

NEBRASKA

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DEPARTMENT OF REVENUE

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

PERKINS COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Peggy Burton, Perkins 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.

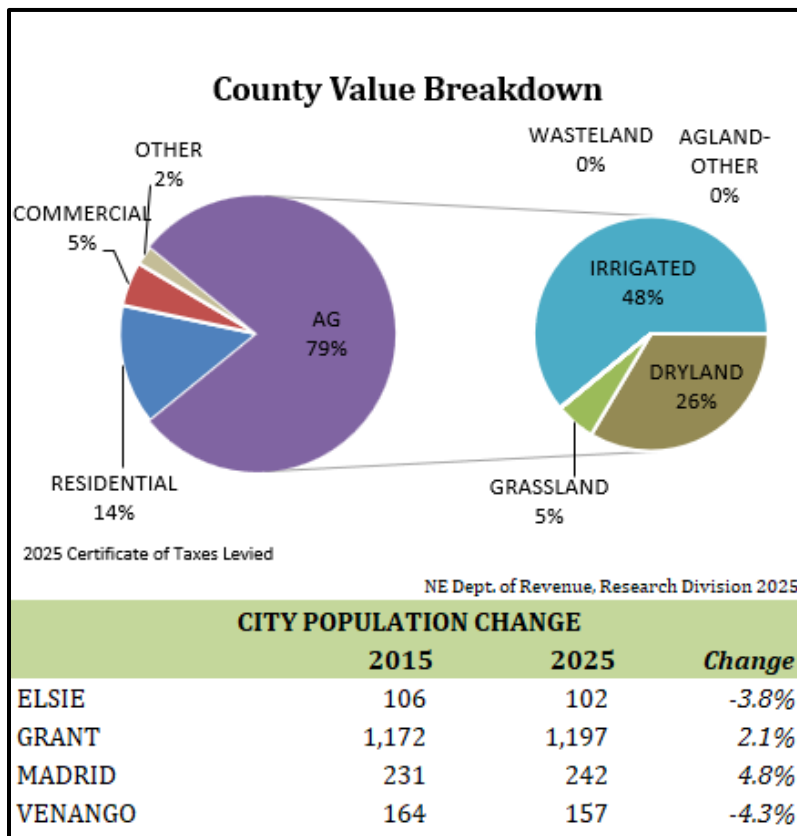
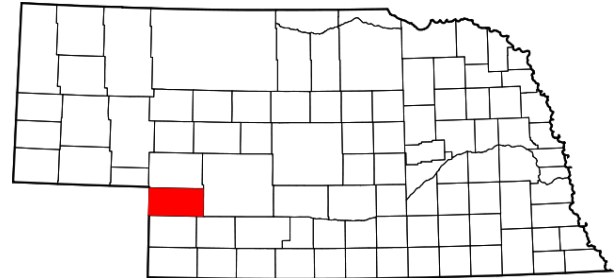
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 883 square miles, Perkins County has 2,779 residents, a 3% population decrease from the 2020 U.S. Census.¹ The report indicates that 79% of county housing is owner occupied and 94% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$166,554.²



The majority of the commercial properties in Perkins County are located in and around the county seat of Grant. According to the latest information available from the U.S. Census Bureau, there are 126 employer establishments with a total employment figure of 819. This represents a 7% decrease in total employment from 2022-2023.¹

Agricultural land is the largest contributor to the county's valuation base. Irrigated land makes up the majority of the agricultural land in the county. Perkins County is included in the Upper Republican Natural Resources District (NRD).

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

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 Perkins 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.

Review of the county assessor’s sales verification and qualification process indicates that all arm’s-length residential sales were available for measurement purposes. The county assessor’s sale usability rate is above the statewide average. The county assessor sends sales questionnaires to both buyers and sellers with a good rate of return. Any additional questions result in follow-up telephone calls.

There are four valuation groups identified in the residential class. Valuation Group 1 consists of the town of Grant, which is the county seat and Kenton Heights, an adjoining subdivision on the golf course. Valuation Group 2 includes the three villages of Madrid, Elsie and Grinton Valuation Group 4 includes the villages of Venango and Brandon. Valuation Group 8 is rural acreages outside of the incorporated villages.

The six-year inspection and review processes are examined. Villages of Valuation Groups 1, 2 and 4 were physically reviewed by a contract appraiser in 2026, depreciation studies were conducted and costing was updated; however, these values will be applied for the 2027 assessment year. The assessor reported that lot studies will be conducted for the next assessment year. Depreciation was last updated for Valuation Group 8 in 2018; the county assessor is in the process of updating these models following physical review.

The county assessor has a current written valuation methodology that is maintained in the office.

| 2026 Residential Assessment Details for Perkins 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 | Grant and Kenton Heights | 2021- 2025* | 2021- 2025* | 2020 | 2021- 2025* | Costing, depreciation and inspection applied to Grant only |
| 2 | Madrid, Elsie and Grinton | 2018 | 2021 | 2016 | 2023 | |
| 4 | Venango and the Village of Brandon | 2018 | 2021 | 2024 | 2019 | |
| 8 | Rural | 2018 | 2022 | 2024 | 2022 | |
| <p>Additional comments: Pick-up work was completed and placed on the assessment roll. Villages of Valuation Groups 1, 2 and 4 were physically reviewed by a contract appraiser, including costing updates and depreciation studies, however, values were applied for Grant only for 2026 assessment year. Updated values will be applied to all villages for 2027 assessment year. Lot studies will be conducted and applied for 2027 assessment year as reported by the assessor.</p> <p>* = assessment action for current year</p> | | | | | | |

2026 Residential Correlation for Perkins County

Description of Analysis

The statistical sample for the residential class includes 61 qualified sales. All three measures of central tendency are within acceptable range. The COD is within acceptable range; the PRD is high.

Reviewing individual valuation groups indicates that three of the four valuation groups have medians within acceptable range. Valuation Group 4 has a median below recommended range, however, the sample size is too small for measurement purposes. Valuation Group 4 received a 19% increase in the previous assessment year; and is scheduled to be revalued in the next assessment year. .

The overall PRD is skewed by the high PRD in Valuation Group 2, appraisal tables in this valuation group are dated 2017-2018 and need to be updated for the assessment year 2027.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows change consistent with the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and assessment practices suggests that the assessments within the county are valued within the acceptable range and are therefore equalized. The inspection cycle for the residential class is out of compliance for Valuation Group 4; however, there are insufficient sales to determine that equalization has not been achieved.

Evaluation of the assessment practices coupled with the statistical analysis indicates that the assessment of the residential property class in Perkins County is in compliance with generally accepted mass appraisal techniques.

| VALUATION GROUP | | | | | | |
|-----------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 1 | 43 | 97.51 | 98.09 | 96.15 | 09.10 | 102.02 |
| 2 | 10 | 92.62 | 108.37 | 82.10 | 35.91 | 132.00 |
| 4 | 1 | 45.04 | 45.04 | 45.04 | 00.00 | 100.00 |
| 8 | 7 | 94.35 | 92.60 | 89.01 | 12.61 | 104.03 |
| <u>ALL</u> | 61 | 97.23 | 98.28 | 93.13 | 14.52 | 105.53 |

Level of Value

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

2026 Commercial Correlation for Perkins County

Assessment Practices & Actions

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

The sales qualification and verification processes were reviewed. The sales usability rate for the commercial class is above the statewide average. The county assessor utilizes a sales questionnaire to aid in the verification of sales that are not obviously non-arm's-length. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

One valuation group is utilized for the commercial class due to limited market activity. The county assessor is in compliance with the statutorily required six-year review and inspection cycle.

| 2026 Commercial Assessment Details for Perkins County | | | | | | |
|---|---|-------------------------|--------------|----------------------|-------------------------|--|
| Valuation Group | Assessor Locations within Valuation Group | Depreciation Table Year | Costing Year | Lot Value Study Year | Last Inspection Year(s) | Description of Assessment Actions for Current Year |
| 1 | Entire county | 2021 | 2021 | 2020 | 2024 | |
| Additional comments: Pick-up work was completed only. * = assessment action for current year | | | | | | |

Description of Analysis

The statistical sample in the commercial class consists of 14 sales, all three measures of central tendency are within the acceptable range, as are the COD and PRD.

No assessment actions were reported for the 2026 assessment year; however, a review of the assessment practices indicates that commercial property in the county has been appraised recently, and the median remains within the acceptable range, which supports that values in the commercial class have kept pace with the market.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) is consistent with the reported actions of the assessor.

2026 Commercial Correlation for Perkins County

Equalization and Quality of Assessment

The review of the assessment practices by the county assessor supported that the assessment of commercial property in Perkins County complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the commercial property class in Perkins County is 99%.

2026 Agricultural Correlation for Perkins County

Assessment Practices & Actions

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

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

One market area defines agricultural land in Perkins County; there is no discernable market differences to warrant multiple market areas at this time. Conservation Reserve Program (CRP) acres have been identified

| 2026 Agricultural Assessment Details for Perkins 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 | 2018 | 2022 | 2024 | 2022 | |
| AB DW | Agricultural dwellings | 2018 | 2022 | 2024 | 2024 | |
| Additional comments: Pick-up work was completed and placed on the assessment roll. | | | | | | |
| * = assessment action for current year | | | | | | |

| Market Area | Description of Unique Characteristics | Land Use Reviewed Year | Description of Assessment Actions for Current Year |
|--|---------------------------------------|------------------------|--|
| 1 | Entire county | 2026 | No change to irrigated land, dryland increased 11% and grassland increased 11% |
| Additional comments: | | | |
| * = assessment action for current year | | | |

Description of Analysis

The statistical sample for the agricultural class includes 82 sales. All three measures of central tendency are within the acceptable range. The COD supports the use of the median as an indicator of the level of value.

