92.23	97.58	94.47	20.80	103.29	60.90	181.12	82.84 to 104.72	166,880	157,657
01-JAN-25 To 31-MAR-25	17	92.87	88.79	90.03	16.28	98.62	51.00	125.03	73.14 to 104.33	186,341	167,763
01-APR-25 To 30-JUN-25	34	87.05	91.78	86.61	19.68	105.97	50.05	156.33	81.11 to 99.40	186,612	161,633
01-JUL-25 To 30-SEP-25	20	79.80	80.16	79.92	21.74	100.30	35.85	123.36	67.61 to 92.19	207,930	166,180
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	81	98.58	99.30	96.04	11.36	103.39	58.55	160.65	96.87 to 99.58	163,343	156,869
01-OCT-24 To 30-SEP-25	96	88.40	90.34	87.50	20.17	103.25	35.85	181.12	82.84 to 93.56	185,867	162,630
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	83	97.07	96.83	94.80	13.73	102.14	58.55	181.12	94.39 to 99.28	175,874	166,734
<u>ALL</u>	177	96.14	94.44	91.13	16.18	103.63	35.85	181.12	92.87 to 98.12	175,559	159,994

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	105	94.50	94.75	91.34	17.01	103.73	50.05	181.12	92.32 to 98.11	156,012	142,498
11	22	97.22	93.07	92.60	06.42	100.51	65.51	99.98	90.30 to 99.47	361,923	335,134
21	38	96.50	97.05	91.66	18.22	105.88	59.44	160.65	84.46 to 103.60	142,903	130,988
23	12	98.01	85.98	77.39	21.42	111.10	35.85	129.32	54.49 to 105.21	108,342	83,843
<u>ALL</u>	177	96.14	94.44	91.13	16.18	103.63	35.85	181.12	92.87 to 98.12	175,559	159,994

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	177	96.14	94.44	91.13	16.18	103.63	35.85	181.12	92.87 to 98.12	175,559	159,994
06											
07											
<u>ALL</u>	177	96.14	94.44	91.13	16.18	103.63	35.85	181.12	92.87 to 98.12	175,559	159,994

**48 Jefferson
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 : 177
 Total Sales Price : 31,073,948
 Total Adj. Sales Price : 31,073,948
 Total Assessed Value : 28,318,929
 Avg. Adj. Sales Price : 175,559
 Avg. Assessed Value : 159,994

MEDIAN : 96
 WGT. MEAN : 91
 MEAN : 94
 COD : 16.18
 PRD : 103.63

COV : 23.30
 STD : 22.00
 Avg. Abs. Dev : 15.56
 MAX Sales Ratio : 181.12
 MIN Sales Ratio : 35.85

95% Median C.I. : 92.87 to 98.12
 95% Wgt. Mean C.I. : 88.36 to 93.90
 95% Mean C.I. : 91.20 to 97.68

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	124.73	124.73	132.17	21.88	94.37	97.44	152.02	N/A	11,000	14,539
Less Than 30,000	5	97.44	100.41	95.08	19.95	105.61	70.87	152.02	N/A	17,500	16,638
Ranges Excl. Low \$											
Greater Than 4,999	177	96.14	94.44	91.13	16.18	103.63	35.85	181.12	92.87 to 98.12	175,559	159,994
Greater Than 14,999	175	96.11	94.10	91.10	16.03	103.29	35.85	181.12	92.87 to 98.11	177,440	161,656
Greater Than 29,999	172	96.13	94.27	91.12	16.06	103.46	35.85	181.12	92.87 to 98.12	180,154	164,161
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	124.73	124.73	132.17	21.88	94.37	97.44	152.02	N/A	11,000	14,539
15,000 TO 29,999	3	82.84	84.19	82.62	11.26	101.90	70.87	98.87	N/A	21,833	18,038
30,000 TO 59,999	16	110.15	114.06	115.57	17.50	98.69	71.87	160.65	96.93 to 138.07	44,594	51,539
60,000 TO 99,999	31	100.19	105.16	104.45	16.08	100.68	58.55	181.12	94.39 to 108.56	79,796	83,348
100,000 TO 149,999	36	95.01	89.03	88.63	19.02	100.45	35.85	150.70	83.49 to 98.58	124,030	109,925
150,000 TO 249,999	54	92.74	89.14	88.60	13.45	100.61	50.79	124.85	87.20 to 96.56	193,398	171,354
250,000 TO 499,999	27	89.43	87.30	88.04	12.10	99.16	66.86	109.40	80.33 to 98.72	308,174	271,304
500,000 TO 999,999	8	99.44	94.20	93.91	07.72	100.31	65.51	104.33	65.51 to 104.33	571,250	536,463
1,000,000 +											
ALL	177	96.14	94.44	91.13	16.18	103.63	35.85	181.12	92.87 to 98.12	175,559	159,994

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	105	Median :	95	COV :	23.57	95% Median C.I. :	92.32 to 98.11
Total Sales Price :	16,381,247	Wgt. Mean :	91	STD :	22.33	95% Wgt. Mean C.I. :	87.73 to 94.95
Total Adj. Sales Price :	16,381,247	Mean :	95	Avg. Abs. Dev :	16.07	95% Mean C.I. :	90.48 to 99.02
Total Assessed Value :	14,962,335						
Avg. Adj. Sales Price :	156,012	COD :	17.01	MAX Sales Ratio :	181.12		
Avg. Assessed Value :	142,498	PRD :	103.73	MIN Sales Ratio :	50.05		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	15	99.58	104.70	99.91	11.16	104.79	65.29	141.65	97.31 to 110.28	93,472	93,384
01/01/2024 To 03/31/2024	9	94.83	94.87	87.44	17.24	108.50	66.69	152.02	71.87 to 104.56	116,141	101,548
04/01/2024 To 06/30/2024	9	98.99	102.18	99.65	08.55	102.54	92.10	124.19	92.67 to 111.71	172,034	171,436
07/01/2024 To 09/30/2024	13	92.80	89.86	89.61	11.41	100.28	58.55	110.02	74.64 to 103.35	150,423	134,798
10/01/2024 To 12/31/2024	16	100.34	102.51	97.96	24.18	104.64	60.90	181.12	72.42 to 124.85	149,188	146,140
01/01/2025 To 03/31/2025	9	92.87	88.40	90.84	13.19	97.31	51.00	112.04	73.14 to 104.33	210,222	190,965
04/01/2025 To 06/30/2025	24	86.76	88.58	86.31	17.60	102.63	50.05	138.07	76.41 to 97.40	169,433	146,231
07/01/2025 To 09/30/2025	10	86.62	87.51	85.67	21.02	102.15	54.26	123.36	67.44 to 119.19	208,470	178,587
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	46	98.11	98.09	94.27	12.29	104.05	58.55	152.02	94.39 to 100.19	129,373	121,956
10/01/2024 To 09/30/2025	59	91.28	92.15	89.67	20.07	102.77	50.05	181.12	81.96 to 96.56	176,781	158,514
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	47	94.83	97.48	94.40	17.11	103.26	58.55	181.12	92.67 to 102.03	147,576	139,308
<u>ALL</u>											
10/01/2023 To 09/30/2025	105	94.50	94.75	91.34	17.01	103.73	50.05	181.12	92.32 to 98.11	156,012	142,498

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	105	94.50	94.75	91.34	17.01	103.73	50.05	181.12	92.32 to 98.11	156,012	142,498
<u>ALL</u>											
10/01/2023 To 09/30/2025	105	94.50	94.75	91.34	17.01	103.73	50.05	181.12	92.32 to 98.11	156,012	142,498

PAD 2026 R&O Statistics 2026 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	105	Median :	95	COV :	23.57	95% Median C.I. :	92.32 to 98.11
Total Sales Price :	16,381,247	Wgt. Mean :	91	STD :	22.33	95% Wgt. Mean C.I. :	87.73 to 94.95
Total Adj. Sales Price :	16,381,247	Mean :	95	Avg. Abs. Dev :	16.07	95% Mean C.I. :	90.48 to 99.02
Total Assessed Value :	14,962,335						
Avg. Adj. Sales Price :	156,012	COD :	17.01	MAX Sales Ratio :	181.12		
Avg. Assessed Value :	142,498	PRD :	103.73	MIN Sales Ratio :	50.05		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	105	94.50	94.75	91.34	17.01	103.73	50.05	181.12	92.32 to 98.11	156,012	142,498
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	105	94.50	94.75	91.34	17.01	103.73	50.05	181.12	92.32 to 98.11	156,012	142,498

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	105	Median :	95	COV :	23.57	95% Median C.I. :	92.32 to 98.11
Total Sales Price :	16,381,247	Wgt. Mean :	91	STD :	22.33	95% Wgt. Mean C.I. :	87.73 to 94.95
Total Adj. Sales Price :	16,381,247	Mean :	95	Avg. Abs. Dev :	16.07	95% Mean C.I. :	90.48 to 99.02
Total Assessed Value :	14,962,335						
Avg. Adj. Sales Price :	156,012	COD :	17.01	MAX Sales Ratio :	181.12		
Avg. Assessed Value :	142,498	PRD :	103.73	MIN Sales Ratio :	50.05		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	152.02	152.02	152.02		100.00	152.02	152.02	N/A	14,000	21,283
Less Than 30,000	3	98.87	107.25	98.22	27.36	109.19	70.87	152.02	N/A	20,667	20,300
__ Ranges Excl. Low \$ __											
Greater Than 4,999	105	94.50	94.75	91.34	17.01	103.73	50.05	181.12	92.32 to 98.11	156,012	142,498
Greater Than 15,000	104	94.45	94.20	91.29	16.59	103.19	50.05	181.12	92.32 to 98.10	157,377	143,664
Greater Than 30,000	102	94.45	94.38	91.31	16.63	103.36	50.05	181.12	92.32 to 98.10	159,993	146,093
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	152.02	152.02	152.02		100.00	152.02	152.02	N/A	14,000	21,283
15,000 TO 29,999	2	84.87	84.87	82.53	16.50	102.84	70.87	98.87	N/A	24,000	19,808
30,000 TO 59,999	13	110.02	107.94	108.81	14.42	99.20	71.87	138.97	96.30 to 126.93	44,885	48,841
60,000 TO 99,999	18	98.74	105.68	105.41	20.39	100.26	58.55	181.12	90.17 to 111.71	81,709	86,126
100,000 TO 149,999	22	89.21	85.33	83.95	19.18	101.64	50.05	124.43	66.69 to 98.37	120,754	101,378
150,000 TO 249,999	34	93.01	92.87	92.17	11.50	100.76	64.34	124.85	91.81 to 97.40	195,059	179,787
250,000 TO 499,999	13	80.41	83.00	83.27	11.81	99.68	66.86	102.92	70.56 to 98.99	297,415	247,652
500,000 TO 999,999	2	103.97	103.97	103.94	00.36	100.03	103.60	104.33	N/A	555,000	576,840
1,000,000 +											
____ ALL _____											
10/01/2023 To 09/30/2025	105	94.50	94.75	91.34	17.01	103.73	50.05	181.12	92.32 to 98.11	156,012	142,498

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	38	Median :	97	COV :	24.87	95% Median C.I. :	84.46 to 103.60
Total Sales Price :	5,430,301	Wgt. Mean :	92	STD :	24.14	95% Wgt. Mean C.I. :	84.34 to 98.98
Total Adj. Sales Price :	5,430,301	Mean :	97	Avg. Abs. Dev :	17.58	95% Mean C.I. :	89.37 to 104.73
Total Assessed Value :	4,977,526						
Avg. Adj. Sales Price :	142,903	COD :	18.22	MAX Sales Ratio :	160.65		
Avg. Assessed Value :	130,988	PRD :	105.88	MIN Sales Ratio :	59.44		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	3	103.60	122.01	109.95	18.95	110.97	101.77	160.65	N/A	119,333	131,211
01/01/2024 To 03/31/2024	6	98.38	99.17	99.18	02.85	99.99	96.11	104.70	96.11 to 104.70	143,000	141,821
04/01/2024 To 06/30/2024	6	101.03	95.80	94.98	09.97	100.86	65.16	109.40	65.16 to 109.40	185,583	176,264
07/01/2024 To 09/30/2024	4	91.50	100.20	92.11	35.04	108.78	67.09	150.70	N/A	160,250	147,608
10/01/2024 To 12/31/2024	5	82.84	85.04	81.41	08.69	104.46	73.13	104.72	N/A	126,900	103,310
01/01/2025 To 03/31/2025	3	81.73	88.73	81.35	26.75	109.07	59.44	125.03	N/A	117,934	95,935
04/01/2025 To 06/30/2025	6	107.26	113.23	107.44	17.44	105.39	86.63	156.33	86.63 to 156.33	100,750	108,250
07/01/2025 To 09/30/2025	5	77.63	76.11	72.79	10.92	104.56	62.64	88.99	N/A	173,400	126,219
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	19	101.32	101.93	97.38	14.04	104.67	65.16	160.65	96.11 to 104.70	156,342	152,241
10/01/2024 To 09/30/2025	19	84.46	92.18	84.76	20.53	108.75	59.44	156.33	77.63 to 104.72	129,463	109,734
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	21	96.86	95.04	92.87	13.90	102.34	65.16	150.70	82.84 to 104.24	154,619	143,595
<u>ALL</u>											
10/01/2023 To 09/30/2025	38	96.50	97.05	91.66	18.22	105.88	59.44	160.65	84.46 to 103.60	142,903	130,988

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
21	38	96.50	97.05	91.66	18.22	105.88	59.44	160.65	84.46 to 103.60	142,903	130,988
<u>ALL</u>											
10/01/2023 To 09/30/2025	38	96.50	97.05	91.66	18.22	105.88	59.44	160.65	84.46 to 103.60	142,903	130,988

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	38	Median :	97	COV :	24.87	95% Median C.I. :	84.46 to 103.60
Total Sales Price :	5,430,301	Wgt. Mean :	92	STD :	24.14	95% Wgt. Mean C.I. :	84.34 to 98.98
Total Adj. Sales Price :	5,430,301	Mean :	97	Avg. Abs. Dev :	17.58	95% Mean C.I. :	89.37 to 104.73
Total Assessed Value :	4,977,526						
Avg. Adj. Sales Price :	142,903	COD :	18.22	MAX Sales Ratio :	160.65		
Avg. Assessed Value :	130,988	PRD :	105.88	MIN Sales Ratio :	59.44		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	38	96.50	97.05	91.66	18.22	105.88	59.44	160.65	84.46 to 103.60	142,903	130,988
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	38	96.50	97.05	91.66	18.22	105.88	59.44	160.65	84.46 to 103.60	142,903	130,988

