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DEPARTMENT OF REVENUE

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

LINCOLN COUNTY

April 7, 2026

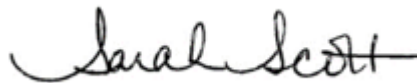
Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,



Sarah Scott
Property Tax Administrator
402-471-5962

cc: Julie Stenger, Lincoln 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.

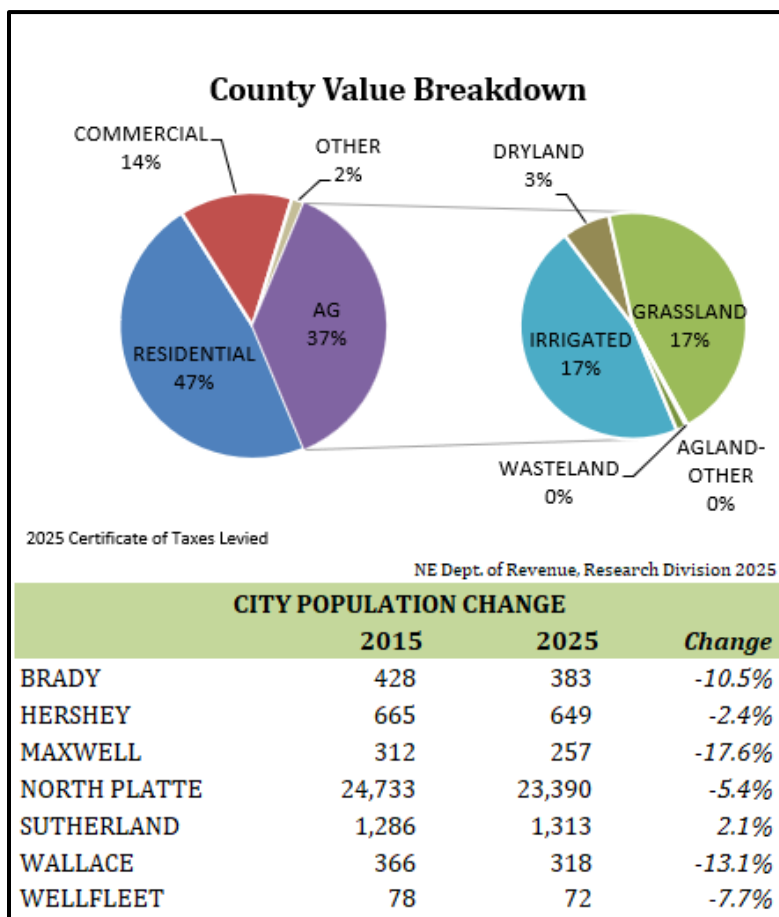
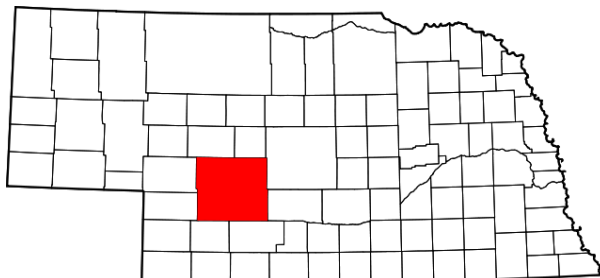
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 2,564 square miles, Lincoln County has 33,319 residents, a 4% decrease from the 2020 U.S. Census.¹ The report indicates that 66% of county housing is owner occupied and 87% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$188,380.²



The majority of the commercial properties in Lincoln County are located in and around North Platte, the county seat. According to the latest information available from the U.S. Census Bureau, there are 1,018 employer establishments with a total employment figure of 11,421. This represents a 1% increase in total employment from 2022-2023.¹

Agricultural land accounts for the majority of the county's valuation base. Grassland makes up the majority of the agricultural land in the county. Lincoln County is included in both the Twin Platte and Middle Republican Natural Resources Districts (NRD).

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

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 Lincoln 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 procedures employed by the county assessor's office were reviewed. The county assessor utilizes sales questionnaires to gather sales information, and the appraisers will follow up with parties involved if there are any questions. The usability rate of the residential sales was higher than the statewide average. Examination of the non-qualified sales reveal sufficient reasonings for disqualification. Only arm's-length sales are used for measurement purposes.

Seven valuation groups are used to stratify the residential class by economic differences. Valuation Groups 1 and 2 represent the City of North Platte. Valuation Group 6 is comprised of the larger, more viable villages while Valuation Group 8 contains the rest of the small villages. Valuation Group 5 represents the recreationally influenced parcels located around Lake Maloney and Jeffrey Lake. Valuation Groups 3 and 4 are comprised of parcels outside of the city limits.

The county assessor complies with the six-year inspection and review cycle. In the past, the county assessor's in-house appraisal staff physically inspected parcels at least once every six years as part of their systematic reappraisal cycle. For the 2026 assessment year, the rural and suburban parcels were reviewed utilizing aerial imagery in response to the Nebraska Attorney General's Opinion No. 25-003 regarding trespassing. A valuation methodology has been developed for Lincoln County.

2026 Residential Assessment Details for Lincoln 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	Northside North Platte	2023	2023	2023	2022	10% increase to improvements - map factor
2	Southside North Platte	2023	2023	2023	2023	10% increase to improvements - map factor
3	Suburban Areas	2023	2023	2023	2026*	Reviewed with aerial imagery
4	Rural Residential	2023	2023	2023	2026*	Reviewed with aerial imagery
5	Lake Maloney, Lake Jeffrey	2023	2023	2024	2022	
6	Sutherland, Hershey	2024	2023	2024	2024	
8	Small Villages- Maxwell, Wallace, Brady, WellFleet, Dickens	2024	2024	2024	2024	
Additional comments: Pick-up work completed. Functional depreciation on mobile homes countywide were removed, to increase value.						
* = assessment action for current year						

2026 Residential Correlation for Lincoln County

Description of Analysis

Review of the statistical profile indicates that all three measures of central tendency are within the acceptable range and correlate well. The qualitative measures are within the parameters recommended by IAAO and support that assessments are uniform within the class.

Review of sales by valuation group indicates that all have medians within the acceptable range. Valuation Groups 1 and 6 have higher amounts of dispersion with individual CODs over recommended range; similarly, Valuation Groups 1, 6, and 8 have PRDs that are high. A substat for each of these three valuation groups can be found in the appendix of this report.

Valuation Group 1 has 29 mobile homes (property type 7) causing excessive dispersion in the file. Nationally, mobile homes are increasing in popularity for the first time in decades in response to a lack of affordable housing. This is also true in North Platte where a new meat packing plant, Sustainable Beef, has brought an influx of workers to the community. When the mobile homes are segregated from the sample, the PRD remains high at 106% but does not display a clearly regressive pattern.

Valuation Groups 6 and 8, representing the smaller villages in Lincoln County, each have extreme outliers impacting the qualitative statistics though neither demonstrates a clearly regressive pattern.

The 2025 Certificate of Taxes Levied (CTL) Report Compared to the 2026 Abstract of Assessment, Form 45, reflects a similar amount of change that was observed within the residential sales file, supporting that assessment actions have been uniformly applied within the class.

Equalization and Quality of Assessment

The statistics support that equity within the residential assessment has been achieved. The quality of assessment of the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	151	92.65	100.58	93.98	23.93	107.02
2	664	94.93	96.97	94.65	14.11	102.45
3	31	97.16	92.99	93.40	08.05	99.56
4	92	98.61	98.18	97.67	10.95	100.52
5	27	92.31	94.01	92.63	12.11	101.49
6	80	93.33	102.52	95.45	22.62	107.41
8	23	96.16	99.66	92.50	16.46	107.74
____ ALL ____	1,068	95.29	97.87	94.89	15.65	103.14

2026 Residential Correlation for Lincoln County

Level of Value

Based on analysis of all available information, the level of value for the residential property in Lincoln County is 95%.

2026 Commercial Correlation for Lincoln 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 usability rate for the commercial class is similar to the statewide average. Sales questionnaires are used to assist in determining if a sale is an arm's-length transaction. Review of the non-qualified sales shows sufficient comments for disqualification. All arm's-length transactions were made available for measurement of the commercial class.

The commercial class is divided into five valuation groups based on the economics of the county. Valuation Group 1 is the City of North Platte, the county seat and regional economic hub. Valuation Group 4 is comprised of the villages of Sutherland and Hershey, with active commercial districts, while Valuation Group 5 contains the smaller villages. Valuation Groups 2 and 3 represent commercial properties located outside in rural areas.

The six-year inspection and review is completed in-house by the county assessor's appraisal staff. The review includes on-site inspections, new pictures, and data characteristic updates are collected.

2026 Commercial Assessment Details for Lincoln 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	North Platte	2021	2021	2021	2021	Adjustments by occupancy codes
2	Suburban	2021	2021	2021	2026*	Review with aerial imagery
3	Rural	2021	2021	2021	2026*	Review with aerial imagery
4	Sutherland, Hersey	2024	2024	2024	2024	Adjustments by occupancy codes
5	Small Villages - Maxwell, Wallace, Brady, and Wellfleet	2024	2024	2024	2024	Adjustments by occupancy codes
<u>Additional comments:</u> Pick-up work completed. For multifamily residential housing, the income approach was recalculated using updated rents, resulting in an average 22% increase. Small retail stores and auto repair shops were taken off of override and were revalued, they increased 11-12% on average. * = assessment action for current year						

Description of Analysis

Review of the statistical profile provides two of the three measures of central tendency within the acceptable range, while the weighted mean is low. The COD is near the upper end of the acceptable range for a rural commercial market and the PRD is high. This same pattern exists for Valuation Group 1 where the vast majority of sales occurred.

2026 Commercial Correlation for Lincoln County

Review of the sale price substratum does show some regressivity in the sample, even as outliers are removed; however, the median remains stable and will be used as an indicator of the level of value. Inspections and valuation tables were last updated in Valuation Group 1 in 2021 and are due for inspection and revaluation in the upcoming assessment cycle.

None of the smaller valuation groups have an adequate sample, though most with multiple sales are within the acceptable range.

The 2025 Certificate of Taxes Levied (CTL) Report Compared to the 2026 Abstract of Assessment, Form 45, reflects a similar amount of change that was observed within the commercial sales file, supporting that assessment actions have been uniformly applied within the class.

Equalization and Quality of Assessment

Despite the qualitative statistics pushing their respective parameters, review of commercial assessments support that they have achieved an appropriate portion of market value and are equalized. The quality of assessment of commercial property in Lincoln County complies with generally accepted mass appraisal standards.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	94	91.91	92.01	76.62	27.09	120.09
3	1	61.09	61.09	61.09	00.00	100.00
4	3	110.81	115.51	105.77	13.34	109.21
6	9	96.07	99.92	91.99	11.24	108.62
8	6	98.15	104.17	91.58	22.89	113.75
____ALL____	113	95.70	93.64	77.01	24.79	121.59

Level of Value

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

2026 Agricultural Correlation for Lincoln 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.

A review of the county assessor's sales qualification and verification processes indicates that the usability rate for the agricultural property class is above the statewide average. The county assessor's office provides adequate and well-documented comments when disqualifying sales. All qualified sales are made available for measurement purposes.

The Lincoln County Assessor recognizes four unique market areas for the agricultural class. Market Area 1 is located along the Platte River basin, which runs across the middle of the county from the west to east. The land here is typically flat and is used mainly for cropland. Market Area 2 in the northern portion of the county is comprised mainly of Sandhills soils and is well suited for grazing. Market Area 3 in the southwestern portion of the county is primarily farmland and it lies in the Middle Republican Natural Resource District where water allocations are less plentiful. Market Area 4 is the southeastern portion of the county and contains mostly canyons suitable for pasture.

For the 2026 assessment year, agricultural homes and improvements were reviewed using aerial imagery, consistent with the inspection methodology applied to rural residential parcels. Land use is systematically reviewed using aerial imagery when new imagery arrives. The county assessor complies with the six-year inspection and review cycle.

Special valuation is utilized in Market Area 1. The county conducts sales comparison studies for properties with accretion located along the North Platte and South Platte Rivers. Feedlots are recognized as intensive use. The county assessor has been identifying acres in government programs including the Conservation Reserve Program (CRP) and the Conservation Reserve Enhancement Program (CREP).

2026 Agricultural Assessment Details for Lincoln 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	2021	2021	2021	2026*	Review with aerial imagery
AB DW	Agricultural dwellings	2021	2021	2021	2026*	Review with aerial imagery
Additional comments: Pick-up work completed.						
* = assessment action for current year						

2026 Agricultural Correlation for Lincoln County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Center of county, platte river valley	2026*	No changes to agricultural land value. Recreational values increased to \$5,000 per acre.
2	Northern portion of county, sandhills	2026*	Irrigated land increased 6%; Dryland increased 6%; Grassland increased 15%; CREP values were set at 76% of irrigated values.
3	Southwest corner of county	2026*	Irrigated land 15% incr; Dryland increased 12% incr; Grassland increased 7-9%; CREP land values were set at 67-69% of irrigated values by LCG; CRP was set at 78-80% of Dryland values by LCG
4	Southeast corner of county	2026*	Irrigated land increased 7%; Dryland increased 6%; Grassland increased 7-8%; CREP land set at 70% of irrigated values
Additional comments: Pick-up work completed.			
* = assessment action for current year			

Description of Analysis

Within the agricultural class overall, the median and mean are within the acceptable range and correlate closely, the COD is low enough to support the use of the median as an indicator for the level of value.

All market areas have sufficient samples, and all except Market Area 2 are within the acceptable range. Market Area 2 is slightly low at 68%; however, review of the 80% Majority Land Use (MLU) subclass within the market area indicates that 24 of 27 total sales are grassland sales and are assessed at the low end of the acceptable range. This market area is 91% grassland when evaluated by number of acres. Two irrigated sales with a median of 44% and one mixed use sale bring the median of the market area down to 68%. A 63% increase to irrigated land would be required to bring the two irrigated sales to the midpoint of the acceptable range, however, doing so does not shift the median of the market area.

Alternatively, a 6% increase to all agricultural land in Market Area 2 would bring the market area to the midpoint of the acceptable range, and the 80% MLU grass to 73%, while the 80% MLU irrigated land would only rise to 47%. This adjustment does not improve equalization, as Lincoln County's Market Area 2 values are already higher than every adjoining county, except for grassland in Custer Area 4, where soils are not Valentine sands. Therefore, this adjustment does not improve equalization and will not be recommended.

Within Market Area 3, the market area overall is within the acceptable range, but seven 80% MLU irrigated sales fall below the acceptable range at 61%. The county assessor did increase irrigated land 15% in this market area for the current assessment year. An additional 18% adjustment would be required to bring the sample to the midpoint of the acceptable range. The general movement of

2026 Agricultural Correlation for Lincoln County

cropland across the state this year was 0-10%; the adjustment made by the Lincoln County Assessor this year already pushed that boundary and placed irrigated land in the middle of the array when compared to adjacent Hayes and Perkins County. An additional 18% would result in a value close to the Perkins County value, while increasing disparity with Hayes County. Considering both the small sample size and the lack of conclusive evidence that an adjustment to irrigated land would improve equalization, a non-binding recommendation will not be made to increase irrigated land in Market Area 3.

Several additional statistics and hypothetical LCG Charts can be found in the appendix of this report reflecting the adjustments considered for Market Areas 2 and 3. Review of all other subclasses in Lincoln County supports that where sufficient sales exist, values fall within the acceptable range and are equalized with surrounding counties when compared to adjacent markets.

Lincoln County has a school bond subject to a 50% level of value. A statistical profile can be found in the appendix of this report, displaying 13 sales within the Hershey School District, with a median of 48%, supporting that values were adjusted by the county assessor as required. The 2025 Certificate of Taxes Levied (CTL) Report Compared to the 2026 Abstract of Assessment, Form 45, reflects the county assessors reported actions within the agricultural class.

Equalization and Quality of Assessment

Agricultural improvements are valued using the same process that is utilized for rural residential properties in the county and are equalized within the statutorily required range. Although some subclasses of agricultural land have statistics outside of the acceptable range, the evidence supports that the county assessor did adjust agricultural land values at a rate that was comparable to the general movement of the agricultural market and resulted in values that are equalized with adjacent counties. All values are determined to be within the acceptable range.

The quality of assessment of agricultural property in Lincoln County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	25	62.64	65.38	65.46	20.56	99.88
1	16	72.71	69.17	64.45	19.46	107.32
2	2	44.36	44.36	44.13	12.08	100.52
3	7	61.23	62.72	67.64	09.28	92.73
<u>Dry</u>						
County	6	75.00	75.54	74.98	06.41	100.75
1	2	76.71	76.71	76.62	02.75	100.12
3	4	72.58	74.96	73.29	08.47	102.28
<u>Grass</u>						
County	55	69.75	71.33	69.40	17.35	102.78
1	2	60.15	60.15	53.76	19.33	111.89
2	24	68.79	74.86	74.99	27.27	99.83
3	12	72.73	70.94	65.36	09.39	108.54
4	17	69.55	67.94	67.45	08.54	100.73
<u>ALL</u>	107	70.26	70.88	67.53	17.93	104.96

2026 Agricultural Correlation for Lincoln County

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Lincoln County is 70%.

Special Valuation Level of Value

A review of agricultural land value in Lincoln County in areas that have influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 70%.

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022) A review of agricultural land value in Lincoln 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 in the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Lincoln County is 48%.

Special Valuation Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022) A review of agricultural land values in Lincoln County in areas that are subject to a reduced school bond valuation and that also have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of school bond valuation in Lincoln County is 48%.

2026 Opinions of the Property Tax Administrator for Lincoln 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	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	70	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 Lincoln County

Residential Real Property - Current

Number of Sales	1068	Median	95.29
Total Sales Price	\$240,173,308	Mean	97.87
Total Adj. Sales Price	\$240,173,308	Wgt. Mean	94.89
Total Assessed Value	\$227,902,338	Average Assessed Value of the Base	\$183,473
Avg. Adj. Sales Price	\$224,881	Avg. Assessed Value	\$213,392

Confidence Interval - Current

95% Median C.I	93.85 to 96.18
95% Wgt. Mean C.I	93.84 to 95.94
95% Mean C.I	96.29 to 99.45
% of Value of the Class of all Real Property Value in the County	44.19
% of Records Sold in the Study Period	7.16
% of Value Sold in the Study Period	8.33

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	1046	96	96.30
2024	1,184	98	98.10
2023	1,344	95	94.66
2022	1,249	94	94.05

2026 Commission Summary for Lincoln County

Commercial Real Property - Current

Number of Sales	113	Median	95.70
Total Sales Price	\$74,464,054	Mean	93.64
Total Adj. Sales Price	\$74,464,054	Wgt. Mean	77.01
Total Assessed Value	\$57,346,093	Average Assessed Value of the Base	\$499,113
Avg. Adj. Sales Price	\$658,974	Avg. Assessed Value	\$507,488

Confidence Interval - Current

95% Median C.I	86.79 to 98.43
95% Wgt. Mean C.I	68.78 to 85.24
95% Mean C.I	87.49 to 99.79
% of Value of the Class of all Real Property Value in the County	13.58
% of Records Sold in the Study Period	6.71
% of Value Sold in the Study Period	6.82

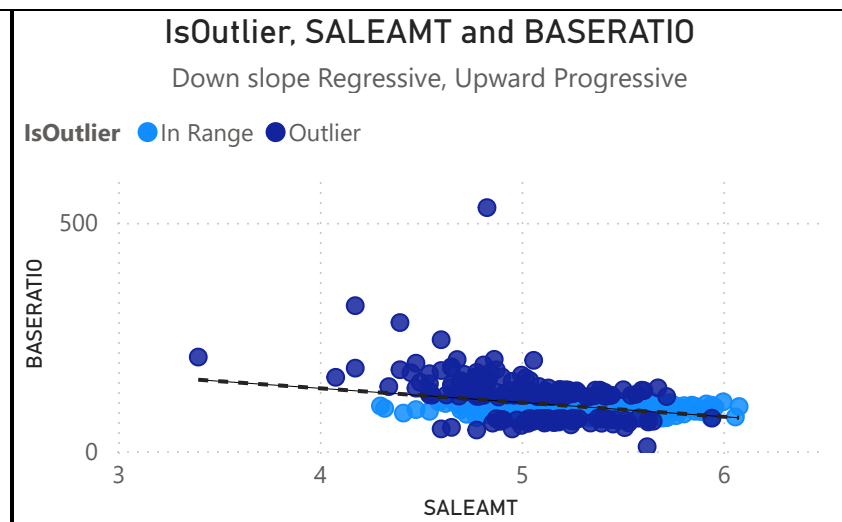
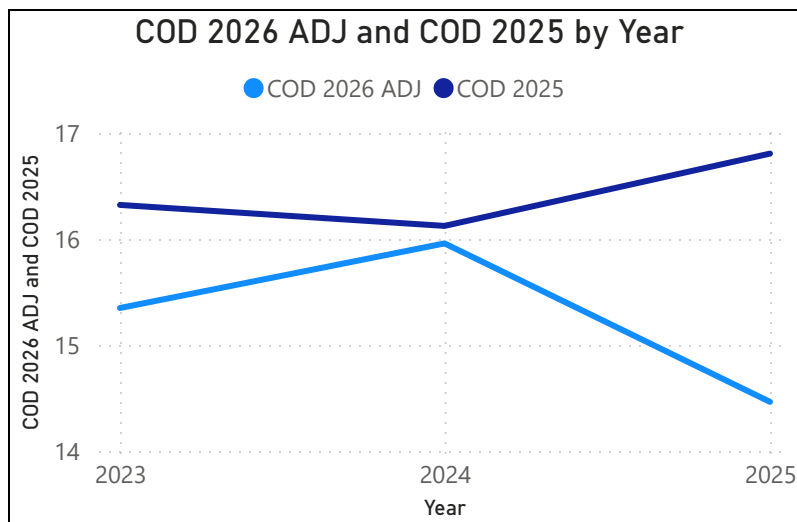
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	139	96	95.97
2024	109	96	95.65
2023	99	96	96.26
2022	86	98	98.20

Lincoln 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	151	92.65	83.43	11.05%	100.58	91.20	10.29%	93.98	84.90	10.69%
2	664	94.93	86.60	9.62%	96.97	88.38	9.72%	94.65	85.48	10.74%
3	31	97.16	90.64	7.19%	92.99	89.36	4.06%	93.40	91.65	1.91%
4	92	98.61	89.16	10.60%	98.18	91.10	7.77%	97.67	90.08	8.42%
5	27	92.31	92.31	0.00%	94.01	93.24	0.83%	92.63	91.45	1.29%
6	80	93.33	93.33	0.00%	102.52	98.90	3.66%	95.45	93.58	2.00%
8	23	96.16	94.26	2.01%	99.66	97.12	2.61%	92.50	91.33	1.28%
Total	1068	95.29	87.51	8.89%	97.87	90.14	8.57%	94.89	87.36	8.62%

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	151	23.93	26.36	-9.25%	107.03	107.42	-0.36%	45.98	42.50	8.18%	318.25	297.44	7.00%
2	664	14.10	15.05	-6.30%	102.45	103.40	-0.92%	9.35	6.66	40.40%	281.24	263.28	6.82%
3	31	8.04	15.31	-47.46%	99.56	97.50	2.11%	61.59	56.55	8.91%	104.67	117.67	-11.05%
4	92	10.96	16.63	-34.14%	100.53	101.14	-0.60%	48.33	46.20	4.60%	166.17	160.29	3.67%
5	27	12.11	12.89	-6.03%	101.49	101.95	-0.46%	68.44	68.29	0.23%	134.16	134.16	0.00%
6	80	22.62	19.10	18.42%	107.41	105.68	1.64%	64.95	64.95	0.00%	532.91	330.49	61.25%
8	23	16.47	16.13	2.07%	107.74	106.34	1.32%	58.99	58.99	0.00%	200.29	199.75	0.27%
Total	1068	15.65	17.20	-9.02%	103.14	103.18	-0.04%	9.35	6.66	40.40%	532.91	330.49	61.25%



56 Lincoln
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 : 1,068	MEDIAN : 95	COV : 26.98	95% Median C.I. : 93.85 to 96.18
Total Sales Price : 240,173,308	WGT. MEAN : 95	STD : 26.41	95% Wgt. Mean C.I. : 93.84 to 95.94
Total Adj. Sales Price : 240,173,308	MEAN : 98	Avg. Abs. Dev : 14.91	95% Mean C.I. : 96.29 to 99.45
Total Assessed Value : 227,902,338			
Avg. Adj. Sales Price : 224,881	COD : 15.65	MAX Sales Ratio : 532.91	
Avg. Assessed Value : 213,392	PRD : 103.14	MIN Sales Ratio : 09.35	

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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
____ Qtrs ____											
01-OCT-23 To 31-DEC-23	114	103.72	107.27	101.44	15.35	105.75	48.40	243.68	99.87 to 105.77	194,764	197,564
01-JAN-24 To 31-MAR-24	100	100.32	101.08	98.25	12.33	102.88	09.35	200.75	98.21 to 102.51	242,417	238,165
01-APR-24 To 30-JUN-24	142	95.26	99.16	96.95	16.20	102.28	61.03	281.24	92.86 to 99.53	203,293	197,093
01-JUL-24 To 30-SEP-24	145	94.69	97.94	95.25	14.37	102.82	56.10	181.41	92.94 to 96.87	225,640	214,921
01-OCT-24 To 31-DEC-24	132	95.53	101.87	96.39	19.62	105.69	45.98	532.91	91.88 to 97.48	219,480	211,558
01-JAN-25 To 31-MAR-25	113	94.20	95.75	95.96	13.68	99.78	57.23	152.56	90.32 to 97.90	231,453	222,109
01-APR-25 To 30-JUN-25	158	89.27	91.71	91.44	12.99	100.30	60.61	198.53	87.34 to 93.51	229,389	209,761
01-JUL-25 To 30-SEP-25	164	88.88	92.37	88.90	16.09	103.90	51.23	205.68	85.16 to 90.96	248,623	221,015
____ Study Yrs ____											
01-OCT-23 To 30-SEP-24	501	98.44	101.03	97.65	14.98	103.46	09.35	281.24	96.80 to 99.59	215,629	210,558
01-OCT-24 To 30-SEP-25	567	91.84	95.07	92.64	15.82	102.62	45.98	532.91	89.90 to 93.31	233,057	215,895
____ Calendar Yrs ____											
01-JAN-24 To 31-DEC-24	519	96.24	99.88	96.60	15.96	103.40	09.35	532.91	95.01 to 98.12	221,192	213,666
____ ALL ____	1,068	95.29	97.87	94.89	15.65	103.14	09.35	532.91	93.85 to 96.18	224,881	213,392

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	151	92.65	100.58	93.98	23.93	107.02	45.98	318.25	87.70 to 97.36	123,616	116,175
2	664	94.93	96.97	94.65	14.11	102.45	09.35	281.24	93.31 to 96.19	213,657	202,232
3	31	97.16	92.99	93.40	08.05	99.56	61.59	104.67	91.90 to 99.88	374,465	349,739
4	92	98.61	98.18	97.67	10.95	100.52	48.33	166.17	97.17 to 99.95	382,810	373,879
5	27	92.31	94.01	92.63	12.11	101.49	68.44	134.16	84.24 to 96.79	497,037	460,405
6	80	93.33	102.52	95.45	22.62	107.41	64.95	532.91	88.73 to 96.96	199,477	190,403
8	23	96.16	99.66	92.50	16.46	107.74	58.99	200.29	91.83 to 99.49	149,300	138,099
____ ALL ____	1,068	95.29	97.87	94.89	15.65	103.14	09.35	532.91	93.85 to 96.18	224,881	213,392