Analysis of the sales by 80% Majority Land use indicates that all land use subclasses are within the acceptable range. Grassland consists of a small sample of sales; however, the median is within

2026 Agricultural Correlation for Perkins County

recommended range and comparison of acre values with neighboring counties supports that the agricultural land values are comparable to adjoining counties.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflects changes consistent with the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued using the same valuation process as rural residential improvements and are equalized at the statutory level. The quality of assessment of agricultural property in Perkins 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 | 17 | 74.64 | 75.31 | 74.34 | 14.13 | 101.30 |
| 1 | 17 | 74.64 | 75.31 | 74.34 | 14.13 | 101.30 |
| <u>Dry</u> | | | | | | |
| County | 45 | 71.31 | 73.50 | 68.22 | 22.06 | 107.74 |
| 1 | 45 | 71.31 | 73.50 | 68.22 | 22.06 | 107.74 |
| <u>Grass</u> | | | | | | |
| County | 5 | 71.53 | 74.81 | 74.29 | 05.93 | 100.70 |
| 1 | 5 | 71.53 | 74.81 | 74.29 | 05.93 | 100.70 |
| <u>ALL</u> | | | | | | |
| | 82 | 71.20 | 73.33 | 70.20 | 17.81 | 104.46 |

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Perkins County is 71%.

2026 Opinions of the Property Tax Administrator for Perkins 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 | 97 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Commercial Real Property | 99 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Agricultural Land | 71 | 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 Perkins County

Residential Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales | 61 | Median | 97.23 |
| Total Sales Price | \$11,645,900 | Mean | 98.28 |
| Total Adj. Sales Price | \$11,645,900 | Wgt. Mean | 93.13 |
| Total Assessed Value | \$10,846,003 | Average Assessed Value of the Base | \$132,726 |
| Avg. Adj. Sales Price | \$190,916 | Avg. Assessed Value | \$177,803 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 92.96 to 98.70 |
| 95% Wgt. Mean C.I | 89.47 to 96.79 |
| 95% Mean C.I | 91.74 to 104.82 |
| % of Value of the Class of all Real Property Value in the County | 10.14 |
| % of Records Sold in the Study Period | 4.82 |
| % of Value Sold in the Study Period | 6.46 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2025 | 74 | 100 | 93.75 |
| 2024 | 90 | 93 | 92.96 |
| 2023 | 93 | 97 | 97.15 |
| 2022 | 86 | 96 | 95.62 |

2026 Commission Summary for Perkins County

Commercial Real Property - Current

| | | | |
|------------------------|-------------|------------------------------------|-----------|
| Number of Sales | 14 | Median | 98.80 |
| Total Sales Price | \$1,559,500 | Mean | 94.03 |
| Total Adj. Sales Price | \$1,559,500 | Wgt. Mean | 92.09 |
| Total Assessed Value | \$1,436,198 | Average Assessed Value of the Base | \$312,958 |
| Avg. Adj. Sales Price | \$111,393 | Avg. Assessed Value | \$102,586 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 72.80 to 100.00 |
| 95% Wgt. Mean C.I | 81.88 to 102.31 |
| 95% Mean C.I | 78.44 to 109.62 |
| % of Value of the Class of all Real Property Value in the County | 5.05 |
| % of Records Sold in the Study Period | 5.24 |
| % of Value Sold in the Study Period | 1.72 |

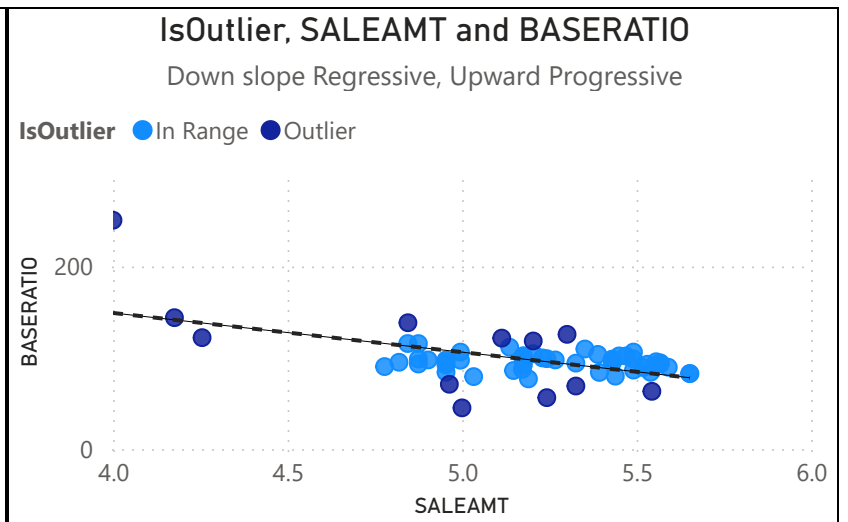
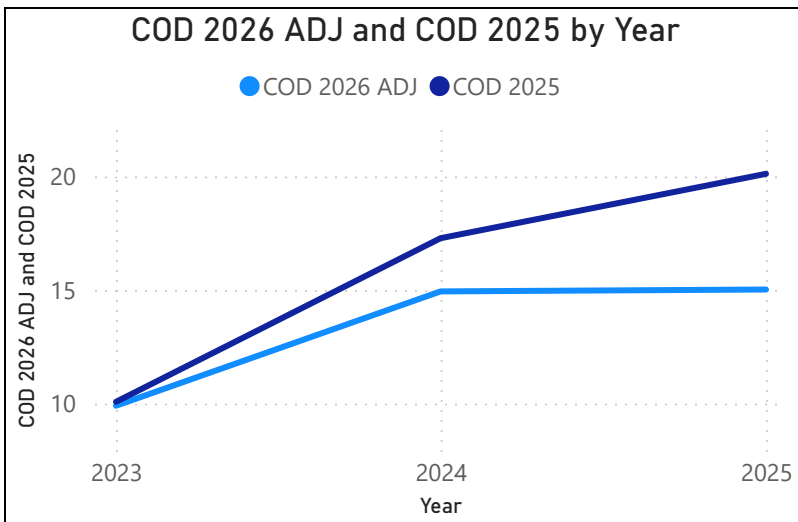
Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2025 | 25 | 99 | 98.66 |
| 2024 | 16 | 100 | 98.85 |
| 2023 | 15 | 100 | 100.32 |
| 2022 | 9 | 100 | 100.32 |

Perkins 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 | 43 | 97.51 | 87.14 | 11.89% | 98.09 | 88.61 | 10.70% | 96.15 | 88.48 | 8.67% |
| 2 | 10 | 92.61 | 92.61 | 0.00% | 108.37 | 108.37 | -0.00% | 82.10 | 82.10 | -0.00% |
| 4 | 1 | 45.04 | 45.04 | -0.01% | 45.04 | 45.04 | -0.01% | 45.04 | 45.04 | -0.01% |
| 8 | 7 | 94.35 | 94.35 | 0.00% | 92.60 | 92.60 | 0.00% | 89.01 | 89.01 | 0.00% |
| Total | 61 | 97.23 | 89.51 | 8.61% | 98.28 | 91.60 | 7.29% | 93.13 | 87.67 | 6.23% |

| 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 | 43 | 9.09 | 14.36 | -36.68% | 102.02 | 100.15 | 1.87% | 76.75 | 39.93 | 92.21% | 138.25 | 137.95 | 0.22% |
| 2 | 10 | 35.92 | 35.92 | 0.00% | 131.99 | 131.99 | 0.00% | 56.22 | 56.22 | 0.00% | 250.46 | 250.46 | 0.00% |
| 4 | 1 | 0.00 | 0.00 | 0.00% | 100.00 | 100.00 | 0.00% | 45.04 | 45.04 | -0.01% | 45.04 | 45.04 | -0.01% |
| 8 | 7 | 12.61 | 12.61 | 0.00% | 104.03 | 104.03 | 0.00% | 63.15 | 63.15 | 0.00% | 121.42 | 121.42 | 0.00% |
| Total | 61 | 14.52 | 18.56 | -21.75% | 105.52 | 104.47 | 1.01% | 45.04 | 39.93 | 12.78% | 250.46 | 250.46 | 0.00% |



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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 : 61
 Total Sales Price : 11,645,900
 Total Adj. Sales Price : 11,645,900
 Total Assessed Value : 10,846,003
 Avg. Adj. Sales Price : 190,916
 Avg. Assessed Value : 177,803

MEDIAN : 97
 WGT. MEAN : 93
 MEAN : 98
 COD : 14.52
 PRD : 105.53

COV : 26.53
 STD : 26.07
 Avg. Abs. Dev : 14.12
 MAX Sales Ratio : 250.46
 MIN Sales Ratio : 45.04

95% Median C.I. : 92.96 to 98.70
 95% Wgt. Mean C.I. : 89.47 to 96.79
 95% Mean C.I. : 91.74 to 104.82