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	38	Median :	97	COV :	24.87	95% Median C.I. :	84.46 to 103.60
Total Sales Price :	5,430,301	Wgt. Mean :	92	STD :	24.14	95% Wgt. Mean C.I. :	84.34 to 98.98
Total Adj. Sales Price :	5,430,301	Mean :	97	Avg. Abs. Dev :	17.58	95% Mean C.I. :	89.37 to 104.73
Total Assessed Value :	4,977,526						
Avg. Adj. Sales Price :	142,903	COD :	18.22	MAX Sales Ratio :	160.65		
Avg. Assessed Value :	130,988	PRD :	105.88	MIN Sales Ratio :	59.44		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	82.84	82.84	82.84		100.00	82.84	82.84	N/A	17,500	14,497
___Ranges Excl. Low \$___											
Greater Than 4,999	38	96.50	97.05	91.66	18.22	105.88	59.44	160.65	84.46 to 103.60	142,903	130,988
Greater Than 15,000	38	96.50	97.05	91.66	18.22	105.88	59.44	160.65	84.46 to 103.60	142,903	130,988
Greater Than 30,000	37	96.86	97.44	91.69	18.25	106.27	59.44	160.65	86.63 to 103.60	146,292	134,136
___Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	82.84	82.84	82.84		100.00	82.84	82.84	N/A	17,500	14,497
30,000 TO 59,999	3	156.33	140.57	145.92	11.92	96.33	104.72	160.65	N/A	43,333	63,231
60,000 TO 99,999	8	101.71	103.31	102.22	09.86	101.07	83.66	125.03	83.66 to 125.03	78,850	80,603
100,000 TO 149,999	9	101.32	103.57	104.06	15.79	99.53	59.44	150.70	88.99 to 128.49	129,222	134,470
150,000 TO 249,999	13	80.06	82.10	80.76	15.14	101.66	62.64	104.70	67.09 to 101.77	180,923	146,119
250,000 TO 499,999	4	90.29	89.40	89.60	14.80	99.78	67.61	109.40	N/A	284,250	254,684
500,000 TO 999,999											
1,000,000 +											
_____ALL_____											
10/01/2023 To 09/30/2025	38	96.50	97.05	91.66	18.22	105.88	59.44	160.65	84.46 to 103.60	142,903	130,988

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	21	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	98	COV :	32.69	95% Median C.I. :	54.49 to 105.21
Total Sales Price :	1,300,100	Wgt. Mean :	77	STD :	28.11	95% Wgt. Mean C.I. :	58.03 to 96.74
Total Adj. Sales Price :	1,300,100	Mean :	86	Avg. Abs. Dev :	20.99	95% Mean C.I. :	68.12 to 103.84
Total Assessed Value :	1,006,120						
Avg. Adj. Sales Price :	108,342	COD :	21.42	MAX Sales Ratio :	129.32		
Avg. Assessed Value :	83,843	PRD :	111.10	MIN Sales Ratio :	35.85		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	1	129.32	129.32	129.32		100.00	129.32	129.32	N/A	60,100	77,722
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	103.57	103.57	101.47	04.82	102.07	98.58	108.56	N/A	103,750	105,272
07/01/2024 To 09/30/2024	1	99.64	99.64	99.64		100.00	99.64	99.64	N/A	136,500	136,003
10/01/2024 To 12/31/2024	1	97.44	97.44	97.44		100.00	97.44	97.44	N/A	8,000	7,795
01/01/2025 To 03/31/2025	4	94.15	87.00	81.49	16.83	106.76	54.49	105.21	N/A	100,500	81,897
04/01/2025 To 06/30/2025	1	63.61	63.61	63.61		100.00	63.61	63.61	N/A	134,000	85,238
07/01/2025 To 09/30/2025	2	43.32	43.32	45.80	17.24	94.59	35.85	50.79	N/A	176,000	80,615
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	4	104.10	109.03	104.99	09.53	103.85	98.58	129.32	N/A	101,025	106,067
10/01/2024 To 09/30/2025	8	75.71	74.46	64.94	30.75	114.66	35.85	105.21	35.85 to 105.21	112,000	72,732
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	4	99.11	101.06	100.67	03.08	100.39	97.44	108.56	N/A	88,000	88,585
<u>ALL</u>											
10/01/2023 To 09/30/2025	12	98.01	85.98	77.39	21.42	111.10	35.85	129.32	54.49 to 105.21	108,342	83,843

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
23	12	98.01	85.98	77.39	21.42	111.10	35.85	129.32	54.49 to 105.21	108,342	83,843
<u>ALL</u>											
10/01/2023 To 09/30/2025	12	98.01	85.98	77.39	21.42	111.10	35.85	129.32	54.49 to 105.21	108,342	83,843

PAD 2026 R&O Statistics 2026 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	98	COV :	32.69	95% Median C.I. :	54.49 to 105.21
Total Sales Price :	1,300,100	Wgt. Mean :	77	STD :	28.11	95% Wgt. Mean C.I. :	58.03 to 96.74
Total Adj. Sales Price :	1,300,100	Mean :	86	Avg. Abs. Dev :	20.99	95% Mean C.I. :	68.12 to 103.84
Total Assessed Value :	1,006,120						
Avg. Adj. Sales Price :	108,342	COD :	21.42	MAX Sales Ratio :	129.32		
Avg. Assessed Value :	83,843	PRD :	111.10	MIN Sales Ratio :	35.85		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	12	98.01	85.98	77.39	21.42	111.10	35.85	129.32	54.49 to 105.21	108,342	83,843
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	12	98.01	85.98	77.39	21.42	111.10	35.85	129.32	54.49 to 105.21	108,342	83,843

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	98	COV :	32.69	95% Median C.I. :	54.49 to 105.21
Total Sales Price :	1,300,100	Wgt. Mean :	77	STD :	28.11	95% Wgt. Mean C.I. :	58.03 to 96.74
Total Adj. Sales Price :	1,300,100	Mean :	86	Avg. Abs. Dev :	20.99	95% Mean C.I. :	68.12 to 103.84
Total Assessed Value :	1,006,120						
Avg. Adj. Sales Price :	108,342	COD :	21.42	MAX Sales Ratio :	129.32		
Avg. Assessed Value :	83,843	PRD :	111.10	MIN Sales Ratio :	35.85		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	97.44	97.44	97.44	100.00	97.44	97.44	97.44	N/A	8,000	7,795
Less Than 30,000	1	97.44	97.44	97.44	100.00	97.44	97.44	97.44	N/A	8,000	7,795
__ Ranges Excl. Low \$ __											
Greater Than 4,999	12	98.01	85.98	77.39	21.42	111.10	35.85	129.32	54.49 to 105.21	108,342	83,843
Greater Than 15,000	11	98.58	84.94	77.26	23.12	109.94	35.85	129.32	50.79 to 108.56	117,464	90,757
Greater Than 30,000	11	98.58	84.94	77.26	23.12	109.94	35.85	129.32	50.79 to 108.56	117,464	90,757
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	97.44	97.44	97.44	100.00	97.44	97.44	97.44	N/A	8,000	7,795
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	5	105.21	106.28	104.46	09.43	101.74	87.80	129.32	N/A	74,420	77,742
100,000 TO 149,999	4	81.10	74.42	76.34	30.44	97.48	35.85	99.64	N/A	133,875	102,195
150,000 TO 249,999	2	52.64	52.64	52.23	03.51	100.78	50.79	54.49	N/A	192,250	100,420
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
____ ALL _____											
10/01/2023 To 09/30/2025	12	98.01	85.98	77.39	21.42	111.10	35.85	129.32	54.49 to 105.21	108,342	83,843

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

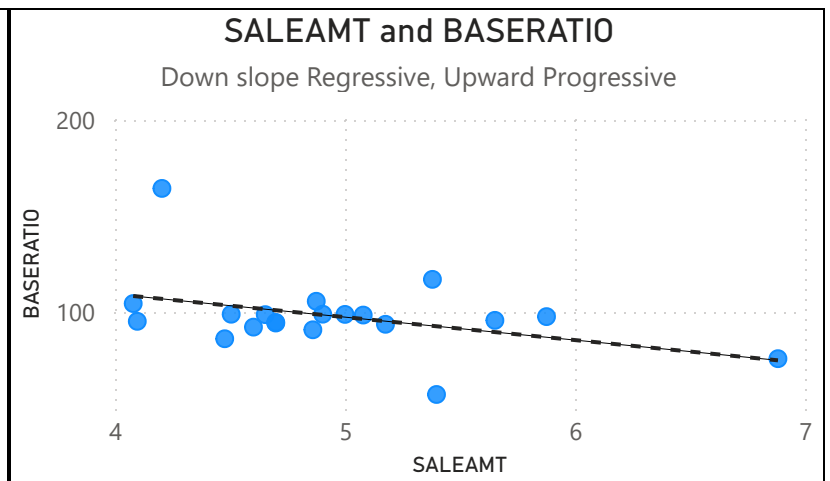
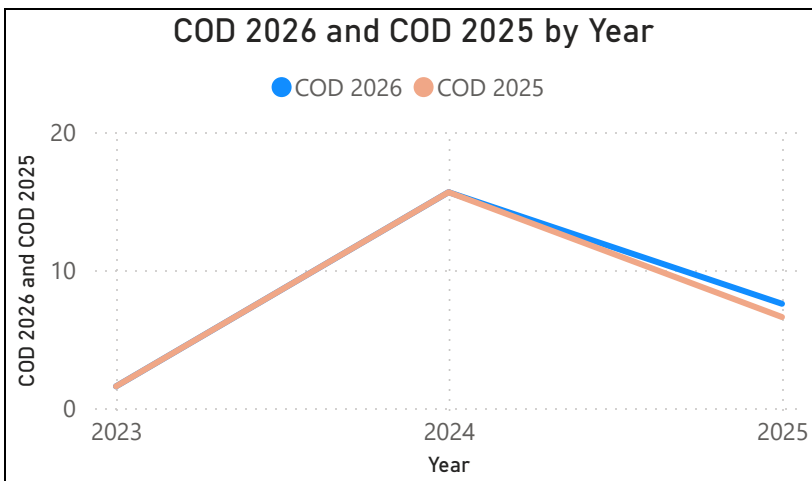
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	23	Total	Increase	0%

What IF

Jefferson Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
19	20	96.62	98.00	-1.40%	97.87	98.91	-1.05%	80.61	80.67	-0.08%
Total	20	96.62	98.00	-1.40%	97.87	98.91	-1.05%	80.61	80.67	-0.08%

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
19	20	10.74	10.47	2.53%	121.41	122.61	-1.05%	57.04	57.04	0.00%	164.37	164.37	0.00%
Total	20	10.74	10.47	2.53%	121.41	122.61	-1.05%	57.04	57.04	0.00%	164.37	164.37	0.00%



48 Jefferson
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 : 20
Total Sales Price : 10,203,567
Total Adj. Sales Price : 10,203,567
Total Assessed Value : 8,225,032
Avg. Adj. Sales Price : 510,178
Avg. Assessed Value : 411,252

MEDIAN : 97
WGT. MEAN : 81
MEAN : 98
COD : 10.74
PRD : 121.41

COV : 20.07
STD : 19.64
Avg. Abs. Dev : 10.38
MAX Sales Ratio : 164.37
MIN Sales Ratio : 57.04

95% Median C.I. : 93.60 to 98.84
95% Wgt. Mean C.I. : -34.15 to 195.37
95% Mean C.I. : 88.68 to 107.06

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	2	94.86	94.86	97.32	02.89	97.47	92.12	97.59	N/A	396,000	385,379
01-JUL-23 To 30-SEP-23	1	95.14	95.14	95.14	00.00	100.00	95.14	95.14	N/A	12,500	11,893
01-OCT-23 To 31-DEC-23	1	95.65	95.65	95.65	00.00	100.00	95.65	95.65	N/A	448,500	429,000
01-JAN-24 To 31-MAR-24	1	98.86	98.86	98.86	00.00	100.00	98.86	98.86	N/A	80,000	79,087
01-APR-24 To 30-JUN-24	2	128.99	128.99	100.42	27.44	128.45	93.60	164.37	N/A	83,000	83,350
01-JUL-24 To 30-SEP-24	5	94.57	88.62	77.04	09.72	115.03	57.04	98.84	N/A	100,400	77,348
01-OCT-24 To 31-DEC-24	2	90.64	90.64	75.98	16.49	119.29	75.69	105.59	N/A	3,851,534	2,926,395
01-JAN-25 To 31-MAR-25	6	98.69	99.27	105.72	07.55	93.90	86.07	117.00	86.07 to 117.00	83,250	88,011
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	3	95.14	94.95	97.28	01.91	97.60	92.12	97.59	N/A	268,167	260,884
01-OCT-23 To 30-SEP-24	9	95.65	99.51	88.72	14.06	112.16	57.04	164.37	93.60 to 98.86	132,944	117,947
01-OCT-24 To 30-SEP-25	8	98.69	97.11	77.79	09.45	124.84	75.69	117.00	75.69 to 117.00	1,025,321	797,607
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	4	95.40	95.13	96.70	01.57	98.38	92.12	97.59	N/A	313,250	302,913
01-JAN-24 To 31-DEC-24	10	96.49	98.12	76.74	15.64	127.86	57.04	164.37	75.69 to 105.59	845,107	648,532
<u>ALL</u>	20	96.62	97.87	80.61	10.74	121.41	57.04	164.37	93.60 to 98.84	510,178	411,252

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
19	20	96.62	97.87	80.61	10.74	121.41	57.04	164.37	93.60 to 98.84	510,178	411,252
<u>ALL</u>	20	96.62	97.87	80.61	10.74	121.41	57.04	164.37	93.60 to 98.84	510,178	411,252

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02	4	96.62	96.43	96.64	01.86	99.78	93.60	98.86	N/A	357,625	345,599
03	16	96.78	98.23	78.00	12.94	125.94	57.04	164.37	90.74 to 104.40	548,317	427,665
04											
<u>ALL</u>	20	96.62	97.87	80.61	10.74	121.41	57.04	164.37	93.60 to 98.84	510,178	411,252

**48 Jefferson
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 : 20
 Total Sales Price : 10,203,567
 Total Adj. Sales Price : 10,203,567
 Total Assessed Value : 8,225,032
 Avg. Adj. Sales Price : 510,178
 Avg. Assessed Value : 411,252

MEDIAN : 97
 WGT. MEAN : 81
 MEAN : 98
 COD : 10.74
 PRD : 121.41

COV : 20.07
 STD : 19.64
 Avg. Abs. Dev : 10.38
 MAX Sales Ratio : 164.37
 MIN Sales Ratio : 57.04