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,014	95.32	97.81	94.97	15.22	102.99	09.35	532.91	94.06 to 96.21	230,568	218,965
06	1	113.15	113.15	113.15	00.00	100.00	113.15	113.15	N/A	270,000	305,504
07	53	92.57	98.77	91.14	24.21	108.37	45.98	200.29	83.34 to 99.49	115,241	105,026
____ ALL ____	1,068	95.29	97.87	94.89	15.65	103.14	09.35	532.91	93.85 to 96.18	224,881	213,392

56 Lincoln
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 : 1,068	MEDIAN : 95	COV : 26.98	95% Median C.I. : 93.85 to 96.18
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Total Adj. Sales Price : 240,173,308	MEAN : 98	Avg. Abs. Dev : 14.91	95% Mean C.I. : 96.29 to 99.45
Total Assessed Value : 227,902,338			
Avg. Adj. Sales Price : 224,881	COD : 15.65	MAX Sales Ratio : 532.91	
Avg. Assessed Value : 213,392	PRD : 103.14	MIN Sales Ratio : 09.35	

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	205.68	205.68	205.68	00.00	100.00	205.68	205.68	N/A	2,500	5,142
Less Than 15,000	2	183.52	183.52	168.99	12.08	108.60	161.35	205.68	N/A	7,250	12,252
Less Than 30,000	11	171.31	173.94	167.47	31.15	103.86	83.04	318.25	93.33 to 281.24	19,259	32,253
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,067	95.27	97.77	94.89	15.57	103.04	09.35	532.91	93.82 to 96.18	225,090	213,587
Greater Than 14,999	1,066	95.24	97.71	94.89	15.52	102.97	09.35	532.91	93.82 to 96.16	225,290	213,769
Greater Than 29,999	1,057	95.18	97.08	94.83	14.94	102.37	09.35	532.91	93.74 to 96.11	227,021	215,277
<u>Incremental Ranges</u>											
0 TO 4,999	1	205.68	205.68	205.68	00.00	100.00	205.68	205.68	N/A	2,500	5,142
5,000 TO 14,999	1	161.35	161.35	161.35	00.00	100.00	161.35	161.35	N/A	12,000	19,362
15,000 TO 29,999	9	171.31	171.81	167.35	35.20	102.67	83.04	318.25	93.33 to 281.24	21,928	36,697
30,000 TO 59,999	43	130.16	132.16	131.58	22.17	100.44	48.40	243.68	115.08 to 145.04	44,512	58,570
60,000 TO 99,999	88	99.90	112.46	110.62	29.24	101.66	45.98	532.91	94.20 to 110.46	77,480	85,706
100,000 TO 149,999	192	92.18	94.68	94.35	17.27	100.35	56.10	198.53	88.26 to 96.86	125,833	118,719
150,000 TO 249,999	367	92.60	92.96	93.31	11.65	99.62	57.23	134.89	90.70 to 94.04	191,628	178,804
250,000 TO 499,999	324	96.26	94.88	94.87	09.87	100.01	09.35	138.24	94.43 to 97.53	336,234	318,986
500,000 TO 999,999	40	95.23	92.84	92.50	08.56	100.37	71.90	119.24	88.92 to 98.35	611,309	565,461
1,000,000 +	3	97.36	93.17	92.59	11.36	100.63	74.49	107.67	N/A	1,116,667	1,033,867
<u>ALL</u>	1,068	95.29	97.87	94.89	15.65	103.14	09.35	532.91	93.85 to 96.18	224,881	213,392

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	151	Median :	93	COV :	33.68	95% Median C.I. :	87.70 to 97.36
Total Sales Price :	18,601,050	Wgt. Mean :	94	STD :	33.88	95% Wgt. Mean C.I. :	90.60 to 97.36
Total Adj. Sales Price :	18,666,050	Mean :	101	Avg. Abs. Dev :	22.17	95% Mean C.I. :	95.18 to 105.98
Total Assessed Value :	17,542,369						
Avg. Adj. Sales Price :	123,616	COD :	23.93	MAX Sales Ratio :	318.25		
Avg. Assessed Value :	116,175	PRD :	107.02	MIN Sales Ratio :	45.98		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____ Qrtrs ____											
10/01/2023 To 12/31/2023	19	107.37	118.91	105.10	24.83	113.14	78.80	192.27	92.65 to 147.19	95,908	100,795
01/01/2024 To 03/31/2024	11	119.95	114.62	104.74	23.98	109.43	69.27	177.95	71.45 to 147.44	103,182	108,071
04/01/2024 To 06/30/2024	24	88.74	95.55	93.01	24.22	102.73	61.03	188.49	77.51 to 107.57	137,242	127,651
07/01/2024 To 09/30/2024	25	93.73	95.31	93.49	16.13	101.95	56.10	148.21	87.70 to 100.55	127,328	119,036
10/01/2024 To 12/31/2024	18	98.46	111.90	94.16	36.32	118.84	45.98	318.25	72.95 to 128.36	103,667	97,611
01/01/2025 To 03/31/2025	14	80.58	84.96	83.55	15.92	101.69	57.23	133.96	72.51 to 91.70	141,679	118,370
04/01/2025 To 06/30/2025	24	87.02	92.06	90.34	14.18	101.90	63.50	161.35	81.94 to 97.03	136,033	122,891
07/01/2025 To 09/30/2025	16	89.68	98.71	96.12	20.91	102.69	68.02	172.14	82.86 to 107.55	132,344	127,212
____ Study Yrs ____											
10/01/2023 To 09/30/2024	79	96.86	103.74	96.92	23.63	107.04	56.10	192.27	90.22 to 101.91	119,421	115,739
10/01/2024 To 09/30/2025	72	87.35	97.12	90.98	23.45	106.75	45.98	318.25	83.59 to 95.38	128,219	116,652
____ Calendar Yrs ____											
01/01/2024 To 12/31/2024	78	95.17	101.93	94.80	25.96	107.52	45.98	318.25	87.25 to 101.33	121,513	115,196
____ ALL ____											
10/01/2023 To 09/30/2025	151	92.65	100.58	93.98	23.93	107.02	45.98	318.25	87.70 to 97.36	123,616	116,175

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	151	92.65	100.58	93.98	23.93	107.02	45.98	318.25	87.70 to 97.36	123,616	116,175
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10/01/2023 To 09/30/2025	151	92.65	100.58	93.98	23.93	107.02	45.98	318.25	87.70 to 97.36	123,616	116,175

RESIDENTIAL IMPROVED

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Avg. Assessed Value :	116,175	PRD :	107.02	MIN Sales Ratio :	45.98		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	122	92.32	101.42	95.37	23.07	106.34	57.23	318.25	87.70 to 98.40	130,645	124,598
06											
07	29	92.65	97.06	85.85	27.87	113.06	45.98	171.31	72.95 to 107.37	94,047	80,739
ALL											
10/01/2023 To 09/30/2025	151	92.65	100.58	93.98	23.93	107.02	45.98	318.25	87.70 to 97.36	123,616	116,175

RESIDENTIAL IMPROVED

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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	161.35	161.35	161.35		100.00	161.35	161.35	N/A	12,000	19,362
Less Than 30,000	7	161.35	157.71	150.05	34.74	105.10	83.04	318.25	83.04 to 318.25	21,050	31,585
___Ranges Excl. Low \$___											
Greater Than 4,999	151	92.65	100.58	93.98	23.93	107.02	45.98	318.25	87.70 to 97.36	123,616	116,175
Greater Than 15,000	150	92.61	100.18	93.94	23.60	106.64	45.98	318.25	87.70 to 97.03	124,360	116,820
Greater Than 30,000	144	91.74	97.81	93.53	21.72	104.58	45.98	192.27	87.25 to 96.86	128,602	120,287
___Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999	1	161.35	161.35	161.35		100.00	161.35	161.35	N/A	12,000	19,362
15,000 TO 29,999	6	135.03	157.10	149.04	48.43	105.41	83.04	318.25	83.04 to 318.25	22,558	33,622
30,000 TO 59,999	17	131.68	132.68	132.17	17.77	100.39	80.44	192.27	107.37 to 147.44	41,559	54,929
60,000 TO 99,999	30	89.90	102.16	99.92	29.68	102.24	45.98	188.49	82.15 to 116.15	75,767	75,705
100,000 TO 149,999	53	87.19	89.19	88.78	16.18	100.46	56.10	154.43	80.40 to 93.73	125,491	111,408
150,000 TO 249,999	34	88.98	90.38	90.80	13.50	99.54	57.23	134.89	83.08 to 95.91	182,274	165,500
250,000 TO 499,999	10	100.48	96.35	96.05	08.91	100.31	60.82	114.59	76.82 to 109.34	269,090	258,471
500,000 TO 999,999											
1,000,000 +											
_____ALL_____											
10/01/2023 To 09/30/2025	151	92.65	100.58	93.98	23.93	107.02	45.98	318.25	87.70 to 97.36	123,616	116,175

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 :	80	Median :	93	COV :	53.46	95% Median C.I. :	88.73 to 96.96
Total Sales Price :	15,870,650	Wgt. Mean :	95	STD :	54.81	95% Wgt. Mean C.I. :	90.42 to 100.48
Total Adj. Sales Price :	15,958,150	Mean :	103	Avg. Abs. Dev :	21.11	95% Mean C.I. :	90.51 to 114.53
Total Assessed Value :	15,232,270						
Avg. Adj. Sales Price :	199,477	COD :	22.62	MAX Sales Ratio :	532.91		
Avg. Assessed Value :	190,403	PRD :	107.41	MIN Sales Ratio :	64.95		

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
____ Qtrrs ____											
10/01/2023 To 12/31/2023	6	108.88	106.72	105.53	04.30	101.13	98.58	111.60	98.58 to 111.60	207,667	219,150
01/01/2024 To 03/31/2024	10	99.39	101.07	98.04	08.37	103.09	79.27	132.37	92.91 to 111.58	186,350	182,704
04/01/2024 To 06/30/2024	9	93.20	90.49	92.13	10.84	98.22	71.52	117.00	74.03 to 99.68	200,778	184,975
07/01/2024 To 09/30/2024	14	95.97	105.69	98.15	22.72	107.68	64.95	162.25	81.35 to 150.51	180,893	177,554
10/01/2024 To 12/31/2024	14	90.35	119.82	99.99	42.50	119.83	73.58	532.91	77.89 to 99.43	206,689	206,664
01/01/2025 To 03/31/2025	5	83.67	96.63	99.99	17.10	96.64	80.62	133.31	N/A	226,600	226,586
04/01/2025 To 06/30/2025	13	85.51	91.83	88.19	18.06	104.13	64.96	198.53	75.18 to 92.85	192,615	169,876
07/01/2025 To 09/30/2025	9	81.26	100.25	86.19	27.01	116.31	75.83	205.68	76.84 to 125.27	219,833	189,465
____ Study Yrs ____											
10/01/2023 To 09/30/2024	39	98.58	101.15	97.90	14.43	103.32	64.95	162.25	93.74 to 102.51	191,000	186,987
10/01/2024 To 09/30/2025	41	85.51	103.82	93.31	29.59	111.26	64.96	532.91	81.26 to 91.88	207,540	193,654
____ Calendar Yrs ____											
01/01/2024 To 12/31/2024	47	95.27	106.00	97.52	23.44	108.70	64.95	532.91	91.33 to 99.35	193,546	188,742
____ ALL ____											
10/01/2023 To 09/30/2025	80	93.33	102.52	95.45	22.62	107.41	64.95	532.91	88.73 to 96.96	199,477	190,403

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
6	80	93.33	102.52	95.45	22.62	107.41	64.95	532.91	88.73 to 96.96	199,477	190,403
____ ALL ____											
10/01/2023 To 09/30/2025	80	93.33	102.52	95.45	22.62	107.41	64.95	532.91	88.73 to 96.96	199,477	190,403

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	80	Median :	93	COV :	53.46	95% Median C.I. :	88.73 to 96.96
Total Sales Price :	15,870,650	Wgt. Mean :	95	STD :	54.81	95% Wgt. Mean C.I. :	90.42 to 100.48
Total Adj. Sales Price :	15,958,150	Mean :	103	Avg. Abs. Dev :	21.11	95% Mean C.I. :	90.51 to 114.53
Total Assessed Value :	15,232,270						
Avg. Adj. Sales Price :	199,477	COD :	22.62	MAX Sales Ratio :	532.91		
Avg. Assessed Value :	190,403	PRD :	107.41	MIN Sales Ratio :	64.95		

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	74	93.92	104.14	96.09	23.18	108.38	64.95	532.91	91.10 to 97.03	205,239	197,213
06											
07	6	82.45	82.53	82.86	07.37	99.60	73.58	99.35	73.58 to 99.35	128,417	106,412
ALL											
10/01/2023 To 09/30/2025	80	93.33	102.52	95.45	22.62	107.41	64.95	532.91	88.73 to 96.96	199,477	190,403

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	80	Median :	93	COV :	53.46	95% Median C.I. :	88.73 to 96.96
Total Sales Price :	15,870,650	Wgt. Mean :	95	STD :	54.81	95% Wgt. Mean C.I. :	90.42 to 100.48
Total Adj. Sales Price :	15,958,150	Mean :	103	Avg. Abs. Dev :	21.11	95% Mean C.I. :	90.51 to 114.53
Total Assessed Value :	15,232,270						
Avg. Adj. Sales Price :	199,477	COD :	22.62	MAX Sales Ratio :	532.91		
Avg. Assessed Value :	190,403	PRD :	107.41	MIN Sales Ratio :	64.95		

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	1	205.68	205.68	205.68		100.00	205.68	205.68	N/A	2,500	5,142
Less Than 15,000	1	205.68	205.68	205.68		100.00	205.68	205.68	N/A	2,500	5,142
Less Than 30,000	1	205.68	205.68	205.68		100.00	205.68	205.68	N/A	2,500	5,142
___Ranges Excl. Low \$___											
Greater Than 4,999	79	93.20	101.22	95.43	21.42	106.07	64.95	532.91	88.73 to 96.38	201,970	192,748
Greater Than 15,000	79	93.20	101.22	95.43	21.42	106.07	64.95	532.91	88.73 to 96.38	201,970	192,748
Greater Than 30,000	79	93.20	101.22	95.43	21.42	106.07	64.95	532.91	88.73 to 96.38	201,970	192,748
___Incremental Ranges___											
0 TO 4,999	1	205.68	205.68	205.68		100.00	205.68	205.68	N/A	2,500	5,142
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	111.58	111.58	111.58		100.00	111.58	111.58	N/A	53,000	59,140
60,000 TO 99,999	8	141.44	175.54	165.89	52.06	105.82	83.34	532.91	83.34 to 532.91	78,750	130,641
100,000 TO 149,999	19	86.71	94.44	93.80	21.34	100.68	64.95	198.53	74.03 to 101.96	128,605	120,632
150,000 TO 249,999	29	91.88	91.46	91.99	12.05	99.42	64.96	133.31	80.77 to 95.92	191,386	176,050
250,000 TO 499,999	22	93.65	92.42	92.40	09.43	100.02	76.84	114.86	81.35 to 100.80	330,861	305,700
500,000 TO 999,999											
1,000,000 +											
_____ALL_____											
10/01/2023 To 09/30/2025	80	93.33	102.52	95.45	22.62	107.41	64.95	532.91	88.73 to 96.96	199,477	190,403

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	6	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	23	Median :	96	COV :	28.39	95% Median C.I. :	91.83 to 99.49
Total Sales Price :	3,351,400	Wgt. Mean :	93	STD :	28.29	95% Wgt. Mean C.I. :	84.40 to 100.60
Total Adj. Sales Price :	3,433,900	Mean :	100	Avg. Abs. Dev :	15.83	95% Mean C.I. :	87.43 to 111.89
Total Assessed Value :	3,176,277						
Avg. Adj. Sales Price :	149,300	COD :	16.46	MAX Sales Ratio :	200.29		
Avg. Assessed Value :	138,099	PRD :	107.74	MIN Sales Ratio :	58.99		

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
____ Qtrrs ____											
10/01/2023 To 12/31/2023	6	97.83	93.08	88.27	10.33	105.45	58.99	105.52	58.99 to 105.52	179,500	158,451
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	96.50	96.50	96.68	02.32	99.81	94.26	98.73	N/A	109,250	105,627
07/01/2024 To 09/30/2024	4	85.64	84.73	85.92	12.12	98.61	70.76	96.87	N/A	178,375	153,260
10/01/2024 To 12/31/2024	2	161.72	161.72	147.34	23.86	109.76	123.14	200.29	N/A	76,500	112,717
01/01/2025 To 03/31/2025	3	99.48	116.33	105.44	17.20	110.33	99.09	150.41	N/A	87,467	92,221
04/01/2025 To 06/30/2025	2	92.06	92.06	92.14	11.38	99.91	81.58	102.53	N/A	161,250	148,574
07/01/2025 To 09/30/2025	4	87.27	86.33	87.63	07.06	98.52	77.63	93.15	N/A	171,750	150,508
____ Study Yrs ____											
10/01/2023 To 09/30/2024	12	95.21	90.86	88.35	09.83	102.84	58.99	105.52	77.94 to 99.49	167,417	147,917
10/01/2024 To 09/30/2025	11	99.09	109.26	98.34	22.84	111.10	77.63	200.29	81.58 to 150.41	129,536	127,389
____ Calendar Yrs ____											
01/01/2024 To 12/31/2024	8	95.57	106.92	96.75	23.90	110.51	70.76	200.29	70.76 to 200.29	135,625	131,216
____ ALL ____											
10/01/2023 To 09/30/2025	23	96.16	99.66	92.50	16.46	107.74	58.99	200.29	91.83 to 99.49	149,300	138,099

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
8	23	96.16	99.66	92.50	16.46	107.74	58.99	200.29	91.83 to 99.49	149,300	138,099
____ ALL ____											
10/01/2023 To 09/30/2025	23	96.16	99.66	92.50	16.46	107.74	58.99	200.29	91.83 to 99.49	149,300	138,099

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	23	Median :	96	COV :	28.39	95% Median C.I. :	91.83 to 99.49
Total Sales Price :	3,351,400	Wgt. Mean :	93	STD :	28.29	95% Wgt. Mean C.I. :	84.40 to 100.60
Total Adj. Sales Price :	3,433,900	Mean :	100	Avg. Abs. Dev :	15.83	95% Mean C.I. :	87.43 to 111.89
Total Assessed Value :	3,176,277						
Avg. Adj. Sales Price :	149,300	COD :	16.46	MAX Sales Ratio :	200.29		
Avg. Assessed Value :	138,099	PRD :	107.74	MIN Sales Ratio :	58.99		

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	21	94.26	94.88	90.66	12.87	104.65	58.99	150.41	82.71 to 99.48	155,519	140,988
06											
07	2	149.89	149.89	128.29	33.62	116.84	99.49	200.29	N/A	84,000	107,764
ALL											
10/01/2023 To 09/30/2025	23	96.16	99.66	92.50	16.46	107.74	58.99	200.29	91.83 to 99.49	149,300	138,099

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	23	Median :	96	COV :	28.39	95% Median C.I. :	91.83 to 99.49
Total Sales Price :	3,351,400	Wgt. Mean :	93	STD :	28.29	95% Wgt. Mean C.I. :	84.40 to 100.60
Total Adj. Sales Price :	3,433,900	Mean :	100	Avg. Abs. Dev :	15.83	95% Mean C.I. :	87.43 to 111.89
Total Assessed Value :	3,176,277						
Avg. Adj. Sales Price :	149,300	COD :	16.46	MAX Sales Ratio :	200.29		
Avg. Assessed Value :	138,099	PRD :	107.74	MIN Sales Ratio :	58.99		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$___											
Greater Than 4,999	23	96.16	99.66	92.50	16.46	107.74	58.99	200.29	91.83 to 99.49	149,300	138,099
Greater Than 15,000	23	96.16	99.66	92.50	16.46	107.74	58.99	200.29	91.83 to 99.49	149,300	138,099
Greater Than 30,000	23	96.16	99.66	92.50	16.46	107.74	58.99	200.29	91.83 to 99.49	149,300	138,099
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	175.35	175.35	180.53	14.22	97.13	150.41	200.29	N/A	39,750	71,760
60,000 TO 99,999	2	87.66	87.66	88.20	19.28	99.39	70.76	104.55	N/A	77,500	68,357
100,000 TO 149,999	10	97.45	96.38	95.82	07.80	100.58	77.63	123.14	82.71 to 99.49	118,140	113,201
150,000 TO 249,999	5	96.87	95.97	96.23	06.84	99.73	81.58	105.52	N/A	172,500	165,997
250,000 TO 499,999	4	84.89	80.63	80.84	14.32	99.74	58.99	93.75	N/A	288,875	233,514
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	23	96.16	99.66	92.50	16.46	107.74	58.99	200.29	91.83 to 99.49	149,300	138,099

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

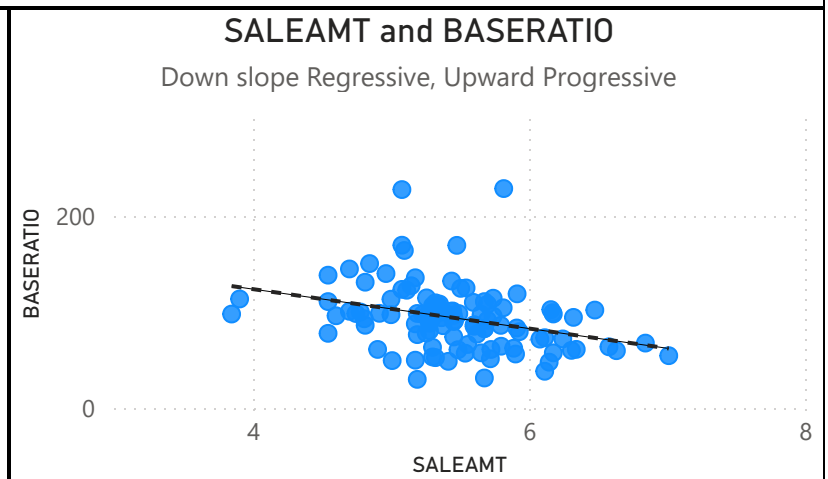
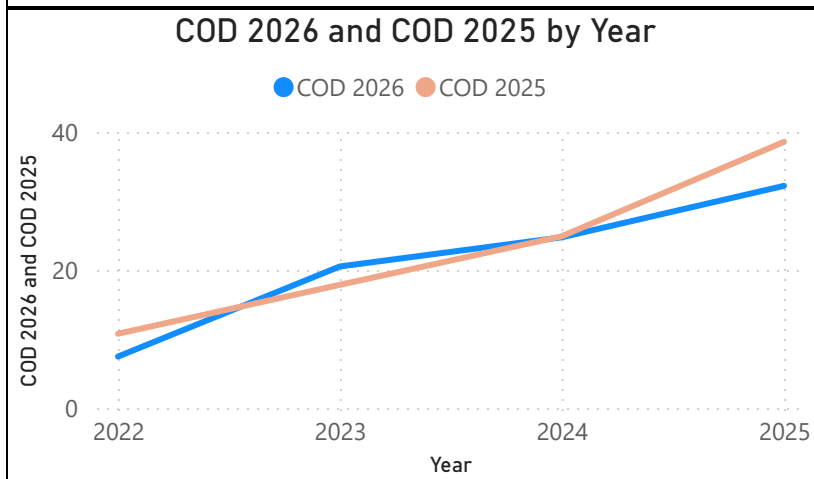
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	8	Total	Increase	0%

What IF

Lincoln Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	94	91.90	86.10	6.73%	92.01	89.23	3.12%	76.62	74.67	2.62%
3	1	61.09	38.23	59.78%	61.09	38.23	59.78%	61.09	38.23	59.78%
4	3	110.81	102.88	7.71%	115.51	103.13	12.01%	105.77	102.71	2.98%
6	9	96.07	96.07	0.00%	99.92	99.74	0.18%	91.99	91.45	0.59%
8	6	98.15	98.15	0.00%	104.16	104.20	-0.03%	91.58	91.61	-0.03%
Total	113	95.70	91.25	4.87%	93.64	90.78	3.15%	77.01	74.46	3.42%

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	94	27.09	29.10	-6.91%	120.09	119.50	3.12%	29.83	19.62	52.03%	228.57	275.94	-17.17%
3	1	0.00	0.00	0.00%	100.00	100.00	59.78%	61.09	38.23	59.78%	61.09	38.23	59.78%
4	3	13.34	4.90	172.43%	109.21	100.40	12.01%	95.70	95.70	0.00%	140.03	110.81	26.38%
6	9	11.24	11.43	-1.60%	108.62	109.08	0.18%	82.64	81.06	1.95%	138.37	138.37	0.00%
8	6	22.89	22.93	-0.15%	113.74	113.75	-0.03%	53.18	53.18	0.00%	150.44	150.65	-0.14%
Total	113	24.79	26.55	-6.64%	121.59	121.90	3.15%	29.83	19.62	52.03%	228.57	275.94	-17.17%



56 Lincoln
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 : 113
 Total Sales Price : 74,464,054
 Total Adj. Sales Price : 74,464,054
 Total Assessed Value : 57,346,093
 Avg. Adj. Sales Price : 658,974
 Avg. Assessed Value : 507,488

MEDIAN : 96
 WGT. MEAN : 77
 MEAN : 94
 COD : 24.79
 PRD : 121.59

COV : 35.64
 STD : 33.37
 Avg. Abs. Dev : 23.72
 MAX Sales Ratio : 228.57
 MIN Sales Ratio : 29.83

95% Median C.I. : 86.79 to 98.43
 95% Wgt. Mean C.I. : 68.78 to 85.24
 95% Mean C.I. : 87.49 to 99.79

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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	8	98.45	93.00	88.33	07.46	105.29	66.18	102.87	66.18 to 102.87	195,272	172,480
01-JAN-23 To 31-MAR-23	12	107.59	105.32	95.29	19.64	110.53	64.35	144.83	86.07 to 125.06	371,465	353,951
01-APR-23 To 30-JUN-23	4	109.99	110.34	112.39	11.63	98.18	94.04	127.34	N/A	368,125	413,751
01-JUL-23 To 30-SEP-23	5	97.87	110.63	108.89	18.27	101.60	85.75	164.08	N/A	139,000	151,356
01-OCT-23 To 31-DEC-23	8	97.99	99.03	100.94	24.49	98.11	29.83	169.42	29.83 to 169.42	282,000	284,663
01-JAN-24 To 31-MAR-24	9	77.77	81.52	67.60	18.95	120.59	60.03	113.56	60.72 to 100.73	1,227,111	829,545
01-APR-24 To 30-JUN-24	8	97.03	95.96	75.33	24.24	127.39	60.98	169.58	60.98 to 169.58	740,400	557,744
01-JUL-24 To 30-SEP-24	8	89.04	80.54	83.98	17.04	95.90	56.22	102.48	56.22 to 102.48	516,050	433,364
01-OCT-24 To 31-DEC-24	11	76.42	82.50	78.45	35.38	105.16	49.38	132.26	49.83 to 122.65	196,938	154,489
01-JAN-25 To 31-MAR-25	12	97.07	103.91	86.88	30.60	119.60	52.45	228.57	59.69 to 131.03	1,051,521	913,560
01-APR-25 To 30-JUN-25	15	88.41	87.97	77.72	22.69	113.19	31.25	150.44	71.75 to 100.80	706,031	548,729
01-JUL-25 To 30-SEP-25	13	76.96	89.77	61.21	43.91	146.66	38.25	227.53	48.61 to 113.33	1,350,013	826,305
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	29	99.85	103.53	98.19	16.28	105.44	64.35	164.08	94.04 to 110.81	282,319	277,208
01-OCT-23 To 30-SEP-24	33	91.29	89.03	75.68	22.44	117.64	29.83	169.58	73.24 to 98.35	707,624	535,517
01-OCT-24 To 30-SEP-25	51	88.41	91.00	73.70	32.52	123.47	31.25	228.57	76.42 to 98.49	841,671	620,294
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	29	101.07	105.19	100.62	20.51	104.54	29.83	169.42	94.04 to 114.71	306,244	308,155
01-JAN-24 To 31-DEC-24	36	87.23	84.81	73.49	24.74	115.40	49.38	169.58	63.19 to 98.35	646,164	474,837
<u>ALL</u>	113	95.70	93.64	77.01	24.79	121.59	29.83	228.57	86.79 to 98.43	658,974	507,488