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| DATE OF SALE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-23 To 31-DEC-23 | 7 | 93.06 | 93.32 | 92.96 | 09.91 | 100.39 | 70.88 | 118.28 | 70.88 to 118.28 | 183,429 | 170,515 |
| 01-JAN-24 To 31-MAR-24 | 5 | 97.45 | 100.73 | 98.49 | 06.80 | 102.27 | 92.17 | 115.41 | N/A | 157,000 | 154,635 |
| 01-APR-24 To 30-JUN-24 | 15 | 94.97 | 99.28 | 97.65 | 11.69 | 101.67 | 79.27 | 143.79 | 86.41 to 103.59 | 196,900 | 192,270 |
| 01-JUL-24 To 30-SEP-24 | 5 | 95.54 | 95.37 | 93.27 | 05.85 | 102.25 | 83.85 | 106.12 | N/A | 224,300 | 209,208 |
| 01-OCT-24 To 31-DEC-24 | 3 | 115.47 | 156.03 | 112.66 | 42.81 | 138.50 | 102.17 | 250.46 | N/A | 76,633 | 86,338 |
| 01-JAN-25 To 31-MAR-25 | 4 | 98.86 | 99.92 | 100.52 | 04.73 | 99.40 | 92.48 | 109.50 | N/A | 203,500 | 204,559 |
| 01-APR-25 To 30-JUN-25 | 13 | 90.23 | 86.23 | 87.23 | 14.58 | 98.85 | 45.04 | 111.37 | 76.75 to 98.44 | 212,000 | 184,937 |
| 01-JUL-25 To 30-SEP-25 | 9 | 98.90 | 98.13 | 86.23 | 20.25 | 113.80 | 63.15 | 138.25 | 68.95 to 121.92 | 189,111 | 163,078 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-23 To 30-SEP-24 | 32 | 95.05 | 97.59 | 95.98 | 09.76 | 101.68 | 70.88 | 143.79 | 92.83 to 101.87 | 192,000 | 184,277 |
| 01-OCT-24 To 30-SEP-25 | 29 | 97.66 | 99.03 | 89.95 | 19.62 | 110.09 | 45.04 | 250.46 | 87.30 to 100.69 | 189,721 | 170,660 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-24 To 31-DEC-24 | 28 | 97.48 | 104.92 | 97.49 | 14.94 | 107.62 | 79.27 | 250.46 | 94.04 to 103.59 | 181,782 | 177,224 |
| <u>ALL</u> | 61 | 97.23 | 98.28 | 93.13 | 14.52 | 105.53 | 45.04 | 250.46 | 92.96 to 98.70 | 190,916 | 177,803 |

| VALUATION GROUP | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 1 | 43 | 97.51 | 98.09 | 96.15 | 09.10 | 102.02 | 76.75 | 138.25 | 94.04 to 100.69 | 192,788 | 185,368 |
| 2 | 10 | 92.62 | 108.37 | 82.10 | 35.91 | 132.00 | 56.22 | 250.46 | 68.95 to 143.79 | 98,600 | 80,954 |
| 4 | 1 | 45.04 | 45.04 | 45.04 | 00.00 | 100.00 | 45.04 | 45.04 | N/A | 100,000 | 45,036 |
| 8 | 7 | 94.35 | 92.60 | 89.01 | 12.61 | 104.03 | 63.15 | 121.42 | 63.15 to 121.42 | 324,286 | 288,656 |
| <u>ALL</u> | 61 | 97.23 | 98.28 | 93.13 | 14.52 | 105.53 | 45.04 | 250.46 | 92.96 to 98.70 | 190,916 | 177,803 |

| PROPERTY TYPE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 01 | 61 | 97.23 | 98.28 | 93.13 | 14.52 | 105.53 | 45.04 | 250.46 | 92.96 to 98.70 | 190,916 | 177,803 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| <u>ALL</u> | 61 | 97.23 | 98.28 | 93.13 | 14.52 | 105.53 | 45.04 | 250.46 | 92.96 to 98.70 | 190,916 | 177,803 |

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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 : 61
Total Sales Price : 11,645,900
Total Adj. Sales Price : 11,645,900
Total Assessed Value : 10,846,003
Avg. Adj. Sales Price : 190,916
Avg. Assessed Value : 177,803

MEDIAN : 97
WGT. MEAN : 93
MEAN : 98
COD : 14.52
PRD : 105.53

COV : 26.53
STD : 26.07
Avg. Abs. Dev : 14.12
MAX Sales Ratio : 250.46
MIN Sales Ratio : 45.04

95% Median C.I. : 92.96 to 98.70
95% Wgt. Mean C.I. : 89.47 to 96.79
95% Mean C.I. : 91.74 to 104.82

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| SALE PRICE * | | | | | | | | | | | Avg. Adj. | Avg. |
|----------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|------------|-----------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val | |
| <u>Low \$ Ranges</u> | | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | | |
| Less Than 15,000 | 1 | 250.46 | 250.46 | 250.46 | 00.00 | 100.00 | 250.46 | 250.46 | N/A | 10,000 | 25,046 | |
| Less Than 30,000 | 3 | 143.79 | 172.06 | 159.44 | 29.80 | 107.92 | 121.92 | 250.46 | N/A | 14,333 | 22,853 | |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | | |
| Greater Than 4,999 | 61 | 97.23 | 98.28 | 93.13 | 14.52 | 105.53 | 45.04 | 250.46 | 92.96 to 98.70 | 190,916 | 177,803 | |
| Greater Than 14,999 | 60 | 96.39 | 95.74 | 93.00 | 12.24 | 102.95 | 45.04 | 143.79 | 92.83 to 98.70 | 193,932 | 180,349 | |
| Greater Than 29,999 | 58 | 95.33 | 94.46 | 92.89 | 11.45 | 101.69 | 45.04 | 138.25 | 92.83 to 98.44 | 200,050 | 185,818 | |
| <u>Incremental Ranges</u> | | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | | |
| 5,000 TO 14,999 | 1 | 250.46 | 250.46 | 250.46 | 00.00 | 100.00 | 250.46 | 250.46 | N/A | 10,000 | 25,046 | |
| 15,000 TO 29,999 | 2 | 132.86 | 132.86 | 131.86 | 08.23 | 100.76 | 121.92 | 143.79 | N/A | 16,500 | 21,757 | |
| 30,000 TO 59,999 | | | | | | | | | | | | |
| 60,000 TO 99,999 | 15 | 97.23 | 99.10 | 98.37 | 10.16 | 100.74 | 70.88 | 138.25 | 92.17 to 106.12 | 81,393 | 80,066 | |
| 100,000 TO 149,999 | 7 | 87.30 | 90.14 | 92.16 | 20.17 | 97.81 | 45.04 | 121.42 | 45.04 to 121.42 | 130,500 | 120,268 | |
| 150,000 TO 249,999 | 17 | 98.90 | 95.79 | 95.71 | 11.57 | 100.08 | 56.22 | 125.52 | 83.85 to 104.28 | 183,618 | 175,740 | |
| 250,000 TO 499,999 | 19 | 92.96 | 91.20 | 90.55 | 07.92 | 100.72 | 63.15 | 106.15 | 83.98 to 98.44 | 334,053 | 302,473 | |
| 500,000 TO 999,999 | | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | | |
| <u>ALL</u> | 61 | 97.23 | 98.28 | 93.13 | 14.52 | 105.53 | 45.04 | 250.46 | 92.96 to 98.70 | 190,916 | 177,803 | |

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|---------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 10 | Median : | 93 | COV : | 51.78 | 95% Median C.I. : | 68.95 to 143.79 |
| Total Sales Price : | 986,000 | Wgt. Mean : | 82 | STD : | 56.11 | 95% Wgt. Mean C.I. : | 66.43 to 97.78 |
| Total Adj. Sales Price : | 986,000 | Mean : | 108 | Avg. Abs. Dev : | 33.26 | 95% Mean C.I. : | 68.23 to 148.51 |
| Total Assessed Value : | 809,539 | | | | | | |
| Avg. Adj. Sales Price : | 98,600 | COD : | 35.91 | MAX Sales Ratio : | 250.46 | | |
| Avg. Assessed Value : | 80,954 | PRD : | 132.00 | MIN Sales Ratio : | 56.22 | | |

What IF

DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|--------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|-----------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 10/01/2023 To 12/31/2023 | 3 | 93.06 | 87.62 | 89.40 | 10.05 | 98.01 | 70.88 | 98.93 | N/A | 105,667 | 94,467 |
| 01/01/2024 To 03/31/2024 | 1 | 92.17 | 92.17 | 92.17 | | 100.00 | 92.17 | 92.17 | N/A | 90,000 | 82,949 |
| 04/01/2024 To 06/30/2024 | 1 | 143.79 | 143.79 | 143.79 | | 100.00 | 143.79 | 143.79 | N/A | 15,000 | 21,568 |
| 07/01/2024 To 09/30/2024 | | | | | | | | | | | |
| 10/01/2024 To 12/31/2024 | 1 | 250.46 | 250.46 | 250.46 | | 100.00 | 250.46 | 250.46 | N/A | 10,000 | 25,046 |
| 01/01/2025 To 03/31/2025 | | | | | | | | | | | |
| 04/01/2025 To 06/30/2025 | 1 | 56.22 | 56.22 | 56.22 | | 100.00 | 56.22 | 56.22 | N/A | 175,000 | 98,384 |
| 07/01/2025 To 09/30/2025 | 3 | 87.30 | 92.72 | 78.68 | 20.23 | 117.84 | 68.95 | 121.92 | N/A | 126,333 | 99,397 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2024 | 5 | 93.06 | 99.77 | 91.92 | 17.12 | 108.54 | 70.88 | 143.79 | N/A | 84,400 | 77,583 |
| 10/01/2024 To 09/30/2025 | 5 | 87.30 | 116.97 | 74.76 | 56.63 | 156.46 | 56.22 | 250.46 | N/A | 112,800 | 84,324 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01/01/2024 To 12/31/2024 | 3 | 143.79 | 162.14 | 112.66 | 36.69 | 143.92 | 92.17 | 250.46 | N/A | 38,333 | 43,188 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2025 | 10 | 92.62 | 108.37 | 82.10 | 35.91 | 132.00 | 56.22 | 250.46 | 68.95 to 143.79 | 98,600 | 80,954 |