95% Median C.I. : 93.60 to 98.84
 95% Wgt. Mean C.I. : -34.15 to 195.37
 95% Mean C.I. : 88.68 to 107.06

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	99.77	99.77	99.68	04.64	100.09	95.14	104.40	N/A	12,250	12,211
Less Than 30,000	3	104.40	121.30	125.23	22.11	96.86	95.14	164.37	N/A	13,500	16,907
Ranges Excl. Low \$											
Greater Than 4,999	20	96.62	97.87	80.61	10.74	121.41	57.04	164.37	93.60 to 98.84	510,178	411,252
Greater Than 14,999	18	96.62	97.65	80.56	11.41	121.21	57.04	164.37	92.12 to 98.84	565,504	455,590
Greater Than 29,999	17	95.65	93.73	80.43	07.97	116.54	57.04	117.00	90.74 to 98.84	597,827	480,842
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	99.77	99.77	99.68	04.64	100.09	95.14	104.40	N/A	12,250	12,211
15,000 TO 29,999	1	164.37	164.37	164.37	00.00	100.00	164.37	164.37	N/A	16,000	26,299
30,000 TO 59,999	6	94.42	94.08	94.37	03.46	99.69	86.07	98.84	86.07 to 98.84	41,167	38,850
60,000 TO 99,999	3	98.86	98.40	98.49	05.01	99.91	90.74	105.59	N/A	75,833	74,688
100,000 TO 149,999	2	98.58	98.58	98.56	00.17	100.02	98.41	98.75	N/A	110,000	108,419
150,000 TO 249,999	2	105.30	105.30	108.00	11.11	97.50	93.60	117.00	N/A	195,000	210,600
250,000 TO 499,999	2	76.35	76.35	81.83	25.29	93.30	57.04	95.65	N/A	349,250	285,804
500,000 TO 999,999	1	97.59	97.59	97.59	00.00	100.00	97.59	97.59	N/A	752,000	733,909
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999	1	75.69	75.69	75.69	00.00	100.00	75.69	75.69	N/A	7,628,067	5,773,597
10,000,000 +											
ALL	20	96.62	97.87	80.61	10.74	121.41	57.04	164.37	93.60 to 98.84	510,178	411,252

48 Jefferson
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 : 20
Total Sales Price : 10,203,567
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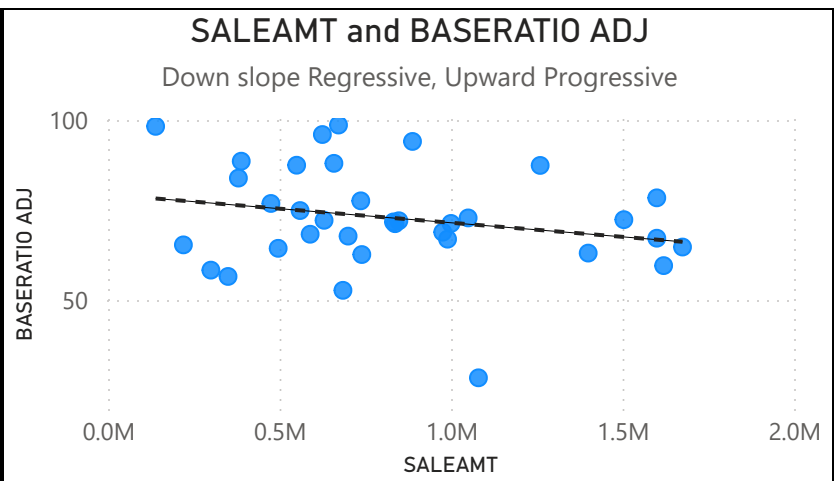
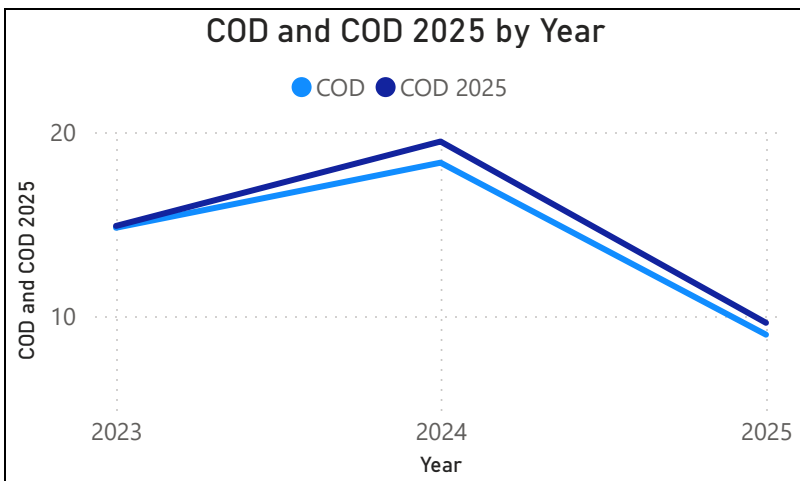
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	2	96.62	96.62	96.87	01.00	99.74	95.65	97.59	N/A	600,250	581,455
326	2	101.58	101.58	99.36	02.79	102.23	98.75	104.40	N/A	56,000	55,640
336	1	98.41	98.41	98.41	00.00	100.00	98.41	98.41	N/A	120,000	118,086
344	2	93.19	93.19	93.31	01.15	99.87	92.12	94.26	N/A	45,000	41,990
346	1	90.74	90.74	90.74	00.00	100.00	90.74	90.74	N/A	72,500	65,784
351	1	86.07	86.07	86.07	00.00	100.00	86.07	86.07	N/A	30,000	25,820
352	3	98.86	103.15	106.44	07.89	96.91	93.60	117.00	N/A	156,667	166,762
353	2	100.08	100.08	101.18	05.51	98.91	94.57	105.59	N/A	62,500	63,240
384	1	95.14	95.14	95.14	00.00	100.00	95.14	95.14	N/A	12,500	11,893
406	4	98.74	104.72	71.40	27.23	146.67	57.04	164.37	N/A	85,750	61,229
494	1	75.69	75.69	75.69	00.00	100.00	75.69	75.69	N/A	7,628,067	5,773,597
<u>ALL</u>	<u>20</u>	96.62	97.87	80.61	10.74	121.41	57.04	164.37	93.60 to 98.84	510,178	411,252

Jefferson Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	4	72.00	70.79	1.70%	70.47	69.29	1.71%	69.50	68.33	1.71%
2	23	71.27	68.70	3.74%	73.80	69.98	5.46%	71.25	68.29	4.34%
3	8	72.54	71.17	1.93%	71.04	69.40	2.35%	72.09	70.54	2.19%
Total	35	71.69	69.33	3.41%	72.78	69.77	4.33%	71.15	68.72	3.54%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	4	4.32	4.32	-0.10%	101.40	101.40	-0.00%
2	23	16.77	17.50	-4.21%	103.57	102.47	1.08%
3	8	12.80	12.80	0.03%	98.54	98.39	0.16%
Total	35	14.43	15.03	-4.00%	102.30	101.52	0.77%



48 Jefferson
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 : 35
 Total Sales Price : 29,055,658
 Total Adj. Sales Price : 29,055,658
 Total Assessed Value : 20,672,937
 Avg. Adj. Sales Price : 830,162
 Avg. Assessed Value : 590,655

MEDIAN : 72
 WGT. MEAN : 71
 MEAN : 73
 COD : 14.42
 PRD : 102.30

COV : 19.65
 STD : 14.30
 Avg. Abs. Dev : 10.34
 MAX Sales Ratio : 98.60
 MIN Sales Ratio : 28.38

95% Median C.I. : 67.16 to 76.82
 95% Wgt. Mean C.I. : 66.59 to 75.71
 95% Mean C.I. : 68.05 to 77.53

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	4	69.51	67.57	66.19	05.64	102.08	59.55	71.69	N/A	1,038,079	687,090
01-APR-23 To 30-JUN-23	4	70.29	70.29	69.59	06.60	101.01	63.03	77.55	N/A	1,057,596	735,977
01-JUL-23 To 30-SEP-23	3	58.30	67.41	77.16	17.63	87.36	56.54	87.38	N/A	636,667	491,262
01-OCT-23 To 31-DEC-23	5	94.04	84.67	81.06	13.69	104.45	65.31	98.60	N/A	703,711	570,436
01-JAN-24 To 31-MAR-24	5	83.86	74.72	65.59	18.91	113.92	28.38	95.96	N/A	589,733	386,814
01-APR-24 To 30-JUN-24	1	62.63	62.63	62.63	00.00	100.00	62.63	62.63	N/A	740,000	463,439
01-JUL-24 To 30-SEP-24	2	62.42	62.42	62.01	15.59	100.66	52.69	72.14	N/A	657,500	407,695
01-OCT-24 To 31-DEC-24	2	74.79	74.79	75.91	04.80	98.52	71.20	78.38	N/A	1,218,446	924,941
01-JAN-25 To 31-MAR-25	4	69.85	73.01	72.79	10.57	100.30	64.36	87.96	N/A	798,712	581,347
01-APR-25 To 30-JUN-25	4	70.43	70.10	68.63	04.73	102.14	64.71	74.85	N/A	1,014,750	696,405
01-JUL-25 To 30-SEP-25	1	87.44	87.44	87.44	00.00	100.00	87.44	87.44	N/A	550,000	480,919
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	11	68.27	68.51	69.62	09.99	98.41	56.54	87.38	58.30 to 77.55	935,700	651,459
01-OCT-23 To 30-SEP-24	13	76.82	75.72	71.17	21.13	106.39	28.38	98.60	62.63 to 95.96	655,556	466,544
01-OCT-24 To 30-SEP-25	11	72.01	73.59	72.67	08.26	101.27	64.36	87.96	64.71 to 87.44	930,976	676,528
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	16	69.77	73.56	72.54	14.79	101.41	56.54	98.60	63.03 to 87.38	863,203	626,140
01-JAN-24 To 31-DEC-24	10	74.48	71.06	68.04	18.33	104.44	28.38	95.96	52.69 to 88.56	744,056	506,278
<u>ALL</u>	35	71.69	72.79	71.15	14.42	102.30	28.38	98.60	67.16 to 76.82	830,162	590,655

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	4	72.00	70.47	69.50	04.32	101.40	63.03	74.85	N/A	1,074,079	746,462
2	23	71.27	73.79	71.25	16.77	103.56	28.38	98.60	65.31 to 87.38	838,457	597,402
3	8	72.55	71.04	72.09	12.80	98.54	52.69	88.56	52.69 to 88.56	684,355	493,354
<u>ALL</u>	35	71.69	72.79	71.15	14.42	102.30	28.38	98.60	67.16 to 76.82	830,162	590,655

48 Jefferson
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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 Avg. Adj. Sales Price : 830,162
 Avg. Assessed Value : 590,655

MEDIAN : 72
 WGT. MEAN : 71
 MEAN : 73
 COD : 14.42
 PRD : 102.30

COV : 19.65
 STD : 14.30
 Avg. Abs. Dev : 10.34
 MAX Sales Ratio : 98.60
 MIN Sales Ratio : 28.38

95% Median C.I. : 67.16 to 76.82
 95% Wgt. Mean C.I. : 66.59 to 75.71
 95% Mean C.I. : 68.05 to 77.53

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	3	72.80	73.67	72.81	08.93	101.18	64.36	83.86	N/A	642,122	467,521
2	3	72.80	73.67	72.81	08.93	101.18	64.36	83.86	N/A	642,122	467,521
_____Grass_____											
County	8	63.97	68.75	65.17	17.52	105.49	52.69	98.24	52.69 to 98.24	440,273	286,926
2	4	63.97	70.68	64.98	17.35	108.77	56.54	98.24	N/A	362,182	235,337
3	4	63.03	66.83	65.30	17.98	102.34	52.69	88.56	N/A	518,365	338,514
_____ALL_____	35	71.69	72.79	71.15	14.42	102.30	28.38	98.60	67.16 to 76.82	830,162	590,655

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	7	71.69	74.11	71.39	12.81	103.81	59.55	95.96	59.55 to 95.96	1,302,331	929,766
1	2	72.00	72.00	72.09	00.43	99.88	71.69	72.31	N/A	1,168,157	842,140
2	5	67.16	74.95	71.15	17.60	105.34	59.55	95.96	N/A	1,356,000	964,817
_____Dry_____											
County	10	72.47	73.42	70.98	16.28	103.44	28.38	94.04	64.36 to 87.96	741,774	526,533
2	10	72.47	73.42	70.98	16.28	103.44	28.38	94.04	64.36 to 87.96	741,774	526,533
_____Grass_____											
County	10	66.53	70.44	68.27	17.06	103.18	52.69	98.24	56.54 to 88.56	473,420	323,181
2	4	63.97	70.68	64.98	17.35	108.77	56.54	98.24	N/A	362,182	235,337
3	6	72.29	70.28	69.71	14.80	100.82	52.69	88.56	52.69 to 88.56	547,579	381,743
_____ALL_____	35	71.69	72.79	71.15	14.42	102.30	28.38	98.60	67.16 to 76.82	830,162	590,655

Jefferson County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Jefferson	1	7,600	9,253	9,211	7,054	7,024	n/a	6,210	3,821	8,052
Thayer	1	8,855	8,760	8,475	8,210	7,875	7,625	7,465	7,385	8,336
Fillmore	1	8,610	8,380	8,270	8,155	6,200	7,590	7,365	7,310	8,203
Saline	1	5,265	5,265	4,310	4,310	4,255	4,255	4,090	4,090	4,573
Saline	2	5,416	5,415	5,320	5,225	4,845	4,655	4,275	4,085	5,189
Jefferson	2	7,275	8,585	8,376	7,002	6,995	n/a	5,954	3,277	7,530
Jefferson	3	5,942	6,457	6,290	6,055	5,655	5,655	5,678	3,073	5,930
Gage	2	6,070	n/a	5,465	5,465	4,555	n/a	4,210	4,210	4,873
Thayer	2	7,525	7,355	7,095	6,750	6,405	6,200	5,950	5,850	6,756

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Jefferson	1	5,445	6,584	6,452	4,026	n/a	4,456	2,942	2,601	5,024
Thayer	1	6,000	5,850	5,500	5,275	4,900	4,600	4,420	4,395	5,398
Fillmore	1	4,935	4,820	4,530	4,572	4,420	4,190	4,190	4,080	4,597
Saline	1	4,468	4,469	4,350	4,350	4,100	4,079	3,914	3,908	4,310
Saline	2	5,090	4,950	4,881	4,752	4,535	4,400	4,400	4,335	4,809
Jefferson	2	5,269	5,040	4,979	3,726	2,350	3,856	2,631	2,265	4,291
Jefferson	3	4,296	4,802	4,698	4,326	2,215	2,226	2,312	2,152	4,004
Gage	2	5,515	5,515	5,510	5,510	n/a	4,475	4,030	4,030	4,820
Thayer	2	4,700	4,500	4,300	4,090	3,900	n/a	3,250	3,250	4,088