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	94	91.91	92.01	76.62	27.09	120.09	29.83	228.57	82.69 to 98.49	735,477	563,534
3	1	61.09	61.09	61.09	00.00	100.00	61.09	61.09	N/A	2,200,000	1,343,932
4	3	110.81	115.51	105.77	13.34	109.21	95.70	140.03	N/A	372,333	393,831
6	9	96.07	99.92	91.99	11.24	108.62	82.64	138.37	86.16 to 113.56	153,556	141,255
8	6	98.15	104.17	91.58	22.89	113.75	53.18	150.44	53.18 to 150.44	105,030	96,188
<u>ALL</u>	113	95.70	93.64	77.01	24.79	121.59	29.83	228.57	86.79 to 98.43	658,974	507,488

56 Lincoln
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 : 113
Total Sales Price : 74,464,054
Total Adj. Sales Price : 74,464,054
Total Assessed Value : 57,346,093
Avg. Adj. Sales Price : 658,974
Avg. Assessed Value : 507,488

MEDIAN : 96
WGT. MEAN : 77
MEAN : 94
COD : 24.79
PRD : 121.59

COV : 35.64
STD : 33.37
Avg. Abs. Dev : 23.72
MAX Sales Ratio : 228.57
MIN Sales Ratio : 29.83

95% Median C.I. : 86.79 to 98.43
95% Wgt. Mean C.I. : 68.78 to 85.24
95% Mean C.I. : 87.49 to 99.79

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	10	96.36	95.52	76.26	14.91	125.26	63.74	135.67	76.42 to 110.03	580,747	442,888
03	103	94.39	93.46	77.08	26.07	121.25	29.83	228.57	86.16 to 98.43	666,569	513,759
04											
____ALL____	113	95.70	93.64	77.01	24.79	121.59	29.83	228.57	86.79 to 98.43	658,974	507,488

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	105.72	105.72	106.24	07.43	99.51	97.87	113.56	N/A	7,500	7,968
Less Than 30,000	2	105.72	105.72	106.24	07.43	99.51	97.87	113.56	N/A	7,500	7,968
____Ranges Excl. Low \$____											
Greater Than 4,999	113	95.70	93.64	77.01	24.79	121.59	29.83	228.57	86.79 to 98.43	658,974	507,488
Greater Than 14,999	111	94.39	93.42	77.01	25.38	121.31	29.83	228.57	86.16 to 98.43	670,712	516,488
Greater Than 29,999	111	94.39	93.42	77.01	25.38	121.31	29.83	228.57	86.16 to 98.43	670,712	516,488
____Incremental Ranges____											
0 TO 4,999											
5,000 TO 14,999	2	105.72	105.72	106.24	07.43	99.51	97.87	113.56	N/A	7,500	7,968
15,000 TO 29,999											
30,000 TO 59,999	7	100.73	109.58	109.90	17.27	99.71	77.77	144.83	77.77 to 144.83	42,954	47,208
60,000 TO 99,999	8	99.30	107.53	108.03	23.01	99.54	61.01	150.44	61.01 to 150.44	72,313	78,119
100,000 TO 149,999	9	123.55	132.74	135.14	27.52	98.22	49.38	227.53	97.18 to 169.58	117,444	158,720
150,000 TO 249,999	29	96.22	89.57	90.18	16.32	99.32	29.83	135.67	85.75 to 100.00	192,856	173,912
250,000 TO 499,999	25	90.07	90.29	88.70	24.35	101.79	31.25	169.42	76.96 to 100.80	357,336	316,959
500,000 TO 999,999	16	84.71	91.86	91.64	31.38	100.24	51.26	228.57	62.24 to 108.03	650,052	595,682
1,000,000 TO 1,999,999	9	71.98	73.36	73.95	24.35	99.20	38.25	102.48	47.76 to 99.36	1,431,485	1,058,527
2,000,000 TO 4,999,999	6	62.42	73.49	72.26	21.18	101.70	59.69	102.01	59.69 to 102.01	2,904,578	2,098,764
5,000,000 TO 9,999,999	1	67.61	67.61	67.61	00.00	100.00	67.61	67.61	N/A	6,975,000	4,715,754
10,000,000 +	1	54.49	54.49	54.49	00.00	100.00	54.49	54.49	N/A	10,300,000	5,612,865
____ALL____	113	95.70	93.64	77.01	24.79	121.59	29.83	228.57	86.79 to 98.43	658,974	507,488

56 Lincoln
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 : 113	MEDIAN : 96	COV : 35.64	95% Median C.I. : 86.79 to 98.43
Total Sales Price : 74,464,054	WGT. MEAN : 77	STD : 33.37	95% Wgt. Mean C.I. : 68.78 to 85.24
Total Adj. Sales Price : 74,464,054	MEAN : 94	Avg. Abs. Dev : 23.72	95% Mean C.I. : 87.49 to 99.79
Total Assessed Value : 57,346,093			
Avg. Adj. Sales Price : 658,974	COD : 24.79	MAX Sales Ratio : 228.57	
Avg. Assessed Value : 507,488	PRD : 121.59	MIN Sales Ratio : 29.83	

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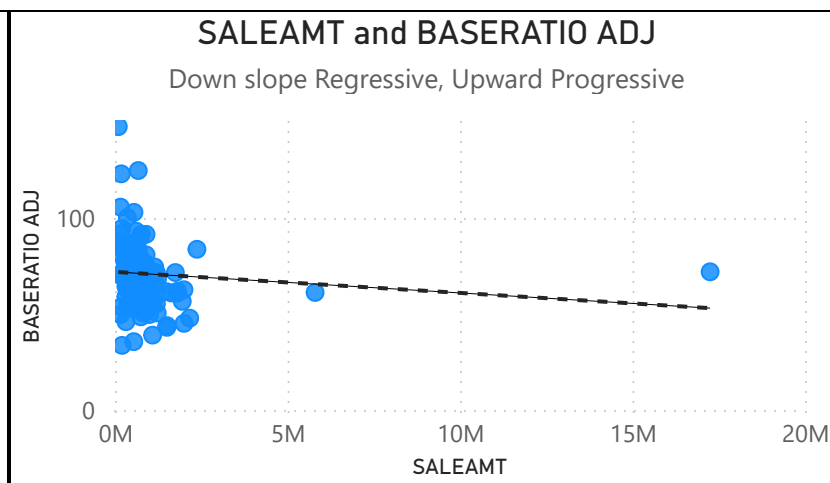
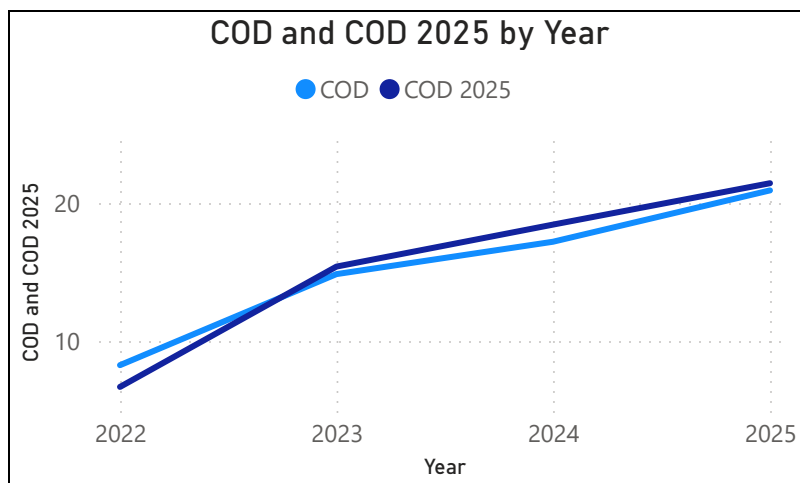
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
162	1	164.08	164.08	164.08	00.00	100.00	164.08	164.08	N/A	125,000	205,100
300	1	63.74	63.74	63.74	00.00	100.00	63.74	63.74	N/A	3,797,469	2,420,562
303	2	100.92	100.92	100.89	01.55	100.03	99.36	102.48	N/A	1,462,582	1,475,663
311	2	103.26	103.26	102.70	07.32	100.55	95.70	110.81	N/A	512,500	526,331
319	2	76.14	76.14	71.68	19.91	106.22	60.98	91.29	N/A	409,500	293,510
341	3	125.06	109.36	82.29	15.74	132.90	71.98	131.03	N/A	724,400	596,130
342	1	76.96	76.96	76.96	00.00	100.00	76.96	76.96	N/A	420,000	323,229
344	15	97.55	106.37	115.95	23.11	91.74	51.26	228.57	86.79 to 118.91	290,577	336,910
352	9	96.49	99.05	99.92	12.78	99.13	76.42	135.67	78.10 to 110.03	223,333	223,146
353	12	98.52	92.70	73.54	23.58	126.05	49.38	144.83	57.48 to 122.65	241,265	177,434
384	2	104.82	104.82	98.98	08.35	105.90	96.07	113.56	N/A	24,000	23,756
386	3	62.24	75.28	68.22	22.57	110.35	60.72	102.87	N/A	427,000	291,300
387	1	114.37	114.37	114.37	00.00	100.00	114.37	114.37	N/A	550,000	629,027
406	14	92.21	98.46	88.63	46.43	111.09	29.83	227.53	52.45 to 138.37	278,170	246,546
410	9	97.56	89.92	84.92	15.38	105.89	47.76	123.55	61.09 to 102.01	1,266,111	1,075,146
412	4	78.30	78.68	66.44	15.59	118.42	59.69	98.42	N/A	1,653,750	1,098,766
419	3	82.64	71.64	55.21	22.51	129.76	38.25	94.04	N/A	669,167	369,465
442	2	79.56	79.56	70.22	16.82	113.30	66.18	92.94	N/A	212,000	148,865
471	1	86.16	86.16	86.16	00.00	100.00	86.16	86.16	N/A	65,000	56,004
494	5	64.35	75.15	72.12	21.31	104.20	57.08	98.47	N/A	460,240	331,928
530	2	64.61	64.61	67.86	11.05	95.21	57.47	71.75	N/A	825,000	559,820
551	1	169.58	169.58	169.58	00.00	100.00	169.58	169.58	N/A	120,000	203,500
555	1	61.01	61.01	61.01	00.00	100.00	61.01	61.01	N/A	80,000	48,809
594	1	67.61	67.61	67.61	00.00	100.00	67.61	67.61	N/A	6,975,000	4,715,754
595	6	102.72	89.10	61.28	16.77	145.40	54.49	108.03	54.49 to 108.03	2,330,000	1,427,936
851	9	92.32	93.12	77.60	24.48	120.00	31.25	150.44	77.77 to 113.33	274,369	212,899
999	1	99.98	99.98	99.98	00.00	100.00	99.98	99.98	N/A	60,000	59,990
<u>ALL</u>	113	95.70	93.64	77.01	24.79	121.59	29.83	228.57	86.79 to 98.43	658,974	507,488

Lincoln Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	29	73.47	73.47	0.00%	69.08	69.02	0.09%	65.35	65.31	0.06%
2	27	67.88	59.15	14.77%	71.50	63.40	12.77%	68.18	61.25	11.32%
3	33	71.98	64.90	10.92%	72.56	65.52	10.75%	68.25	60.50	12.81%
4	18	69.65	64.77	7.53%	69.73	64.87	7.50%	68.21	63.40	7.60%
Total	107	70.26	64.80	8.43%	70.88	65.85	7.64%	67.53	62.24	8.50%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	29	16.74	16.82	-0.51%	105.71	105.68	0.03%
2	27	28.40	27.87	1.91%	104.87	103.51	1.31%
3	33	13.34	14.43	-7.51%	106.32	108.29	-1.82%
4	18	10.49	10.60	-1.03%	102.23	102.32	-0.09%
Total	107	17.93	18.73	-4.26%	104.95	105.79	-0.79%



56 Lincoln
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 : 107	MEDIAN : 70	COV : 24.97	95% Median C.I. : 67.86 to 73.47
Total Sales Price : 103,438,609	WGT. MEAN : 68	STD : 17.70	95% Wgt. Mean C.I. : 63.32 to 71.74
Total Adj. Sales Price : 103,438,609	MEAN : 71	Avg. Abs. Dev : 12.60	95% Mean C.I. : 67.53 to 74.23
Total Assessed Value : 69,852,791			
Avg. Adj. Sales Price : 966,716	COD : 17.93	MAX Sales Ratio : 147.58	
Avg. Assessed Value : 652,830	PRD : 104.96	MIN Sales Ratio : 33.67	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-22 To 31-DEC-22	7	81.41	82.87	81.36	08.25	101.86	71.77	94.57	71.77 to 94.57	512,007	416,569
01-JAN-23 To 31-MAR-23	8	73.42	73.94	73.51	10.05	100.58	52.64	93.16	52.64 to 93.16	723,138	531,600
01-APR-23 To 30-JUN-23	4	64.75	63.65	62.79	05.99	101.37	55.34	69.75	N/A	1,062,336	667,018
01-JUL-23 To 30-SEP-23	8	73.98	71.27	74.28	13.10	95.95	46.00	89.89	46.00 to 89.89	560,241	416,155
01-OCT-23 To 31-DEC-23	12	74.38	71.82	68.64	19.21	104.63	39.00	102.95	58.33 to 83.70	933,114	640,467
01-JAN-24 To 31-MAR-24	12	71.93	71.69	67.85	23.50	105.66	43.95	124.72	54.35 to 87.09	680,460	461,670
01-APR-24 To 30-JUN-24	3	49.72	49.77	49.53	19.03	100.48	35.60	63.98	N/A	685,667	339,602
01-JUL-24 To 30-SEP-24	7	68.15	67.74	65.99	08.17	102.65	50.54	82.50	50.54 to 82.50	741,466	489,259
01-OCT-24 To 31-DEC-24	10	70.62	69.32	69.56	10.28	99.65	49.78	86.79	60.95 to 77.24	687,300	478,071
01-JAN-25 To 31-MAR-25	15	69.42	74.11	64.67	21.97	114.60	50.58	122.99	59.09 to 82.53	1,065,428	688,963
01-APR-25 To 30-JUN-25	9	66.56	71.73	58.40	33.47	122.83	33.67	147.58	45.12 to 86.82	989,391	577,758
01-JUL-25 To 30-SEP-25	12	63.02	65.95	69.35	08.57	95.10	53.75	75.40	61.62 to 74.25	2,247,425	1,558,537
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	27	74.25	73.94	72.74	12.19	101.65	46.00	94.57	69.75 to 81.41	670,386	487,633
01-OCT-23 To 30-SEP-24	34	69.93	68.99	66.40	20.49	103.90	35.60	124.72	58.33 to 74.92	782,651	519,684
01-OCT-24 To 30-SEP-25	46	68.14	70.47	66.44	18.56	106.07	33.67	147.58	61.88 to 72.70	1,276,697	848,205
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	32	73.26	71.19	69.75	14.85	102.06	39.00	102.95	65.29 to 76.16	803,554	560,491
01-JAN-24 To 31-DEC-24	32	68.95	68.03	66.25	17.19	102.69	35.60	124.72	60.95 to 72.70	696,431	461,387
<u>ALL</u>	107	70.26	70.88	67.53	17.93	104.96	33.67	147.58	67.86 to 73.47	966,716	652,830

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	29	73.47	69.08	65.35	16.74	105.71	35.60	94.57	60.31 to 76.16	863,547	564,357
2	27	67.88	71.50	68.18	28.40	104.87	33.67	147.58	53.75 to 83.70	676,488	461,258
3	33	71.98	72.56	68.25	13.35	106.32	47.83	122.99	67.86 to 74.77	1,350,851	921,932
4	18	69.65	69.73	68.21	10.50	102.23	55.35	100.18	62.49 to 74.48	864,027	589,372
<u>ALL</u>	107	70.26	70.88	67.53	17.93	104.96	33.67	147.58	67.86 to 73.47	966,716	652,830

56 Lincoln
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 : 107
 Total Sales Price : 103,438,609
 Total Adj. Sales Price : 103,438,609
 Total Assessed Value : 69,852,791
 Avg. Adj. Sales Price : 966,716
 Avg. Assessed Value : 652,830

MEDIAN : 70
 WGT. MEAN : 68
 MEAN : 71
 COD : 17.93
 PRD : 104.96

COV : 24.97
 STD : 17.70
 Avg. Abs. Dev : 12.60
 MAX Sales Ratio : 147.58
 MIN Sales Ratio : 33.67

95% Median C.I. : 67.86 to 73.47
 95% Wgt. Mean C.I. : 63.32 to 71.74
 95% Mean C.I. : 67.53 to 74.23

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	6	67.65	68.84	63.70	29.82	108.07	39.00	94.57	39.00 to 94.57	737,949	470,057
1	5	80.95	74.80	71.77	19.54	104.22	52.64	94.57	N/A	667,450	479,015
2	1	39.00	39.00	39.00	00.00	100.00	39.00	39.00	N/A	1,090,443	425,264
____Dry____											
County	5	75.40	76.70	75.69	06.15	101.33	67.86	86.82	N/A	544,210	411,913
1	2	76.71	76.71	76.62	02.75	100.12	74.60	78.82	N/A	784,025	600,703
3	3	75.40	76.69	74.43	08.38	103.04	67.86	86.82	N/A	384,333	286,053
____Grass____											
County	50	69.93	71.53	70.03	17.22	102.14	33.67	147.58	64.20 to 73.75	621,320	435,093
1	2	60.15	60.15	53.76	19.33	111.89	48.52	71.77	N/A	484,144	260,295
2	22	68.79	74.90	75.22	28.54	99.57	33.67	147.58	53.77 to 87.09	429,079	322,746
3	11	73.05	73.04	71.36	07.06	102.35	61.38	82.50	61.97 to 81.72	575,358	410,565
4	15	69.55	66.99	67.12	07.43	99.81	55.35	74.81	61.88 to 71.48	955,271	641,164
____ALL____	107	70.26	70.88	67.53	17.93	104.96	33.67	147.58	67.86 to 73.47	966,716	652,830

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	25	62.64	65.38	65.46	20.56	99.88	39.00	94.57	55.34 to 73.83	1,888,907	1,236,507
1	16	72.71	69.17	64.45	19.46	107.32	43.06	94.57	54.35 to 84.42	1,055,140	680,074
2	2	44.36	44.36	44.13	12.08	100.52	39.00	49.72	N/A	1,045,222	461,218
3	7	61.23	62.72	67.64	09.28	92.73	50.54	71.98	50.54 to 71.98	4,035,714	2,729,864
____Dry____											
County	6	75.00	75.54	74.98	06.41	100.75	67.86	86.82	67.86 to 86.82	515,175	386,274
1	2	76.71	76.71	76.62	02.75	100.12	74.60	78.82	N/A	784,025	600,703
3	4	72.58	74.96	73.29	08.47	102.28	67.86	86.82	N/A	380,750	279,060
____Grass____											
County	55	69.75	71.33	69.40	17.35	102.78	33.67	147.58	64.20 to 73.75	706,004	490,000
1	2	60.15	60.15	53.76	19.33	111.89	48.52	71.77	N/A	484,144	260,295
2	24	68.79	74.86	74.99	27.27	99.83	33.67	147.58	55.10 to 84.66	590,614	442,883
3	12	72.73	70.94	65.36	09.39	108.54	47.83	82.50	61.97 to 80.36	707,895	462,685
4	17	69.55	67.94	67.45	08.54	100.73	55.35	86.79	61.88 to 74.48	893,676	602,825
____ALL____	107	70.26	70.88	67.53	17.93	104.96	33.67	147.58	67.86 to 73.47	966,716	652,830

AGRICULTURAL

Type : Qualified

Number of Sales :	27	Median :	68	COV :	36.36	95% Median C.I. :	53.75 to 83.70
Total Sales Price :	17,085,177	Wgt. Mean :	68	STD :	26.00	95% Wgt. Mean C.I. :	57.75 to 78.62
Total Adj. Sales Price :	18,265,177	Mean :	72	Avg. Abs. Dev :	19.28	95% Mean C.I. :	61.21 to 81.79
Total Assessed Value :	12,453,967						
Avg. Adj. Sales Price :	676,488	COD :	28.40	MAX Sales Ratio :	147.58		
Avg. Assessed Value :	461,258	PRD :	104.87	MIN Sales Ratio :	33.67		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022	2	86.60	86.60	83.30	05.99	103.96	81.41	91.78	N/A	418,000	348,181
01/01/2023 To 03/31/2023	2	81.30	81.30	87.02	14.60	93.43	69.43	93.16	N/A	410,000	356,800
04/01/2023 To 06/30/2023	2	64.75	64.75	65.16	00.85	99.37	64.20	65.29	N/A	1,339,673	872,931
07/01/2023 To 09/30/2023	3	53.77	61.48	57.86	23.97	106.26	46.00	84.66	N/A	222,308	128,621
10/01/2023 To 12/31/2023	4	83.46	77.22	75.50	19.30	102.28	39.00	102.95	N/A	1,172,611	885,286
01/01/2024 To 03/31/2024	3	87.09	88.97	93.10	26.65	95.56	55.10	124.72	N/A	502,000	467,364
04/01/2024 To 06/30/2024	1	49.72	49.72	49.72		100.00	49.72	49.72	N/A	1,000,000	497,172
07/01/2024 To 09/30/2024	3	67.88	67.04	66.90	01.50	100.21	65.10	68.15	N/A	541,755	362,457
10/01/2024 To 12/31/2024	1	49.78	49.78	49.78		100.00	49.78	49.78	N/A	160,000	79,650
01/01/2025 To 03/31/2025	2	62.17	62.17	61.75	18.64	100.68	50.58	73.75	N/A	796,500	491,846
04/01/2025 To 06/30/2025	3	45.12	75.46	48.37	84.15	156.01	33.67	147.58	N/A	767,000	371,012
07/01/2025 To 09/30/2025	1	53.75	53.75	53.75		100.00	53.75	53.75	N/A	387,200	208,125
____Study Yrs____											
10/01/2022 To 09/30/2023	9	69.43	72.19	70.80	19.49	101.96	46.00	93.16	53.77 to 91.78	555,808	393,521
10/01/2023 To 09/30/2024	11	68.15	75.15	74.00	27.34	101.55	39.00	124.72	49.72 to 102.95	801,973	593,434
10/01/2024 To 09/30/2025	7	50.58	64.89	53.69	41.38	120.86	33.67	147.58	33.67 to 147.58	634,457	340,643
____Calendar Yrs____											
01/01/2023 To 12/31/2023	11	69.43	71.40	72.11	23.49	99.02	39.00	102.95	46.00 to 93.16	805,156	580,588
01/01/2024 To 12/31/2024	8	66.49	70.94	71.45	24.09	99.29	49.72	124.72	49.72 to 124.72	536,408	383,286
____ALL____											
10/01/2022 To 09/30/2025	27	67.88	71.50	68.18	28.40	104.87	33.67	147.58	53.75 to 83.70	676,488	461,258

AGRICULTURAL

Type : Qualified

Number of Sales :	27	Median :	68	COV :	36.36	95% Median C.I. :	53.75 to 83.70
Total Sales Price :	17,085,177	Wgt. Mean :	68	STD :	26.00	95% Wgt. Mean C.I. :	57.75 to 78.62
Total Adj. Sales Price :	18,265,177	Mean :	72	Avg. Abs. Dev :	19.28	95% Mean C.I. :	61.21 to 81.79
Total Assessed Value :	12,453,967						
Avg. Adj. Sales Price :	676,488	COD :	28.40	MAX Sales Ratio :	147.58		
Avg. Assessed Value :	461,258	PRD :	104.87	MIN Sales Ratio :	33.67		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	27	67.88	71.50	68.18	28.40	104.87	33.67	147.58	53.75 to 83.70	676,488	461,258
<u>ALL</u>											
10/01/2022 To 09/30/2025	27	67.88	71.50	68.18	28.40	104.87	33.67	147.58	53.75 to 83.70	676,488	461,258

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	1	39.00	39.00	39.00		100.00	39.00	39.00	N/A	1,090,443	425,264
2	1	39.00	39.00	39.00		100.00	39.00	39.00	N/A	1,090,443	425,264
<u>Grass</u>											
County	22	68.79	74.90	75.22	28.54	99.57	33.67	147.58	53.77 to 87.09	429,079	322,746
2	22	68.79	74.90	75.22	28.54	99.57	33.67	147.58	53.77 to 87.09	429,079	322,746
<u>ALL</u>											
10/01/2022 To 09/30/2025	27	67.88	71.50	68.18	28.40	104.87	33.67	147.58	53.75 to 83.70	676,488	461,258

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	2	44.36	44.36	44.13	12.08	100.52	39.00	49.72	N/A	1,045,222	461,218
2	2	44.36	44.36	44.13	12.08	100.52	39.00	49.72	N/A	1,045,222	461,218
<u>Grass</u>											
County	24	68.79	74.86	74.99	27.27	99.83	33.67	147.58	55.10 to 84.66	590,614	442,883
2	24	68.79	74.86	74.99	27.27	99.83	33.67	147.58	55.10 to 84.66	590,614	442,883
<u>ALL</u>											
10/01/2022 To 09/30/2025	27	67.88	71.50	68.18	28.40	104.87	33.67	147.58	53.75 to 83.70	676,488	461,258

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	2	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	2	Median :	72	COV :	17.08	95% Median C.I. :	N/A
Total Sales Price :	2,090,443	Wgt. Mean :	72	STD :	12.35	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,090,443	Mean :	72	Avg.Abs.Dev :	08.74	95% Mean C.I. :	-38.65 to 183.27
Total Assessed Value :	1,503,570						
Avg. Adj. Sales Price :	1,045,222	COD :	12.09	MAX Sales Ratio :	81.04		
Avg. Assessed Value :	751,785	PRD :	100.53	MIN Sales Ratio :	63.57		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	63.57	63.57	63.57		100.00	63.57	63.57	N/A	1,090,443	693,180
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	81.04	81.04	81.04		100.00	81.04	81.04	N/A	1,000,000	810,390
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
____Study Yrs____											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024	2	72.31	72.31	71.93	12.09	100.53	63.57	81.04	N/A	1,045,222	751,785
10/01/2024 To 09/30/2025											
____Calendar Yrs____											
01/01/2023 To 12/31/2023	1	63.57	63.57	63.57		100.00	63.57	63.57	N/A	1,090,443	693,180
01/01/2024 To 12/31/2024	1	81.04	81.04	81.04		100.00	81.04	81.04	N/A	1,000,000	810,390
____ALL____											
10/01/2022 To 09/30/2025	2	72.31	72.31	71.93	12.09	100.53	63.57	81.04	N/A	1,045,222	751,785