VALUATION GROUP

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|--------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|-----------------|
| 2 | 10 | 92.62 | 108.37 | 82.10 | 35.91 | 132.00 | 56.22 | 250.46 | 68.95 to 143.79 | 98,600 | 80,954 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2025 | 10 | 92.62 | 108.37 | 82.10 | 35.91 | 132.00 | 56.22 | 250.46 | 68.95 to 143.79 | 98,600 | 80,954 |

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|---------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 10 | Median : | 93 | COV : | 51.78 | 95% Median C.I. : | 68.95 to 143.79 |
| Total Sales Price : | 986,000 | Wgt. Mean : | 82 | STD : | 56.11 | 95% Wgt. Mean C.I. : | 66.43 to 97.78 |
| Total Adj. Sales Price : | 986,000 | Mean : | 108 | Avg. Abs. Dev : | 33.26 | 95% Mean C.I. : | 68.23 to 148.51 |
| Total Assessed Value : | 809,539 | | | | | | |
| Avg. Adj. Sales Price : | 98,600 | COD : | 35.91 | MAX Sales Ratio : | 250.46 | | |
| Avg. Assessed Value : | 80,954 | PRD : | 132.00 | MIN Sales Ratio : | 56.22 | | |

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 | 10 | 92.62 | 108.37 | 82.10 | 35.91 | 132.00 | 56.22 | 250.46 | 68.95 to 143.79 | 98,600 | 80,954 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2025 | 10 | 92.62 | 108.37 | 82.10 | 35.91 | 132.00 | 56.22 | 250.46 | 68.95 to 143.79 | 98,600 | 80,954 |

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|---------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 10 | Median : | 93 | COV : | 51.78 | 95% Median C.I. : | 68.95 to 143.79 |
| Total Sales Price : | 986,000 | Wgt. Mean : | 82 | STD : | 56.11 | 95% Wgt. Mean C.I. : | 66.43 to 97.78 |
| Total Adj. Sales Price : | 986,000 | Mean : | 108 | Avg. Abs. Dev : | 33.26 | 95% Mean C.I. : | 68.23 to 148.51 |
| Total Assessed Value : | 809,539 | | | | | | |
| Avg. Adj. Sales Price : | 98,600 | COD : | 35.91 | MAX Sales Ratio : | 250.46 | | |
| Avg. Assessed Value : | 80,954 | PRD : | 132.00 | MIN Sales Ratio : | 56.22 | | |

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 | 250.46 | 250.46 | 250.46 | | 100.00 | 250.46 | 250.46 | N/A | 10,000 | 25,046 |
| Less Than 30,000 | 3 | 143.79 | 172.06 | 159.44 | 29.80 | 107.92 | 121.92 | 250.46 | N/A | 14,333 | 22,853 |
| <u>__ Ranges Excl. Low \$ __</u> | | | | | | | | | | | |
| Greater Than 4,999 | 10 | 92.62 | 108.37 | 82.10 | 35.91 | 132.00 | 56.22 | 250.46 | 68.95 to 143.79 | 98,600 | 80,954 |
| Greater Than 15,000 | 9 | 92.17 | 92.58 | 80.38 | 21.02 | 115.18 | 56.22 | 143.79 | 68.95 to 121.92 | 108,444 | 87,166 |
| Greater Than 30,000 | 7 | 87.30 | 81.07 | 78.58 | 14.42 | 103.17 | 56.22 | 98.93 | 56.22 to 98.93 | 134,714 | 105,854 |
| <u>__ Incremental Ranges __</u> | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | 1 | 250.46 | 250.46 | 250.46 | | 100.00 | 250.46 | 250.46 | N/A | 10,000 | 25,046 |
| 15,000 TO 29,999 | 2 | 132.86 | 132.86 | 131.86 | 08.23 | 100.76 | 121.92 | 143.79 | N/A | 16,500 | 21,757 |
| 30,000 TO 59,999 | | | | | | | | | | | |
| 60,000 TO 99,999 | 3 | 92.17 | 85.37 | 84.81 | 08.02 | 100.66 | 70.88 | 93.06 | N/A | 85,667 | 72,651 |
| 100,000 TO 149,999 | 1 | 87.30 | 87.30 | 87.30 | | 100.00 | 87.30 | 87.30 | N/A | 149,000 | 130,077 |
| 150,000 TO 249,999 | 3 | 68.95 | 74.70 | 73.18 | 20.65 | 102.08 | 56.22 | 98.93 | N/A | 179,000 | 130,984 |
| 250,000 TO 499,999 | | | | | | | | | | | |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2025 | 10 | 92.62 | 108.37 | 82.10 | 35.91 | 132.00 | 56.22 | 250.46 | 68.95 to 143.79 | 98,600 | 80,954 |

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

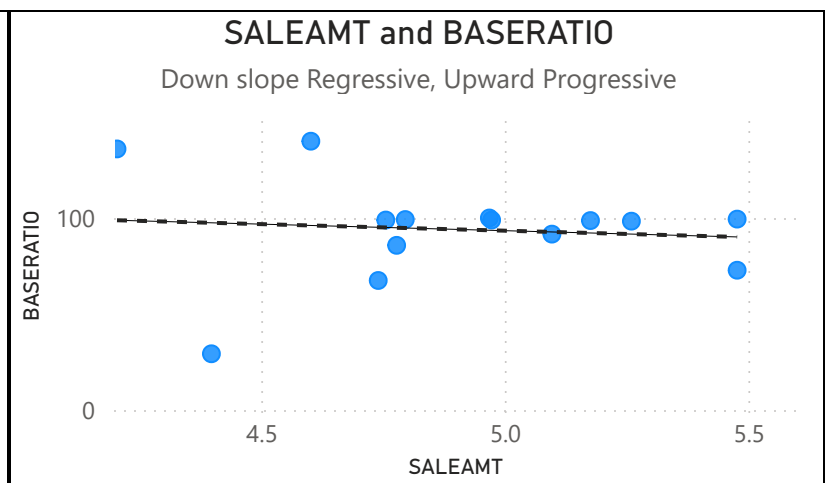
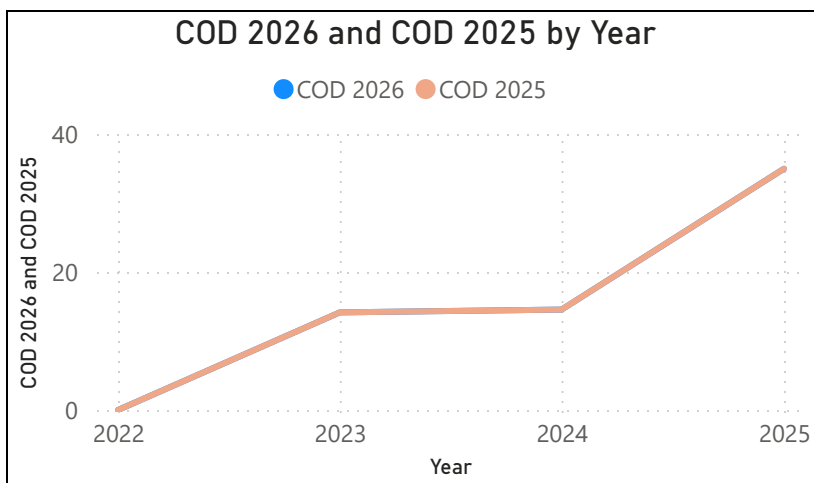
| Strata Heading | Strata | Change Value | Change Type | Percent Change |
|-----------------|--------|--------------|-------------|----------------|
| VALUATION GROUP | 2 | Total | Increase | 0% |

What IF

Perkins 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 | 14 | 98.80 | 98.80 | 0.00% | 94.03 | 94.03 | 0.00% | 92.09 | 92.09 | 0.00% |
| Total | 14 | 98.80 | 98.80 | 0.00% | 94.03 | 94.03 | 0.00% | 92.09 | 92.09 | 0.00% |

| VAL GRP | Count | COD | | | PRD | | | MIN | | | MAX | | |
|--------------|-----------|--------------|--------------|----------------|---------------|---------------|----------------|--------------|--------------|----------------|---------------|---------------|----------------|
| | | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change |
| 1 | 14 | 16.52 | 16.52 | 0.00% | 102.10 | 102.10 | 0.00% | 29.28 | 29.28 | 0.00% | 140.00 | 140.00 | 0.00% |
| Total | 14 | 16.52 | 16.52 | 0.00% | 102.10 | 102.10 | 0.00% | 29.28 | 29.28 | 0.00% | 140.00 | 140.00 | 0.00% |



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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 : 14
Total Sales Price : 1,559,500
Total Adj. Sales Price : 1,559,500
Total Assessed Value : 1,436,198
Avg. Adj. Sales Price : 111,393
Avg. Assessed Value : 102,586

MEDIAN : 99
WGT. MEAN : 92
MEAN : 94
COD : 16.53
PRD : 102.11

COV : 28.71
STD : 27.00
Avg. Abs. Dev : 16.33
MAX Sales Ratio : 140.00
MIN Sales Ratio : 29.28

95% Median C.I. : 72.80 to 100.00
95% Wgt. Mean C.I. : 81.88 to 102.31
95% Mean C.I. : 78.44 to 109.62