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Jefferson	1	2,519	2,544	2,505	2,505	n/a	n/a	n/a	2,290	2,517
Thayer	1	1,895	1,895	1,895	n/a	1,895	1,895	n/a	1,895	1,895
Fillmore	1	1,925	1,925	1,815	n/a	n/a	n/a	n/a	n/a	1,883
Saline	1	1,992	1,994	1,975	n/a	1,925	1,280	1,255	1,565	1,980
Saline	2	1,995	1,995	1,970	n/a	1,925	n/a	n/a	1,565	1,981
Jefferson	2	2,516	2,530	2,505	2,299	2,290	2,290	4,530	2,290	2,507
Jefferson	3	2,245	2,248	2,190	1,879	n/a	1,705	n/a	1,705	2,127
Gage	2	2,360	2,360	2,360	n/a	2,360	n/a	n/a	2,360	2,360
Thayer	2	1,895	1,895	1,895	1,895	1,895	1,895	n/a	1,895	1,895

County	Mkt Area	CRP	TIMBER	WASTE
Jefferson	1	n/a	1,215	450
Thayer	1	3,225	850	650
Fillmore	1	1,846	n/a	478
Saline	1	1,982	516	100
Saline	2	1,981	513	105
Jefferson	2	n/a	1,650	450
Jefferson	3	n/a	1,256	450
Gage	2	3,856	1,000	200
Thayer	2	3,050	850	650

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

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

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	4	Median :	48	COV :	39.35	95% Median C.I. :	N/A
Total Sales Price :	3,201,000	Wgt. Mean :	40	STD :	17.06	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,201,000	Mean :	43	Avg.Abs.Dev :	10.01	95% Mean C.I. :	16.22 to 70.50
Total Assessed Value :	1,291,384						
Avg. Adj. Sales Price :	800,250	COD :	20.88	MAX Sales Ratio :	58.64		
Avg. Assessed Value :	322,846	PRD :	107.49	MIN Sales Ratio :	18.92		

Printed : 04/06/2026

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	47.79	47.79	47.79		100.00	47.79	47.79	N/A	832,314	397,781
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	1	18.92	18.92	18.92		100.00	18.92	18.92	N/A	1,080,000	204,363
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	48.09	48.09	48.09		100.00	48.09	48.09	N/A	630,000	302,985
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	58.64	58.64	58.64		100.00	58.64	58.64	N/A	658,686	386,255
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	1	47.79	47.79	47.79		100.00	47.79	47.79	N/A	832,314	397,781
10/01/2023 To 09/30/2024	2	33.51	33.51	29.67	43.54	112.94	18.92	48.09	N/A	855,000	253,674
10/01/2024 To 09/30/2025	1	58.64	58.64	58.64		100.00	58.64	58.64	N/A	658,686	386,255
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	1	47.79	47.79	47.79		100.00	47.79	47.79	N/A	832,314	397,781
01/01/2024 To 12/31/2024	2	33.51	33.51	29.67	43.54	112.94	18.92	48.09	N/A	855,000	253,674
<u>ALL</u>											
10/01/2022 To 09/30/2025	4	47.94	43.36	40.34	20.88	107.49	18.92	58.64	N/A	800,250	322,846

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	4	Median :	48	COV :	39.35	95% Median C.I. :	N/A
Total Sales Price :	3,201,000	Wgt. Mean :	40	STD :	17.06	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,201,000	Mean :	43	Avg.Abs.Dev :	10.01	95% Mean C.I. :	16.22 to 70.50
Total Assessed Value :	1,291,384						
Avg. Adj. Sales Price :	800,250	COD :	20.88	MAX Sales Ratio :	58.64		
Avg. Assessed Value :	322,846	PRD :	107.49	MIN Sales Ratio :	18.92		

Printed : 04/06/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	1	47.79	47.79	47.79		100.00	47.79	47.79	N/A	832,314	397,781
2	3	48.09	41.88	37.73	27.53	111.00	18.92	58.64	N/A	789,562	297,868
<u>ALL</u>											
10/01/2022 To 09/30/2025	4	47.94	43.36	40.34	20.88	107.49	18.92	58.64	N/A	800,250	322,846

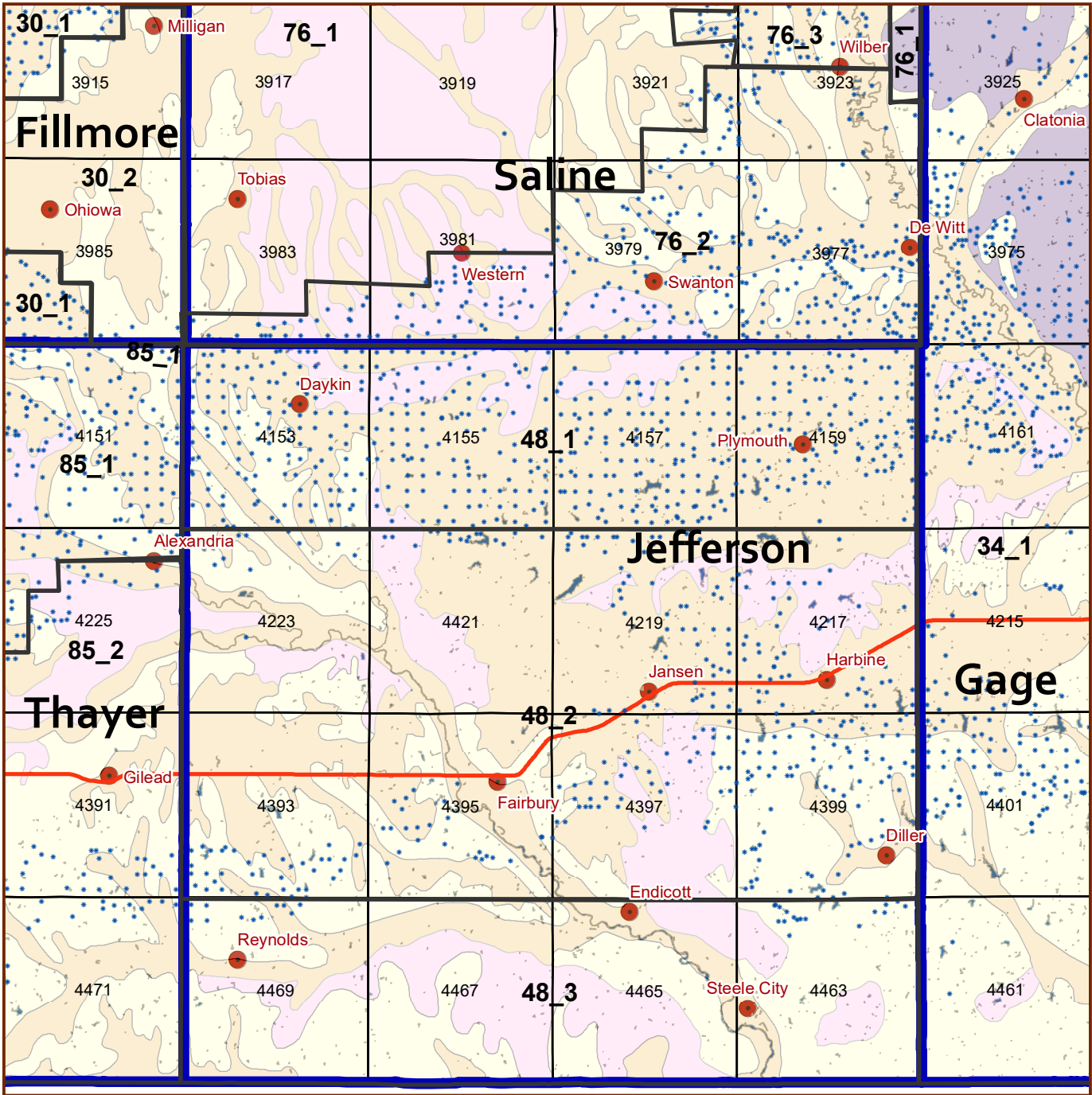
SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
340100											
480008											
480300	4	47.94	43.36	40.34	20.88	107.49	18.92	58.64	N/A	800,250	322,846
480303											
<u>ALL</u>											
10/01/2022 To 09/30/2025	4	47.94	43.36	40.34	20.88	107.49	18.92	58.64	N/A	800,250	322,846

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	47.79	47.79	47.79		100.00	47.79	47.79	N/A	832,314	397,781
1	1	47.79	47.79	47.79		100.00	47.79	47.79	N/A	832,314	397,781
<u>Dry</u>											
County	3	48.09	41.88	37.73	27.53	111.00	18.92	58.64	N/A	789,562	297,868
2	3	48.09	41.88	37.73	27.53	111.00	18.92	58.64	N/A	789,562	297,868
<u>ALL</u>											
10/01/2022 To 09/30/2025	4	47.94	43.36	40.34	20.88	107.49	18.92	58.64	N/A	800,250	322,846

JEFFERSON COUNTY



Legend

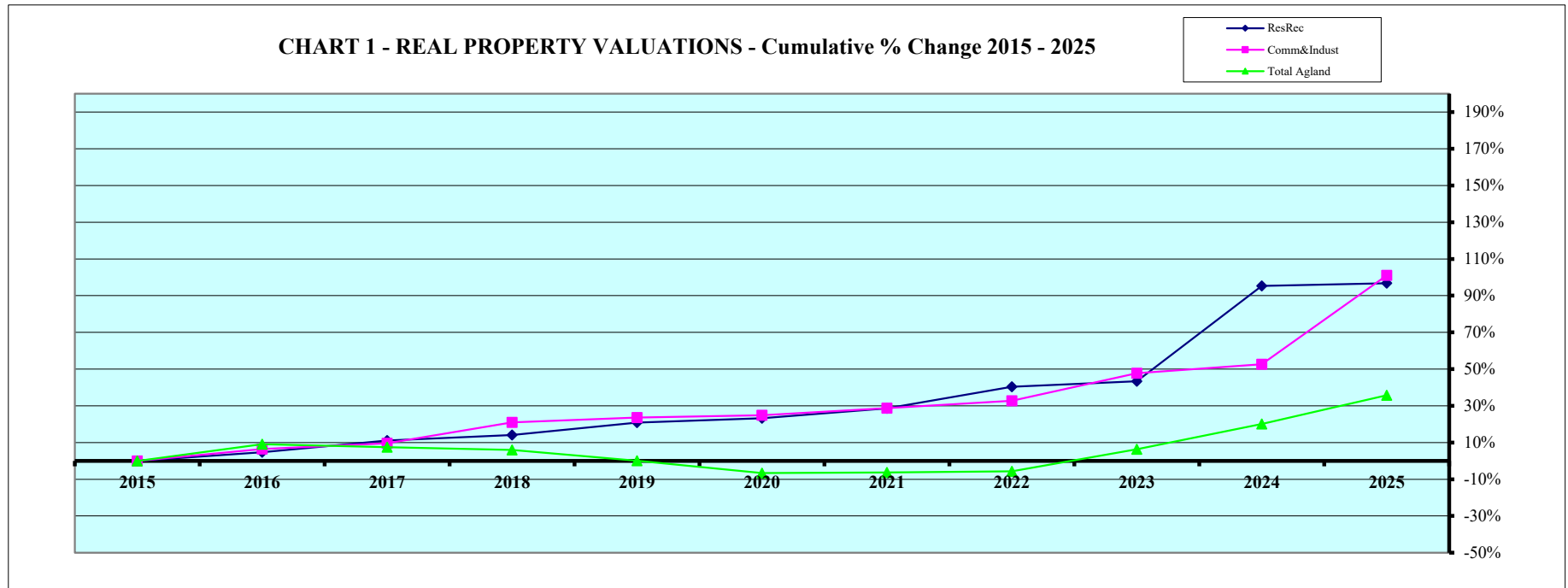
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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	188,983,728	-	-	-	68,726,161	-	-	-	1,135,150,470	-	-	-
2016	197,928,546	8,944,818	4.73%	4.73%	73,200,415	4,474,254	6.51%	6.51%	1,238,408,745	103,258,275	9.10%	9.10%
2017	210,009,984	12,081,438	6.10%	11.13%	75,293,928	2,093,513	2.86%	9.56%	1,219,860,408	-18,548,337	-1.50%	7.46%
2018	215,620,839	5,610,855	2.67%	14.09%	83,160,095	7,866,167	10.45%	21.00%	1,203,519,888	-16,340,520	-1.34%	6.02%
2019	228,398,828	12,777,989	5.93%	20.86%	84,962,581	1,802,486	2.17%	23.62%	1,136,001,165	-67,518,723	-5.61%	0.07%
2020	232,955,194	4,556,366	1.99%	23.27%	85,814,391	851,810	1.00%	24.86%	1,060,016,521	-75,984,644	-6.69%	-6.62%
2021	243,104,636	10,149,442	4.36%	28.64%	88,490,937	2,676,546	3.12%	28.76%	1,063,272,548	3,256,027	0.31%	-6.33%
2022	265,198,730	22,094,094	9.09%	40.33%	91,250,551	2,759,614	3.12%	32.77%	1,070,683,121	7,410,573	0.70%	-5.68%
2023	270,863,102	5,664,372	2.14%	43.33%	101,562,972	10,312,421	11.30%	47.78%	1,206,725,667	136,042,546	12.71%	6.31%
2024	369,179,725	98,316,623	36.30%	95.35%	104,922,190	3,359,218	3.31%	52.67%	1,362,912,915	156,187,248	12.94%	20.06%
2025	371,847,417	2,667,692	0.72%	96.76%	138,154,853	33,232,663	31.67%	101.02%	1,541,019,055	178,106,140	13.07%	35.75%