AGRICULTURAL

Type : Qualified

Number of Sales :	2	Median :	72	COV :	17.08	95% Median C.I. :	N/A
Total Sales Price :	2,090,443	Wgt. Mean :	72	STD :	12.35	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,090,443	Mean :	72	Avg. Abs. Dev :	08.74	95% Mean C.I. :	-38.65 to 183.27
Total Assessed Value :	1,503,570						
Avg. Adj. Sales Price :	1,045,222	COD :	12.09	MAX Sales Ratio :	81.04		
Avg. Assessed Value :	751,785	PRD :	100.53	MIN Sales Ratio :	63.57		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	2	72.31	72.31	71.93	12.09	100.53	63.57	81.04	N/A	1,045,222	751,785
<u>ALL</u>											
10/01/2022 To 09/30/2025	2	72.31	72.31	71.93	12.09	100.53	63.57	81.04	N/A	1,045,222	751,785

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	1	63.57	63.57	63.57		100.00	63.57	63.57	N/A	1,090,443	693,180
2	1	63.57	63.57	63.57		100.00	63.57	63.57	N/A	1,090,443	693,180
<u>ALL</u>											
10/01/2022 To 09/30/2025	2	72.31	72.31	71.93	12.09	100.53	63.57	81.04	N/A	1,045,222	751,785

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	2	72.31	72.31	71.93	12.09	100.53	63.57	81.04	N/A	1,045,222	751,785
2	2	72.31	72.31	71.93	12.09	100.53	63.57	81.04	N/A	1,045,222	751,785
<u>ALL</u>											
10/01/2022 To 09/30/2025	2	72.31	72.31	71.93	12.09	100.53	63.57	81.04	N/A	1,045,222	751,785

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_2	Total	Increase	63%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	107	Median :	71	COV :	24.29	95% Median C.I. :	67.88 to 73.75
Total Sales Price :	101,117,670	Wgt. Mean :	68	STD :	17.34	95% Wgt. Mean C.I. :	64.33 to 71.86
Total Adj. Sales Price :	103,438,609	Mean :	71	Avg. Abs. Dev :	12.27	95% Mean C.I. :	68.11 to 74.69
Total Assessed Value :	70,433,925						
Avg. Adj. Sales Price :	966,716	COD :	17.29	MAX Sales Ratio :	147.58		
Avg. Assessed Value :	658,261	PRD :	104.86	MIN Sales Ratio :	33.67		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____ Qrtrs ____											
10/01/2022 To 12/31/2022	7	81.41	82.87	81.36	08.25	101.86	71.77	94.57	71.77 to 94.57	512,007	416,569
01/01/2023 To 03/31/2023	8	73.42	73.94	73.51	10.05	100.58	52.64	93.16	52.64 to 93.16	723,138	531,600
04/01/2023 To 06/30/2023	4	64.75	63.65	62.79	05.99	101.37	55.34	69.75	N/A	1,062,336	667,018
07/01/2023 To 09/30/2023	8	73.98	71.27	74.28	13.10	95.95	46.00	89.89	46.00 to 89.89	560,241	416,155
10/01/2023 To 12/31/2023	12	74.38	73.87	71.03	16.46	104.00	43.06	102.95	60.87 to 83.70	933,114	662,794
01/01/2024 To 03/31/2024	12	71.93	71.69	67.85	23.50	105.66	43.95	124.72	54.35 to 87.09	680,460	461,670
04/01/2024 To 06/30/2024	3	63.98	60.21	64.76	23.68	92.97	35.60	81.04	N/A	685,667	444,008
07/01/2024 To 09/30/2024	7	68.15	67.74	65.99	08.17	102.65	50.54	82.50	50.54 to 82.50	741,466	489,259
10/01/2024 To 12/31/2024	10	70.62	69.32	69.56	10.28	99.65	49.78	86.79	60.95 to 77.24	687,300	478,071
01/01/2025 To 03/31/2025	15	69.42	74.11	64.67	21.97	114.60	50.58	122.99	59.09 to 82.53	1,065,428	688,963
04/01/2025 To 06/30/2025	9	66.56	71.73	58.40	33.47	122.83	33.67	147.58	45.12 to 86.82	989,391	577,758
07/01/2025 To 09/30/2025	12	63.02	65.95	69.35	08.57	95.10	53.75	75.40	61.62 to 74.25	2,247,425	1,558,537
____ Study Yrs ____											
10/01/2022 To 09/30/2023	27	74.25	73.94	72.74	12.19	101.65	46.00	94.57	69.75 to 81.41	670,386	487,633
10/01/2023 To 09/30/2024	34	70.19	70.63	68.58	18.99	102.99	35.60	124.72	63.57 to 80.36	782,651	536,777
10/01/2024 To 09/30/2025	46	68.14	70.47	66.44	18.56	106.07	33.67	147.58	61.88 to 72.70	1,276,697	848,205
____ Calendar Yrs ____											
01/01/2023 To 12/31/2023	32	73.26	71.96	70.79	13.80	101.65	43.06	102.95	65.29 to 76.16	803,554	568,864
01/01/2024 To 12/31/2024	32	69.75	69.01	67.66	16.60	102.00	35.60	124.72	61.97 to 74.67	696,431	471,175
____ ALL ____											
10/01/2022 To 09/30/2025	107	70.96	71.40	68.09	17.29	104.86	33.67	147.58	67.88 to 73.75	966,716	658,261

AGRICULTURAL

Type : Qualified

Number of Sales :	107	Median :	71	COV :	24.29	95% Median C.I. :	67.88 to 73.75
Total Sales Price :	101,117,670	Wgt. Mean :	68	STD :	17.34	95% Wgt. Mean C.I. :	64.33 to 71.86
Total Adj. Sales Price :	103,438,609	Mean :	71	Avg. Abs. Dev :	12.27	95% Mean C.I. :	68.11 to 74.69
Total Assessed Value :	70,433,925						
Avg. Adj. Sales Price :	966,716	COD :	17.29	MAX Sales Ratio :	147.58		
Avg. Assessed Value :	658,261	PRD :	104.86	MIN Sales Ratio :	33.67		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	29	73.47	69.08	65.35	16.74	105.71	35.60	94.57	60.31 to 76.16	863,547	564,357
2	27	68.15	73.57	71.37	26.66	103.08	33.67	147.58	55.10 to 83.70	676,488	482,782
3	33	71.98	72.56	68.25	13.35	106.32	47.83	122.99	67.86 to 74.77	1,350,851	921,932
4	18	69.65	69.73	68.21	10.50	102.23	55.35	100.18	62.49 to 74.48	864,027	589,372
_____ALL_____											
10/01/2022 To 09/30/2025	107	70.96	71.40	68.09	17.29	104.86	33.67	147.58	67.88 to 73.75	966,716	658,261

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
_____Irrigated_____											
County	6	72.26	72.93	69.75	22.25	104.56	52.64	94.57	52.64 to 94.57	737,949	514,710
1	5	80.95	74.80	71.77	19.54	104.22	52.64	94.57	N/A	667,450	479,015
2	1	63.57	63.57	63.57		100.00	63.57	63.57	N/A	1,090,443	693,180
_____Dry_____											
County	5	75.40	76.70	75.69	06.15	101.33	67.86	86.82	N/A	544,210	411,913
1	2	76.71	76.71	76.62	02.75	100.12	74.60	78.82	N/A	784,025	600,703
3	3	75.40	76.69	74.43	08.38	103.04	67.86	86.82	N/A	384,333	286,053
_____Grass_____											
County	50	69.93	71.53	70.03	17.22	102.14	33.67	147.58	64.20 to 73.75	621,320	435,093
1	2	60.15	60.15	53.76	19.33	111.89	48.52	71.77	N/A	484,144	260,295
2	22	68.79	74.90	75.22	28.54	99.57	33.67	147.58	53.77 to 87.09	429,079	322,746
3	11	73.05	73.04	71.36	07.06	102.35	61.38	82.50	61.97 to 81.72	575,358	410,565
4	15	69.55	66.99	67.12	07.43	99.81	55.35	74.81	61.88 to 71.48	955,271	641,164
_____ALL_____											
10/01/2022 To 09/30/2025	107	70.96	71.40	68.09	17.29	104.86	33.67	147.58	67.88 to 73.75	966,716	658,261

AGRICULTURAL

Type : Qualified

Number of Sales :	107	Median :	71	COV :	24.29	95% Median C.I. :	67.88 to 73.75
Total Sales Price :	101,117,670	Wgt. Mean :	68	STD :	17.34	95% Wgt. Mean C.I. :	64.33 to 71.86
Total Adj. Sales Price :	103,438,609	Mean :	71	Avg. Abs. Dev :	12.27	95% Mean C.I. :	68.11 to 74.69
Total Assessed Value :	70,433,925						
Avg. Adj. Sales Price :	966,716	COD :	17.29	MAX Sales Ratio :	147.58		
Avg. Assessed Value :	658,261	PRD :	104.86	MIN Sales Ratio :	33.67		

What IF

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	25	66.56	67.62	66.69	17.97	101.39	43.06	94.57	57.54 to 75.25	1,888,907	1,259,752
1	16	72.71	69.17	64.45	19.46	107.32	43.06	94.57	54.35 to 84.42	1,055,140	680,074
2	2	72.31	72.31	71.93	12.09	100.53	63.57	81.04	N/A	1,045,222	751,785
3	7	61.23	62.72	67.64	09.28	92.73	50.54	71.98	50.54 to 71.98	4,035,714	2,729,864
<u>Dry</u>											
County	6	75.00	75.54	74.98	06.41	100.75	67.86	86.82	67.86 to 86.82	515,175	386,274
1	2	76.71	76.71	76.62	02.75	100.12	74.60	78.82	N/A	784,025	600,703
3	4	72.58	74.96	73.29	08.47	102.28	67.86	86.82	N/A	380,750	279,060
<u>Grass</u>											
County	55	69.75	71.33	69.40	17.35	102.78	33.67	147.58	64.20 to 73.75	706,004	490,000
1	2	60.15	60.15	53.76	19.33	111.89	48.52	71.77	N/A	484,144	260,295
2	24	68.79	74.86	74.99	27.27	99.83	33.67	147.58	55.10 to 84.66	590,614	442,883
3	12	72.73	70.94	65.36	09.39	108.54	47.83	82.50	61.97 to 80.36	707,895	462,685
4	17	69.55	67.94	67.45	08.54	100.73	55.35	86.79	61.88 to 74.48	893,676	602,825
<u>ALL</u>											
10/01/2022 To 09/30/2025	107	70.96	71.40	68.09	17.29	104.86	33.67	147.58	67.88 to 73.75	966,716	658,261

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_2	Total	Increase	63%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	27	Median :	72	COV :	36.36	95% Median C.I. :	56.98 to 88.72
Total Sales Price :	17,085,177	Wgt. Mean :	72	STD :	27.56	95% Wgt. Mean C.I. :	61.60 to 82.95
Total Adj. Sales Price :	18,265,177	Mean :	76	Avg. Abs. Dev :	20.44	95% Mean C.I. :	64.89 to 86.69
Total Assessed Value :	13,201,207						
Avg. Adj. Sales Price :	676,488	COD :	28.40	MAX Sales Ratio :	156.43		
Avg. Assessed Value :	488,934	PRD :	104.86	MIN Sales Ratio :	35.69		

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
____ Qtrrs ____											
10/01/2022 To 12/31/2022	2	91.80	91.80	88.29	05.99	103.98	86.30	97.29	N/A	418,000	369,072
01/01/2023 To 03/31/2023	2	86.18	86.18	92.25	14.60	93.42	73.60	98.75	N/A	410,000	378,208
04/01/2023 To 06/30/2023	2	68.63	68.63	69.07	00.85	99.36	68.05	69.21	N/A	1,339,673	925,307
07/01/2023 To 09/30/2023	3	56.99	65.16	61.33	23.97	106.24	48.76	89.73	N/A	222,308	136,338
10/01/2023 To 12/31/2023	4	88.47	81.85	80.03	19.29	102.27	41.34	109.12	N/A	1,172,611	938,403
01/01/2024 To 03/31/2024	3	92.32	94.31	98.69	26.65	95.56	58.40	132.20	N/A	502,000	495,406
04/01/2024 To 06/30/2024	1	52.70	52.70	52.70		100.00	52.70	52.70	N/A	1,000,000	527,002
07/01/2024 To 09/30/2024	3	71.96	71.07	70.92	01.50	100.21	69.00	72.24	N/A	541,755	384,205
10/01/2024 To 12/31/2024	1	52.77	52.77	52.77		100.00	52.77	52.77	N/A	160,000	84,429
01/01/2025 To 03/31/2025	2	65.90	65.90	65.46	18.63	100.67	53.62	78.18	N/A	796,500	521,356
04/01/2025 To 06/30/2025	3	47.82	79.98	51.27	84.17	156.00	35.69	156.43	N/A	767,000	393,273
07/01/2025 To 09/30/2025	1	56.98	56.98	56.98		100.00	56.98	56.98	N/A	387,200	220,613
____ Study Yrs ____											
10/01/2022 To 09/30/2023	9	73.60	76.52	75.05	19.48	101.96	48.76	98.75	56.99 to 97.29	555,808	417,132
10/01/2023 To 09/30/2024	11	72.24	79.66	78.44	27.33	101.56	41.34	132.20	52.70 to 109.12	801,973	629,041
10/01/2024 To 09/30/2025	7	53.62	68.78	56.91	41.38	120.86	35.69	156.43	35.69 to 156.43	634,457	361,082
____ Calendar Yrs ____											
01/01/2023 To 12/31/2023	11	73.60	75.68	76.44	23.49	99.01	41.34	109.12	48.76 to 98.75	805,156	615,423
01/01/2024 To 12/31/2024	8	70.48	75.20	75.74	24.09	99.29	52.70	132.20	52.70 to 132.20	536,408	406,283
____ ALL ____											
10/01/2022 To 09/30/2025	27	71.96	75.79	72.28	28.40	104.86	35.69	156.43	56.98 to 88.72	676,488	488,934

AGRICULTURAL

Type : Qualified

Number of Sales :	27	Median :	72	COV :	36.36	95% Median C.I. :	56.98 to 88.72
Total Sales Price :	17,085,177	Wgt. Mean :	72	STD :	27.56	95% Wgt. Mean C.I. :	61.60 to 82.95
Total Adj. Sales Price :	18,265,177	Mean :	76	Avg. Abs. Dev :	20.44	95% Mean C.I. :	64.89 to 86.69
Total Assessed Value :	13,201,207						
Avg. Adj. Sales Price :	676,488	COD :	28.40	MAX Sales Ratio :	156.43		
Avg. Assessed Value :	488,934	PRD :	104.86	MIN Sales Ratio :	35.69		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	27	71.96	75.79	72.28	28.40	104.86	35.69	156.43	56.98 to 88.72	676,488	488,934
____ALL____											
10/01/2022 To 09/30/2025	27	71.96	75.79	72.28	28.40	104.86	35.69	156.43	56.98 to 88.72	676,488	488,934

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Irrigated____											
County	1	41.34	41.34	41.34		100.00	41.34	41.34	N/A	1,090,443	450,780
2	1	41.34	41.34	41.34		100.00	41.34	41.34	N/A	1,090,443	450,780
____Grass____											
County	22	72.92	79.39	79.73	28.52	99.57	35.69	156.43	56.99 to 92.32	429,079	342,111
2	22	72.92	79.39	79.73	28.52	99.57	35.69	156.43	56.99 to 92.32	429,079	342,111
____ALL____											
10/01/2022 To 09/30/2025	27	71.96	75.79	72.28	28.40	104.86	35.69	156.43	56.98 to 88.72	676,488	488,934

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Irrigated____											
County	2	47.02	47.02	46.77	12.08	100.53	41.34	52.70	N/A	1,045,222	488,891
2	2	47.02	47.02	46.77	12.08	100.53	41.34	52.70	N/A	1,045,222	488,891
____Grass____											
County	24	72.92	79.36	79.49	27.26	99.84	35.69	156.43	58.40 to 89.73	590,614	469,456
2	24	72.92	79.36	79.49	27.26	99.84	35.69	156.43	58.40 to 89.73	590,614	469,456
____ALL____											
10/01/2022 To 09/30/2025	27	71.96	75.79	72.28	28.40	104.86	35.69	156.43	56.98 to 88.72	676,488	488,934

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	2	Total	Increase	6%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	33	Median :	72	COV :	19.93	95% Median C.I. :	67.86 to 74.77
Total Sales Price :	43,635,770	Wgt. Mean :	68	STD :	14.46	95% Wgt. Mean C.I. :	61.47 to 75.03
Total Adj. Sales Price :	44,578,084	Mean :	73	Avg. Abs. Dev :	09.61	95% Mean C.I. :	67.63 to 77.49
Total Assessed Value :	30,423,768						
Avg. Adj. Sales Price :	1,350,851	COD :	13.35	MAX Sales Ratio :	122.99		
Avg. Assessed Value :	921,932	PRD :	106.32	MIN Sales Ratio :	47.83		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022	1	86.50	86.50	86.50		100.00	86.50	86.50	N/A	495,849	428,898
01/01/2023 To 03/31/2023	3	74.25	76.19	74.93	04.09	101.68	72.59	81.72	N/A	577,333	432,590
04/01/2023 To 06/30/2023	1	69.75	69.75	69.75		100.00	69.75	69.75	N/A	370,000	258,081
07/01/2023 To 09/30/2023	1	73.05	73.05	73.05		100.00	73.05	73.05	N/A	700,000	511,318
10/01/2023 To 12/31/2023	3	70.11	69.60	64.97	10.47	107.13	58.33	80.36	N/A	471,973	306,657
01/01/2024 To 03/31/2024	2	73.59	73.59	73.83	01.62	99.67	72.40	74.77	N/A	450,760	332,779
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	3	70.26	67.77	64.36	15.16	105.30	50.54	82.50	N/A	921,667	593,142
10/01/2024 To 12/31/2024	5	67.86	68.14	66.66	07.96	102.22	60.95	77.24	N/A	691,600	461,043
01/01/2025 To 03/31/2025	7	61.38	78.38	64.45	30.63	121.61	57.54	122.99	57.54 to 122.99	1,379,643	889,226
04/01/2025 To 06/30/2025	4	68.76	68.04	57.83	15.78	117.66	47.83	86.82	N/A	989,324	572,111
07/01/2025 To 09/30/2025	3	71.98	71.93	71.87	03.24	100.08	68.42	75.40	N/A	6,375,000	4,581,504
____Study Yrs____											
10/01/2022 To 09/30/2023	6	73.65	76.31	75.69	06.12	100.82	69.75	86.50	69.75 to 86.50	549,642	416,011
10/01/2023 To 09/30/2024	8	71.33	69.91	66.21	10.65	105.59	50.54	82.50	50.54 to 82.50	635,305	420,619
10/01/2024 To 09/30/2025	19	68.42	72.49	67.86	16.94	106.82	47.83	122.99	61.23 to 77.24	1,905,147	1,292,776
____Calendar Yrs____											
01/01/2023 To 12/31/2023	8	72.82	72.52	70.82	06.63	102.40	58.33	81.72	58.33 to 81.72	527,240	373,393
01/01/2024 To 12/31/2024	10	71.33	69.12	66.67	09.53	103.67	50.54	82.50	60.95 to 77.24	712,452	475,020
____ALL____											
10/01/2022 To 09/30/2025	33	71.98	72.56	68.25	13.35	106.32	47.83	122.99	67.86 to 74.77	1,350,851	921,932

AGRICULTURAL

Type : Qualified

Number of Sales :	33	Median :	72	COV :	19.93	95% Median C.I. :	67.86 to 74.77
Total Sales Price :	43,635,770	Wgt. Mean :	68	STD :	14.46	95% Wgt. Mean C.I. :	61.47 to 75.03
Total Adj. Sales Price :	44,578,084	Mean :	73	Avg. Abs. Dev :	09.61	95% Mean C.I. :	67.63 to 77.49
Total Assessed Value :	30,423,768						
Avg. Adj. Sales Price :	1,350,851	COD :	13.35	MAX Sales Ratio :	122.99		
Avg. Assessed Value :	921,932	PRD :	106.32	MIN Sales Ratio :	47.83		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	33	71.98	72.56	68.25	13.35	106.32	47.83	122.99	67.86 to 74.77	1,350,851	921,932

ALL

10/01/2022 To 09/30/2025	33	71.98	72.56	68.25	13.35	106.32	47.83	122.99	67.86 to 74.77	1,350,851	921,932
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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 Value
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Dry

County	3	75.40	76.69	74.43	08.38	103.04	67.86	86.82	N/A	384,333	286,053
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3	3	75.40	76.69	74.43	08.38	103.04	67.86	86.82	N/A	384,333	286,053
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Grass

County	11	73.05	73.04	71.36	07.06	102.35	61.38	82.50	61.97 to 81.72	575,358	410,565
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3	11	73.05	73.04	71.36	07.06	102.35	61.38	82.50	61.97 to 81.72	575,358	410,565
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ALL

10/01/2022 To 09/30/2025	33	71.98	72.56	68.25	13.35	106.32	47.83	122.99	67.86 to 74.77	1,350,851	921,932
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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
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Irrigated

County	7	61.23	62.72	67.64	09.28	92.73	50.54	71.98	50.54 to 71.98	4,035,714	2,729,864
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3	7	61.23	62.72	67.64	09.28	92.73	50.54	71.98	50.54 to 71.98	4,035,714	2,729,864
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Dry

County	4	72.58	74.96	73.29	08.47	102.28	67.86	86.82	N/A	380,750	279,060
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3	4	72.58	74.96	73.29	08.47	102.28	67.86	86.82	N/A	380,750	279,060
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Grass

County	12	72.73	70.94	65.36	09.39	108.54	47.83	82.50	61.97 to 80.36	707,895	462,685
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3	12	72.73	70.94	65.36	09.39	108.54	47.83	82.50	61.97 to 80.36	707,895	462,685
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ALL

10/01/2022 To 09/30/2025	33	71.98	72.56	68.25	13.35	106.32	47.83	122.99	67.86 to 74.77	1,350,851	921,932
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SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	3	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	72	COV :	11.96	95% Median C.I. :	59.64 to 84.94
Total Sales Price :	28,250,000	Wgt. Mean :	80	STD :	08.85	95% Wgt. Mean C.I. :	68.81 to 90.82
Total Adj. Sales Price :	28,250,000	Mean :	74	Avg. Abs. Dev :	06.70	95% Mean C.I. :	65.82 to 82.20
Total Assessed Value :	22,548,677						
Avg. Adj. Sales Price :	4,035,714	COD :	09.27	MAX Sales Ratio :	84.94		
Avg. Assessed Value :	3,221,240	PRD :	92.72	MIN Sales Ratio :	59.64		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____ Qrtrs ____											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	2	71.27	71.27	69.49	16.32	102.56	59.64	82.90	N/A	1,062,500	738,342
10/01/2024 To 12/31/2024	1	71.92	71.92	71.92		100.00	71.92	71.92	N/A	1,000,000	719,186
01/01/2025 To 03/31/2025	2	70.08	70.08	71.55	03.11	97.95	67.90	72.25	N/A	3,462,500	2,477,306
04/01/2025 To 06/30/2025	1	78.54	78.54	78.54		100.00	78.54	78.54	N/A	950,000	746,141
07/01/2025 To 09/30/2025	1	84.94	84.94	84.94		100.00	84.94	84.94	N/A	17,250,000	14,652,055
____ Study Yrs ____											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024	2	71.27	71.27	69.49	16.32	102.56	59.64	82.90	N/A	1,062,500	738,342
10/01/2024 To 09/30/2025	5	72.25	75.11	80.66	06.55	93.12	67.90	84.94	N/A	5,225,000	4,214,399
____ Calendar Yrs ____											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024	3	71.92	71.49	70.27	10.78	101.74	59.64	82.90	N/A	1,041,667	731,956
____ ALL ____											
10/01/2022 To 09/30/2025	7	72.25	74.01	79.82	09.27	92.72	59.64	84.94	59.64 to 84.94	4,035,714	3,221,240

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	72	COV :	11.96	95% Median C.I. :	59.64 to 84.94
Total Sales Price :	28,250,000	Wgt. Mean :	80	STD :	08.85	95% Wgt. Mean C.I. :	68.81 to 90.82
Total Adj. Sales Price :	28,250,000	Mean :	74	Avg. Abs. Dev :	06.70	95% Mean C.I. :	65.82 to 82.20
Total Assessed Value :	22,548,677						
Avg. Adj. Sales Price :	4,035,714	COD :	09.27	MAX Sales Ratio :	84.94		
Avg. Assessed Value :	3,221,240	PRD :	92.72	MIN Sales Ratio :	59.64		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	7	72.25	74.01	79.82	09.27	92.72	59.64	84.94	59.64 to 84.94	4,035,714	3,221,240
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	72.25	74.01	79.82	09.27	92.72	59.64	84.94	59.64 to 84.94	4,035,714	3,221,240

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	7	72.25	74.01	79.82	09.27	92.72	59.64	84.94	59.64 to 84.94	4,035,714	3,221,240
3	7	72.25	74.01	79.82	09.27	92.72	59.64	84.94	59.64 to 84.94	4,035,714	3,221,240
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	72.25	74.01	79.82	09.27	92.72	59.64	84.94	59.64 to 84.94	4,035,714	3,221,240

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_3	Total	Increase	18%

What IF

Lincoln County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Lincoln	1	4,819	4,816	4,622	4,587	4,398	4,251	4,389	4,351	4,665
Dawson	1	6,950	7,580	6,459	5,088	5,661	5,431	5,190	5,239	6,671
Keith	2	3,660	3,660	3,575	3,445	3,445	3,445	3,445	3,445	3,583
Lincoln	2	3,400	3,379	3,400	3,395	3,308	3,290	3,391	3,384	3,382
Custer	4	3,280	3,288	3,288	3,013	2,657	2,657	2,483	2,326	3,020
Logan	1	4,250	4,250	4,000	4,000	3,400	3,400	3,000	3,000	3,670
Keith	1	n/a	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
McPherson	1	n/a	2,310	n/a	2,310	2,310	n/a	2,310	2,310	2,310
Lincoln	3	4,521	4,516	4,525	4,511	4,373	4,298	4,383	4,366	4,415
Hayes	1	3,885	3,885	3,755	3,755	3,615	3,615	3,480	3,480	3,758
Perkins	1	5,691	5,718	4,903	5,553	5,488	5,063	5,373	5,362	5,578
Lincoln	4	3,375	3,353	2,843	3,285	3,375	3,325	3,026	3,138	3,278
Frontier	1	4,334	4,352	4,278	4,339	4,300	4,275	4,217	4,155	4,327
Dawson	1	6,950	7,580	6,459	5,088	5,661	5,431	5,190	5,239	6,671

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Lincoln	1	1,900	1,900	1,875	1,875	1,851	1,850	1,850	1,850	1,874
Dawson	1	n/a	3,088	3,088	2,800	2,784	2,514	2,172	2,152	2,745
Keith	2	n/a	1,130	n/a	1,070	1,030	n/a	1,030	1,030	1,107
Lincoln	2	n/a	1,760	1,760	1,760	1,760	1,700	1,700	1,700	1,744
Custer	4	n/a	1,445	1,403	1,174	1,102	1,085	1,021	1,021	1,248
Logan	1	n/a	1,499	1,498	1,498	1,404	1,404	1,258	1,258	1,418
Keith	1	n/a	625	625	625	600	600	600	600	609
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Lincoln	3	n/a	1,600	1,600	1,600	1,500	1,500	1,500	1,500	1,567
Hayes	1	n/a	1,670	1,500	1,500	1,455	1,455	1,390	1,390	1,611
Perkins	1	n/a	1,550	1,550	1,465	1,465	n/a	1,385	1,385	1,506
Lincoln	4	1,350	1,350	1,350	1,350	1,350	1,275	1,275	1,275	1,337
Frontier	1	2,000	2,000	1,950	1,950	1,900	n/a	1,850	1,850	1,977
Dawson	1	n/a	3,088	3,088	2,800	2,784	2,514	2,172	2,152	2,745

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Lincoln	1	1,175	1,175	1,175	1,175	1,125	1,125	1,125	1,125	1,165
Dawson	1	1,351	1,351	1,339	1,282	1,238	1,226	1,194	1,182	1,320
Keith	2	865	n/a	n/a	865	n/a	820	820	820	820
Lincoln	2	920	905	920	920	918	885	885	872	887
Custer	4	1,244	1,316	1,319	1,182	1,302	840	n/a	260	1,188
Logan	1	769	765	765	765	765	765	765	n/a	766
Keith	1	760	760	n/a	760	720	720	720	720	722
McPherson	1	670	670	670	670	670	670	670	670	670
Lincoln	3	897	900	900	900	900	825	825	825	832
Hayes	1	600	600	n/a	600	600	600	600	600	600
Perkins	1	765	n/a	n/a	765	n/a	765	765	765	765
Lincoln	4	1,050	1,050	1,050	1,050	1,050	910	910	910	1,040
Frontier	1	765	765	765	n/a	765	765	765	765	765
Dawson	1	1,351	1,351	1,339	1,282	1,238	1,226	1,194	1,182	1,320

County	Mkt Area	CRP	TIMBER	WASTE
Lincoln	1	1,510	n/a	646
Dawson	1	n/a	n/a	50
Keith	2	790	n/a	314
Lincoln	2	n/a	n/a	455
Custer	4	1,060	n/a	50
Logan	1	765	n/a	15
Keith	1	484	n/a	319
McPherson	1	725	n/a	10
Lincoln	3	1,210	n/a	460
Hayes	1	1,185	n/a	294
Perkins	1	765	n/a	80
Lincoln	4	n/a	n/a	461
Frontier	1	1,504	n/a	n/a
Dawson	1	n/a	n/a	50

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.