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| DATE OF SALE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-22 To 31-DEC-22 | 1 | 98.94 | 98.94 | 98.94 | 00.00 | 100.00 | 98.94 | 98.94 | N/A | 94,000 | 93,000 |
| 01-JAN-23 To 31-MAR-23 | 1 | 99.42 | 99.42 | 99.42 | 00.00 | 100.00 | 99.42 | 99.42 | N/A | 300,000 | 298,274 |
| 01-APR-23 To 30-JUN-23 | | | | | | | | | | | |
| 01-JUL-23 To 30-SEP-23 | 4 | 92.21 | 78.23 | 90.34 | 22.46 | 86.60 | 29.28 | 99.20 | N/A | 74,375 | 67,194 |
| 01-OCT-23 To 31-DEC-23 | 1 | 98.95 | 98.95 | 98.95 | 00.00 | 100.00 | 98.95 | 98.95 | N/A | 57,000 | 56,399 |
| 01-JAN-24 To 31-MAR-24 | 2 | 117.16 | 117.16 | 101.39 | 16.05 | 115.55 | 98.35 | 135.97 | N/A | 99,000 | 100,375 |
| 01-APR-24 To 30-JUN-24 | 1 | 91.60 | 91.60 | 91.60 | 00.00 | 100.00 | 91.60 | 91.60 | N/A | 125,000 | 114,501 |
| 01-JUL-24 To 30-SEP-24 | 1 | 72.80 | 72.80 | 72.80 | 00.00 | 100.00 | 72.80 | 72.80 | N/A | 300,000 | 218,399 |
| 01-OCT-24 To 31-DEC-24 | 1 | 100.00 | 100.00 | 100.00 | 00.00 | 100.00 | 100.00 | 100.00 | N/A | 93,000 | 93,000 |
| 01-JAN-25 To 31-MAR-25 | 2 | 103.73 | 103.73 | 98.00 | 34.98 | 105.85 | 67.45 | 140.00 | N/A | 47,500 | 46,550 |
| 01-APR-25 To 30-JUN-25 | | | | | | | | | | | |
| 01-JUL-25 To 30-SEP-25 | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-22 To 30-SEP-23 | 6 | 98.80 | 85.21 | 95.45 | 14.15 | 89.27 | 29.28 | 99.42 | 29.28 to 99.42 | 115,250 | 110,008 |
| 01-OCT-23 To 30-SEP-24 | 5 | 98.35 | 99.53 | 86.77 | 14.34 | 114.71 | 72.80 | 135.97 | N/A | 136,000 | 118,010 |
| 01-OCT-24 To 30-SEP-25 | 3 | 100.00 | 102.48 | 98.99 | 24.18 | 103.53 | 67.45 | 140.00 | N/A | 62,667 | 62,033 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-23 To 31-DEC-23 | 6 | 98.81 | 85.21 | 95.26 | 14.15 | 89.45 | 29.28 | 99.42 | 29.28 to 99.42 | 109,083 | 103,908 |
| 01-JAN-24 To 31-DEC-24 | 5 | 98.35 | 99.74 | 87.52 | 14.55 | 113.96 | 72.80 | 135.97 | N/A | 143,200 | 125,330 |
| <u>ALL</u> | 14 | 98.80 | 94.03 | 92.09 | 16.53 | 102.11 | 29.28 | 140.00 | 72.80 to 100.00 | 111,393 | 102,586 |

| VALUATION GROUP | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 1 | 14 | 98.80 | 94.03 | 92.09 | 16.53 | 102.11 | 29.28 | 140.00 | 72.80 to 100.00 | 111,393 | 102,586 |
| <u>ALL</u> | 14 | 98.80 | 94.03 | 92.09 | 16.53 | 102.11 | 29.28 | 140.00 | 72.80 to 100.00 | 111,393 | 102,586 |

| PROPERTY TYPE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 02 | | | | | | | | | | | |
| 03 | 14 | 98.80 | 94.03 | 92.09 | 16.53 | 102.11 | 29.28 | 140.00 | 72.80 to 100.00 | 111,393 | 102,586 |
| 04 | | | | | | | | | | | |
| <u>ALL</u> | 14 | 98.80 | 94.03 | 92.09 | 16.53 | 102.11 | 29.28 | 140.00 | 72.80 to 100.00 | 111,393 | 102,586 |

68 Perkins
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 : 14
 Total Sales Price : 1,559,500
 Total Adj. Sales Price : 1,559,500
 Total Assessed Value : 1,436,198
 Avg. Adj. Sales Price : 111,393
 Avg. Assessed Value : 102,586

MEDIAN : 99
 WGT. MEAN : 92
 MEAN : 94
 COD : 16.53
 PRD : 102.11

COV : 28.71
 STD : 27.00
 Avg. Abs. Dev : 16.33
 MAX Sales Ratio : 140.00
 MIN Sales Ratio : 29.28

95% Median C.I. : 72.80 to 100.00
 95% Wgt. Mean C.I. : 81.88 to 102.31
 95% Mean C.I. : 78.44 to 109.62

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SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|------------------------|----------------------|----------------|
| Low \$ Ranges | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | 2 | 82.63 | 82.63 | 70.91 | 64.56 | 116.53 | 29.28 | 135.97 | N/A | 20,500 | 14,538 |
| Ranges Excl. Low \$ | | | | | | | | | | | |
| Greater Than 4,999 | 14 | 98.80 | 94.03 | 92.09 | 16.53 | 102.11 | 29.28 | 140.00 | 72.80 to 100.00 | 111,393 | 102,586 |
| Greater Than 14,999 | 14 | 98.80 | 94.03 | 92.09 | 16.53 | 102.11 | 29.28 | 140.00 | 72.80 to 100.00 | 111,393 | 102,586 |
| Greater Than 29,999 | 12 | 98.80 | 95.93 | 92.67 | 10.28 | 103.52 | 67.45 | 140.00 | 85.76 to 99.42 | 126,542 | 117,260 |
| Incremental Ranges | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | 2 | 82.63 | 82.63 | 70.91 | 64.56 | 116.53 | 29.28 | 135.97 | N/A | 20,500 | 14,538 |
| 30,000 TO 59,999 | 3 | 98.95 | 102.13 | 98.35 | 24.44 | 103.84 | 67.45 | 140.00 | N/A | 50,667 | 49,833 |
| 60,000 TO 99,999 | 4 | 99.07 | 95.98 | 96.76 | 03.66 | 99.19 | 85.76 | 100.00 | N/A | 77,375 | 74,865 |
| 100,000 TO 149,999 | 1 | 91.60 | 91.60 | 91.60 | 00.00 | 100.00 | 91.60 | 91.60 | N/A | 125,000 | 114,501 |
| 150,000 TO 249,999 | 2 | 98.51 | 98.51 | 98.49 | 00.16 | 100.02 | 98.35 | 98.66 | N/A | 166,000 | 163,496 |
| 250,000 TO 499,999 | 2 | 86.11 | 86.11 | 86.11 | 15.46 | 100.00 | 72.80 | 99.42 | N/A | 300,000 | 258,337 |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 TO 1,999,999 | | | | | | | | | | | |
| 2,000,000 TO 4,999,999 | | | | | | | | | | | |
| 5,000,000 TO 9,999,999 | | | | | | | | | | | |
| 10,000,000 + | | | | | | | | | | | |
| ALL | 14 | 98.80 | 94.03 | 92.09 | 16.53 | 102.11 | 29.28 | 140.00 | 72.80 to 100.00 | 111,393 | 102,586 |

68 Perkins
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 : 14
 Total Sales Price : 1,559,500
 Total Adj. Sales Price : 1,559,500
 Total Assessed Value : 1,436,198
 Avg. Adj. Sales Price : 111,393
 Avg. Assessed Value : 102,586

MEDIAN : 99
 WGT. MEAN : 92
 MEAN : 94
 COD : 16.53
 PRD : 102.11

COV : 28.71
 STD : 27.00
 Avg. Abs. Dev : 16.33
 MAX Sales Ratio : 140.00
 MIN Sales Ratio : 29.28

95% Median C.I. : 72.80 to 100.00
 95% Wgt. Mean C.I. : 81.88 to 102.31
 95% Mean C.I. : 78.44 to 109.62

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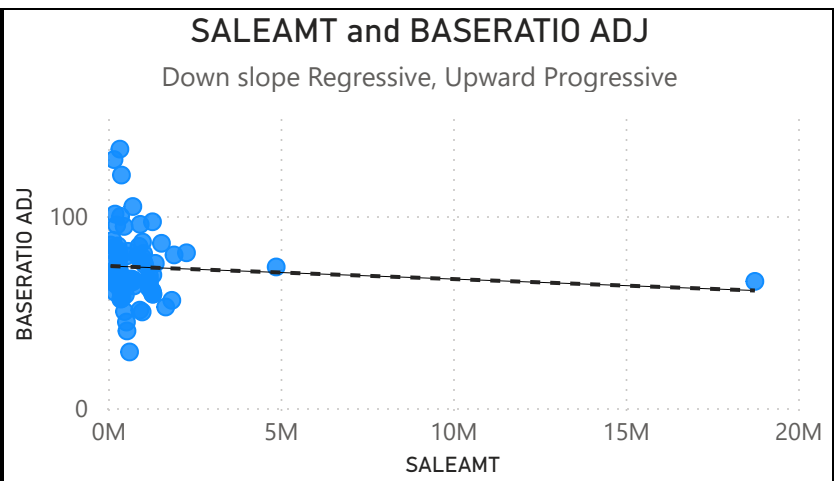
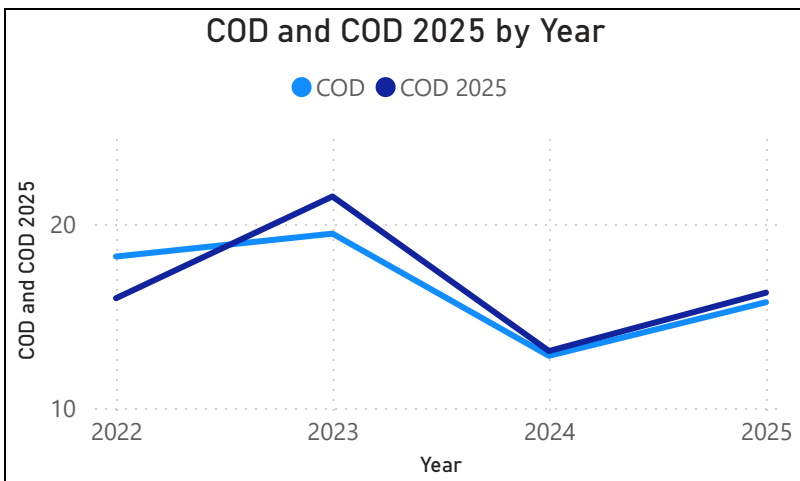
OCCUPANCY CODE