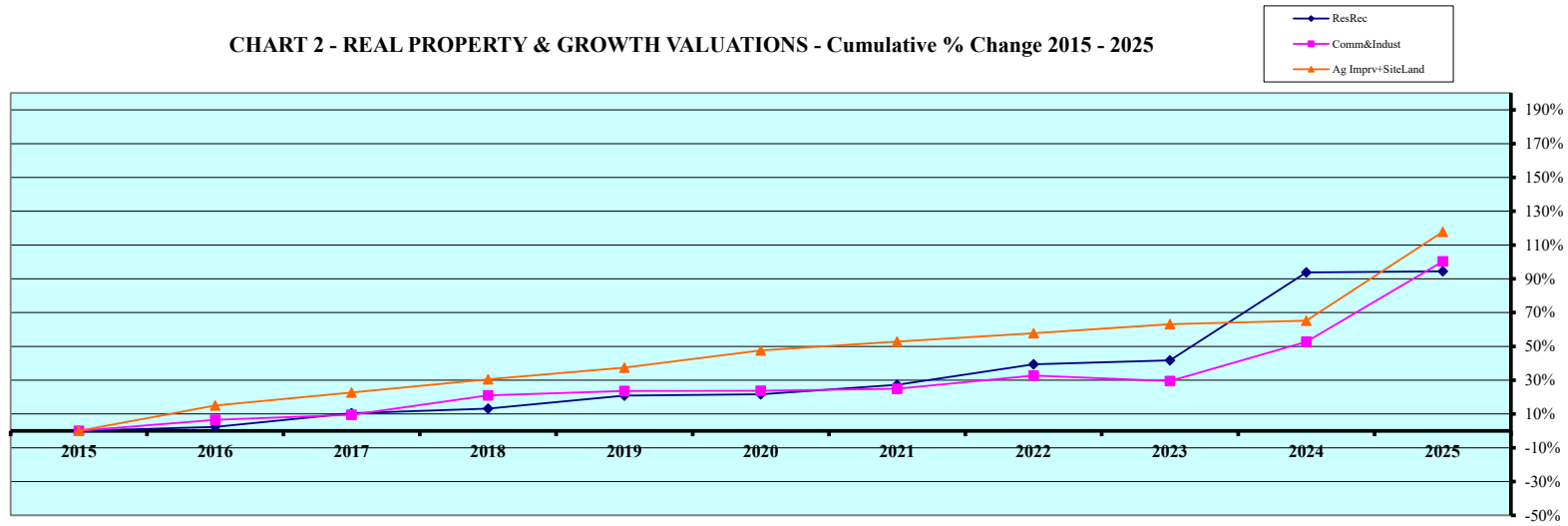
Rate Annual %chg: Residential & Recreational **7.00%** Commercial & Industrial **7.23%** Agricultural Land **3.10%**

Cnty# **48**
County **JEFFERSON**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	188,983,728	3,437,385	1.82%	185,546,343	--	--	68,726,161	2,061,850	3.00%	66,664,311	--	--
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	2.33%	73,200,415	0	0.00%	73,200,415	6.51%	6.51%
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	10.43%	75,293,928	0	0.00%	75,293,928	2.86%	9.56%
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	13.24%	83,160,095	27,278	0.03%	83,132,817	10.41%	20.96%
2019	228,398,828	0	0.00%	228,398,828	5.93%	20.86%	84,962,581	0	0.00%	84,962,581	2.17%	23.62%
2020	232,955,194	2,930,514	1.26%	230,024,680	0.71%	21.72%	85,814,391	777,726	0.91%	85,036,665	0.09%	23.73%
2021	243,104,636	2,621,117	1.08%	240,483,519	3.23%	27.25%	88,490,937	2,622,782	2.96%	85,868,155	0.06%	24.94%
2022	265,198,730	1,780,923	0.67%	263,417,807	8.36%	39.39%	91,250,551	0	0.00%	91,250,551	3.12%	32.77%
2023	270,863,102	3,045,408	1.12%	267,817,694	0.99%	41.71%	101,562,972	12,609,353	12.42%	88,953,619	-2.52%	29.43%
2024	369,179,725	3,002,415	0.81%	366,177,310	35.19%	93.76%	104,922,190	0	0.00%	104,922,190	3.31%	52.67%
2025	371,847,417	4,407,751	1.19%	367,439,666	-0.47%	94.43%	138,154,853	522,115	0.38%	137,632,738	31.18%	100.26%
Rate Ann%chg	7.00%	Resid & Recreat w/o growth				6.36%	C & I w/o growth				5.72%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	--	--
2016	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	15.04%
2017	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	22.74%
2018	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	30.50%
2019	55,343,457	77,511,757	132,855,214	7,805,173	5.87%	125,050,041	4.18%	37.40%
2020	56,985,849	82,981,704	139,967,553	5,590,211	3.99%	134,377,342	1.15%	47.65%
2021	58,009,896	86,166,159	144,176,055	5,034,008	3.49%	139,142,047	-0.59%	52.89%
2022	58,891,589	89,067,285	147,958,874	4,363,860	2.95%	143,595,014	-0.40%	57.78%
2023	60,020,162	92,863,355	152,883,517	4,377,267	2.86%	148,506,250	0.37%	63.18%
2024	60,740,037	108,917,035	169,657,072	19,243,246	11.34%	150,413,826	-1.62%	65.27%
2025	74,616,914	126,878,065	201,494,979	3,293,200	1.63%	198,201,779	16.82%	117.78%
Rate Ann%chg	4.77%	11.12%	8.27%	Ag Imprv+Site w/o growth			3.82%	

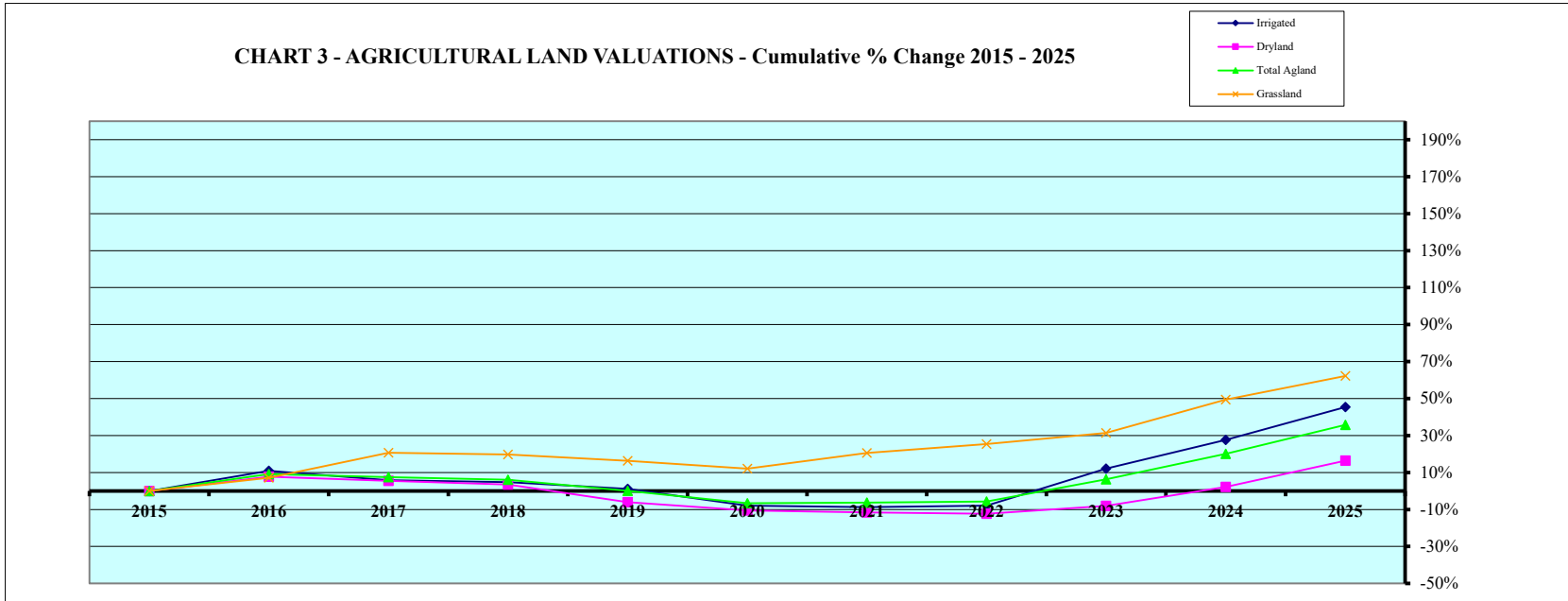
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 48
County JEFFERSON

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	540,940,862	-	-	-	452,998,724	-	-	-	139,339,377	-	-	-
2016	600,075,926	59,135,064	10.93%	10.93%	487,859,993	34,861,269	7.70%	7.70%	149,345,629	10,006,252	7.18%	7.18%
2017	572,832,170	-27,243,756	-4.54%	5.90%	477,742,372	-10,117,621	-2.07%	5.46%	168,175,319	18,829,690	12.61%	20.69%
2018	566,902,872	-5,929,298	-1.04%	4.80%	468,777,307	-8,965,065	-1.88%	3.48%	166,796,868	-1,378,451	-0.82%	19.71%
2019	547,351,801	-19,551,071	-3.45%	1.19%	425,612,384	-43,164,923	-9.21%	-6.05%	162,114,812	-4,682,056	-2.81%	16.35%
2020	497,929,089	-49,422,712	-9.03%	-7.95%	405,056,548	-20,555,836	-4.83%	-10.58%	156,132,266	-5,982,546	-3.69%	12.05%
2021	493,739,430	-4,189,659	-0.84%	-8.73%	400,642,960	-4,413,588	-1.09%	-11.56%	168,040,170	11,907,904	7.63%	20.60%
2022	497,879,474	4,140,044	0.84%	-7.96%	397,222,177	-3,420,783	-0.85%	-12.31%	174,768,698	6,728,528	4.00%	25.43%
2023	606,532,098	108,652,624	21.82%	12.13%	416,328,334	19,106,157	4.81%	-8.10%	183,064,431	8,295,733	4.75%	31.38%
2024	690,667,793	84,135,695	13.87%	27.68%	463,043,007	46,714,673	11.22%	2.22%	208,126,296	25,061,865	13.69%	49.37%
2025	786,379,395	95,711,602	13.86%	45.37%	527,217,571	64,174,564	13.86%	16.38%	225,999,000	17,872,704	8.59%	62.19%

Rate Ann.%chg: Irrigated **3.81%** Dryland **1.53%** Grassland **4.96%**

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	1,126,238	-	-	-	745,269	-	-	-	1,135,150,470	-	-	-
2016	1,096,747	-29,491	-2.62%	-2.62%	30,450	-714,819	-95.91%	-95.91%	1,238,408,745	103,258,275	9.10%	9.10%
2017	1,080,097	-16,650	-1.52%	-4.10%	30,450	0	0.00%	-95.91%	1,219,860,408	-18,548,337	-1.50%	7.46%
2018	1,012,391	-67,706	-6.27%	-10.11%	30,450	0	0.00%	-95.91%	1,203,519,888	-16,340,520	-1.34%	6.02%
2019	891,718	-120,673	-11.92%	-20.82%	30,450	0	0.00%	-95.91%	1,136,001,165	-67,518,723	-5.61%	0.07%
2020	868,168	-23,550	-2.64%	-22.91%	30,450	0	0.00%	-95.91%	1,060,016,521	-75,984,644	-6.69%	-6.62%
2021	819,538	-48,630	-5.60%	-27.23%	30,450	0	0.00%	-95.91%	1,063,272,548	3,256,027	0.31%	-6.33%
2022	782,322	-37,216	-4.54%	-30.54%	30,450	0	0.00%	-95.91%	1,070,683,121	7,410,573	0.70%	-5.68%
2023	770,354	-11,968	-1.53%	-31.60%	30,450	0	0.00%	-95.91%	1,206,725,667	136,042,546	12.71%	6.31%
2024	1,064,819	294,465	38.22%	-5.45%	11,000	-19,450	-63.88%	-98.52%	1,362,912,915	156,187,248	12.94%	20.06%
2025	1,412,089	347,270	32.61%	25.38%	11,000	0	0.00%	-98.52%	1,541,019,055	178,106,140	13.07%	35.75%

Cnty# **48**
County **JEFFERSON**

Rate Ann.%chg: Total Agric Land **3.10%**

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	541,012,316	94,751	5,710			452,779,590	136,384	3,320			139,256,475	102,875	1,354		
2016	594,442,123	95,729	6,210	8.75%	8.75%	492,193,699	135,706	3,627	9.25%	9.25%	149,206,046	102,598	1,454	7.43%	7.43%
2017	573,913,371	97,697	5,874	-5.40%	2.88%	477,411,996	133,119	3,586	-1.12%	8.03%	166,674,324	102,987	1,618	11.29%	19.56%
2018	563,402,087	97,789	5,761	-1.92%	0.90%	471,047,016	132,231	3,562	-0.67%	7.30%	166,274,375	104,382	1,593	-1.57%	17.68%
2019	545,914,061	98,650	5,534	-3.95%	-3.08%	426,728,549	131,192	3,253	-8.69%	-2.02%	161,817,226	104,963	1,542	-3.22%	13.89%
2020	497,244,752	99,195	5,013	-9.42%	-12.21%	405,332,424	130,511	3,106	-4.52%	-6.45%	156,270,704	105,192	1,486	-3.64%	9.75%
2021	493,708,873	99,941	4,940	-1.45%	-13.48%	400,634,610	129,670	3,090	-0.52%	-6.93%	168,100,899	105,629	1,591	7.12%	17.57%
2022	497,886,248	100,782	4,940	0.00%	-13.48%	397,345,135	128,124	3,101	0.38%	-6.59%	174,676,921	106,599	1,639	2.97%	21.05%
2023	606,438,390	102,321	5,927	19.97%	3.80%	416,460,713	126,266	3,298	6.35%	-0.65%	183,255,068	107,404	1,706	4.12%	26.05%
2024	689,814,239	103,034	6,695	12.96%	17.25%	463,167,027	125,187	3,700	12.17%	11.44%	208,370,336	107,789	1,933	13.30%	42.81%
2025	785,349,850	103,317	7,601	13.54%	33.13%	527,727,093	124,820	4,228	14.27%	27.35%	226,049,527	107,683	2,099	8.59%	55.08%

Rate Annual %chg Average Value/Acre: 3.80%

1.54%

4.96%

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	1,142,143	4,966	230			30,450	61	500			1,134,220,974	339,037	3,345		
2016	1,094,999	4,761	230	0.00%	0.00%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	9.12%
2017	1,054,026	4,684	225	-2.16%	-2.16%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	7.64%
2018	1,017,471	4,625	220	-2.23%	-4.35%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	5.94%
2019	907,405	4,426	205	-6.81%	-10.86%	30,450	61	500	0.00%	0.00%	1,135,397,691	339,291	3,346	-5.58%	0.03%
2020	885,028	4,425	200	-2.45%	-13.04%	30,450	61	500	0.00%	0.00%	1,059,763,358	339,384	3,123	-6.69%	-6.66%
2021	822,398	4,112	200	0.00%	-13.04%	30,450	61	500	0.00%	0.00%	1,063,297,230	339,413	3,133	0.32%	-6.36%
2022	785,522	3,928	200	0.00%	-13.04%	30,450	61	500	0.00%	0.00%	1,070,724,276	339,494	3,154	0.67%	-5.73%
2023	773,153	3,514	220	10.00%	-4.35%	30,450	61	500	0.00%	0.00%	1,206,957,774	339,567	3,554	12.70%	6.25%
2024	1,067,063	3,234	330	50.00%	43.48%	30,450	61	500	0.00%	0.00%	1,362,449,115	339,305	4,015	12.97%	20.03%
2025	1,410,294	3,205	440	33.33%	91.30%	11,000	22	500	0.00%	0.00%	1,540,547,764	339,047	4,544	13.16%	35.82%