Lincoln County 2026 Average Acre Value Comparison

Hypothetical increase of MA 2 Irrigated 63%

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Lincoln	1	4,819	4,816	4,622	4,587	4,398	4,251	4,389	4,351	4,665
Dawson	1	6,950	7,580	6,459	5,088	5,661	5,431	5,190	5,239	6,671
Keith	2	3,660	3,660	3,575	3,445	3,445	3,445	3,445	3,445	3,583
Lincoln	2	5,542	5,507	5,542	5,533	5,391	5,363	5,527	5,516	5,512
Custer	4	3,280	3,288	3,288	3,013	2,657	2,657	2,483	2,326	3,020
Logan	1	4,250	4,250	4,000	4,000	3,400	3,400	3,000	3,000	3,670
Keith	1	n/a	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
McPherson	1	n/a	2,310	n/a	2,310	2,310	n/a	2,310	2,310	2,310
Lincoln	3	4,521	4,516	4,525	4,511	4,373	4,298	4,383	4,366	4,415
Hayes	1	3,885	3,885	3,755	3,755	3,615	3,615	3,480	3,480	3,758
Perkins	1	5,691	5,718	4,903	5,553	5,488	5,063	5,373	5,362	5,578
Lincoln	4	3,375	3,353	2,843	3,285	3,375	3,325	3,026	3,138	3,278
Frontier	1	4,334	4,352	4,278	4,339	4,300	4,275	4,217	4,155	4,327
Dawson	1	6,950	7,580	6,459	5,088	5,661	5,431	5,190	5,239	6,671

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Lincoln	1	1,900	1,900	1,875	1,875	1,851	1,850	1,850	1,850	1,874
Dawson	1	n/a	3,088	3,088	2,800	2,784	2,514	2,172	2,152	2,745
Keith	2	n/a	1,130	n/a	1,070	1,030	n/a	1,030	1,030	1,107
Lincoln	2	n/a	1,760	1,760	1,760	1,760	1,700	1,700	1,700	1,744
Custer	4	n/a	1,445	1,403	1,174	1,102	1,085	1,021	1,021	1,248
Logan	1	n/a	1,499	1,498	1,498	1,404	1,404	1,258	1,258	1,418
Keith	1	n/a	625	625	625	600	600	600	600	609
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Lincoln	3	n/a	1,600	1,600	1,600	1,500	1,500	1,500	1,500	1,567
Hayes	1	n/a	1,670	1,500	1,500	1,455	1,455	1,390	1,390	1,611
Perkins	1	n/a	1,550	1,550	1,465	1,465	n/a	1,385	1,385	1,506
Lincoln	4	1,350	1,350	1,350	1,350	1,350	1,275	1,275	1,275	1,337
Frontier	1	2,000	2,000	1,950	1,950	1,900	n/a	1,850	1,850	1,977
Dawson	1	n/a	3,088	3,088	2,800	2,784	2,514	2,172	2,152	2,745

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Lincoln	1	1,175	1,175	1,175	1,175	1,125	1,125	1,125	1,125	1,165
Dawson	1	1,351	1,351	1,339	1,282	1,238	1,226	1,194	1,182	1,320
Keith	2	865	n/a	n/a	865	n/a	820	820	820	820
Lincoln	2	920	905	920	920	918	885	885	872	887
Custer	4	1,244	1,316	1,319	1,182	1,302	840	n/a	260	1,188
Logan	1	769	765	765	765	765	765	765	n/a	766
Keith	1	760	760	n/a	760	720	720	720	720	722
McPherson	1	670	670	670	670	670	670	670	670	670
Lincoln	3	897	900	900	900	900	825	825	825	832
Hayes	1	600	600	n/a	600	600	600	600	600	600
Perkins	1	765	n/a	n/a	765	n/a	765	765	765	765
Lincoln	4	1,050	1,050	1,050	1,050	1,050	910	910	910	1,040
Frontier	1	765	765	765	n/a	765	765	765	765	765
Dawson	1	1,351	1,351	1,339	1,282	1,238	1,226	1,194	1,182	1,320

County	Mkt Area	CRP	TIMBER	WASTE
Lincoln	1	1,510	n/a	646
Dawson	1	n/a	n/a	50
Keith	2	790	n/a	314
Lincoln	2	n/a	n/a	455
Custer	4	1,060	n/a	50
Logan	1	765	n/a	15
Keith	1	484	n/a	319
McPherson	1	725	n/a	10
Lincoln	3	1,210	n/a	460
Hayes	1	1,185	n/a	294
Perkins	1	765	n/a	80
Lincoln	4	n/a	n/a	461
Frontier	1	1,504	n/a	n/a
Dawson	1	n/a	n/a	50

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.

Lincoln County 2026 Average Acre Value Comparison

Hypothetical Increase of 18% MA 3 Irrigated, 6% increase to all MA 2

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Lincoln	1	4,819	4,816	4,622	4,587	4,398	4,251	4,389	4,351	4,665
Dawson	1	6,950	7,580	6,459	5,088	5,661	5,431	5,190	5,239	6,671
Keith	2	3,660	3,660	3,575	3,445	3,445	3,445	3,445	3,445	3,583
Lincoln	2	3,604	3,582	3,604	3,598	3,506	3,488	3,594	3,587	3,585
Custer	4	3,280	3,288	3,288	3,013	2,657	2,657	2,483	2,326	3,020
Logan	1	4,250	4,250	4,000	4,000	3,400	3,400	3,000	3,000	3,670
Keith	1	n/a	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
McPherson	1	n/a	2,310	n/a	2,310	2,310	n/a	2,310	2,310	2,310
Lincoln	3	4,584	4,584	4,431	4,431	4,266	4,266	4,106	4,106	4,434
Hayes	1	3,885	3,885	3,755	3,755	3,615	3,615	3,480	3,480	3,758
Perkins	1	5,691	5,718	4,903	5,553	5,488	5,063	5,373	5,362	5,578
Lincoln	4	3,375	3,353	2,843	3,285	3,375	3,325	3,026	3,138	3,278
Frontier	1	4,334	4,352	4,278	4,339	4,300	4,275	4,217	4,155	4,327
Dawson	1	6,950	7,580	6,459	5,088	5,661	5,431	5,190	5,239	6,671

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Lincoln	1	1,900	1,900	1,875	1,875	1,851	1,850	1,850	1,850	1,874
Dawson	1	n/a	3,088	3,088	2,800	2,784	2,514	2,172	2,152	2,745
Keith	2	n/a	1,130	n/a	1,070	1,030	n/a	1,030	1,030	1,107
Lincoln	2	n/a	1,866	1,866	1,866	1,866	1,802	1,802	1,802	1,848
Custer	4	n/a	1,445	1,403	1,174	1,102	1,085	1,021	1,021	1,248
Logan	1	n/a	1,499	1,498	1,498	1,404	1,404	1,258	1,258	1,418
Keith	1	n/a	625	625	625	600	600	600	600	609
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Lincoln	3	n/a	1,600	1,600	1,600	1,500	1,500	1,500	1,500	1,567
Hayes	1	n/a	1,670	1,500	1,500	1,455	1,455	1,390	1,390	1,611
Perkins	1	n/a	1,550	1,550	1,465	1,465	n/a	1,385	1,385	1,506
Lincoln	4	1,350	1,350	1,350	1,350	1,350	1,275	1,275	1,275	1,337
Frontier	1	2,000	2,000	1,950	1,950	1,900	n/a	1,850	1,850	1,977
Dawson	1	n/a	3,088	3,088	2,800	2,784	2,514	2,172	2,152	2,745

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Lincoln	1	1,175	1,175	1,175	1,175	1,125	1,125	1,125	1,125	1,165
Dawson	1	1,351	1,351	1,339	1,282	1,238	1,226	1,194	1,182	1,320
Keith	2	865	n/a	n/a	865	n/a	820	820	820	820
Lincoln	2	975	959	975	975	973	938	938	925	940
Custer	4	1,244	1,316	1,319	1,182	1,302	840	n/a	260	1,188
Logan	1	769	765	765	765	765	765	765	n/a	766
Keith	1	760	760	n/a	760	720	720	720	720	722
McPherson	1	670	670	670	670	670	670	670	670	670
Lincoln	3	897	900	900	900	900	825	825	825	832
Hayes	1	600	600	n/a	600	600	600	600	600	600
Perkins	1	765	n/a	n/a	765	n/a	765	765	765	765
Lincoln	4	1,050	1,050	1,050	1,050	1,050	910	910	910	1,040
Frontier	1	765	765	765	765	765	765	765	765	765
Dawson	1	1,351	1,351	1,339	1,282	1,238	1,226	1,194	1,182	1,320

County	Mkt Area	CRP	TIMBER	WASTE
Lincoln	1	1,510	n/a	646
Dawson	1	n/a	n/a	50
Keith	2	790	n/a	314
Lincoln	2	n/a	n/a	482
Custer	4	1,060	n/a	50
Logan	1	765	n/a	15
Keith	1	484	n/a	319
McPherson	1	725	n/a	10
Lincoln	3	1,210	n/a	460
Hayes	1	1,185	n/a	294
Perkins	1	765	n/a	80
Lincoln	4	n/a	n/a	461
Frontier	1	1,504	n/a	n/a
Dawson	1	n/a	n/a	50

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

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

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	13	Median :	48	COV :	26.71	95% Median C.I. :	34.36 to 55.29
Total Sales Price :	8,585,385	Wgt. Mean :	41	STD :	11.90	95% Wgt. Mean C.I. :	21.82 to 59.18
Total Adj. Sales Price :	9,264,199	Mean :	45	Avg.Abs.Dev :	08.57	95% Mean C.I. :	37.37 to 51.75
Total Assessed Value :	3,751,900						
Avg. Adj. Sales Price :	712,631	COD :	17.68	MAX Sales Ratio :	58.67		
Avg. Assessed Value :	288,608	PRD :	110.02	MIN Sales Ratio :	22.20		

Printed : 03/19/2026

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022	4	50.39	51.02	51.27	06.03	99.51	46.85	56.46	N/A	587,699	301,291
01/01/2023 To 03/31/2023	2	42.13	42.13	43.62	18.44	96.58	34.36	49.89	N/A	741,554	323,439
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	2	56.98	56.98	58.04	02.97	98.17	55.29	58.67	N/A	449,000	260,598
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	23.24	23.24	23.24		100.00	23.24	23.24	N/A	545,000	126,654
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	36.72	36.72	36.72		100.00	36.72	36.72	N/A	825,000	302,932
04/01/2025 To 06/30/2025	2	34.28	34.28	28.08	35.24	122.08	22.20	46.36	N/A	1,431,148	401,828
07/01/2025 To 09/30/2025	1	48.47	48.47	48.47		100.00	48.47	48.47	N/A	300,000	145,421
____Study Yrs____											
10/01/2022 To 09/30/2023	8	50.77	50.29	50.15	10.30	100.28	34.36	58.67	34.36 to 58.67	591,488	296,655
10/01/2023 To 09/30/2024	1	23.24	23.24	23.24		100.00	23.24	23.24	N/A	545,000	126,654
10/01/2024 To 09/30/2025	4	41.54	38.44	31.40	21.62	122.42	22.20	48.47	N/A	996,824	313,002
____Calendar Yrs____											
01/01/2023 To 12/31/2023	4	52.59	49.55	49.06	14.13	101.00	34.36	58.67	N/A	595,277	292,018
01/01/2024 To 12/31/2024	1	23.24	23.24	23.24		100.00	23.24	23.24	N/A	545,000	126,654
____ALL____											
10/01/2022 To 09/30/2025	13	48.47	44.56	40.50	17.68	110.02	22.20	58.67	34.36 to 55.29	712,631	288,608

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	13	Median :	48	COV :	26.71	95% Median C.I. :	34.36 to 55.29
Total Sales Price :	8,585,385	Wgt. Mean :	41	STD :	11.90	95% Wgt. Mean C.I. :	21.82 to 59.18
Total Adj. Sales Price :	9,264,199	Mean :	45	Avg.Abs.Dev :	08.57	95% Mean C.I. :	37.37 to 51.75
Total Assessed Value :	3,751,900						
Avg. Adj. Sales Price :	712,631	COD :	17.68	MAX Sales Ratio :	58.67		
Avg. Assessed Value :	288,608	PRD :	110.02	MIN Sales Ratio :	22.20		

Printed : 03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	8	48.80	45.28	46.25	14.45	97.90	23.24	58.67	23.24 to 58.67	614,132	284,060
2	2	46.01	46.01	39.86	20.19	115.43	36.72	55.29	N/A	496,500	197,910
3	3	46.36	41.67	32.27	24.63	129.13	22.20	56.46	N/A	1,119,382	361,199
_____ALL_____											
10/01/2022 To 09/30/2025	13	48.47	44.56	40.50	17.68	110.02	22.20	58.67	34.36 to 55.29	712,631	288,608

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	13	Median :	48	COV :	26.71	95% Median C.I. :	34.36 to 55.29
Total Sales Price :	8,585,385	Wgt. Mean :	41	STD :	11.90	95% Wgt. Mean C.I. :	21.82 to 59.18
Total Adj. Sales Price :	9,264,199	Mean :	45	Avg.Abs.Dev :	08.57	95% Mean C.I. :	37.37 to 51.75
Total Assessed Value :	3,751,900						
Avg. Adj. Sales Price :	712,631	COD :	17.68	MAX Sales Ratio :	58.67		
Avg. Assessed Value :	288,608	PRD :	110.02	MIN Sales Ratio :	22.20		

Printed : 03/19/2026

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
210089											
240020											
320046											
320095											
320125											
510006											
560001											
560006											
560007											
560037	13	48.47	44.56	40.50	17.68	110.02	22.20	58.67	34.36 to 55.29	712,631	288,608
560055											
560565											
570501											
600090											
680020											
ALL											
10/01/2022 To 09/30/2025	13	48.47	44.56	40.50	17.68	110.02	22.20	58.67	34.36 to 55.29	712,631	288,608

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	13	Median :	48	COV :	26.71	95% Median C.I. :	34.36 to 55.29
Total Sales Price :	8,585,385	Wgt. Mean :	41	STD :	11.90	95% Wgt. Mean C.I. :	21.82 to 59.18
Total Adj. Sales Price :	9,264,199	Mean :	45	Avg.Abs.Dev :	08.57	95% Mean C.I. :	37.37 to 51.75
Total Assessed Value :	3,751,900						
Avg. Adj. Sales Price :	712,631	COD :	17.68	MAX Sales Ratio :	58.67		
Avg. Assessed Value :	288,608	PRD :	110.02	MIN Sales Ratio :	22.20		

Printed : 03/19/2026

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	34.36	34.36	34.36		100.00	34.36	34.36	N/A	599,000	205,801
1	1	34.36	34.36	34.36		100.00	34.36	34.36	N/A	599,000	205,801
<u>Dry</u>											
County	1	51.65	51.65	51.65		100.00	51.65	51.65	N/A	750,000	387,389
1	1	51.65	51.65	51.65		100.00	51.65	51.65	N/A	750,000	387,389
<u>Grass</u>											
County	4	46.61	46.31	43.03	10.23	107.62	36.72	55.29	N/A	476,946	205,246
1	1	46.85	46.85	46.85		100.00	46.85	46.85	N/A	218,288	102,264
2	2	46.01	46.01	39.86	20.19	115.43	36.72	55.29	N/A	496,500	197,910
3	1	46.36	46.36	46.36		100.00	46.36	46.36	N/A	696,496	322,899
<u>ALL</u>											
10/01/2022 To 09/30/2025	13	48.47	44.56	40.50	17.68	110.02	22.20	58.67	34.36 to 55.29	712,631	288,608

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	13	Median :	48	COV :	26.71	95% Median C.I. :	34.36 to 55.29
Total Sales Price :	8,585,385	Wgt. Mean :	41	STD :	11.90	95% Wgt. Mean C.I. :	21.82 to 59.18
Total Adj. Sales Price :	9,264,199	Mean :	45	Avg.Abs.Dev :	08.57	95% Mean C.I. :	37.37 to 51.75
Total Assessed Value :	3,751,900						
Avg. Adj. Sales Price :	712,631	COD :	17.68	MAX Sales Ratio :	58.67		
Avg. Assessed Value :	288,608	PRD :	110.02	MIN Sales Ratio :	22.20		

Printed : 03/19/2026

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Irrigated____											
County	4	49.51	48.01	48.74	12.66	98.50	34.36	58.67	N/A	774,942	377,689
1	4	49.51	48.01	48.74	12.66	98.50	34.36	58.67	N/A	774,942	377,689
____Dry____											
County	1	51.65	51.65	51.65		100.00	51.65	51.65	N/A	750,000	387,389
1	1	51.65	51.65	51.65		100.00	51.65	51.65	N/A	750,000	387,389
____Grass____											
County	5	46.36	41.48	31.96	18.64	129.79	22.20	55.29	N/A	814,717	260,348
1	1	46.85	46.85	46.85		100.00	46.85	46.85	N/A	218,288	102,264
2	2	46.01	46.01	39.86	20.19	115.43	36.72	55.29	N/A	496,500	197,910
3	2	34.28	34.28	28.08	35.24	122.08	22.20	46.36	N/A	1,431,148	401,828
____ALL____											
10/01/2022 To 09/30/2025	13	48.47	44.56	40.50	17.68	110.02	22.20	58.67	34.36 to 55.29	712,631	288,608

AGRICULTURAL

Type : Qualified

Number of Sales :	107	Median :	72	COV :	25.14	95% Median C.I. :	69.55 to 74.25
Total Sales Price :	101,117,670	Wgt. Mean :	72	STD :	18.28	95% Wgt. Mean C.I. :	68.28 to 74.88
Total Adj. Sales Price :	103,438,609	Mean :	73	Avg. Abs. Dev :	12.63	95% Mean C.I. :	69.24 to 76.16
Total Assessed Value :	74,039,659						
Avg. Adj. Sales Price :	966,716	COD :	17.55	MAX Sales Ratio :	156.43		
Avg. Assessed Value :	691,959	PRD :	101.56	MIN Sales Ratio :	35.60		

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
____ Qtrrs ____											
10/01/2022 To 12/31/2022	7	86.30	84.36	82.53	08.69	102.22	71.77	97.29	71.77 to 97.29	512,007	422,538
01/01/2023 To 03/31/2023	8	73.93	75.16	74.25	10.23	101.23	52.64	98.75	52.64 to 98.75	723,138	536,952
04/01/2023 To 06/30/2023	4	68.63	65.59	65.25	05.67	100.52	55.34	69.75	N/A	1,062,336	693,206
07/01/2023 To 09/30/2023	8	73.98	72.65	74.80	12.95	97.13	48.76	89.89	48.76 to 89.89	560,241	419,049
10/01/2023 To 12/31/2023	12	74.38	73.37	70.54	20.76	104.01	41.34	109.12	58.33 to 88.72	933,114	658,173
01/01/2024 To 03/31/2024	12	71.93	73.02	68.88	24.58	106.01	43.95	132.20	54.35 to 91.59	680,460	468,681
04/01/2024 To 06/30/2024	3	52.70	50.76	50.98	17.95	99.57	35.60	63.98	N/A	685,667	349,545
07/01/2024 To 09/30/2024	7	71.96	72.57	71.58	07.80	101.38	59.64	82.90	59.64 to 82.90	741,466	530,759
10/01/2024 To 12/31/2024	10	71.70	70.72	71.22	08.30	99.30	52.77	86.79	61.97 to 77.24	687,300	489,520
01/01/2025 To 03/31/2025	15	69.55	76.03	69.76	20.53	108.99	53.62	122.99	60.31 to 82.53	1,065,428	743,284
04/01/2025 To 06/30/2025	9	70.96	74.57	60.42	33.23	123.42	35.69	156.43	47.82 to 86.82	989,391	597,824
07/01/2025 To 09/30/2025	12	63.02	67.30	77.68	09.85	86.64	56.98	84.94	61.62 to 74.60	2,247,425	1,745,833
____ Study Yrs ____											
10/01/2022 To 09/30/2023	27	74.25	75.38	73.91	12.35	101.99	48.76	98.75	71.59 to 81.72	670,386	495,504
10/01/2023 To 09/30/2024	34	71.71	71.09	68.72	20.68	103.45	35.60	132.20	59.64 to 80.36	782,651	537,829
10/01/2024 To 09/30/2025	46	69.65	72.31	72.15	18.12	100.22	35.69	156.43	62.61 to 74.60	1,276,697	921,193
____ Calendar Yrs ____											
01/01/2023 To 12/31/2023	32	73.54	72.66	71.24	15.08	101.99	41.34	109.12	69.21 to 76.16	803,554	572,466
01/01/2024 To 12/31/2024	32	71.47	70.12	68.58	16.33	102.25	35.60	132.20	61.97 to 74.67	696,431	477,604
____ ALL ____											
10/01/2022 To 09/30/2025	107	71.96	72.70	71.58	17.55	101.56	35.60	156.43	69.55 to 74.25	966,716	691,959

AGRICULTURAL

Type : Qualified

Number of Sales :	107	Median :	72	COV :	25.14	95% Median C.I. :	69.55 to 74.25
Total Sales Price :	101,117,670	Wgt. Mean :	72	STD :	18.28	95% Wgt. Mean C.I. :	68.28 to 74.88
Total Adj. Sales Price :	103,438,609	Mean :	73	Avg. Abs. Dev :	12.63	95% Mean C.I. :	69.24 to 76.16
Total Assessed Value :	74,039,659						
Avg. Adj. Sales Price :	966,716	COD :	17.55	MAX Sales Ratio :	156.43		
Avg. Assessed Value :	691,959	PRD :	101.56	MIN Sales Ratio :	35.60		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	29	73.47	69.08	65.35	16.74	105.71	35.60	94.57	60.31 to 76.16	863,547	564,357
2	27	71.96	75.79	72.28	28.40	104.86	35.69	156.43	56.98 to 88.72	676,488	488,934
3	33	72.70	74.96	75.96	12.34	98.68	47.83	122.99	70.11 to 78.54	1,350,851	1,026,164
4	18	69.65	69.73	68.21	10.50	102.23	55.35	100.18	62.49 to 74.48	864,027	589,372
_____ALL_____											
10/01/2022 To 09/30/2025	107	71.96	72.70	71.58	17.55	101.56	35.60	156.43	69.55 to 74.25	966,716	691,959

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
_____Irrigated_____											
County	6	67.65	69.23	64.27	29.24	107.72	41.34	94.57	41.34 to 94.57	737,949	474,310
1	5	80.95	74.80	71.77	19.54	104.22	52.64	94.57	N/A	667,450	479,015
2	1	41.34	41.34	41.34		100.00	41.34	41.34	N/A	1,090,443	450,780
_____Dry_____											
County	5	75.40	76.70	75.69	06.15	101.33	67.86	86.82	N/A	544,210	411,913
1	2	76.71	76.71	76.62	02.75	100.12	74.60	78.82	N/A	784,025	600,703
3	3	75.40	76.69	74.43	08.38	103.04	67.86	86.82	N/A	384,333	286,053
_____Grass_____											
County	50	71.47	73.50	71.40	17.63	102.94	35.69	156.43	68.05 to 74.25	621,320	443,614
1	2	60.15	60.15	53.76	19.33	111.89	48.52	71.77	N/A	484,144	260,295
2	22	72.92	79.39	79.73	28.52	99.57	35.69	156.43	56.99 to 92.32	429,079	342,111
3	11	73.05	73.04	71.36	07.06	102.35	61.38	82.50	61.97 to 81.72	575,358	410,565
4	15	69.55	66.99	67.12	07.43	99.81	55.35	74.81	61.88 to 71.48	955,271	641,164
_____ALL_____											
10/01/2022 To 09/30/2025	107	71.96	72.70	71.58	17.55	101.56	35.60	156.43	69.55 to 74.25	966,716	691,959

AGRICULTURAL

Type : Qualified

Number of Sales :	107	Median :	72	COV :	25.14	95% Median C.I. :	69.55 to 74.25
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Avg. Assessed Value :	691,959	PRD :	101.56	MIN Sales Ratio :	35.60		