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| 304 | 1 | 140.00 | 140.00 | 140.00 | 00.00 | 100.00 | 140.00 | 140.00 | N/A | 40,000 | 55,999 |
| 338 | 2 | 99.47 | 99.47 | 99.47 | 00.53 | 100.00 | 98.94 | 100.00 | N/A | 93,500 | 93,000 |
| 344 | 3 | 98.66 | 88.35 | 92.17 | 10.64 | 95.86 | 67.45 | 98.95 | N/A | 87,333 | 80,499 |
| 353 | 3 | 99.20 | 111.17 | 100.86 | 12.64 | 110.22 | 98.35 | 135.97 | N/A | 86,833 | 87,584 |
| 406 | 2 | 51.04 | 51.04 | 69.45 | 42.63 | 73.49 | 29.28 | 72.80 | N/A | 162,500 | 112,860 |
| 470 | 1 | 91.60 | 91.60 | 91.60 | 00.00 | 100.00 | 91.60 | 91.60 | N/A | 125,000 | 114,501 |
| 528 | 1 | 85.76 | 85.76 | 85.76 | 00.00 | 100.00 | 85.76 | 85.76 | N/A | 60,000 | 51,458 |
| 531 | 1 | 99.42 | 99.42 | 99.42 | 00.00 | 100.00 | 99.42 | 99.42 | N/A | 300,000 | 298,274 |
| <u>ALL</u> | 14 | 98.80 | 94.03 | 92.09 | 16.53 | 102.11 | 29.28 | 140.00 | 72.80 to 100.00 | 111,393 | 102,586 |

Perkins 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 | 82 | 71.19 | 66.19 | 7.55% | 73.33 | 68.72 | 6.72% | 70.20 | 67.44 | 4.09% |
| Total | 82 | 71.19 | 66.19 | 7.55% | 73.33 | 68.72 | 6.72% | 70.20 | 67.44 | 4.09% |

| MARKET | Count | COD | | | PRD | | |
|--------------|-----------|----------------|------------------------|----------------|----------------|------------------------|----------------|
| | | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change |
| 1 | 82 | 17.81 | 18.01 | -1.11% | 104.46 | 101.89 | 2.52% |
| Total | 82 | 17.81 | 18.01 | -1.11% | 104.46 | 101.89 | 2.52% |



68 Perkins
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 : 82
Total Sales Price : 77,766,963
Total Adj. Sales Price : 77,766,963
Total Assessed Value : 54,592,502
Avg. Adj. Sales Price : 948,378
Avg. Assessed Value : 665,762

MEDIAN : 71
WGT. MEAN : 70
MEAN : 73
COD : 17.81
PRD : 104.46

COV : 23.92
STD : 17.54
Avg. Abs. Dev : 12.68
MAX Sales Ratio : 134.83
MIN Sales Ratio : 29.19

95% Median C.I. : 66.31 to 76.13
95% Wgt. Mean C.I. : 67.02 to 73.38
95% Mean C.I. : 69.53 to 77.13

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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 | 13 | 84.19 | 88.44 | 79.24 | 18.23 | 111.61 | 63.56 | 129.39 | 71.53 to 101.00 | 889,324 | 704,726 |
| 01-JAN-23 To 31-MAR-23 | 10 | 59.86 | 66.55 | 63.52 | 23.92 | 104.77 | 44.76 | 134.83 | 50.03 to 76.80 | 559,600 | 355,476 |
| 01-APR-23 To 30-JUN-23 | 1 | 58.12 | 58.12 | 58.12 | 00.00 | 100.00 | 58.12 | 58.12 | N/A | 409,162 | 237,796 |
| 01-JUL-23 To 30-SEP-23 | 5 | 69.58 | 72.82 | 69.69 | 06.57 | 104.49 | 67.22 | 87.37 | N/A | 502,225 | 349,997 |
| 01-OCT-23 To 31-DEC-23 | 2 | 57.74 | 57.74 | 65.26 | 30.48 | 88.48 | 40.14 | 75.34 | N/A | 960,610 | 626,923 |
| 01-JAN-24 To 31-MAR-24 | 9 | 76.13 | 75.86 | 77.46 | 12.82 | 97.93 | 60.52 | 104.94 | 63.29 to 81.94 | 748,358 | 579,645 |
| 01-APR-24 To 30-JUN-24 | 5 | 74.48 | 73.73 | 74.39 | 04.62 | 99.11 | 66.76 | 80.42 | N/A | 505,648 | 376,147 |
| 01-JUL-24 To 30-SEP-24 | 3 | 82.06 | 82.85 | 81.99 | 01.34 | 101.05 | 81.60 | 84.90 | N/A | 276,492 | 226,697 |
| 01-OCT-24 To 31-DEC-24 | 8 | 61.69 | 64.51 | 64.29 | 13.34 | 100.34 | 50.96 | 83.47 | 50.96 to 83.47 | 3,232,461 | 2,078,298 |
| 01-JAN-25 To 31-MAR-25 | 21 | 69.35 | 70.83 | 72.03 | 16.44 | 98.33 | 29.19 | 96.99 | 64.32 to 79.72 | 861,990 | 620,869 |
| 01-APR-25 To 30-JUN-25 | 2 | 76.70 | 76.70 | 72.55 | 24.22 | 105.72 | 58.12 | 95.28 | N/A | 326,911 | 237,160 |
| 01-JUL-25 To 30-SEP-25 | 3 | 68.38 | 67.77 | 67.74 | 02.15 | 100.04 | 65.25 | 69.67 | N/A | 353,333 | 239,362 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-22 To 30-SEP-23 | 29 | 71.31 | 77.15 | 73.24 | 22.84 | 105.34 | 44.76 | 134.83 | 65.82 to 84.19 | 692,328 | 507,034 |
| 01-OCT-23 To 30-SEP-24 | 19 | 75.34 | 74.50 | 75.17 | 11.49 | 99.11 | 40.14 | 104.94 | 66.76 to 81.60 | 632,324 | 475,341 |
| 01-OCT-24 To 30-SEP-25 | 34 | 66.31 | 69.42 | 67.56 | 16.00 | 102.75 | 29.19 | 96.99 | 62.33 to 77.88 | 1,343,391 | 907,560 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-23 To 31-DEC-23 | 18 | 66.21 | 66.85 | 65.12 | 19.48 | 102.66 | 40.14 | 134.83 | 56.71 to 71.31 | 579,861 | 377,577 |
| 01-JAN-24 To 31-DEC-24 | 25 | 74.48 | 72.64 | 67.88 | 12.84 | 107.01 | 50.96 | 104.94 | 64.52 to 80.42 | 1,438,105 | 976,161 |
| <u>ALL</u> | 82 | 71.20 | 73.33 | 70.20 | 17.81 | 104.46 | 29.19 | 134.83 | 66.31 to 76.13 | 948,378 | 665,762 |

AREA (MARKET)

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 1 | 82 | 71.20 | 73.33 | 70.20 | 17.81 | 104.46 | 29.19 | 134.83 | 66.31 to 76.13 | 948,378 | 665,762 |
| <u>ALL</u> | 82 | 71.20 | 73.33 | 70.20 | 17.81 | 104.46 | 29.19 | 134.83 | 66.31 to 76.13 | 948,378 | 665,762 |

68 Perkins
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 : 82
Total Sales Price : 77,766,963
Total Adj. Sales Price : 77,766,963
Total Assessed Value : 54,592,502
Avg. Adj. Sales Price : 948,378
Avg. Assessed Value : 665,762

MEDIAN : 71
WGT. MEAN : 70
MEAN : 73
COD : 17.81
PRD : 104.46

COV : 23.92
STD : 17.54
Avg. Abs. Dev : 12.68
MAX Sales Ratio : 134.83
MIN Sales Ratio : 29.19

95% Median C.I. : 66.31 to 76.13
95% Wgt. Mean C.I. : 67.02 to 73.38
95% Mean C.I. : 69.53 to 77.13

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95%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| _____Dry_____ | | | | | | | | | | | |
| County | 40 | 73.49 | 74.79 | 68.70 | 22.51 | 108.86 | 29.19 | 134.83 | 65.82 to 81.60 | 450,041 | 309,168 |
| 1 | 40 | 73.49 | 74.79 | 68.70 | 22.51 | 108.86 | 29.19 | 134.83 | 65.82 to 81.60 | 450,041 | 309,168 |
| _____Grass_____ | | | | | | | | | | | |
| County | 5 | 71.53 | 74.81 | 74.29 | 05.93 | 100.70 | 69.58 | 87.37 | N/A | 157,833 | 117,257 |
| 1 | 5 | 71.53 | 74.81 | 74.29 | 05.93 | 100.70 | 69.58 | 87.37 | N/A | 157,833 | 117,257 |
| _____ALL_____ | | | | | | | | | | | |
| | 82 | 71.20 | 73.33 | 70.20 | 17.81 | 104.46 | 29.19 | 134.83 | 66.31 to 76.13 | 948,378 | 665,762 |