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JEFFERSON

Rate Annual %chg Average Value/Acre: 3.11%

(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
7,240	JEFFERSON	129,767,214	85,347,793	125,110,042	369,567,329	112,809,574	25,345,279	2,280,088	1,541,019,055	74,616,914	126,878,065	0	2,592,741,353
cnty sectorvalue % of total value:		5.01%	3.29%	4.83%	14.25%	4.35%	0.98%	0.09%	59.44%	2.88%	4.89%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
153	DAYKIN	524,947	304,421	41,758	9,964,433	0	0	6,800,123	0	0	0	0	17,635,682
2.11%	%sector of county sector	0.40%	0.36%	0.03%	2.70%			298.24%					0.68%
	%sector of municipality	2.98%	1.73%	0.24%	56.50%			38.56%					100.00%
247	DILLER	4,433,095	739,283	17,152	13,372,411	5,000	0	3,120,138	0	0	0	0	21,687,079
3.41%	%sector of county sector	3.42%	0.87%	0.01%	3.62%	0.00%	0	136.84%					0.84%
	%sector of municipality	20.44%	3.41%	0.08%	61.66%	0.02%	0	14.39%					100.00%
113	ENDICOTT	165,465	753,624	3,077,625	6,170,326	0	0	103,964	0	0	0	0	10,271,004
1.56%	%sector of county sector	0.13%	0.88%	2.46%	1.67%			4.56%					0.40%
	%sector of municipality	1.61%	7.34%	29.96%	60.08%			1.01%					100.00%
3,970	FAIRBURY	13,360,501	5,299,258	4,036,152	156,493,197	0	0	42,001,198	5,428,928	256,307	0	0	226,875,541
54.83%	%sector of county sector	10.30%	6.21%	3.23%	42.34%			1842.09%	0.35%	0.34%			8.75%
	%sector of municipality	5.89%	2.34%	1.78%	68.98%			18.51%	2.39%	0.11%			100.00%
56	HARBINE	123,272	227,844	2,365	2,103,480	0	0	214,158	0	0	0	0	2,671,119
0.77%	%sector of county sector	0.09%	0.27%	0.00%	0.57%			9.39%					0.10%
	%sector of municipality	4.61%	8.53%	0.09%	78.75%			8.02%					100.00%
101	JANSEN	2,216,634	310,943	284,966	5,006,848	0	0	15,602,729	0	123,314	0	0	23,545,434
1.40%	%sector of county sector	1.71%	0.36%	0.23%	1.35%			684.30%		0.17%			0.91%
	%sector of municipality	9.41%	1.32%	1.21%	21.26%			66.27%		0.52%			100.00%
364	PLYMOUTH	1,827,511	806,909	645,799	22,902,474	0	0	14,432,103	1,069,515	0	0	0	41,684,311
5.03%	%sector of county sector	1.41%	0.95%	0.52%	6.20%			632.96%	0.07%				1.61%
	%sector of municipality	4.38%	1.94%	1.55%	54.94%			34.62%	2.57%				100.00%
57	REYNOLDS	150,671	227,456	25,821	1,792,013	0	0	4,528,551	0	0	0	0	6,724,512
0.79%	%sector of county sector	0.12%	0.27%	0.02%	0.48%			198.61%					0.26%
	%sector of municipality	2.24%	3.38%	0.38%	26.65%			67.34%					100.00%
44	STEELE CITY	56,610	339,920	1,390,177	2,100,665	1,883	0	53,161	0	0	0	0	3,942,416
0.61%	%sector of county sector	0.04%	0.40%	1.11%	0.57%	0.00%		2.33%					0.15%
	%sector of municipality	1.44%	8.62%	35.26%	53.28%	0.05%		1.35%					100.00%
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
5,106	Total Municipalities	22,858,707	9,009,658	9,521,816	219,905,852	6,883	0	86,856,166	6,498,443	379,621	0	0	355,037,107
70.52%	%all municip.sectors of cnty	17.62%	10.56%	7.61%	59.50%	0.01%		3809.33%	0.42%	0.51%			13.69%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 7,877	Value : 2,335,357,026	Growth 6,389,579	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	530	4,911,169	34	596,940	687	15,284,265	1,251	20,792,374	
02. Res Improve Land	2,309	25,839,031	65	2,316,312	509	14,946,600	2,883	43,101,943	
03. Res Improvements	2,394	202,567,118	65	17,493,116	593	121,687,843	3,052	341,748,077	
04. Res Total	2,924	233,317,318	99	20,406,368	1,280	151,918,708	4,303	405,642,394	3,335,921
% of Res Total	67.95	57.52	2.30	5.03	29.75	37.45	54.63	17.37	52.21
05. Com UnImp Land	54	807,880	2	35,190	17	1,037,114	73	1,880,184	
06. Com Improve Land	361	4,895,251	1	140,000	38	2,308,347	400	7,343,598	
07. Com Improvements	363	81,244,365	2	195,213	75	22,345,249	440	103,784,827	
08. Com Total	417	86,947,496	4	370,403	92	25,690,710	513	113,008,609	431,354
% of Com Total	81.29	76.94	0.78	0.33	17.93	22.73	6.51	4.84	6.75
09. Ind UnImp Land	1	4,972	1	6,810	3	104,860	5	116,642	
10. Ind Improve Land	8	202,359	1	99,250	6	579,120	15	880,729	
11. Ind Improvements	8	6,291,112	1	1,305,125	6	16,751,669	15	24,347,906	
12. Ind Total	9	6,498,443	2	1,411,185	9	17,435,649	20	25,345,277	0
% of Ind Total	45.00	25.64	10.00	5.57	45.00	68.79	0.25	1.09	0.00
13. Rec UnImp Land	1	2,353	0	0	12	1,690,453	13	1,692,806	
14. Rec Improve Land	0	0	0	0	5	661,133	5	661,133	
15. Rec Improvements	1	10,000	0	0	6	716,897	7	726,897	
16. Rec Total	2	12,353	0	0	18	3,068,483	20	3,080,836	0
% of Rec Total	10.00	0.40	0.00	0.00	90.00	99.60	0.25	0.13	0.00
Res & Rec Total	2,926	233,329,671	99	20,406,368	1,298	154,987,191	4,323	408,723,230	3,335,921
% of Res & Rec Total	67.68	57.09	2.29	4.99	30.03	37.92	54.88	17.50	52.21
Com & Ind Total	426	93,445,939	6	1,781,588	101	43,126,359	533	138,353,886	431,354
% of Com & Ind Total	79.92	67.54	1.13	1.29	18.95	31.17	6.77	5.92	6.75
17. Taxable Total	3,352	326,775,610	105	22,187,956	1,399	198,113,550	4,856	547,077,116	3,767,275
% of Taxable Total	69.03	59.73	2.16	4.06	28.81	36.21	61.65	23.43	58.96

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	6	50,452	1,353,949	0	0	0
19. Commercial	6	352,440	1,152,662	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	6	50,452	1,353,949
19. Commercial	0	0	0	6	352,440	1,152,662
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				12	402,892	2,506,611

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	294	16	100	410

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	392,218	2	712,371	2,164	1,137,157,887	2,171	1,138,262,476
28. Ag-Improved Land	0	0	0	0	800	475,712,983	800	475,712,983
29. Ag Improvements	0	0	0	0	850	174,304,451	850	174,304,451

30. Ag Total				3,021	1,788,279,910
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	1.00	0	1	0.20	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	22	23.00	690,000	22	23.00	690,000	
32. HomeSite Improv Land	455	460.20	13,806,000	455	460.20	13,806,000	
33. HomeSite Improvements	486	0.00	61,520,263	486	0.00	61,520,263	0
34. HomeSite Total				508	483.20	76,016,263	
35. FarmSite UnImp Land	146	543.69	1,426,272	146	543.69	1,426,272	
36. FarmSite Improv Land	750	2,702.43	11,853,579	750	2,702.43	11,853,579	
37. FarmSite Improvements	823	0.00	112,784,188	823	0.00	112,784,188	2,622,304
38. FarmSite Total				969	3,246.12	126,064,039	
39. Road & Ditches	2,504	6,507.08	0	2,506	6,508.28	0	
40. Other- Non Ag Use	2	21.60	32,400	2	21.60	32,400	
41. Total Section VI				1,477	10,259.20	202,112,702	2,622,304

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	26	2,501.45	7,328,116	26	2,501.45	7,328,116

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	1,455.30	2.48%	11,060,280	2.34%	7,600.00
46. 1A	11,666.27	19.86%	107,943,754	22.82%	9,252.64
47. 2A1	19,743.39	33.61%	181,851,071	38.44%	9,210.73
48. 2A	16,179.75	27.54%	114,139,308	24.13%	7,054.45
49. 3A1	2,492.11	4.24%	17,503,924	3.70%	7,023.74
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,433.81	9.25%	33,745,740	7.13%	6,210.33
52. 4A	1,776.77	3.02%	6,789,337	1.44%	3,821.17
53. Total	58,747.40	100.00%	473,033,414	100.00%	8,051.99
Dry					
54. 1D1	593.50	3.38%	3,231,622	3.67%	5,445.02
55. 1D	3,547.54	20.23%	23,357,704	26.52%	6,584.20
56. 2D1	4,190.38	23.90%	27,037,045	30.70%	6,452.17
57. 2D	6,710.59	38.27%	27,018,489	30.67%	4,026.25
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	182.79	1.04%	814,493	0.92%	4,455.89
60. 4D1	1,809.93	10.32%	5,324,145	6.04%	2,941.63
61. 4D	498.95	2.85%	1,297,949	1.47%	2,601.36
62. Total	17,533.68	100.00%	88,081,447	100.00%	5,023.56
Grass					
63. 1G1	3,558.38	33.93%	8,394,964	34.43%	2,359.21
64. 1G	2,536.04	24.18%	5,623,309	23.06%	2,217.36
65. 2G1	3,989.74	38.04%	9,601,289	39.38%	2,406.49
66. 2G	379.36	3.62%	705,944	2.90%	1,860.88
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	24.60	0.23%	56,334	0.23%	2,290.00
71. Total	10,488.12	100.00%	24,381,840	100.00%	2,324.71
Irrigated Total					
	58,747.40	67.35%	473,033,414	80.76%	8,051.99
Dry Total					
	17,533.68	20.10%	88,081,447	15.04%	5,023.56
Grass Total					
	10,488.12	12.02%	24,381,840	4.16%	2,324.71
72. Waste	452.05	0.52%	203,425	0.03%	450.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.25	0.00%	626	0.00%	2,504.00
75. Market Area Total	87,221.25	100.00%	585,700,126	100.00%	6,715.11

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,397.84	3.42%	10,169,092	3.31%	7,274.86
46. 1A	8,706.03	21.32%	74,741,962	24.31%	8,585.08
47. 2A1	10,597.75	25.95%	88,765,951	28.87%	8,375.92
48. 2A	12,004.04	29.39%	84,048,250	27.33%	7,001.66
49. 3A1	3,173.57	7.77%	22,199,203	7.22%	6,995.03
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	4,227.37	10.35%	25,171,620	8.19%	5,954.44
52. 4A	730.84	1.79%	2,394,644	0.78%	3,276.56
53. Total	40,837.44	100.00%	307,490,722	100.00%	7,529.63
Dry					
54. 1D1	3,456.91	4.35%	18,212,738	5.35%	5,268.50
55. 1D	18,435.31	23.22%	92,914,675	27.27%	5,040.04
56. 2D1	18,941.59	23.86%	94,317,964	27.69%	4,979.41
57. 2D	30,026.20	37.82%	111,868,935	32.84%	3,725.71
58. 3D1	8.10	0.01%	19,035	0.01%	2,350.00
59. 3D	1,285.32	1.62%	4,956,393	1.45%	3,856.15
60. 4D1	5,461.23	6.88%	14,366,283	4.22%	2,630.59
61. 4D	1,776.96	2.24%	4,025,639	1.18%	2,265.46
62. Total	79,391.62	100.00%	340,681,662	100.00%	4,291.15
Grass					
63. 1G1	12,675.87	29.21%	31,502,135	29.95%	2,485.20
64. 1G	9,013.76	20.77%	20,820,301	19.80%	2,309.84
65. 2G1	19,544.98	45.04%	47,826,524	45.48%	2,447.00
66. 2G	1,030.67	2.38%	2,231,318	2.12%	2,164.92
67. 3G1	5.10	0.01%	11,679	0.01%	2,290.00
68. 3G	57.10	0.13%	130,759	0.12%	2,290.00
69. 4G1	100.20	0.23%	453,906	0.43%	4,530.00
70. 4G	964.13	2.22%	2,191,621	2.08%	2,273.16
71. Total	43,391.81	100.00%	105,168,243	100.00%	2,423.69
Irrigated Total					
Irrigated Total	40,837.44	24.65%	307,490,722	40.77%	7,529.63
Dry Total					
Dry Total	79,391.62	47.93%	340,681,662	45.17%	4,291.15
Grass Total					
Grass Total	43,391.81	26.20%	105,168,243	13.94%	2,423.69
72. Waste	2,015.49	1.22%	906,975	0.12%	450.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.20	0.00%	744	0.00%	3,720.00
75. Market Area Total	165,636.36	100.00%	754,247,602	100.00%	4,553.64