What IF

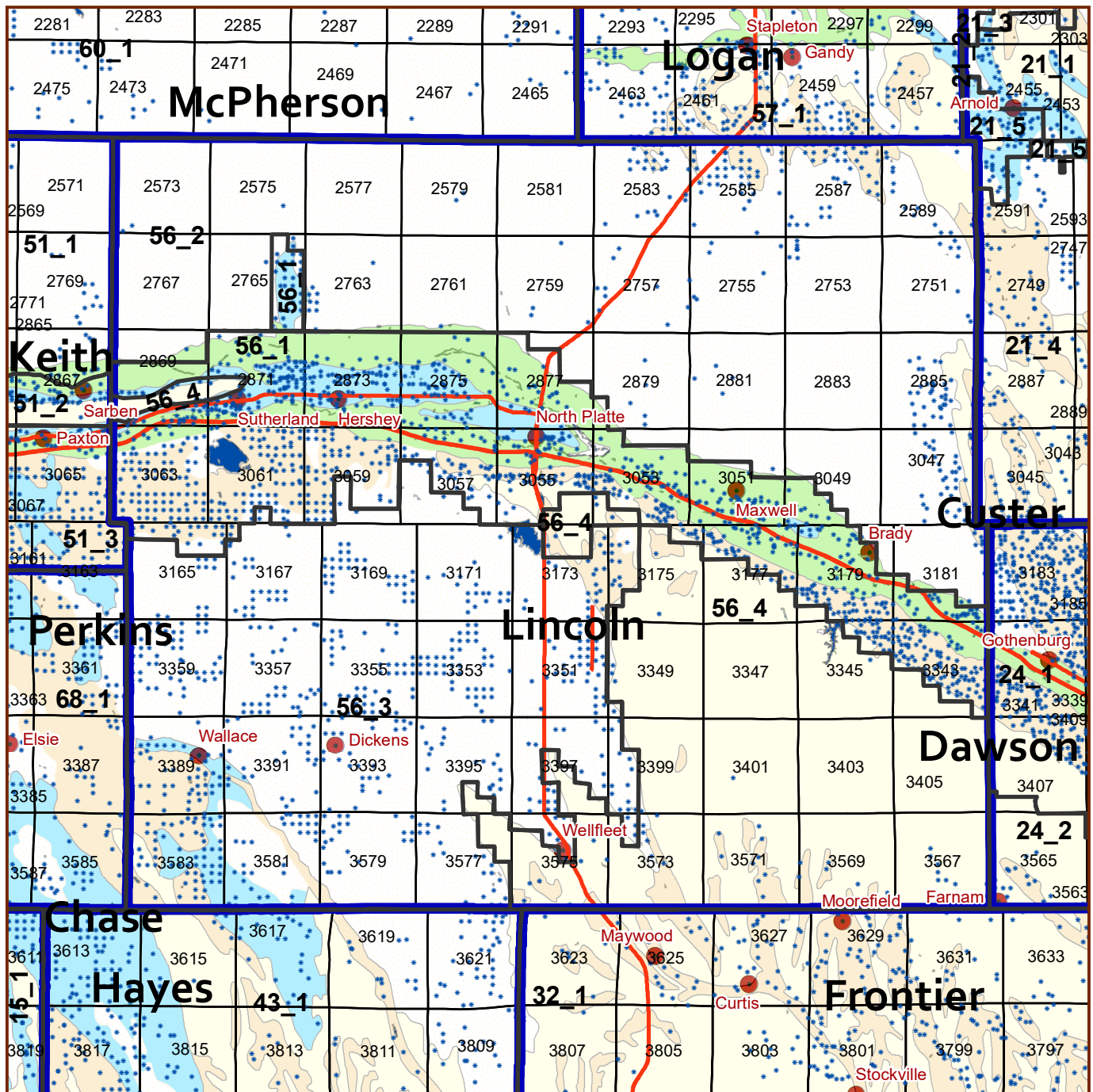
80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	25	71.92	68.75	72.86	17.99	94.36	41.34	94.57	56.60 to 78.54	1,888,907	1,376,306
1	16	72.71	69.17	64.45	19.46	107.32	43.06	94.57	54.35 to 84.42	1,055,140	680,074
2	2	47.02	47.02	46.77	12.08	100.53	41.34	52.70	N/A	1,045,222	488,891
3	7	72.25	74.01	79.82	09.27	92.72	59.64	84.94	59.64 to 84.94	4,035,714	3,221,240
<u>Dry</u>											
County	6	75.00	75.54	74.98	06.41	100.75	67.86	86.82	67.86 to 86.82	515,175	386,274
1	2	76.71	76.71	76.62	02.75	100.12	74.60	78.82	N/A	784,025	600,703
3	4	72.58	74.96	73.29	08.47	102.28	67.86	86.82	N/A	380,750	279,060
<u>Grass</u>											
County	55	71.46	73.29	71.05	17.72	103.15	35.69	156.43	68.05 to 74.25	706,004	501,596
1	2	60.15	60.15	53.76	19.33	111.89	48.52	71.77	N/A	484,144	260,295
2	24	72.92	79.36	79.49	27.26	99.84	35.69	156.43	58.40 to 89.73	590,614	469,456
3	12	72.73	70.94	65.36	09.39	108.54	47.83	82.50	61.97 to 80.36	707,895	462,685
4	17	69.55	67.94	67.45	08.54	100.73	55.35	86.79	61.88 to 74.48	893,676	602,825
<u>ALL</u>											
10/01/2022 To 09/30/2025	107	71.96	72.70	71.58	17.55	101.56	35.60	156.43	69.55 to 74.25	966,716	691,959

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	2	Total	Increase	6%
80%MLU By Market Area	Irrigated_3	Total	Increase	18%

LINCOLN COUNTY



Legend

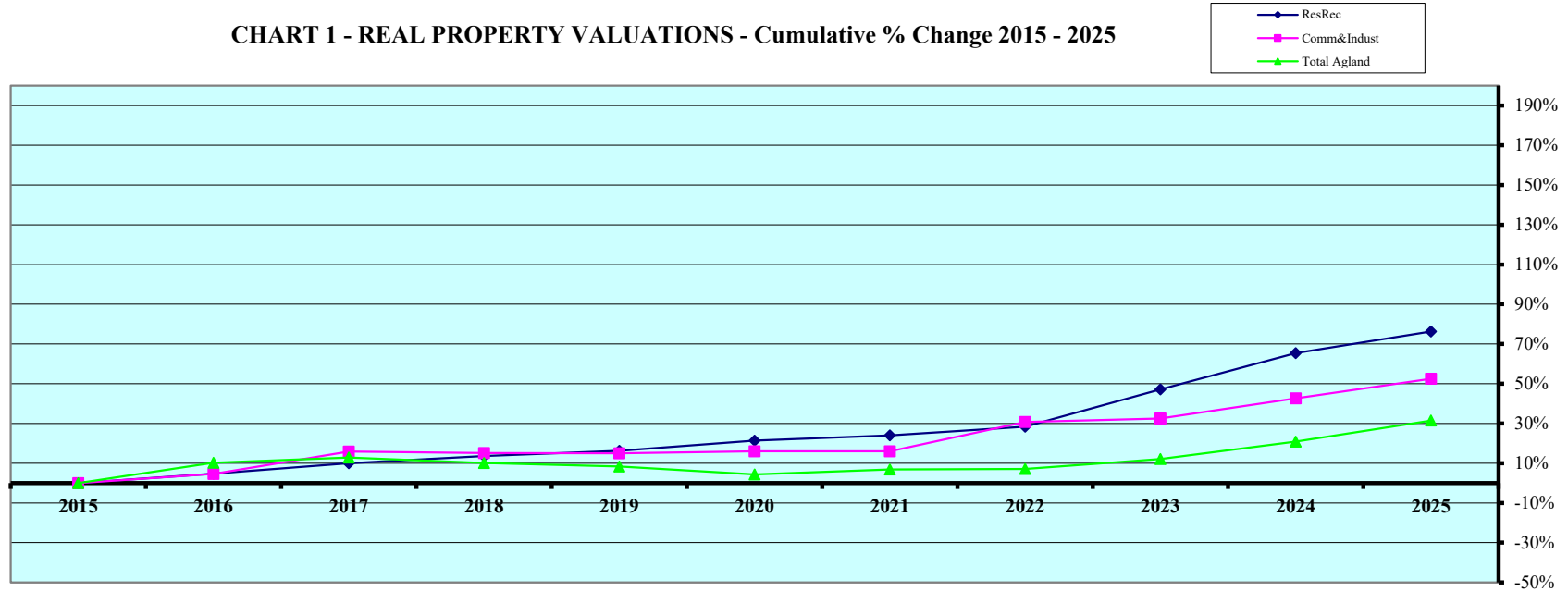
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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	1,433,103,510	-	-	-	516,998,421	-	-	-	1,634,406,700	-	-	-
2016	1,500,581,165	67,477,655	4.71%	4.71%	541,057,694	24,059,273	4.65%	4.65%	1,802,456,350	168,049,650	10.28%	10.28%
2017	1,575,700,935	75,119,770	5.01%	9.95%	598,843,655	57,785,961	10.68%	15.83%	1,845,201,730	42,745,380	2.37%	12.90%
2018	1,627,982,379	52,281,444	3.32%	13.60%	595,252,765	-3,590,890	-0.60%	15.14%	1,800,268,540	-44,933,190	-2.44%	10.15%
2019	1,666,266,069	38,283,690	2.35%	16.27%	594,582,057	-670,708	-0.11%	15.01%	1,770,571,503	-29,697,037	-1.65%	8.33%
2020	1,739,975,312	73,709,243	4.42%	21.41%	599,307,736	4,725,679	0.79%	15.92%	1,705,586,028	-64,985,475	-3.67%	4.36%
2021	1,776,394,213	36,418,901	2.09%	23.95%	599,353,275	45,539	0.01%	15.93%	1,746,275,691	40,689,663	2.39%	6.84%
2022	1,840,218,791	63,824,578	3.59%	28.41%	675,860,332	76,507,057	12.76%	30.73%	1,751,079,821	4,804,130	0.28%	7.14%
2023	2,108,791,672	268,572,881	14.59%	47.15%	685,307,013	9,446,681	1.40%	32.55%	1,832,963,387	81,883,566	4.68%	12.15%
2024	2,370,095,746	261,304,074	12.39%	65.38%	737,682,373	52,375,360	7.64%	42.69%	1,975,657,887	142,694,500	7.78%	20.88%
2025	2,526,324,783	156,229,037	6.59%	76.28%	788,384,386	50,702,013	6.87%	52.49%	2,148,273,020	172,615,133	8.74%	31.44%

Rate Annual %chg: Residential & Recreational **5.83%**

Commercial & Industrial **4.31%**

Agricultural Land **2.77%**

Cnty# **56**
County **LINCOLN**

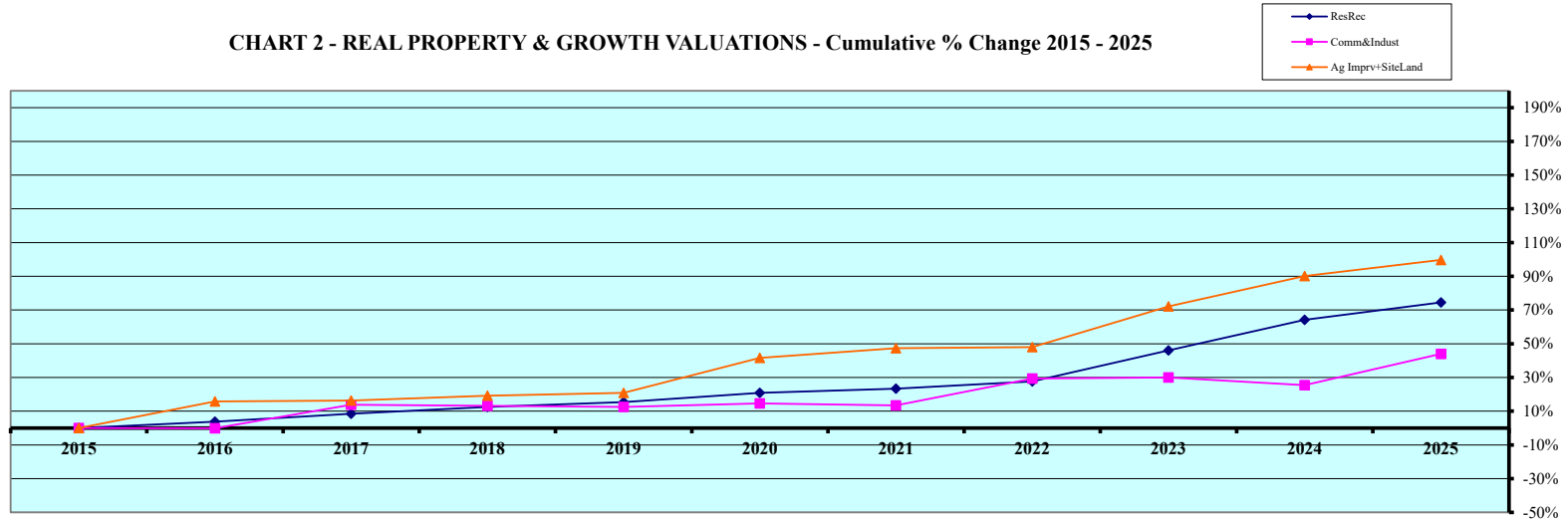
CHART 1

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

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 02/24/2026

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	1,433,103,510	9,790,264	0.68%	1,423,313,246	--	--	516,998,421	4,234,515	0.82%	512,763,906	--	--
2016	1,500,581,165	13,268,829	0.88%	1,487,312,336	3.78%	3.78%	541,057,694	24,626,415	4.55%	516,431,279	-0.11%	-0.11%
2017	1,575,700,935	20,380,726	1.29%	1,555,320,209	3.65%	8.53%	598,843,655	10,511,865	1.76%	588,331,790	8.74%	13.80%
2018	1,627,982,379	15,076,946	0.93%	1,612,905,433	2.36%	12.55%	595,252,765	9,837,846	1.65%	585,414,919	-2.24%	13.23%
2019	1,666,266,069	12,963,319	0.78%	1,653,302,750	1.56%	15.37%	594,582,057	12,472,948	2.10%	582,109,109	-2.21%	12.59%
2020	1,739,975,312	8,478,204	0.49%	1,731,497,108	3.91%	20.82%	599,307,736	6,818,174	1.14%	592,489,562	-0.35%	14.60%
2021	1,776,394,213	9,198,888	0.52%	1,767,195,325	1.56%	23.31%	599,353,275	12,511,917	2.09%	586,841,358	-2.08%	13.51%
2022	1,840,218,791	11,580,629	0.63%	1,828,638,162	2.94%	27.60%	675,860,332	7,063,212	1.05%	668,797,120	11.59%	29.36%
2023	2,108,791,672	15,899,585	0.75%	2,092,892,087	13.73%	46.04%	685,307,013	13,274,206	1.94%	672,032,807	-0.57%	29.99%
2024	2,370,095,746	16,335,766	0.69%	2,353,759,980	11.62%	64.24%	737,682,373	89,234,619	12.10%	648,447,754	-5.38%	25.43%
2025	2,526,324,783	25,393,734	1.01%	2,500,931,049	5.52%	74.51%	788,384,386	43,883,816	5.57%	744,500,570	0.92%	44.00%
Rate Ann%chg	5.83%	Resid & Recreat w/o growth				5.06%	4.31%	C & I w/o growth				0.83%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2015	104,248,810	35,647,925	139,896,735	3,243,190	2.32%	136,653,545	--	--
2016	120,418,115	47,548,375	167,966,490	5,882,802	3.50%	162,083,688	15.86%	15.86%
2017	122,076,280	48,303,755	170,380,035	7,722,972	4.53%	162,657,063	-3.16%	16.27%
2018	121,253,690	48,369,890	169,623,580	2,942,787	1.73%	166,680,793	-2.17%	19.15%
2019	122,475,968	48,819,565	171,295,533	2,229,935	1.30%	169,065,598	-0.33%	20.85%
2020	147,718,894	55,251,922	202,970,816	4,885,534	2.41%	198,085,282	15.64%	41.59%
2021	141,583,178	67,346,967	208,930,145	2,862,448	1.37%	206,067,697	1.53%	47.30%
2022	141,214,122	68,970,270	210,184,392	3,069,518	1.46%	207,114,874	-0.87%	48.05%
2023	163,962,117	78,740,844	242,702,961	1,945,412	0.80%	240,757,549	14.55%	72.10%
2024	182,456,754	86,540,418	268,997,172	3,030,916	1.13%	265,966,256	9.59%	90.12%
2025	195,373,387	88,149,534	283,522,921	4,118,658	1.45%	279,404,263	3.87%	99.72%
Rate Ann%chg	6.48%	9.48%	7.32%	Ag Imprv+Site w/o growth			5.45%	

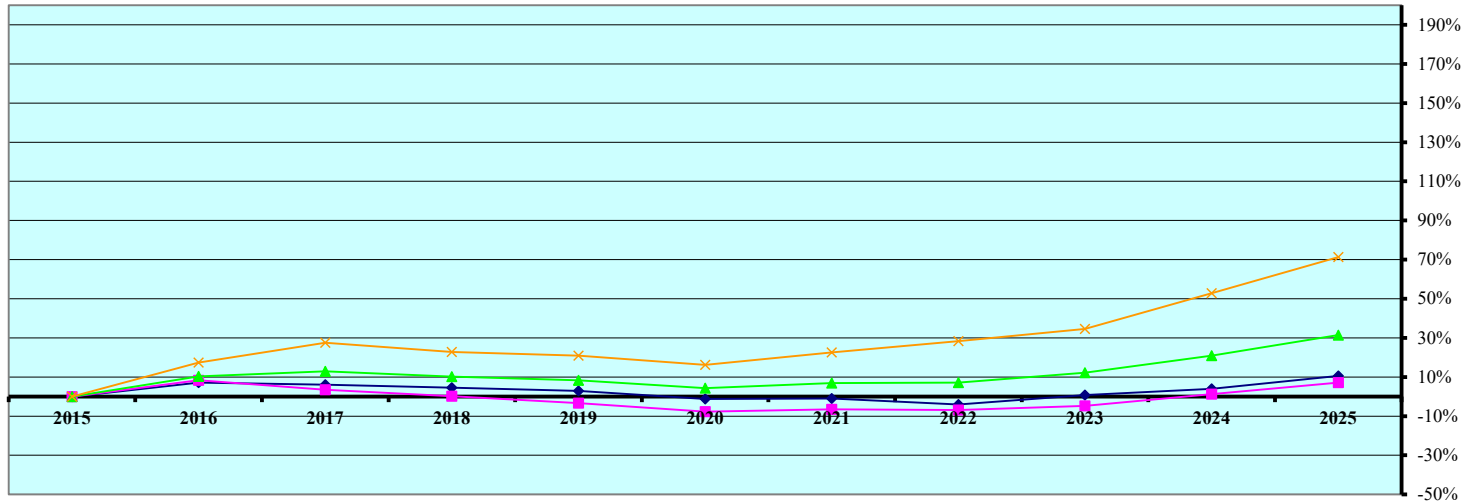
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 56
County LINCOLN

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	893,796,750	-	-	-	137,121,515	-	-	-	570,412,650	-	-	-
2016	957,210,135	63,413,385	7.09%	7.09%	148,566,445	11,444,930	8.35%	8.35%	669,292,590	98,879,940	17.33%	17.33%
2017	947,715,740	-9,494,395	-0.99%	6.03%	141,829,120	-6,737,325	-4.53%	3.43%	727,517,115	58,224,525	8.70%	27.54%
2018	934,315,485	-13,400,255	-1.41%	4.53%	137,325,060	-4,504,060	-3.18%	0.15%	700,370,430	-27,146,685	-3.73%	22.78%
2019	920,136,365	-14,179,120	-1.52%	2.95%	132,558,321	-4,766,739	-3.47%	-3.33%	689,792,793	-10,577,637	-1.51%	20.93%
2020	882,767,545	-37,368,820	-4.06%	-1.23%	126,552,803	-6,005,518	-4.53%	-7.71%	662,805,364	-26,987,429	-3.91%	16.20%
2021	885,466,975	2,699,430	0.31%	-0.93%	128,114,508	1,561,705	1.23%	-6.57%	698,998,732	36,193,368	5.46%	22.54%
2022	857,624,719	-27,842,256	-3.14%	-4.05%	127,653,871	-460,637	-0.36%	-6.90%	732,127,257	33,128,525	4.74%	28.35%
2023	900,768,354	43,143,635	5.03%	0.78%	130,670,660	3,016,789	2.36%	-4.70%	767,655,338	35,528,081	4.85%	34.58%
2024	929,645,307	28,876,953	3.21%	4.01%	138,799,629	8,128,969	6.22%	1.22%	872,052,757	104,397,419	13.60%	52.88%
2025	988,247,535	58,602,228	6.30%	10.57%	146,926,889	8,127,260	5.86%	7.15%	976,989,033	104,936,276	12.03%	71.28%

Rate Ann.%chg: Irrigated **1.01%** Dryland **0.69%** Grassland **5.53%**

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	14,795	-	-	-	33,060,990	-	-	-	1,634,406,700	-	-	-
2016	12,985	-1,810	-12.23%	-12.23%	27,374,195	-5,686,795	-17.20%	-17.20%	1,802,456,350	168,049,650	10.28%	10.28%
2017	13,750	765	5.89%	-7.06%	28,126,005	751,810	2.75%	-14.93%	1,845,201,730	42,745,380	2.37%	12.90%
2018	13,555	-195	-1.42%	-8.38%	28,244,010	118,005	0.42%	-14.57%	1,800,268,540	-44,933,190	-2.44%	10.15%
2019	13,370	-185	-1.36%	-9.63%	28,070,654	-173,356	-0.61%	-15.09%	1,770,571,503	-29,697,037	-1.65%	8.33%
2020	5,244,712	5,231,342	39127.46%	35349.22%	28,215,604	144,950	0.52%	-14.66%	1,705,586,028	-64,985,475	-3.67%	4.36%
2021	5,297,641	52,929	1.01%	35706.97%	28,397,835	182,231	0.65%	-14.10%	1,746,275,691	40,689,663	2.39%	6.84%
2022	5,322,963	25,322	0.48%	35878.12%	28,351,011	-46,824	-0.16%	-14.25%	1,751,079,821	4,804,130	0.28%	7.14%
2023	5,453,914	130,951	2.46%	36763.22%	28,415,121	64,110	0.23%	-14.05%	1,832,963,387	81,883,566	4.68%	12.15%
2024	5,744,251	290,337	5.32%	38725.62%	29,415,943	1,000,822	3.52%	-11.03%	1,975,657,887	142,694,500	7.78%	20.88%
2025	6,032,868	288,617	5.02%	40676.40%	30,076,695	660,752	2.25%	-9.03%	2,148,273,020	172,615,133	8.74%	31.44%

Cnty# **56**
County **LINCOLN**

Rate Ann.%chg: Total Agric Land **2.77%**

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	895,607,385	242,383	3,695			137,771,480	99,624	1,383			569,833,645	1,193,066	478		
2016	957,003,135	242,173	3,952	6.95%	6.95%	148,635,360	98,484	1,509	9.13%	9.13%	668,731,165	1,192,075	561	17.45%	17.45%
2017	947,836,645	243,004	3,900	-1.30%	5.56%	141,898,885	97,701	1,452	-3.77%	5.02%	727,410,795	1,192,210	610	8.76%	27.74%
2018	938,991,845	243,092	3,863	-0.97%	4.54%	137,024,110	97,531	1,405	-3.27%	1.59%	711,691,425	1,192,168	597	-2.16%	24.99%
2019	922,040,008	243,490	3,787	-1.97%	2.48%	132,835,302	97,204	1,367	-2.73%	-1.18%	689,566,374	1,173,893	587	-1.60%	22.99%
2020	882,669,322	243,195	3,629	-4.15%	-1.77%	126,727,202	96,416	1,314	-3.82%	-4.96%	662,345,606	1,163,809	569	-3.12%	19.16%
2021	886,179,239	242,928	3,648	0.51%	-1.27%	128,272,716	96,822	1,325	0.80%	-4.20%	699,022,165	1,163,806	601	5.54%	25.76%
2022	858,424,150	242,835	3,535	-3.09%	-4.33%	127,771,123	96,388	1,326	0.06%	-4.15%	732,032,189	1,163,269	629	4.77%	31.75%
2023	900,747,878	243,266	3,703	4.74%	0.21%	130,983,028	95,985	1,365	2.94%	-1.32%	767,556,290	1,162,936	660	4.88%	38.19%
2024	929,191,073	243,032	3,823	3.26%	3.47%	138,733,973	95,577	1,452	6.37%	4.96%	872,065,639	1,161,296	751	13.78%	57.23%
2025	989,614,127	243,194	4,069	6.43%	10.13%	146,930,405	95,413	1,540	6.09%	11.36%	977,050,781	1,161,031	842	12.06%	76.19%

Rate Annual %chg Average Value/Acre:

1.00%

0.65%

5.54%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	14,795	49	300			33,171,520	27,237	1,218			1,636,398,825	1,562,359	1,047		
2016	12,985	39	335	11.64%	11.64%	25,408,090	21,606	1,176	-3.44%	-3.44%	1,799,790,735	1,554,377	1,158	10.55%	10.55%
2017	13,750	39	355	5.89%	18.22%	27,771,200	23,838	1,165	-0.93%	-4.34%	1,844,931,275	1,556,792	1,185	2.35%	13.15%
2018	13,555	39	350	-1.42%	16.54%	28,143,710	24,187	1,164	-0.12%	-4.46%	1,815,864,645	1,557,018	1,166	-1.59%	11.35%
2019	13,370	39	345	-1.36%	14.95%	27,882,477	24,056	1,159	-0.38%	-4.83%	1,772,337,531	1,538,681	1,152	-1.23%	9.97%
2020	5,241,068	10,601	494	43.29%	64.71%	28,363,775	24,186	1,173	1.18%	-3.71%	1,705,346,973	1,538,207	1,109	-3.75%	5.85%
2021	5,297,626	10,602	500	1.07%	66.46%	28,190,123	24,094	1,170	-0.23%	-3.93%	1,746,961,869	1,538,252	1,136	2.44%	8.43%
2022	5,323,071	10,596	502	0.54%	67.36%	28,351,011	24,308	1,166	-0.31%	-4.23%	1,751,901,544	1,537,397	1,140	0.34%	8.80%
2023	5,454,081	10,583	515	2.60%	71.70%	28,532,259	24,049	1,186	1.72%	-2.59%	1,833,273,536	1,536,818	1,193	4.68%	13.89%
2024	5,744,278	10,575	543	5.39%	80.96%	29,400,029	23,950	1,228	3.47%	0.79%	1,975,134,992	1,534,430	1,287	7.91%	22.90%
2025	6,034,337	10,567	571	5.13%	90.25%	30,108,622	23,962	1,257	2.36%	3.17%	2,149,738,272	1,534,167	1,401	8.86%	33.78%

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LINCOLN

Rate Annual %chg Average Value/Acre:

2.77%

(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

[illegible]

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 22,824	Value : 6,193,729,931	Growth 64,807,705	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	840	10,965,506	174	3,885,261	452	11,973,910	1,466	26,824,677	
02. Res Improve Land	9,653	279,138,860	684	30,812,370	1,679	96,326,513	12,016	406,277,743	
03. Res Improvements	10,341	1,370,858,253	732	162,841,352	2,184	708,692,457	13,257	2,242,392,062	
04. Res Total	11,181	1,660,962,619	906	197,538,983	2,636	816,992,880	14,723	2,675,494,482	32,264,047
% of Res Total	75.94	62.08	6.15	7.38	17.90	30.54	64.51	43.20	49.78
05. Com UnImp Land	243	27,923,920	27	1,224,492	9	389,096	279	29,537,508	
06. Com Improve Land	1,165	130,403,348	75	5,946,938	56	3,054,411	1,296	139,404,697	
07. Com Improvements	1,207	596,625,678	84	17,859,004	93	50,460,283	1,384	664,944,965	
08. Com Total	1,450	754,952,946	111	25,030,434	102	53,903,790	1,663	833,887,170	27,216,247
% of Com Total	87.19	90.53	6.67	3.00	6.13	6.46	7.29	13.46	42.00
09. Ind UnImp Land	5	470,048	4	323,149	1	33,287	10	826,484	
10. Ind Improve Land	11	730,460	1	80,075	0	0	12	810,535	
11. Ind Improvements	11	5,476,249	1	5,422	0	0	12	5,481,671	
12. Ind Total	16	6,676,757	5	408,646	1	33,287	22	7,118,690	0
% of Ind Total	72.73	93.79	22.73	5.74	4.55	0.47	0.10	0.11	0.00
13. Rec UnImp Land	3	467,900	40	5,322,262	66	15,604,719	109	21,394,881	
14. Rec Improve Land	0	0	31	6,179,599	55	13,444,671	86	19,624,270	
15. Rec Improvements	0	0	31	6,126,490	56	14,595,016	87	20,721,506	
16. Rec Total	3	467,900	71	17,628,351	122	43,644,406	196	61,740,657	892,253
% of Rec Total	1.53	0.76	36.22	28.55	62.24	70.69	0.86	1.00	1.38
Res & Rec Total	11,184	1,661,430,519	977	215,167,334	2,758	860,637,286	14,919	2,737,235,139	33,156,300
% of Res & Rec Total	74.96	60.70	6.55	7.86	18.49	31.44	65.37	44.19	51.16
Com & Ind Total	1,466	761,629,703	116	25,439,080	103	53,937,077	1,685	841,005,860	27,216,247
% of Com & Ind Total	87.00	90.56	6.88	3.02	6.11	6.41	7.38	13.58	42.00
17. Taxable Total	12,650	2,423,060,222	1,093	240,606,414	2,861	914,574,363	16,604	3,578,240,999	60,372,547
% of Taxable Total	76.19	67.72	6.58	6.72	17.23	25.56	72.75	57.77	93.16