80%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| _____Irrigated_____ | | | | | | | | | | | |
| County | 17 | 74.64 | 75.31 | 74.34 | 14.13 | 101.30 | 59.25 | 104.94 | 61.04 to 85.78 | 1,418,004 | 1,054,171 |
| 1 | 17 | 74.64 | 75.31 | 74.34 | 14.13 | 101.30 | 59.25 | 104.94 | 61.04 to 85.78 | 1,418,004 | 1,054,171 |
| _____Dry_____ | | | | | | | | | | | |
| County | 45 | 71.31 | 73.50 | 68.22 | 22.06 | 107.74 | 29.19 | 134.83 | 65.25 to 79.32 | 436,465 | 297,742 |
| 1 | 45 | 71.31 | 73.50 | 68.22 | 22.06 | 107.74 | 29.19 | 134.83 | 65.25 to 79.32 | 436,465 | 297,742 |
| _____Grass_____ | | | | | | | | | | | |
| County | 5 | 71.53 | 74.81 | 74.29 | 05.93 | 100.70 | 69.58 | 87.37 | N/A | 157,833 | 117,257 |
| 1 | 5 | 71.53 | 74.81 | 74.29 | 05.93 | 100.70 | 69.58 | 87.37 | N/A | 157,833 | 117,257 |
| _____ALL_____ | | | | | | | | | | | |
| | 82 | 71.20 | 73.33 | 70.20 | 17.81 | 104.46 | 29.19 | 134.83 | 66.31 to 76.13 | 948,378 | 665,762 |

Perkins County 2026 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|---------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Perkins | 1 | 5,691 | 5,718 | 4,903 | 5,553 | 5,488 | 5,063 | 5,373 | 5,362 | 5,578 |
| Keith | 3 | 5,740 | 5,740 | 5,740 | 5,480 | 5,480 | 5,480 | 5,480 | 5,480 | 5,650 |
| 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 |
| Chase | 1 | 4,992 | 4,988 | 4,809 | 4,861 | 4,724 | 4,725 | 4,707 | 4,623 | 4,876 |

| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|---------|----------|-----|-------|-------|-------|-------|-------|-------|-------|------------------|
| Perkins | 1 | n/a | 1,550 | 1,550 | 1,465 | 1,465 | n/a | 1,385 | 1,385 | 1,506 |
| Keith | 3 | n/a | 1,790 | 1,680 | 1,680 | 1,680 | 1,680 | 1,650 | 1,650 | 1,749 |
| 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 |
| Chase | 1 | n/a | 1,730 | 1,520 | 1,520 | 1,345 | n/a | 1,280 | 1,280 | 1,630 |

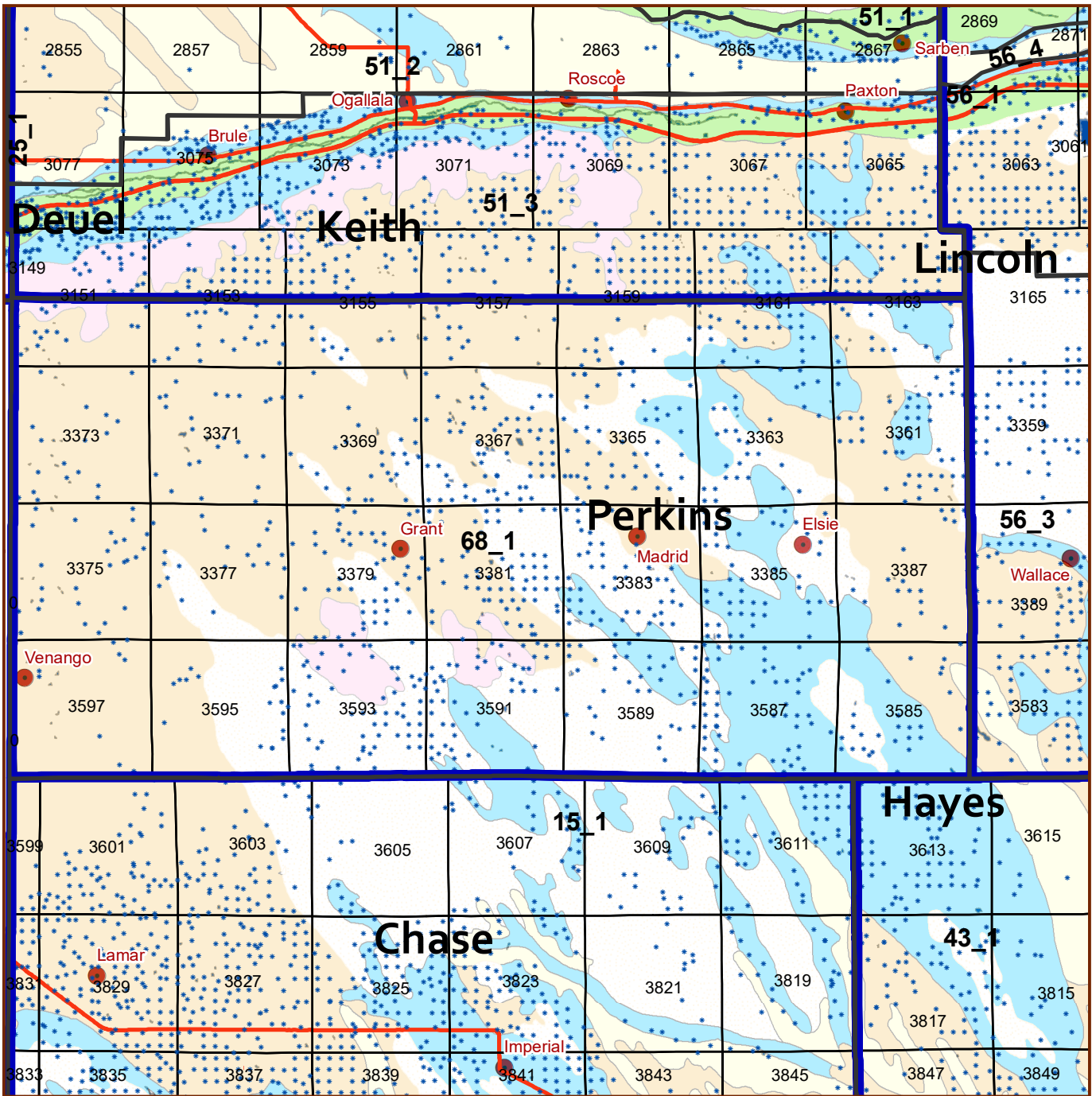
| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|---------|----------|-----|-----|-------|-----|-----|-----|-----|-----|--------------------|
| Perkins | 1 | 765 | n/a | n/a | 765 | n/a | 765 | 765 | 765 | 765 |
| Keith | 3 | 665 | n/a | 640 | 640 | n/a | 640 | 620 | 620 | 633 |
| Lincoln | 3 | 897 | 900 | 900 | 900 | 900 | 825 | 825 | 825 | 832 |
| Hayes | 1 | 600 | 600 | n/a | 600 | 600 | 600 | 600 | 600 | 600 |
| Chase | 1 | 878 | n/a | 1,138 | 905 | 760 | 801 | 784 | 777 | 797 |

| County | Mkt Area | CRP | TIMBER | WASTE |
|---------|----------|-------|--------|-------|
| Perkins | 1 | 765 | n/a | 80 |
| Keith | 3 | 1,196 | n/a | 335 |
| Lincoln | 3 | 1,210 | n/a | 460 |
| Hayes | 1 | 1,185 | n/a | 294 |
| Chase | 1 | 948 | n/a | 190 |

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.