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	547.23	14.62%	3,251,408	14.64%	5,941.57
46. 1A	521.17	13.92%	3,365,206	15.16%	6,457.02
47. 2A1	813.77	21.74%	5,118,270	23.05%	6,289.58
48. 2A	1,086.07	29.01%	6,576,060	29.62%	6,054.91
49. 3A1	1.60	0.04%	9,048	0.04%	5,655.00
50. 3A	9.60	0.26%	54,288	0.24%	5,655.00
51. 4A1	567.76	15.17%	3,223,590	14.52%	5,677.73
52. 4A	196.65	5.25%	604,290	2.72%	3,072.92
53. Total	3,743.85	100.00%	22,202,160	100.00%	5,930.30
Dry					
54. 1D1	2,611.36	9.38%	11,217,695	10.06%	4,295.73
55. 1D	4,901.71	17.61%	23,537,375	21.12%	4,801.87
56. 2D1	4,393.75	15.78%	20,642,780	18.52%	4,698.21
57. 2D	9,699.01	34.84%	41,953,674	37.64%	4,325.56
58. 3D1	431.36	1.55%	955,479	0.86%	2,215.04
59. 3D	1,047.05	3.76%	2,331,223	2.09%	2,226.47
60. 4D1	3,668.33	13.18%	8,480,432	7.61%	2,311.80
61. 4D	1,086.47	3.90%	2,338,217	2.10%	2,152.12
62. Total	27,839.04	100.00%	111,456,875	100.00%	4,003.62
Grass					
63. 1G1	17,068.51	31.71%	36,765,666	32.76%	2,154.01
64. 1G	3,960.88	7.36%	8,729,477	7.78%	2,203.92
65. 2G1	21,407.03	39.77%	46,276,435	41.23%	2,161.74
66. 2G	6,833.13	12.69%	12,708,835	11.32%	1,859.88
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	4,349.18	8.08%	7,401,086	6.59%	1,701.72
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	208.87	0.39%	354,346	0.32%	1,696.49
71. Total	53,827.60	100.00%	112,235,845	100.00%	2,085.10
Irrigated Total					
Irrigated Total	3,743.85	4.35%	22,202,160	9.02%	5,930.30
Dry Total					
Dry Total	27,839.04	32.32%	111,456,875	45.27%	4,003.62
Grass Total					
Grass Total	53,827.60	62.50%	112,235,845	45.58%	2,085.10
72. Waste	696.88	0.81%	313,600	0.13%	450.01
73. Other	22.00	0.03%	11,000	0.00%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	86,129.37	100.00%	246,219,480	100.00%	2,858.72

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	57.22	356,809	103,271.47	802,369,487	103,328.69	802,726,296
77. Dry Land	86.74	384,192	73.32	336,324	124,604.28	539,499,468	124,764.34	540,219,984
78. Grass	3.20	8,026	7.50	19,238	107,696.83	241,758,664	107,707.53	241,785,928
79. Waste	0.00	0	0.00	0	3,164.42	1,424,000	3,164.42	1,424,000
80. Other	0.00	0	0.00	0	22.00	11,000	22.00	11,000
81. Exempt	0.00	0	0.00	0	0.45	1,370	0.45	1,370
82. Total	89.94	392,218	138.04	712,371	338,759.00	1,585,062,619	338,986.98	1,586,167,208

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	103,328.69	30.48%	802,726,296	50.61%	7,768.67
Dry Land	124,764.34	36.81%	540,219,984	34.06%	4,329.92
Grass	107,707.53	31.77%	241,785,928	15.24%	2,244.84
Waste	3,164.42	0.93%	1,424,000	0.09%	450.00
Other	22.00	0.01%	11,000	0.00%	500.00
Exempt	0.45	0.00%	1,370	0.00%	3,044.44
Total	338,986.98	100.00%	1,586,167,208	100.00%	4,679.14

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 Ag Parcel	3	836,615	0	0	8	195,932	11	1,032,547	0
83.2 Commercial	0	0	0	0	1	42,000	1	42,000	0
83.3 Daykin	12	132,903	90	712,087	90	9,287,884	102	10,132,874	0
83.4 Diller	34	419,018	127	1,065,118	128	12,780,036	162	14,264,172	627,621
83.5 Endicott	122	1,051,535	1	7,000	88	6,893,885	210	7,952,420	0
83.6 Fairbury; Nbhd1	61	621,297	912	9,373,019	912	67,649,094	973	77,643,410	569,657
83.7 Fairbury; Nbhd2	142	936,514	403	2,911,863	404	13,772,004	546	17,620,381	0
83.8 Fairbury; Nbhd3	24	700,134	373	7,949,936	369	59,229,573	393	67,879,643	273,301
83.9 Harbine	8	40,483	34	142,744	34	2,535,262	42	2,718,489	0
83.10 Jansen	25	255,989	70	653,868	70	4,589,207	95	5,499,064	0
83.11 Plymouth	15	217,858	187	2,541,698	187	21,686,453	202	24,446,009	68,606
83.12 Plymouth 300	0	0	1	17,613	1	170,481	1	188,094	0
83.13 Reynolds	29	278,731	53	244,979	54	1,847,704	83	2,371,414	2,830
83.14 Rural	3	333,653	1	30,000	2	239,036	5	602,689	0
83.15 Rural	728	16,408,590	578	17,894,045	653	139,420,888	1,381	173,723,523	1,793,906
83.16 Steele City	58	251,860	58	219,106	58	2,135,535	116	2,606,501	0
84 Residential Total	1,264	22,485,180	2,888	43,763,076	3,059	342,474,974	4,323	408,723,230	3,335,921

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ag Parcel	1	32,450	0	0	0	0	1	32,450	0
85.2	Commercial	71	1,839,960	394	7,311,904	436	103,641,513	507	112,793,377	431,354
85.3	Fairbury; Nbhd3	1	7,774	2	26,016	0	0	1	33,790	0
85.4	Industrial	5	116,642	15	880,729	15	24,347,906	20	25,345,277	0
85.5	Plymouth	0	0	1	1,400	1	30,142	1	31,542	0
85.6	Reynolds 8	0	0	3	4,278	3	113,172	3	117,450	0
86	Commercial Total	78	1,996,826	415	8,224,327	455	128,132,733	533	138,353,886	431,354

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,080.51	34.47%	7,759,594	34.49%	2,518.93
88. 1G	1,854.09	20.75%	4,716,314	20.96%	2,543.74
89. 2G1	3,731.50	41.75%	9,347,661	41.55%	2,505.07
90. 2G	246.19	2.75%	616,720	2.74%	2,505.06
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	24.60	0.28%	56,334	0.25%	2,290.00
95. Total	8,936.89	100.00%	22,496,623	100.00%	2,517.28
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	477.87	30.81%	635,370	33.70%	1,329.59
106. 1T	681.95	43.96%	906,995	48.11%	1,330.00
107. 2T1	258.24	16.65%	253,628	13.45%	982.14
108. 2T	133.17	8.58%	89,224	4.73%	670.00
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	1,551.23	100.00%	1,885,217	100.00%	1,215.30
<hr/>					
Grass Total	8,936.89	85.21%	22,496,623	92.27%	2,517.28
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	1,551.23	14.79%	1,885,217	7.73%	1,215.30
<hr/>					
114. Market Area Total	10,488.12	100.00%	24,381,840	100.00%	2,324.71

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	10,982.21	28.05%	27,629,529	28.14%	2,515.84
88. 1G	7,361.83	18.80%	18,623,233	18.97%	2,529.70
89. 2G1	18,763.72	47.93%	47,003,895	47.88%	2,505.04
90. 2G	930.57	2.38%	2,139,171	2.18%	2,298.77
91. 3G1	5.10	0.01%	11,679	0.01%	2,290.00
92. 3G	57.10	0.15%	130,759	0.13%	2,290.00
93. 4G1	100.20	0.26%	453,906	0.46%	4,530.00
94. 4G	951.34	2.43%	2,178,570	2.22%	2,290.00
95. Total	39,152.07	100.00%	98,170,742	100.00%	2,507.42
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	1,693.66	39.95%	3,872,606	55.34%	2,286.53
106. 1T	1,651.93	38.96%	2,197,068	31.40%	1,330.00
107. 2T1	781.26	18.43%	822,629	11.76%	1,052.95
108. 2T	100.10	2.36%	92,147	1.32%	920.55
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	12.79	0.30%	13,051	0.19%	1,020.41
113. Total	4,239.74	100.00%	6,997,501	100.00%	1,650.46
<hr/>					
Grass Total	39,152.07	90.23%	98,170,742	93.35%	2,507.42
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,239.74	9.77%	6,997,501	6.65%	1,650.46
<hr/>					
114. Market Area Total	43,391.81	100.00%	105,168,243	100.00%	2,423.69

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	15,374.14	30.01%	34,512,150	31.67%	2,244.82
88. 1G	3,768.85	7.36%	8,474,077	7.78%	2,248.45
89. 2G1	20,857.09	40.72%	45,677,040	41.92%	2,190.00
90. 2G	6,708.90	13.10%	12,605,075	11.57%	1,878.86
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	4,311.05	8.42%	7,350,373	6.75%	1,705.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	204.12	0.40%	348,028	0.32%	1,705.02
95. Total	51,224.15	100.00%	108,966,743	100.00%	2,127.25
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	1,694.37	65.08%	2,253,516	68.93%	1,330.00
106. 1T	192.03	7.38%	255,400	7.81%	1,330.00
107. 2T1	549.94	21.12%	599,395	18.34%	1,089.93
108. 2T	124.23	4.77%	103,760	3.17%	835.22
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	38.13	1.46%	50,713	1.55%	1,330.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	4.75	0.18%	6,318	0.19%	1,330.11
113. Total	2,603.45	100.00%	3,269,102	100.00%	1,255.68
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Grass Total	51,224.15	95.16%	108,966,743	97.09%	2,127.25
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,603.45	4.84%	3,269,102	2.91%	1,255.68
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114. Market Area Total	53,827.60	100.00%	112,235,845	100.00%	2,085.10

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

48 Jefferson

	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	369,567,329	405,642,394	36,075,065	9.76%	3,335,921	8.86%
02. Recreational	2,280,088	3,080,836	800,748	35.12%	0	35.12%
03. Ag-Homesite Land, Ag-Res Dwelling	74,616,914	76,016,263	1,399,349	1.88%	0	1.88%
04. Total Residential (sum lines 1-3)	446,464,331	484,739,493	38,275,162	8.57%	3,335,921	7.83%
05. Commercial	112,809,574	113,008,609	199,035	0.18%	431,354	-0.21%
06. Industrial	25,345,279	25,345,277	-2	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	138,154,853	138,353,886	199,033	0.14%	431,354	-0.17%
08. Ag-Farmsite Land, Outbuildings	126,845,665	126,064,039	-781,626	-0.62%	2,622,304	-2.68%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	32,400	32,400	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	126,878,065	126,096,439	-781,626	-0.62%	2,622,304	-2.68%
12. Irrigated	786,379,395	802,726,296	16,346,901	2.08%		
13. Dryland	527,217,571	540,219,984	13,002,413	2.47%		
14. Grassland	225,999,000	241,785,928	15,786,928	6.99%		
15. Wasteland	1,412,089	1,424,000	11,911	0.84%		
16. Other Agland	11,000	11,000	0	0.00%		
17. Total Agricultural Land	1,541,019,055	1,586,167,208	45,148,153	2.93%		
18. Total Value of all Real Property (Locally Assessed)	2,252,516,304	2,335,357,026	82,840,722	3.68%	6,389,579	3.39%

2026 Assessment Survey for Jefferson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	1
5.	Number of shared employees:
	The Appraiser shared with Fillmore, Franklin, and Nance counties per an interlocal agreement.
6.	Assessor's requested budget for current fiscal year:
	\$352,242
7.	Adopted budget, or granted budget if different from above:
	\$352,242 –all health care, retirement and social security costs are paid from county general fund.
8.	Amount of the total assessor's budget set aside for appraisal work:
	The shared appraiser wage is from the general budget, per the interlocal agreement with the above-mentioned counties.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Board of County Commissioners has not funded this for several years.
10.	Part of the assessor's budget that is dedicated to the computer system:
	All Computer costs now come entirely from the county general budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000 - This fund is also for all dues (IAAO, Assessors Association, state and district; NACO) newspaper subscription and publications, Marshal & Swift updates and newspaper advertisements and public notices.
12.	Amount of last year's assessor's budget not used:
	\$6,429.27

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor and staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	No. A GIS parcel layer is not available to the public. Public access to records is through nebraskataxesonline.us and nebraskaassessoronline.us
8.	Who maintains the GIS software and maps?
	Assessor and staff
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagleview \Pictometry, Changefinder, GIS, Google Earth, and FSA certified acre maps.
10.	When was the aerial imagery last updated?
	Eagleview was last updated in February 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?
	Diller, Daykin, Fairbury, and Plymouth; the village of Jansen has zoning within the village limits but not into the suburban area. Jansen and Daykin do not issue building permits.
4.	When was zoning implemented?
	Countywide zoning was implemented 2001; Jansen 2013. Daykin, Diller, Fairbury, and Plymouth dates are unknown by the assessor.

D. Contracted Services

1.	Appraisal Services:
	Central Plains Valuation - for commercial parcel maintenance: Central Plains Valuation for reappraisal of Acreages and Rural Subdivisions in 2025 for implementation in 2026.
2.	GIS Services:
	Schneider Geospatial
3.	Other services:
	MIPS - administrative and appraisal software maintenance. The county also has Eagleview (Pictometry) in use in several other county offices and available to the county assessor.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Central Plains Valuation - for commercial parcel maintenance & pickup work; also, Acreage and Rural Subdivision appraisal services.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, with Assessor approval

2026 Residential Assessment Survey for Jefferson County

1.	Valuation data collection done by:
	Assessor, staff members and Central Plains Valuation
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The county uses both the Sales Comparison Approach to value and Cost Approach to value (replacement cost new less depreciation). The values are reconciled with the Sales Comparison Approach carrying the most weight.
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?
	Local market information is used to develop the depreciation schedules.
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.
	Individual tables are developed based on different assessor locations.
5.	Describe the methodology used to determine the residential lot values?
	Current local sales are used to determine lot and land values. The unit of comparison used for residential lot studies and application is by the square foot.
6.	How are rural residential site values developed?
	By market analysis and study completed in 2023
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?
	There is only a scattering of vacant lots found throughout the county. In most of the towns, there is no organized development taking place. There is some development in Fairbury, but it is not a common practice for developers to maintain a surplus of vacant lots. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots, and the county does not currently use discounted cash flow techniques to value any vacant lots.

2026 Commercial Assessment Survey for Jefferson County

1.	Valuation data collection done by:
	Assessor and assessor's staff and Central Plains Valuation
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost approach is the primary method and is used on all parcels. If sufficient data is available, a Market Approach (sales comparison approach) is used, and the two values are correlated for a final value.
2a.	Describe the process used to determine the value of unique commercial properties.
	The assessor relies heavily on the experience of the current staff when unique commercial property is appraised. The assessor and staff members are familiar with the appraisal techniques, sales and procedures used in other counties. There is an exchange of information among other assessors that have similar parcels. This process helps to determine a value and to value unique property similarly to other like property in nearby jurisdictions.
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 local market and will be updated by Central Plains Valuation
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes, but there is only one valuation group in commercial. There will be individual depreciation developed for various uses or groups of like uses and locations within the valuation group. Among the commercial property, the depreciation tends to be driven by both use and location as well as quality and condition.
5.	Describe the methodology used to determine the commercial lot values.
	The county uses sales of vacant land calculated by square foot for the common unit of comparison.