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	47	789,005	13,451,973		0	0	0
19. Commercial	46	8,861,034	257,069,224		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	1	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		47	789,005	13,451,973
19. Commercial	0	0	0		46	8,861,034	257,069,224
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		1	0	0
22. Total Sch II					94	9,650,039	270,521,197

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	7	0	7	0	0
25. Total	0	0	0	0	0	0	7	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	773	161	690	1,624

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	12	1,468,665	216	58,295,186	4,597	1,730,204,355	4,825	1,789,968,206
28. Ag-Improved Land	1	134,760	129	52,073,149	1,191	512,029,047	1,321	564,236,956
29. Ag Improvements	1	81,622	129	25,660,834	1,258	235,541,314	1,388	261,283,770

30. Ag Total				6,213	2,615,488,932
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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		1	1.00		35,000
32. HomeSite Improv Land	0	0.00	0		80	97.00		3,006,500
33. HomeSite Improvements	0	0.00	0		86	0.00		19,401,708
34. HomeSite Total								
35. FarmSite UnImp Land	0	0.00	0		5	8.01		11,855
36. FarmSite Improv Land	1	1.00	1,540		121	326.01		491,618
37. FarmSite Improvements	1	0.00	81,622		118	0.00		6,259,126
38. FarmSite Total								
39. Road & Ditches	0	0.00	0		0	504.65	0	
40. Other- Non Ag Use	0	0.00	0		0	280.07	345,505	
	Rural			Total				
	Records	Acres	Value		Records	Acres	Value	
31. HomeSite UnImp Land	10	15.00	316,000		11	16.00	351,000	
32. HomeSite Improv Land	749	842.75	24,579,455		829	939.75	27,585,955	
33. HomeSite Improvements	824	0.00	153,596,413		910	0.00	172,998,121	895,630
34. HomeSite Total					921	955.75	200,935,076	
35. FarmSite UnImp Land	138	211.85	280,996		143	219.86	292,851	
36. FarmSite Improv Land	1,114	3,191.06	4,246,708		1,236	3,518.07	4,739,866	
37. FarmSite Improvements	1,113	0.00	81,944,901		1,232	0.00	88,285,649	3,539,528
38. FarmSite Total					1,375	3,737.93	93,318,366	
39. Road & Ditches	0	14,315.40	0		0	14,820.05	0	
40. Other- Non Ag Use	0	524.45	462,732		0	804.52	808,237	
41. Total Section VI					2,296	20,318.25	295,061,679	4,435,158

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	12	3,949.07	4,159,659	12	3,949.07	4,159,659

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	85.06	97,555	56	9,009.50	19,537,306
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	262	41,741.67	82,100,568	319	50,836.23	101,735,429
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	30,542.18	29.39%	147,170,614	30.36%	4,818.60
46. 1A	19,670.30	18.93%	94,736,280	19.54%	4,816.21
47. 2A1	2,150.24	2.07%	9,937,505	2.05%	4,621.58
48. 2A	37,530.40	36.12%	172,163,066	35.52%	4,587.30
49. 3A1	1,639.31	1.58%	7,209,572	1.49%	4,397.93
50. 3A	5,316.81	5.12%	22,601,747	4.66%	4,251.00
51. 4A1	4,518.87	4.35%	19,832,793	4.09%	4,388.88
52. 4A	2,543.44	2.45%	11,066,020	2.28%	4,350.81
53. Total	103,911.55	100.00%	484,717,597	100.00%	4,664.71
Dry					
54. 1D1	101.98	0.40%	193,762	0.40%	1,900.00
55. 1D	9,243.35	35.90%	17,562,365	36.39%	1,900.00
56. 2D1	655.20	2.54%	1,228,518	2.55%	1,875.03
57. 2D	5,588.69	21.71%	10,478,870	21.71%	1,875.01
58. 3D1	6,146.92	23.87%	11,377,854	23.58%	1,850.98
59. 3D	599.60	2.33%	1,109,276	2.30%	1,850.03
60. 4D1	2,000.33	7.77%	3,700,669	7.67%	1,850.03
61. 4D	1,411.08	5.48%	2,610,183	5.41%	1,849.78
62. Total	25,747.15	100.00%	48,261,497	100.00%	1,874.44
Grass					
63. 1G1	33,320.18	54.23%	39,144,199	54.68%	1,174.79
64. 1G	9,482.95	15.43%	11,142,540	15.57%	1,175.01
65. 2G1	3,888.63	6.33%	4,580,405	6.40%	1,177.90
66. 2G	2,001.73	3.26%	2,363,750	3.30%	1,180.85
67. 3G1	3,982.64	6.48%	4,486,673	6.27%	1,126.56
68. 3G	6,860.71	11.17%	7,723,230	10.79%	1,125.72
69. 4G1	1,422.30	2.31%	1,600,971	2.24%	1,125.62
70. 4G	480.43	0.78%	540,489	0.76%	1,125.01
71. Total	61,439.57	100.00%	71,582,257	100.00%	1,165.08
Irrigated Total	103,911.55	47.31%	484,717,597	75.90%	4,664.71
Dry Total	25,747.15	11.72%	48,261,497	7.56%	1,874.44
Grass Total	61,439.57	27.97%	71,582,257	11.21%	1,165.08
72. Waste	7,107.35	3.24%	4,592,827	0.72%	646.21
73. Other	21,452.06	9.77%	29,449,684	4.61%	1,372.81
74. Exempt	117.44	0.05%	0	0.00%	0.00
75. Market Area Total	219,657.68	100.00%	638,603,862	100.00%	2,907.27

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,325.00	6.55%	7,905,000	6.59%	3,400.00
46. 1A	8,776.28	24.73%	29,653,262	24.71%	3,378.80
47. 2A1	56.13	0.16%	190,842	0.16%	3,400.00
48. 2A	7,870.77	22.18%	26,717,440	22.26%	3,394.51
49. 3A1	1,803.21	5.08%	5,964,212	4.97%	3,307.55
50. 3A	303.76	0.86%	999,431	0.83%	3,290.20
51. 4A1	1,637.01	4.61%	5,550,284	4.62%	3,390.50
52. 4A	12,718.90	35.84%	43,037,590	35.86%	3,383.75
53. Total	35,491.06	100.00%	120,018,061	100.00%	3,381.64
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,172.78	34.61%	9,104,091	34.94%	1,760.00
56. 2D1	38.35	0.26%	67,495	0.26%	1,759.97
57. 2D	4,146.65	27.75%	7,298,104	28.01%	1,760.00
58. 3D1	1,508.03	10.09%	2,654,130	10.19%	1,760.00
59. 3D	135.17	0.90%	229,789	0.88%	1,700.00
60. 4D1	1,300.57	8.70%	2,210,969	8.48%	1,700.00
61. 4D	2,643.78	17.69%	4,494,426	17.25%	1,700.00
62. Total	14,945.33	100.00%	26,059,004	100.00%	1,743.62
Grass					
63. 1G1	4,725.92	0.91%	4,347,855	0.94%	920.00
64. 1G	493.08	0.09%	446,210	0.10%	904.94
65. 2G1	13,193.85	2.54%	12,137,114	2.63%	919.91
66. 2G	7,796.34	1.50%	7,172,635	1.55%	920.00
67. 3G1	5,128.41	0.99%	4,707,249	1.02%	917.88
68. 3G	488,189.31	93.84%	432,047,606	93.63%	885.00
69. 4G1	34.18	0.01%	30,249	0.01%	884.99
70. 4G	648.81	0.12%	565,912	0.12%	872.23
71. Total	520,209.90	100.00%	461,454,830	100.00%	887.06
Irrigated Total	35,491.06	6.20%	120,018,061	19.69%	3,381.64
Dry Total	14,945.33	2.61%	26,059,004	4.28%	1,743.62
Grass Total	520,209.90	90.86%	461,454,830	75.71%	887.06
72. Waste	1,278.35	0.22%	581,153	0.10%	454.61
73. Other	633.67	0.11%	1,365,133	0.22%	2,154.33
74. Exempt	1.80	0.00%	0	0.00%	0.00
75. Market Area Total	572,558.31	100.00%	609,478,181	100.00%	1,064.48

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,631.00	2.76%	11,895,690	2.83%	4,521.36
46. 1A	13,510.81	14.20%	61,011,371	14.52%	4,515.74
47. 2A1	69.84	0.07%	316,027	0.08%	4,525.01
48. 2A	13,264.42	13.94%	59,833,575	14.24%	4,510.83
49. 3A1	54,221.01	56.98%	237,114,378	56.44%	4,373.11
50. 3A	2,777.38	2.92%	11,936,336	2.84%	4,297.70
51. 4A1	5,991.52	6.30%	26,261,640	6.25%	4,383.13
52. 4A	2,693.39	2.83%	11,759,133	2.80%	4,365.92
53. Total	95,159.37	100.00%	420,128,150	100.00%	4,415.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	12,010.42	35.65%	19,216,672	36.40%	1,600.00
56. 2D1	72.21	0.21%	115,536	0.22%	1,600.00
57. 2D	10,507.68	31.19%	16,812,288	31.85%	1,600.00
58. 3D1	2,158.43	6.41%	3,237,645	6.13%	1,500.00
59. 3D	458.95	1.36%	688,425	1.30%	1,500.00
60. 4D1	5,105.20	15.16%	7,657,800	14.51%	1,500.00
61. 4D	3,372.87	10.01%	5,059,305	9.58%	1,500.00
62. Total	33,685.76	100.00%	52,787,671	100.00%	1,567.06
Grass					
63. 1G1	1,377.18	0.47%	1,236,019	0.51%	897.50
64. 1G	2,902.75	0.99%	2,616,300	1.07%	901.32
65. 2G1	9,122.14	3.11%	8,234,131	3.37%	902.65
66. 2G	8,708.01	2.97%	7,837,727	3.21%	900.06
67. 3G1	6,097.46	2.08%	5,488,033	2.25%	900.05
68. 3G	262,468.78	89.51%	216,552,454	88.72%	825.06
69. 4G1	2,236.94	0.76%	1,852,153	0.76%	827.99
70. 4G	327.04	0.11%	269,810	0.11%	825.01
71. Total	293,240.30	100.00%	244,086,627	100.00%	832.38
Irrigated Total	95,159.37	22.37%	420,128,150	58.34%	4,415.00
Dry Total	33,685.76	7.92%	52,787,671	7.33%	1,567.06
Grass Total	293,240.30	68.93%	244,086,627	33.90%	832.38
72. Waste	1,862.65	0.44%	857,145	0.12%	460.18
73. Other	1,496.22	0.35%	2,244,330	0.31%	1,500.00
74. Exempt	18,517.83	4.35%	0	0.00%	0.00
75. Market Area Total	425,444.30	100.00%	720,103,923	100.00%	1,692.59

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	917.02	10.92%	3,094,949	11.24%	3,375.01
46. 1A	3,749.16	44.65%	12,569,217	45.66%	3,352.54
47. 2A1	217.65	2.59%	618,762	2.25%	2,842.92
48. 2A	1,937.01	23.07%	6,362,525	23.11%	3,284.71
49. 3A1	132.35	1.58%	446,682	1.62%	3,375.01
50. 3A	55.27	0.66%	183,775	0.67%	3,325.04
51. 4A1	941.66	11.21%	2,849,549	10.35%	3,026.09
52. 4A	447.38	5.33%	1,403,656	5.10%	3,137.50
53. Total	8,397.50	100.00%	27,529,115	100.00%	3,278.25
Dry					
54. 1D1	3.57	0.02%	4,820	0.02%	1,350.14
55. 1D	10,274.65	49.05%	13,870,887	49.52%	1,350.01
56. 2D1	1,032.66	4.93%	1,394,115	4.98%	1,350.02
57. 2D	5,953.97	28.43%	8,037,929	28.70%	1,350.01
58. 3D1	99.76	0.48%	134,683	0.48%	1,350.07
59. 3D	13.08	0.06%	16,678	0.06%	1,275.08
60. 4D1	1,939.41	9.26%	2,472,778	8.83%	1,275.02
61. 4D	1,628.40	7.77%	2,076,268	7.41%	1,275.04
62. Total	20,945.50	100.00%	28,008,158	100.00%	1,337.19
Grass					
63. 1G1	8,699.55	3.05%	9,131,455	3.08%	1,049.65
64. 1G	14,032.61	4.93%	14,734,487	4.97%	1,050.02
65. 2G1	37,088.68	13.02%	38,943,346	13.14%	1,050.01
66. 2G	113,390.54	39.80%	119,060,376	40.16%	1,050.00
67. 3G1	92,252.36	32.38%	96,865,230	32.68%	1,050.00
68. 3G	3,252.52	1.14%	2,959,798	1.00%	910.00
69. 4G1	12,189.36	4.28%	11,092,328	3.74%	910.00
70. 4G	4,012.24	1.41%	3,651,143	1.23%	910.00
71. Total	284,917.86	100.00%	296,438,163	100.00%	1,040.43
Irrigated Total	8,397.50	2.67%	27,529,115	7.82%	3,278.25
Dry Total	20,945.50	6.66%	28,008,158	7.95%	1,337.19
Grass Total	284,917.86	90.56%	296,438,163	84.16%	1,040.43
72. Waste	256.15	0.08%	117,981	0.03%	460.59
73. Other	98.58	0.03%	147,870	0.04%	1,500.00
74. Exempt	255.83	0.08%	0	0.00%	0.00
75. Market Area Total	314,615.59	100.00%	352,241,287	100.00%	1,119.59

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	194.57	902,367	15,748.21	72,298,577	227,016.70	979,191,979	242,959.48	1,052,392,923
77. Dry Land	109.84	204,611	2,532.53	4,538,563	92,681.37	150,373,156	95,323.74	155,116,330
78. Grass	90.33	105,743	22,460.20	23,789,461	1,137,257.10	1,049,666,673	1,159,807.63	1,073,561,877
79. Waste	24.72	16,275	1,670.20	1,100,232	8,809.58	5,032,599	10,504.50	6,149,106
80. Other	129.77	372,889	3,575.22	4,751,024	19,975.54	28,083,104	23,680.53	33,207,017
81. Exempt	68.44	0	0.00	0	18,824.46	0	18,892.90	0
82. Total	549.23	1,601,885	45,986.36	106,477,857	1,485,740.29	2,212,347,511	1,532,275.88	2,320,427,253

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	242,959.48	15.86%	1,052,392,923	45.35%	4,331.56
Dry Land	95,323.74	6.22%	155,116,330	6.68%	1,627.26
Grass	1,159,807.63	75.69%	1,073,561,877	46.27%	925.64
Waste	10,504.50	0.69%	6,149,106	0.26%	585.38
Other	23,680.53	1.55%	33,207,017	1.43%	1,402.29
Exempt	18,892.90	1.23%	0	0.00%	0.00
Total	1,532,275.88	100.00%	2,320,427,253	100.00%	1,514.37

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	1	19,942	0	0	1	9,514	2	29,456	0
83.2 Lake Properties Res	30	241,430	15	2,227,500	490	251,462,198	520	253,931,128	2,506,845
83.3 North Platte Com	3	287,570	1	58,631	1	95,231	4	441,432	0
83.4 Northside Np Res	258	2,960,328	1,846	27,798,884	2,096	184,602,752	2,354	215,361,964	10,427,079
83.5 Rural (rec)	5	1,470,720	4	770,657	4	1,123,202	9	3,364,579	426,604
83.6 Rural Res	468	25,840,278	1,713	106,679,122	1,741	469,986,057	2,209	602,505,457	9,284,871
83.7 Small Villages Com	0	0	1	7,983	1	124,471	1	132,454	115,286
83.8 Small Villages Res	239	1,061,517	561	6,970,305	574	44,958,029	813	52,989,851	207,397
83.9 Southside Np Res	303	6,152,911	6,469	222,866,319	6,893	1,034,740,247	7,196	1,263,759,477	6,964,235
83.10 Suburban Rec	0	0	1	169,780	1	383,732	1	553,512	0
83.11 Suburban Res	155	8,384,794	646	34,450,639	669	160,613,522	824	203,448,955	1,773,884
83.12 Suth & Hersh Res	113	1,800,068	845	23,902,193	873	115,014,613	986	140,716,874	1,450,099
84 Residential Total	1,575	48,219,558	12,102	425,902,013	13,344	2,263,113,568	14,919	2,737,235,139	33,156,300

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I 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	Exempt	0	0	0	0	1	0	1	0	0
85.2	Lake Properties Com	0	0	0	0	10	3,098,198	10	3,098,198	0
85.3	North Platte Com	235	27,976,050	1,050	131,402,796	1,081	585,056,281	1,316	744,435,127	24,637,540
85.4	Rural Com	9	389,096	56	3,054,411	83	47,361,766	92	50,805,273	705,277
85.5	Rural Res	1	33,287	0	0	0	0	1	33,287	0
85.6	Small Villages Com	17	78,191	78	726,412	85	6,479,061	102	7,283,664	25,192
85.7	Suburban Com	11	549,266	35	2,957,947	41	10,539,750	52	14,046,963	1,050,594
85.8	Suth & Hersh Com	16	1,338,102	89	2,073,666	95	17,891,580	111	21,303,348	797,644
86	Commercial Total	289	30,363,992	1,308	140,215,232	1,396	670,426,636	1,685	841,005,860	27,216,247

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	33,320.18	54.32%	39,144,199	54.80%	1,174.79
88. 1G	9,482.95	15.46%	11,142,540	15.60%	1,175.01
89. 2G1	3,855.26	6.29%	4,530,016	6.34%	1,175.02
90. 2G	1,966.85	3.21%	2,311,081	3.24%	1,175.02
91. 3G1	3,966.63	6.47%	4,462,498	6.25%	1,125.01
92. 3G	6,847.98	11.16%	7,704,007	10.79%	1,125.00
93. 4G1	1,420.03	2.32%	1,597,543	2.24%	1,125.01
94. 4G	480.43	0.78%	540,489	0.76%	1,125.01
95. Total	61,340.31	100.00%	71,432,373	100.00%	1,164.53
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	33.37	33.62%	50,389	33.62%	1,510.01
99. 2C	34.88	35.14%	52,669	35.14%	1,510.01
100. 3C1	16.01	16.13%	24,175	16.13%	1,509.99
101. 3C	12.73	12.82%	19,223	12.83%	1,510.05
102. 4C1	2.27	2.29%	3,428	2.29%	1,510.13
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	99.26	100.00%	149,884	100.00%	1,510.01
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	61,340.31	99.84%	71,432,373	99.79%	1,164.53
CRP Total	99.26	0.16%	149,884	0.21%	1,510.01
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	61,439.57	100.00%	71,582,257	100.00%	1,165.08

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	4,725.92	0.91%	4,347,855	0.94%	920.00
88. 1G	493.08	0.09%	446,210	0.10%	904.94
89. 2G1	13,193.85	2.54%	12,137,114	2.63%	919.91
90. 2G	7,796.34	1.50%	7,172,635	1.55%	920.00
91. 3G1	5,128.41	0.99%	4,707,249	1.02%	917.88
92. 3G	488,189.31	93.84%	432,047,606	93.63%	885.00
93. 4G1	34.18	0.01%	30,249	0.01%	884.99
94. 4G	648.81	0.12%	565,912	0.12%	872.23
95. Total	520,209.90	100.00%	461,454,830	100.00%	887.06
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	520,209.90	100.00%	461,454,830	100.00%	887.06
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	520,209.90	100.00%	461,454,830	100.00%	887.06

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,377.18	0.47%	1,236,019	0.51%	897.50
88. 1G	2,890.41	0.99%	2,601,369	1.07%	900.00
89. 2G1	9,044.06	3.09%	8,139,654	3.34%	900.00
90. 2G	8,706.34	2.97%	7,835,706	3.21%	900.00
91. 3G1	6,096.43	2.08%	5,486,787	2.25%	900.00
92. 3G	262,428.69	89.54%	216,503,945	88.77%	825.00
93. 4G1	2,219.61	0.76%	1,831,184	0.75%	825.00
94. 4G	327.04	0.11%	269,810	0.11%	825.01
95. Total	293,089.76	100.00%	243,904,474	100.00%	832.18
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	12.34	8.20%	14,931	8.20%	1,209.97
98. 2C1	78.08	51.87%	94,477	51.87%	1,210.00
99. 2C	1.67	1.11%	2,021	1.11%	1,210.18
100. 3C1	1.03	0.68%	1,246	0.68%	1,209.71
101. 3C	40.09	26.63%	48,509	26.63%	1,210.00
102. 4C1	17.33	11.51%	20,969	11.51%	1,209.98
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	150.54	100.00%	182,153	100.00%	1,210.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	293,089.76	99.95%	243,904,474	99.93%	832.18
CRP Total	150.54	0.05%	182,153	0.07%	1,210.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	293,240.30	100.00%	244,086,627	100.00%	832.38

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	8,699.55	3.05%	9,131,455	3.08%	1,049.65
88. 1G	14,032.61	4.93%	14,734,487	4.97%	1,050.02
89. 2G1	37,088.68	13.02%	38,943,346	13.14%	1,050.01
90. 2G	113,390.54	39.80%	119,060,376	40.16%	1,050.00
91. 3G1	92,252.36	32.38%	96,865,230	32.68%	1,050.00
92. 3G	3,252.52	1.14%	2,959,798	1.00%	910.00
93. 4G1	12,189.36	4.28%	11,092,328	3.74%	910.00
94. 4G	4,012.24	1.41%	3,651,143	1.23%	910.00
95. Total	284,917.86	100.00%	296,438,163	100.00%	1,040.43
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	284,917.86	100.00%	296,438,163	100.00%	1,040.43
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	284,917.86	100.00%	296,438,163	100.00%	1,040.43

2026 County Abstract of Assessment for Real Property, Form 45

Compared with the 2025 Certificate of Taxes Levied Report (CTL)

56 Lincoln

	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	2,483,083,229	2,675,494,482	192,411,253	7.75%	32,264,047	6.45%
02. Recreational	43,241,554	61,740,657	18,499,103	42.78%	892,253	40.72%
03. Ag-Homesite Land, Ag-Res Dwelling	195,373,387	200,935,076	5,561,689	2.85%	895,630	2.39%
04. Total Residential (sum lines 1-3)	2,721,698,170	2,938,170,215	216,472,045	7.95%	34,051,930	6.70%
05. Commercial	781,286,036	833,887,170	52,601,134	6.73%	27,216,247	3.25%
06. Industrial	7,098,350	7,118,690	20,340	0.29%	0	0.29%
07. Total Commercial (sum lines 5-6)	788,384,386	841,005,860	52,621,474	6.67%	27,216,247	3.22%
08. Ag-Farmsite Land, Outbuildings	87,492,429	93,318,366	5,825,937	6.66%	3,539,528	2.61%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	657,105	808,237	151,132	23.00%		
11. Total Non-Agland (sum lines 8-10)	88,149,534	94,126,603	5,977,069	6.78%	3,539,528	2.77%
12. Irrigated	988,247,535	1,052,392,923	64,145,388	6.49%		
13. Dryland	146,926,889	155,116,330	8,189,441	5.57%		
14. Grassland	976,989,033	1,073,561,877	96,572,844	9.88%		
15. Wasteland	6,032,868	6,149,106	116,238	1.93%		
16. Other Agland	30,076,695	33,207,017	3,130,322	10.41%		
17. Total Agricultural Land	2,148,273,020	2,320,427,253	172,154,233	8.01%		
18. Total Value of all Real Property (Locally Assessed)	5,746,505,110	6,193,729,931	447,224,821	7.78%	64,807,705	6.65%

2026 Assessment Survey for Lincoln County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	3
3.	Other full-time employees:
	5
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$672,283
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$181,099
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$54,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$9,300
12.	Amount of last year's assessor's budget not used:
	\$64,103

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	The maps are still in the office to look back on for reference purposes but they are not maintained.
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes, gWorks (ESRI/Arc View)
7.	Is GIS available to the public? If so, what is the web address?
	Yes- www.lincoln.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks (full support)
9.	What type of aerial imagery is used in the cyclical review of properties?
	The most recent FSA aerial imagery provided to us by GWorks
10.	When was the aerial imagery last updated?
	The current and most recent imagery we are using is 2024 aerial imagery, updated 2/25/2025

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	North Platte, Brady, Maxwell, Hershey, Sutherland, Wallace, Wellfleet are zoned.
4.	When was zoning implemented?
	1977

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	The county contracts with Pritchard & Abbot for the oil and gas mineral parcels.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The appraisal company must be approved by the board and the contract must be compliant with any applicable provisions of Title 350 Ne. Admin. Code 50-004.
4.	Have the existing contracts been approved by the PTA?
	Renewed in 2024 for 2025-2026
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2026 Residential Assessment Survey for Lincoln County

1.	Valuation data collection done by:
	All appraisal staff and data collectors.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Only the cost approach is used for the residential class of property.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county appraisal staff develops depreciation tables using local sales data with assist from Vanguard.
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, there is one single depreciation table for single family and one for mobile homes, each one is adjusted as needed using map factors in our CAMA system.
5.	Describe the methodology used to determine the residential lot values?
	The sales comparison approach was used as much as possible, as this is the best indicator of market value. In areas where it is mostly built-up, the county also used the extraction method to aid in determining market value of the land. Unimproved lots are adjusted for not being improved.
6.	How are rural residential site values developed?
	Lincoln County uses the sales comparison approach to determine a vacant lot value, than adds for the lot being improved (\$25,000) for water/well, sewer/septic and electrical
7.	Are there form 191 applications on file?
	Yes
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	A discounted cash flow process is used for all parcels that have filed a Form 191 to combine parcels held for sale or resale. Any without applications filed are valued the same as all other lots.

2026 Commercial Assessment Survey for Lincoln County

1.	Valuation data collection done by:
	All appraisal staff.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The Cost Approach is the most commonly used method of valuing commercial properties; however, when available the Income Approach is used. The Sales Comparison Approach is used to help value unsold properties with the Cost Approach.
2a.	Describe the process used to determine the value of unique commercial properties.
	Unique commercial properties usually do not have comparable sales so a cost approach is performed, as well as an income approach if relevant. Then a correlation of value using both approaches to value is determined. There are times when it is necessary to go outside of the county and sometimes statewide to find comparable properties or sales to aid in valuing these types of properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county studied the Vanguard depreciation tables and found that they were compatible to use. When the next physical inspection and review of all commercial properties is complete, this will be checked again.
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.
	Not at this time; however, an economic depreciation or map factor is applied within the villages.
5.	Describe the methodology used to determine the commercial lot values.
	The sales comparison approach was used as much as possible; however, in areas where it is mostly built-up, the extraction method was used by the county to aid in determining market value of the land.