2026 Agricultural Assessment Survey for Jefferson County

1.	Valuation data collection done by:
	Assessor and staff
2.	Describe the process used to determine and monitor market areas.
	A yearly review of all agricultural sales within the study period as set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Sales verifications are mailed to the buyer and seller for each real estate transaction occurring. During the review process, we contact the landowner with a questionnaire for use, acres and copy of current FSA certified acres during the review process
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	We have not identified any parcels and intensive use to date. The properties are being reviewed, and we go through the 6-year review cycle and analysis is being conducted and changes are to be made at that time.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There have been no sales in Jefferson County. Wetland Reserve Program land sales in other counties were studied and analyzed and a value was established. Value set separately.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	None
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?

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

Amended 2025 Plan of Assessment for Jefferson County
Assessment Years 2026, 2027 and 2028
Date: June 15, 2025
August 18, 2025

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. Section 77-1311.02, on or before June 15 each year, the county 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. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or 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 September 2010).

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) 71% 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.

Level of Value, Quality, and Uniformity for Assessment Year 2025:

<u>Property Class</u>	
Residential	100%
Commercial	100%

Agricultural 71%

General Description of Real Property in Jefferson County:

Per 2025 County Abstract, Jefferson County consists of the following real property types:

	Parcels	% of Total Parcels
Residential	4308	52%
Commercial	521	6%
Industrial	26	<1%
Recreational	16	<1%
Agricultural	3024	37%
T.I.F.	11	<1%
Exempt	388	<1%
Game & Parks	26	<1%
TOTAL PARCELS	8,320	
Agricultural land – 339,043.42 acres		

New Property: For assessment year 2025 an estimated 68 building permits and 0 improvement information statements were filed for new property and construction/additions, demolitions, land use, changes, etc., in the county. The office mailed out 544 Homestead Exemptions to applicants who filed the previous year and 1150 Personal Property post cards were mailed.

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

Staff/Training

The Jefferson County Assessor’s office staff currently consists of the assessor, 1 full time deputy assessor, 1 full time lister/GIS specialist, 1 full time employee and 1 part time employee. Office budget information is included in the survey given to the Department of Revenue, Property Assessment Division. Staff salaries are included with the budget request presented to the County Board each year.

No person shall be eligible to file, assume or be appointed to, or hold the office county assessor, serve as deputy assessor unless he or she hold a County Assessor Certificate issued by the Property Tax Administrator of State Tax Commissioner. In order to retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval by the Property Tax Administrator for re-certification.

The Department of Revenue Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor are filed in the office and implemented in the assessor’s office. A plan of annual assessment includes a 6 year cycle of reappraisal and inspection.

Cadastral Maps

Cadastral maps were revised in 1984 by a survey engineer and books printed. Ownership changes are updated with each group of transfer statements. Parcel line changes are also updated as needed when transfers are worked. We are in the process of producing new cadastral books using GIS mapping. Due to budgeting restraints for staff and the time involved, this is an ongoing project. Current year certified FSA maps have been requested from the land owner each time there has been a land use change reported or discovered and also if a protest has been made on a rural property. Aerial photos were flown by Pictometry as scheduled by the Planning and Zoning Administrator at the direction of the Jefferson County Board of Commissioners. Currently scheduled on a bi-annual basis. This office has utilized Google, GIS and FSA photos as tools in the assessment process as well as on-site inspections. County wide zoning regulations were adopted August 1, 2001 and amended March 12, 2013. The villages of Plymouth, Diller and Jansen also have zoning as does Fairbury. Permits are to be dropped off, emailed or mailed to the Assessor's office in a timely manner. Even though Jansen has zoning, they **do not** issue written permits.

Property Record Cards

Property record cards are kept on file for every parcel of real property including improvements on leased land. Each card has current owner, address, legal description, situs address book and page of last deed recorded, cadastral map book and page, current property classification code, tax district code and the current plus one or more years of assessed land value and improvements. The exception for the assessed value would be for properties that receive an exemption. Each record card with buildings contains a photo, sketch of the house, and aerial photographs, if available. A cost approach, income summary and comparable approach are included if applicable. Also found within each card is land size (square footage or acres) and value. All taxable property record cards are also entered into the computer CAMA system. The Assessment Administration system is MIPS which is provided and supported by NACO. This system links with the CAMA system and also the GIS system that will eventually replace our old cadastral maps. Our property record card information has been made accessible through www.nebraskataxesonline.us since 2006. Parcel information became available through www.nebraskaassessoronline.us in January of 2014. Updates to this information are made several times throughout the year.

Current Assessment Procedures for Real Property

Real estate transfer statements, plus a copy of the deed, are given to the Assessor's Office by the Register of Deeds. Real Estate transfer statements are handled daily. Ownership changes are made in the administrative program and updated on the website: nebraskaassessoronline.us CAMA system is updated and sales are added to sales file. Sales sheets for the sales books are run and added to current book of sales. Properties that require a split are done on the GIS system before any other changes are made. Copy of real estate card and transfer are made to be used when personnel physically go to the property and inventories the information that is on the card as to what was actually there when the

sale took place. Any differences are noted and brought back to the Assessor's office to correct the sales file. Real estate cards are tabbed for the next year to correct information. This on-site verification may also determine whether the sale was an arms-length transaction or not. New pictures are taken of the improvements or lot for each residential and commercial property. Income data is collected, if applicable. Rural land sales are categorized on a computer program as to number of acres of each soil type, classification and percent that each soil type attributes to the sale price. Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the the Tax Equalization and Review Commission. An annual study is conducted to see that the current market continues to support the areas.

The assessor and office staff attempts to obtain 100% coverage of each sale, which contains a documentary stamp, beginning with the buyer and seller and then the broker. Questionnaires are mailed on each of these sales, consisting of information about the sale and also about the property. A spread sheet tracks these mailings. A drive by review is done on the parcels sold and also an on-site inspection.

The qualification process involved review of the information on the 521 Real Estate Transfer Statement and utilizes personal knowledge of the assessor and staff to make a decision about the usability of the sales. Some are later modified based on information discovered during the verification and inspection process. The county attempts to inspect all improved sales in the sales roster.

Building permits are received from the Jefferson County zoning manager, the Fairbury zoning administrator, and the village clerks of Plymouth and Diller. The County Assessor and staff inspect small towns, by driving each street and alley of the town to verify if any changes have been made. The appropriate real estate cards are tabbed for review that we receive a permit, improvement information statement or discover changes for.

All cards tabbed for new structures, additions, changes or demolition are physically inspected by the County Assessor and staff between September and February of the assessment year. The property record card is used for listing additions or changes to buildings so data may be updated. New structures are measured and all the components needed to produce a new cost approach on our CAMA program are noted at the time of inspection. Commercial properties are listed and measured by qualified personnel who also collect income data. New or corrected sketches are made and digital pictures are taken. The County Assessor approves the final value before it is placed on the property record card or computer administrative program.

Sales studies are done in the office and compared to the sales analysis provided by the Property Assessment Division. Between these two sales studies and knowledge of the current sales not within the sales study, the Assessor determines where and what changes need to be made to valuation for the current assessment year. This is to stay in compliance with the laws of Nebraska and to have a fair and equitable assessment of real estate within Jefferson County.

The Assessor and County Board of Commissioners/Equalization hire qualified personnel to do mass appraisal within the County. The personnel hired use the counties sales studies and comparisons to do a market approach that is in compliance with the IAAO standards. Cost approach is done on the CAMA system using Marshall-Swift pricing and the current depreciation study at the time of the appraisal. The hired personnel also do income approach. They collect the income and expense data to be entered in the counties CAMA system and run an analysis from the market. Land valuation studies are done within the County using a spreadsheet program developed in the Assessor's office to analyze land valuations and check established market areas within the County. New statistics are ran using the same sales in our sales study to determine a cost approach to value. These statistics verify the fact that county valuations are in compliance with the laws of Nebraska. A yearly review of all agricultural sales within the study period as set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County. The study of agricultural land sales is done by breaking each sale down by total number of acres, soil type and land use in each parcel sold. Using this study the weighted average value per acre is determined. If there were no sales of certain type of soil, the value is determined by using values within the same land classification. Our three market areas are also reviewed to determine if changes in area lines need to be made to keep equality in the valuations for Jefferson County. All land use changes reported are verified and files are changed to reflect current land use. New FSA maps are requested from property owners and the GIS system, CAMA program and PC Admin program are changed accordingly. Update GIS maps to most current flight taken by FSA aerial if new ones are available. The GIS program is also being utilized to produce current cadastral maps in a user friendly format, as time permits. Pick up work is done annually with an on-sight inspection of each reported improvement or demolition. Unreported improvements that come to the attention of the County Assessor are visually inspected, if possible, and also reported to the Zoning Manager. Requests by real estate owners to review property are also done at this time. Digital pictures are taken as needed and added to the CAMA system. All new or changed improvements are listed and entered into the Assessor's CAMA system and priced out using the Marshall Swift pricing. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card.

On or before June 1 of each year, notices are mailed to all land owners that have had either an increase or decrease in value from the previous assessment year. Any changes made after March 19th are made by the County Board of Equalization.

REAL PROPERTY

Actions Planned for Assessment Year 2026 – completed 2025 to be implemented in 2026

Residential: Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

Commercial: Physically inspect and list all new or changed construction and update all records accordingly.

Rural Acreages & Rural Subdivisions The County has contracted with Central Plains Valuation to conduct a complete reappraisal of these two valuation groups. Inspections, measurements and photographs will begin in calendar year 2025 and be completed and implemented for tax year 2026.

Agricultural Land: . Agricultural Land and Improvements in 4 rural precincts, Range 3 (Endicott, Rock Creek, Cub Creek, Gibson). Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps No special value has been determined in Jefferson County at this time.

Actions Planned for Assessment Year 2027 – completed 2026 to be implemented in 2027

Residential: . Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

Commercial: Physically inspect and list all new or changed construction and update all records accordingly.

Rural Acreages & Rural Subdivisions: *Completion of reappraisal contract with Central Plains Valuation to* physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: Agricultural Land and Improvements in 4 rural precincts, Range 4 (Newton, Pleasant, Jefferson, Plymouth). Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps No special value has been determined in Jefferson County at this time.

Actions Planned for Assessment Year 2028 – completed 2027 to be implemented in 2028

Residential: . Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

Commercial: Physically inspect and list all new or changed construction and update all records accordingly.

Rural Acreages & Rural Subdivisions: Physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: For tax year 2027 all market areas of agricultural land and improvements are in compliance with the 6 year review schedule Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets.

Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

Other functions performed by the Assessor's office, but not limited to:

Major reported required by the Assessor are: County Abstract of Assessment for Real Property; Certify completion of real property assessment roll & publish in newspaper; Send notice of valuation change to owner of record (as of March 20); Prepare 3 year plan of assessment; File 3 year plan of assessment with County Board of Equalization; Review ownership and use of all cemetery real property and report such review to the County Board; Certification of Values to Political Subdivisions; School District Taxable Value Report; Deliver Tax Rolls to County Treasurer; Assessor Survey; Sales information including sales rosters and annual Assessed Value Update w/ abstract; Personal Property Abstract

Record maintenance, mapping updates, and ownership changes are continuous projects that usually take about 1 to 2 weeks. Records that need to be split take longer than just a change of ownership.

Annually prepare and file Assessor Administrative Reports with the Property Tax Administrator as required by statute/regulation.

Administer annual personal property filings. A Nebraska Personal Property Return for all depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. For a late filing after May 1, but before July 1, a 10% penalty is applied. After July 1, a 25% penalty is applied to the taxes due. Notice to file is published in the local newspaper. In February a notice to file is mailed to each entity and individual who previously filed.

Permissive Exemption Application (Form 451) or Statement of Reaffirmation of Tax Exemption (Form 451A) are prepared and mailed to the previous years' applicant. Review and make recommendations to county board.

Taxable Government Owned Property – make an annual review of government owned property not used for public purpose, send notices of intent to tax on or before March 1st of each year and attend protest hearing if entity files a protest.

Homestead Exemption Applications and Income Statements are accepted in this office from February 1 to June 30. Notice to file is published in the local newspaper, given to the local radio station and pre-printed forms are mailed to applicants who filed the previous year. Applicant is verified as owner/occupant. Signed applications, income statements, veterans disability and doctor's certification of disability (where appropriate) as forwarded to the Department of Revenue on or before August 1. The Nebraska Department of Revenue returns a roster in October of approved (with a percentage) and disapproved applications for final processing.

Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records for each subdivision taxed to each company and tax billing for tax list given the County Treasurer.

Tax Increment Financing (T.I.F.) – management of record/valuation information for Properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Copies of the Applications are forwarded to PAD and county treasurer

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.

Tax Lists - prepare and certify tax list to county treasurer for real property, personal property, and centrally assessed.

Tax List Corrections – prepare tax list correction documents for county board approval and file with County Clerk and County Treasurer.

County Board of Equalization – attends county board of equalization meetings/hearings for valuation protests; permissive exemptions; assemble and provide information on behalf of the assessor’s office.

TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC and defend valuation as determined by the Assessor. If the taxpayer is appealing a valuation set by the County Board of Equalization, the board will defend the value.

TERC Statewide Equalization – attend hearings by phone, website or in person, to defend values as determined by the Assessor, if applicable, and/or implement orders of the TERC, which requires an amended abstract be filed with the PAD.

Pull real estate cards; make copies; answer inquiries via phone, in person, mail and email from realtors, appraisers, lending institutions, property owners, lawyers, other county offices, surveyors and the general public. As more people are searching for information online at www.nebraskataxesonline.us, we field many questions on how to search for assessor data. We must be able to communicate the steps in finding the data via phone or email. In 2014 we also went online with www.nebraskaassessoronline.us. This allowed more of our parcel data information to be available to the public.

Attend Southeast District Assessor’s meetings, NACO meetings & conferences, Nebraska Assessor’s Workshops and other meetings/classes that provide hours of continuing education credit to keep Assessor’s certificate current as required by the Nebraska Department of Revenue, Property Assessment Division Regulations. (Reg-71-006 and Reg-71-007)

Respectfully submitted:

Assessor signature *Mary A. Banahan* Date June 13, 2025
Mary A. Banahan Amended August 18, 2025