2026 Agricultural Assessment Survey for Lincoln County

1.	Valuation data collection done by:
	Appraisal staff and occasionally will be assisted by appraisal data entry clerks or former appraisal data entry clerks.
2.	Describe the process used to determine and monitor market areas.
	Class or subclass includes, but not limited to, the classifications of agricultural land defined in sections 77-1359 and 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics. Also a good understanding of Title 350 Chapter 14 Agricultural and Horticultural Land Assessment Regulations; specifically REG-14-002.01 and 14-002.07 through 14-002.56 definitions of soil types and their uses and REG-14-003 Areas, defining the 8 land areas outlining the geographical formations, soils parent materials, topographic regions, growing seasons, frost-free days, average rainfall, predominant land uses, typical farming and ranching practices and typical crops located in each land area.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Generally rural residential acreages are those parcels that do not meet the definition or criteria for agricultural and horticultural land. These acreages are found scattered intermittently throughout Lincoln County. However, most of the parcels are located closer to urban areas and the land use was primarily grass or pasture. The demand for these acreages has been and continues to be high. Many people are attracted to these rural sites that afford them the opportunity to build a home and/or appropriate outbuildings and live the “country” lifestyle of their choosing. This generally involves livestock which is predominately horses. These parcels may have some agricultural uses, however they are not considered to be viable commercial agricultural or horticultural operations. Thus the value at their highest and best use is as rural residential acreages. Recreational land as defined in Regulation Chapter 10 001.05E means all parcels of real property predominately used or intended to be used for diversion, entertainment and relaxation on an occasional basis. This would include, but is not limited to, fishing, hunting, camping, boating, hiking, picnicking and the access or view that simply allows relaxation, diversion and entertainment. This class is zoned A-1 Agricultural by Lincoln County zoning laws and is generally located in the flood plain. Recreational lands have capability class VIII soils that preclude their use as agricultural land and restrict their use to recreation, wildlife, water supply or to esthetic purposes. The highest and best use for recreational lands is its current use, recreational and wildlife habitat.
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?
	Analysis is completed by an in-house appraiser. Feedlots are valued as a unit based on head count , size, and quality of the operation.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.

	Lincoln County currently only has 4 parcels that contain WRP land. We have some accretion ground and some ag land in WRP. We have had a couple sales. We were able to use the sales comparison approach and decided we needed separate values for the accretion WRP and the ag land WRP and implemented these value changes for 2013 and are still currently using them.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Irrigated grass is the only other subclass currently. The value is arrive by using a formula based on other subclass and using market analysis as well
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	324
7b.	What process was used to determine if non-agricultural influences exist in the county?
	Market Analysis is used and a more detailed Special Valuation Methodology report is kept on file in our office.
	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	Lincoln County has commercial influence present but mainly sees recreational influences present within the county the most often.
7d.	Where is the influenced area located within the county?
	Mainly along the North Platte & South Platte Rivers running from West to East down through the middle of Lincoln County for the recreational influences. There may be recreational influences in other areas, but sales have indicated there is not a difference in valuation that needs to be addressed yet. For the commercial influence, that would mainly be on the very edges bordering the North Platte City limits.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	An extensive sales comparison study was done and further described in the Methodology for Special Valuation report filed and kept on record in the Lincoln County Assessor's Office.

THREE-YEAR PLAN OF ASSESSMENT UPDATE FOR LINCOLN COUNTY 2025

SS 77-1311.02 requires the county assessor shall prepare a plan of assessment that describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall describe the actions necessary to achieve the levels required by state law and the resources needed to complete those actions. This plan should be completed by June 15; presented to the county board by July 31, and a copy and any amendments mailed to the Department of Revenue by October 31 of each year. SS 77-1311.03 states that all parcels of real property in the county will be inspected and reviewed no less than every six years.

For purposes of this report, Lincoln County uses the following definitions of assessments from “Property Appraisal and Assessment Administration.”

- Assessment review: the reexamination of assessments by a governmental agency that has the authority to alter individual assessments on its own motion.
- Reappraisal: the mass appraisal of all property within an assessment jurisdiction accomplished within or at the beginning of a reappraisal cycle (revaluation of reassessment).
- Updates: annual adjustments applied to properties between reappraisals.

NORTH PLATTE & VILLAGE RESIDENTIAL

North Platte and the surrounding villages are experiencing a steady number of sales and also seeing the sales prices very strong. Sales continue to be steady despite the layoffs occurring at the Union Pacific Railroad and several other major stores closing in the area. The market has become a sellers’ market with very few properties being on the market and shorter marketing times. Even with the Covid-19 pandemic, properties continue to sell at or above the current assessed values indicating that the market has not suffered too significantly due to the pandemic.

In December 2017, it was announced that the Dept. of Revenue would not be renewing their contract with Tyler Technology for their Orion CAMA system as of June 30, 2018. It was then determined that trying to continue with the Orion system without the State contract would be cost prohibitive. We now have a signed contract with Vanguard Appraisal and have converted to their CAMA system. We have been live since January 1st, 2019, with Vanguard. Conversions can be difficult trying to double check all the data to be sure it converted accurately, but we are very excited for the new system & all it has to offer Lincoln County.

For 2023, we updated our costing tables with Vanguard to the 2020 manual. This manual is then adjusted to our area as well as account for any inflation or increases in costs since 2020. Any adjustments to depreciation tables were also made where needed. All residential parcels in Lincoln County are on the updated cost tables. Commercial properties will be updated to the new cost tables when reviewed in 2026.

For the 2023 assessment year, we performed a physical review and inspection of all north side properties. New photos were taken, and condition of the improvements were reviewed. The updated cost tables were also applied to these properties for 2023. Land valuations were also reviewed and adjusted for the 2023 assessment year on the north side of North Platte. For 2026 and 2027, sales will continue to be monitored for any necessary adjustments that may need to be applied. The north side of North Platte is scheduled for the next physical review in 2028.

For 2024, all of the south side of North Platte was physically reviewed and inspected. Due to the increasing sales prices, a new manual level was set at 135%, an increase of 15% from the previous year. New photos were taken, and condition of the improvements were reviewed. Land was revalued with the 2024 review as well. Updated cost tables were applied, depreciation tables were adjusted as necessary and map factors were applied when necessary. For 2026, 2027, and 2028, sales will continue to be monitored for any necessary adjustments that may need to be applied. The south side of North Platte is scheduled for the next physical review in 2029.

For 2025, all of the small villages in Lincoln County were reviewed. This includes Brady, Maxwell, Hershey, Sutherland, Wallace, and Wellfleet. Both the residential parcels and the commercial parcels were physically reviewed and inspected, new photos will be taken, land will be reviewed and/or adjusted, if

necessary, depreciation tables will be adjusted where necessary, and map factors will be applied where necessary for locational adjustments. For 2026, 2027, and 2028, sales will continue to be monitored for any necessary adjustments that may need to be applied. The villages are scheduled for the next physical review in 2030.

Assessment year 2026 will begin our suburban and rural review of all residential and improved agricultural parcels. New photos will be taken, and condition of the improvements will be reviewed. Land will be revalued at this time as well. Updated cost tables will be applied, depreciation tables will be adjusted as necessary and map factors will be applied when necessary. If necessary, this review may run into the 2027 assessment year. For 2027, 2028, and 2029, sales will continue to be monitored for any necessary adjustments that may need to be applied.

Also for year 2025, the north side of North Platte fell out of compliance with state mandated ratios, new map factors were applied to four of the five neighborhoods (N-1, N-2, N-3, and N-4), N-5 remained unchanged for 2025. The south side of North Platte was still in compliance and received no increase in value for 2025.

2026 preliminary statistics are showing that both the north and south side of North Platte have already fallen out of compliance with state mandated ratios therefore without major changes to the market in the next few months, these areas can anticipate an increase in value for 2026. The villages are still in compliance with state mandated ratios so it is anticipated that these areas will not need any adjustments for 2026.

COMMERCIAL

In December 2017, it was announced that the Dept. of Revenue would not be renewing their contract with Tyler Technology for their Orion CAMA system as of June 30, 2018. It was then determined that trying to continue with the Orion system without the State contract would be cost prohibitive. We now have a signed contract with Vanguard Appraisal and have converted to their CAMA system. We have been live since January 1st, 2019, with Vanguard. Conversions can be difficult trying to double check all the data to be sure it converted accurately, but we are very excited for the new system & all it has to offer Lincoln County.

For the 2020 assessment year, all of the suburban and rural commercial properties were physically inspected, however; they were not revalued due to time constraints and the shutdown from the Covid-19 pandemic. These parcels were re-assessed for 2021.

For the 2021 assessment year, all of the suburban and rural commercial properties were re-assessed. Also, all of the Village commercial properties were physically inspected and reviewed. The cost approach to value was developed using our new Vanguard system. The new land methodology was implemented for the Villages, Suburban, and Rural Commercial properties for 2021 as well. A review of the current depreciation tables used by Vanguard were verified and adjusted if needed to fit our market. Income and expense statements were requested when appropriate to assist in developing the income approach to value. The rural and suburban commercial properties will be reviewed with the rural and suburban residential properties and improved agricultural properties for 2026/2027.

For 2022, a physical review and inspection of the Commercial properties in North Platte was performed. All of North Platte Commercial parcels were removed from override and re-assessed using Vanguard costing and depreciation schedules. Income and expense statements will be requested when appropriate to assist in developing the income approach to value. Commercial land was reviewed and re-assessed for 2022 as well. Although updated cost tables have been received, commercial parcels did not get the updated costing applied and won't until the next review in 2027 or 2028 depending upon how long the rural review takes. Sales for vacant and improved parcels are and will continue to be monitored to reflect the market conditions for 2026, 2027, and 2028.

RURAL RESIDENTIAL & IMPROVED AGRICULTURAL LAND & RECREATIONAL

For the 2020 assessment year, all of the rural residential and improved agricultural properties were physically inspected and reviewed. All of the suburban and rural residential properties were re-assessed in neighborhoods Co.-2, Co.-3, Co.-4, Co.-9, Co.-10, and Co.-11 for 2020. Due to the pandemic shutting down the courthouse, the remaining neighborhoods were not able to be re-assessed for 2020. All of the improved

agricultural parcels were physically inspected, but also were not all re-assessed. All parcels that were not re-assessed received new valuations for 2021. However, these parcels did receive the new land methodology valuation for 2020. These parcels have been updated with the current Vanguard cost tables as well as new depreciation tables created and used for these parcels. Sales for vacant and improved parcels are and will continue to be monitored to reflect the market conditions for 2026, 2027, and 2028.

For the 2020 assessment year, a new land methodology was developed and put into place for the suburban, rural residential, and improved agricultural properties. Our vendor, Vanguard, helped in the development of the land valuations for 2020. For vacant parcels, the vacant land sales were used to establish values of those parcels. With regards to the improved parcels, the values of the septic, well, and electricity to the house were included in the total land valuation. A study of what septic systems, wells, and electricity costs were ranged from \$15,000 and up; we determined that on average, it would cost \$25,000 to install these items on an improved parcel. So, for the improved parcel, we developed a methodology that took the unimproved sale value plus the \$25,000 for the land improvements. For the unimproved parcels, they received a 50% discount for vacancy across the county to remove the land improvements from the land value. Sales indicated to us that there were three separate areas namely, Area #1 with a 1-acre base of \$45,000, Area #2 with a 1-acre base of \$35,000, and Area #3 with a 1-acre base of \$25,000. Area #1 includes neighborhoods Co.-1, Co.-2, and Co.-8. These three neighborhoods are in close proximity to the city of North Platte and have the highest demand for country living but still being close to necessary amenities that the city of North Platte can provide. Area #2 includes neighborhoods Co.-4 (Township 12 only), Co.-6, and Co.-10. These three neighborhood areas are along the Highway 30 and Interstate area as well as further south of the city of North Platte. The demand is still high in these areas due to having Villages nearby with some amenities or still being fairly close to the city of North Platte. Area #3 includes all the rest of the rural neighborhoods namely, Co.-3, Co.-4 (Townships 9, 10, and 11 only), Co.-5, Co.-7, Co.-9, and Co.-11. Area #3 was revalued for 2024, increasing the first acre to \$30,000 rather than \$25,000 per acre. Demand in these areas is not as high as they are in the other two areas and far fewer suburban and rural residential parcels can be found in these areas as these areas are predominantly agricultural properties. The 1-acre base in each area was also used for the improved agricultural parcels based on what neighborhood the improved agricultural parcel was located in.

For the 2021 assessment year, the remaining areas in the suburban and rural residential neighborhoods, as well as all of the improved agricultural parcels, that didn't get done for 2020, were re-assessed. All sales for suburban, rural residential and improved agricultural parcels will continue to be monitored to maintain the level of value and quality of assessment practices for 2025 and will begin our physical review and inspection of the suburban and rural parcels for 2026. These sub-classes will receive adjustments as needed to reflect market conditions. As new GIS aerial imagery is received and time permits, we also continue to check and monitor the improved and unimproved parcels throughout the county for any changes in the adding or removing of buildings.

For 2023, all suburban, rural residential, and improved agricultural parcels received updated costing and new valuations due to the market increases. For 2024, the manual level was increased to 135%, increasing all improvement values for the suburban, rural, and improved agricultural parcels.

For 2025, all suburban, rural residential, and improved agricultural parcels received an 8% increase in the improvement values due to falling out of compliance with state mandated ratios.

Assessment year 2026 will begin our suburban and rural review of all residential and improved agricultural parcels. New photos will be taken, and condition of the improvements will be reviewed. Land will be revalued at this time as well. Updated cost tables will be applied, depreciation tables will be adjusted as necessary and map factors will be applied when necessary. If necessary, this review may run into the 2027 assessment year. For 2027, 2028, and 2029, sales will continue to be monitored for any necessary adjustments that may need to be applied.

For 2016 our methodology for our Recreational parcels was reviewed and updated. Due to continued sales of recreational parcels, a review of all recreational parcels was performed for 2021; however, no adjustments were warranted to the Recreational land valuation for 2021. Recreational parcels will be reviewed again during the 2026 assessment year and any adjustments necessary will be applied at that time.

There was also a review all of the Special Valuation Applications to make sure that these parcels still qualify for special valuation with the new methodology implemented. This would include parcels along the North and South Platte Rivers containing Accretion acres; as Lincoln County has experienced a large number of recreational sales in the past decade. Any parcels that were receiving special valuation that we no longer felt qualified under the new methodology were sent a letter informing them of our decision and encouraged to reapply for the Special Valuation by filing a new Special Valuation Application Form 456.

The Recreational sales were monitored, and an adjustment was made for 2016, increasing the recreational value based on these sales. These special valuation applications will continue to be reviewed and sales will continue to be monitored for the 2026, 2027, and 2028 assessment years to reflect the market conditions.

LAKE MALONEY & JEFFREY LAKE PROPERTIES

The lake properties consist of properties that sit on leased ground at Lake Maloney. At Jeffrey Lake, there is a mixture of both leasehold interest properties and fee simple properties. This group of properties includes Prairie Lake, Mill Isle, and Frontier Resort Boat Clubs as well. These properties have become more and more desirable in the past 20 years and continue to be the case with sales at both lakes. Sales at the lakes continue to sell high with many properties being purchased with an older home on it that is torn down and new house being built in its place. Frontier Resort is also seeing this occur where the old mobile homes are being removed and new houses are being built on the lots. This will make that boat club more desirable as well.

Leasehold values at Lake Maloney were updated to reflect the same classification as what NPPD considers them to be for 2023. This was done for equalization purposes as this is how NPPD determines what their leases are set at, therefore; the Lincoln County Assessor's Office recognizes these same classifications for 2023.

For 2023, a full review and inspection of all Lake Maloney and Jeffrey Lake properties was performed. Leasehold values were reviewed and updated, new photos were taken, and condition of the improvements was reviewed. Sales for vacant and improved parcels are and will continue to be monitored to reflect the market conditions for 2026, 2027, and 2028.

For 2024, all lake properties received the new manual level cost tables, increasing the improvement values on these parcels. Leasehold values were also increased by 8% at both Jeffrey Lake and Lake Maloney. Continued increases in demand for lake properties makes for a necessary review or increase each year as the ratios continue to fall out of compliance year after year.

For 2025, all lake properties received updated map factors due to falling out of compliance with state mandated ratios. With having two sales of \$800,000 and two sales at or above \$1,000,000, the market at Lake Maloney still continues to rise with listings over \$1,000,000 currently on the market. Both the leasehold values and the improvements were increased with the new map factors for 2025.

UNIMPROVED AGRICULTURAL LAND

Legislation that became effective January 1, 2007, set the percent to market ratio for agricultural land at 75%. The acceptable range for our median level of value is 69% to 75%.

Sales for the appropriate previous 36 months are studied annually in each of the established market areas. Four market areas were established along natural geographical and topographical boundaries. Area One along the North Platte, South Platte and Platte Rivers has excellent farm ground and sub-irrigated hay meadows. Area Two is mostly sand hills pasture except for some irrigated farm ground along the Logan County line in the northeast corner and extends south along the east border with Custer County. Area Three is also sand hills but much of it has been converted to pivot irrigation. It also has a strict new well drilling moratorium and some strict irrigation water usage regulations. Area Four is cedar tree and brush covered canyons. More level tillable farm ground is found along our border with Dawson County to the southeast.

Since each of these areas have such diverse soils, terrain, elevation, irrigation, length of growing season and water legal issues, it is necessary to study the sales in each market area on its own merit. Since the implementation of the GIS system has taken place and new soil maps implemented as well, 2012 was also a year of more accurately determining Market Area boundaries based on soil types & topography and we will continue to make these Market Area boundary line corrections for upcoming years as deemed necessary.

Our GIS system currently has 2024 FSA aerial imagery for the most recent inspections. The appraisal staff visually inspected all unimproved suburban, rural residential, & Agricultural parcels in the late summer & early fall of 2018 for the 2019 assessment year using the 2018 G-works aerial imagery while preparing for our improved suburban, and the rural residential, and improved Agricultural parcel data review beginning in 2020 & finishing in 2021. If any discrepancies were found, an actual on-site inspection was performed by an appraiser for any corrections or to add any new improvements that were spotted. Staff also uses Google Earth imagery if necessary. GIS Workshop has updated our GIS website to the most current 2024 FSA imagery earlier in the 2025 assessment year. We will continue to view the new aerial imagery and again, as time permits, to watch for new improvements & land use changes to the unimproved suburban, rural residential, & Agricultural parcels throughout 2026, 2027, and 2028.

For 2020, another NRCS soil implementation change was made due to the passing of LB 372. LB 372 was passed which amended [Neb. Rev. Statute §77-1363](#) to require that Land Capability Groups (LCG) be based on Natural Resources Conservation Service (NRCS) data specific to each land use. That bill became operative on August 31, 2019. The Property Assessment Division (PAD) required this change be implemented for 2020. This conversion reflected a change in the way PAD utilizes NRCS data to classify soils into LCGs. The NRCS did not change their soils classification system. We, as Assessor's, were told by the PAD this change was NOT to change our Ag land values. The Assessor worked very closely with the PAD Field Liaison to assure that did not happen and still fall within statutory range for the current sales ratio period.

As in the past, the Assessor and Deputy, work closely with our Field Liaison from the Property Assessment Division, and will review the sales of unimproved agricultural land, for the appropriate 36 months by Market Area to derive a per acre value for each land use category for 2026, 2027, and 2028.

For 2025:

a. Market Area 1

- a. Irrigated Land was increased by 4% for 1A1, 1A, 2A1, and 2A irrigated soils and a 3% increase for 3A1, 3A, 4A1, and 4A soils.
- b. Dryland was increased by 3% for all dryland soils.
- c. Grassland was increased by 3% for all grassland soils.
- d. Preliminary Median Level of Value statistics for Market Area 1: 69.21%
- e. Final Median Level of Value statistics for Market Area 1: 71.68%

b. Market Area 2

- a. Irrigated Land was increased by 7% for all irrigated soils.
- b. Dryland was increased by 7% for all dryland soils.
- c. Grassland was increased by 7% for all grassland soils.
- d. Preliminary Median Level of Value statistics for Market Area 1: 67.74%
- e. Final Median Level of Value statistics for Market Area 1: 72.40%

c. Market Area 3:

- a. Irrigated Land was increased by 10% for all irrigated soils.
- b. Dryland was increased by 10% for all dryland soils.
- c. Grassland was increased by 14% for grassland soils.
- d. Preliminary Median Level of Value statistics for Market Area 1: 64.04%
- e. Final Median Level of Value statistics for Market Area 1: 70.34%

d. Market Area 4:

- a. Irrigated Land was increased by 5% for all irrigated soils.
- b. Dryland was increased by 6% for 1D1, 1D, 2D, 2D1, and 3D1 soils, there was no increase for 3D, 4D1, and 4D soils.
- c. Grassland was increased by 22% for 1G1, 1G, 2G1, 2G, and 3G1 soils and a 17% increase for 3G, 4G1, and 4G soils.
- d. Preliminary Median Level of Value statistics for Market Area 1: 56.87%
- e. Final Median Level of Value statistics for Market Area 1: 69.46%

Agricultural land sales with improvements less than 5% of the sale price will also be reviewed at the Division's request for the appropriate 36 months by Market Area to derive at a per acre value for each land use category for 2026, 2027, and 2028.

Special Valuation was implemented in 2010 due to a large increase in demand for accretion land that is influenced by recreational uses. New applications are being filed every year. When an application is filed on a specific property, a physical inspection is required by an appraiser prior to making a determination on the property. For Special Valuation to be approved, the primary use MUST be agricultural. Sales of the accretion land are monitored throughout the year and are adjusted as necessary. New methodology was implemented for 2016, a detailed copy is kept on file in the Assessor's Office as it is updated every year.

We have also seen more Conservation Easements being filed on properties. The Easements must be read very carefully to determine the correct way for the parcel to be valued. Some Easements allow the property to still be classified as Ag land, but others do not. WRP (Wetland Reserve Programs) do not allow the property to be classified as Ag land. We have received a couple of sales on WRP properties. These sales indicated accretion parcels in WRP are selling differently than the WRP parcels with Ag use present. For 2013, they were valued as such & will continue to be monitored and adjustments to value made as necessary for 2026, 2027, and 2028.

2025 MEASURES OF CENTRAL TENDENCY BY PROPERTY CLASS

<u>Property Class</u>	<u>Median</u>
Residential	96.00
Commercial/Industrial	96.00
Unimproved Agricultural	72.00
Special Valuation	72.00
School Bond Value Ag Land	49.00

TRAINING

Julie Stenger took office on January 1st, 2011. Her Assessor's Certificate is valid through December 31, 2026. Our deputy, Pat Collins, received her Assessor's Certificate in the fall of 2010 and is valid through December 31st, 2026. They both attend the workshops and classes to receive the required continuing education hours to maintain their Assessor's Certificates. Two of the staff appraisers have Assessor's Certificates as well. The appraisers attend Nebraska Real Estate Appraiser Board approved classes as well as Property Assessment Division classes when available to collect the required continuing education hours. IAAO classes are nearly cost prohibitive for multiple students when living expenses are also paid by the county, thus assessor certified staff rely on division classes offered locally, at workshops, and elsewhere to meet the continuing education requirements. The third and newest appraiser is training and will be attending appraisal classes to learn as much as she can over the next few years.

BUDGET

Purposed budget for 2024-2025	\$644,660
Salaries	\$544,735
Education	\$9,600
Data processing equipment and software	\$56,125
Reappraisal (for one oil well)	\$200
Other (office supplies, printing, & misc.)	\$34,000

STAFF

1 Assessor	1 Deputy	2 Clerks
2 CAMA clerks	1 Computer Analyst	3 Staff Appraisers

CONCLUSION

With the volume of work from all its required duties, the staff of the Lincoln County Assessor's office has continued to work diligently to assess all property in the county in an equal and proportionate manner. Polite and courteous information and assistance is given to taxpayers filing personal property returns with depreciation schedules to review, property valuation protest forms with added requests for comparable sales, and homestead exemption applications with the accompanying income statements.

The three current on-staff appraisers have made the process of reappraising all classes of property to be done in a more efficient and timely manner. The addition of another on-staff appraiser has helped to keep Lincoln County on track with the 6-year review and inspection cycle. With the amount of classroom hours and over 40 years of experience combined between the three current on-staff appraisers, we have found at the local level; this has given property owners confidence in their appraisal abilities, has decreased the number of protests, and eliminated the need for costly contract reappraisals which is also a cost-savings to the taxpayers. The launching of the Lincoln County GIS website and subscription option has also decreased the number of phone calls and the foot traffic in the office.

In December 2017, it was announced that the Dept. of Revenue would not be renewing their contract with Tyler Technology for their Orion CAMA system as of June 30, 2018. It was then determined that trying to continue with the Orion system without the State contract would be cost prohibitive. We now have a signed contract with Vanguard Appraisal and have converted to their CAMA system. We have been live since January 1st, 2019, with Vanguard. After working with the system for the past several years, we feel that the program runs great and fits our county very well. The on-staff appraisers with Vanguard have been an added benefit for the Lincoln County Assessor's Office staff in helping to better assess properties in Lincoln County. We believe the transition to Vanguard was a great choice and look forward to continuing to work with Vanguard in the future!

Julie Stenger- Lincoln County Assessor

Julie Stenger
Lincoln County Assessor
June 20, 2025

Methodology for Special Valuation
Lincoln County
March 1, 2026

At the present time there is one parcel that has been approved for special valuation near the city of North Platte. The parcel in question is land adjoining the Wal-Mart Super Center. Through the sales verification and ratio study processes of unimproved commercial land in this area a value was established. Commercial development is the highest and best use of this parcel. Sales of unimproved agricultural land in Market Area 1 are analyzed yearly and the value for dry crop land is being applied as the special value to this parcel. This land is being used to harvest alfalfa as feed for livestock.

There are 324+ approved special valuation applications that contain accretion ground in Market Area 1 running along the North & South Platte Rivers and running the length of the county from West to East for 2026. For 2016, our methodology changed and during our 2016 review of the parcels receiving Special Valuation prior to this; some are now being disqualified. An extensive sales comparison study was done in this area to determine the actual value of the highest & best use of these accretions as recreational parcels. The recreational value of the accretions will be increased for 2026 to reflect the current market value of these recreational accretions based on a 2026 recreational sales study. This study will also be used to determine the uninfluenced Ag value these parcels would have if approved as Special Value parcels. We will apply the current lowest class soil grassland value as the special value in this area. An in-depth copy of this study is kept in the Lincoln County Policy & Procedures Manual for review.

There are other applications on file, which upon review or inspection, have been disapproved. Some of these parcels may have small acres of Ag land present. We feel these Ag acres are NOT the primary use of these parcels. Most of these acres would actually be utilized as food plots for wildlife. Putting a few head of horses or a few cows on these parcels for 1-2 months out of the year does not qualify a parcel to be used primarily for Ag purposes nor does it support agriculture as a livelihood. Therefore, these parcels have been denied and will continue to be denied Special Value in the future. Other denied applications have a residence, and other improvements present with little to no Ag land, mostly or only accretion ground. These have been determined that the primary use of these parcels is as a rural residential parcel with recreational accretions present. They do NOT support agriculture as a livelihood or the primary use. Therefore, these parcels have been denied and will continue to be denied Special Value in the future as well.

Julie Stenger
Lincoln County Assessor