PERKINS COUNTY



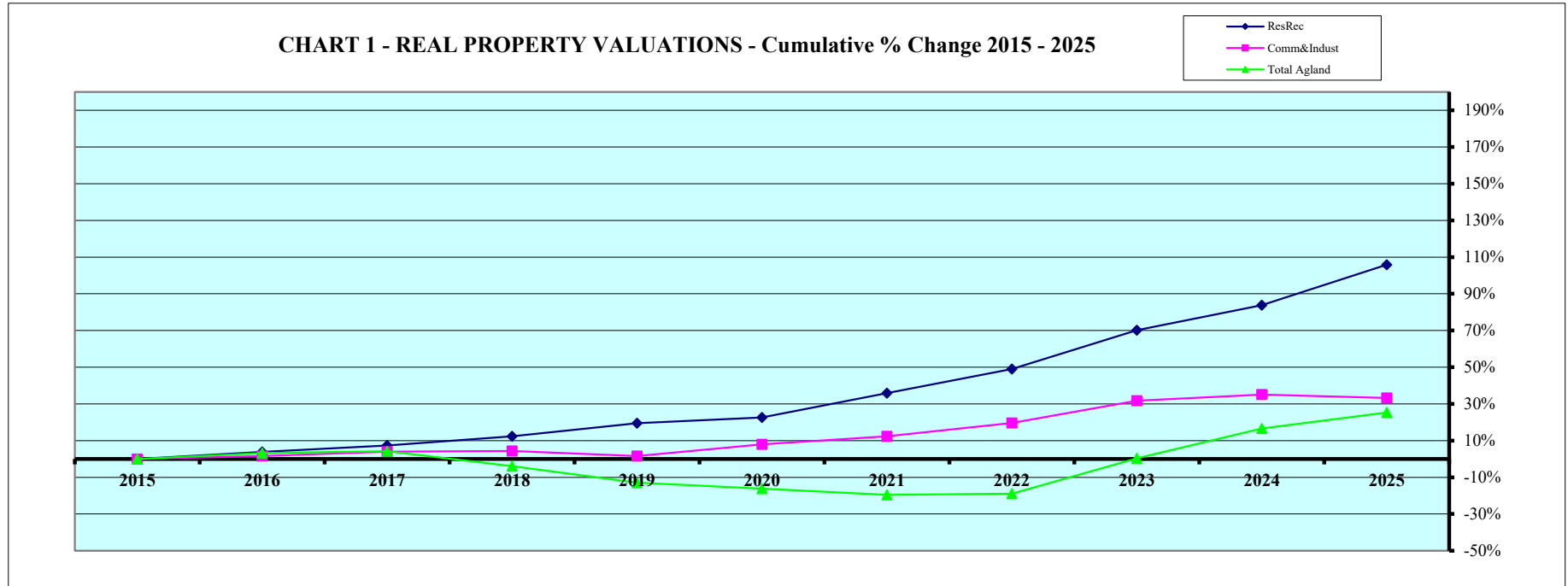
Legend

- 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 | 77,116,076 | - | - | - | 62,223,235 | - | - | - | 995,619,365 | - | - | - |
| 2016 | 80,055,092 | 2,939,016 | 3.81% | 3.81% | 63,205,002 | 981,767 | 1.58% | 1.58% | 1,027,685,298 | 32,065,933 | 3.22% | 3.22% |
| 2017 | 82,773,595 | 2,718,503 | 3.40% | 7.34% | 64,709,104 | 1,504,102 | 2.38% | 4.00% | 1,037,452,668 | 9,767,370 | 0.95% | 4.20% |
| 2018 | 86,653,206 | 3,879,611 | 4.69% | 12.37% | 64,964,418 | 255,314 | 0.39% | 4.41% | 957,195,292 | -80,257,376 | -7.74% | -3.86% |
| 2019 | 92,143,077 | 5,489,871 | 6.34% | 19.49% | 63,245,150 | -1,719,268 | -2.65% | 1.64% | 866,588,966 | -90,606,326 | -9.47% | -12.96% |
| 2020 | 94,529,227 | 2,386,150 | 2.59% | 22.58% | 67,149,123 | 3,903,973 | 6.17% | 7.92% | 834,080,852 | -32,508,114 | -3.75% | -16.22% |
| 2021 | 104,744,212 | 10,214,985 | 10.81% | 35.83% | 69,909,422 | 2,760,299 | 4.11% | 12.35% | 800,964,346 | -33,116,506 | -3.97% | -19.55% |
| 2022 | 114,926,470 | 10,182,258 | 9.72% | 49.03% | 74,455,569 | 4,546,147 | 6.50% | 19.66% | 806,808,449 | 5,844,103 | 0.73% | -18.96% |
| 2023 | 131,255,602 | 16,329,132 | 14.21% | 70.21% | 81,976,701 | 7,521,132 | 10.10% | 31.75% | 998,986,591 | 192,178,142 | 23.82% | 0.34% |
| 2024 | 141,732,324 | 10,476,722 | 7.98% | 83.79% | 84,050,665 | 2,073,964 | 2.53% | 35.08% | 1,161,101,126 | 162,114,535 | 16.23% | 16.62% |
| 2025 | 158,744,673 | 17,012,349 | 12.00% | 105.85% | 82,912,505 | -1,138,160 | -1.35% | 33.25% | 1,247,576,164 | 86,475,038 | 7.45% | 25.31% |

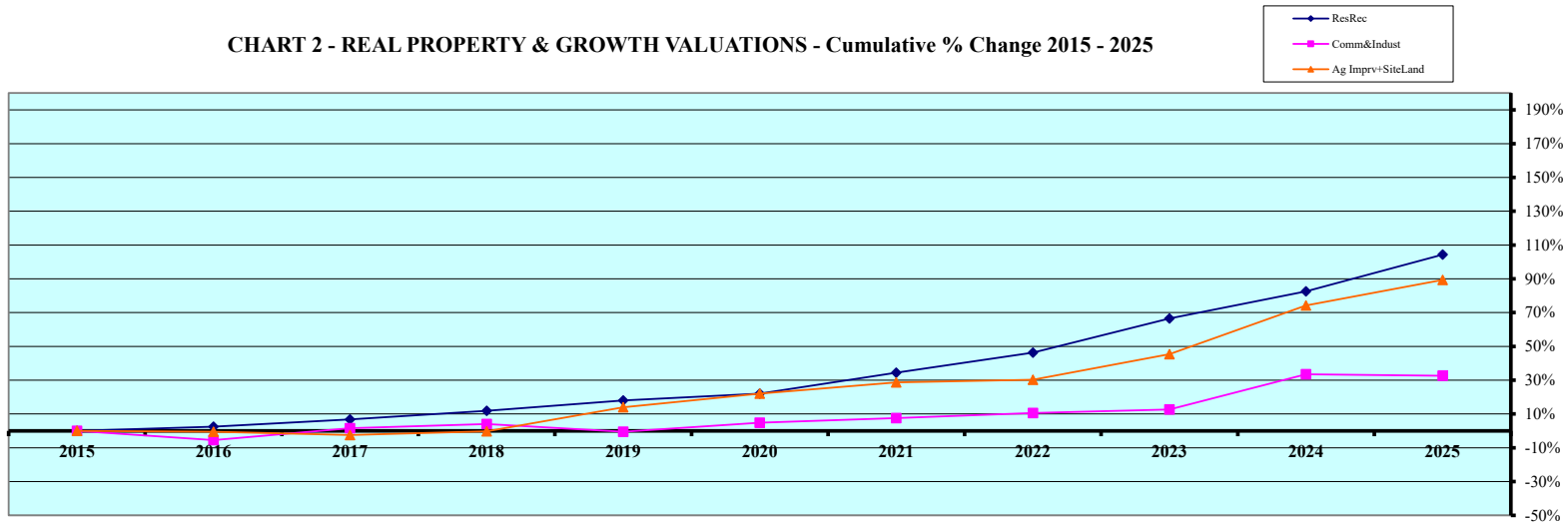
Rate Annual %chg: Residential & Recreational **7.49%** Commercial & Industrial **2.91%** Agricultural Land **2.28%**

Cnty# **68**
County **PERKINS**

CHART 1

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

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



| Tax Year | Residential & Recreational ⁽¹⁾ | | | | | | Commercial & Industrial ⁽¹⁾ | | | | | |
|--------------|---|----------------------------|-------------------|----------------------|--------------------|---------------------|--|--------------|-------------------|----------------------|--------------------|---------------------|
| | Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth | Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
| 2015 | 77,116,076 | 1,000,442 | 1.30% | 76,115,634 | -- | -- | 62,223,235 | 1,103,500 | 1.77% | 61,119,735 | -- | -- |
| 2016 | 80,055,092 | 1,010,737 | 1.26% | 79,044,355 | 2.50% | 2.50% | 63,205,002 | 4,377,685 | 6.93% | 58,827,317 | -5.46% | -5.46% |
| 2017 | 82,773,595 | 442,153 | 0.53% | 82,331,442 | 2.84% | 6.76% | 64,709,104 | 1,516,967 | 2.34% | 63,192,137 | -0.02% | 1.56% |
| 2018 | 86,653,206 | 368,043 | 0.42% | 86,285,163 | 4.24% | 11.89% | 64,964,418 | 246,101 | 0.38% | 64,718,317 | 0.01% | 4.01% |
| 2019 | 92,143,077 | 1,122,932 | 1.22% | 91,020,145 | 5.04% | 18.03% | 63,245,150 | 1,366,420 | 2.16% | 61,878,730 | -4.75% | -0.55% |
| 2020 | 94,529,227 | 419,467 | 0.44% | 94,109,760 | 2.13% | 22.04% | 67,149,123 | 1,876,610 | 2.79% | 65,272,513 | 3.21% | 4.90% |
| 2021 | 104,744,212 | 1,080,341 | 1.03% | 103,663,871 | 9.66% | 34.43% | 69,909,422 | 2,971,130 | 4.25% | 66,938,292 | -0.31% | 7.58% |
| 2022 | 114,926,470 | 2,061,882 | 1.79% | 112,864,588 | 7.75% | 46.36% | 74,455,569 | 5,620,847 | 7.55% | 68,834,722 | -1.54% | 10.63% |
| 2023 | 131,255,602 | 2,813,783 | 2.14% | 128,441,819 | 11.76% | 66.56% | 81,976,701 | 11,858,082 | 14.47% | 70,118,619 | -5.82% | 12.69% |
| 2024 | 141,732,324 | 947,718 | 0.67% | 140,784,606 | 7.26% | 82.56% | 84,050,665 | 980,357 | 1.17% | 83,070,308 | 1.33% | 33.50% |
| 2025 | 158,744,673 | 1,181,207 | 0.74% | 157,563,466 | 11.17% | 104.32% | 82,912,505 | 388,957 | 0.47% | 82,523,548 | -1.82% | 32.62% |
| Rate Ann%chg | 7.49% | Resid & Recreat w/o growth | | | | 6.44% | C & I w/o growth | | | | -1.52% | |

| Tax Year | Ag Improvements & Site Land ⁽¹⁾ | | | | | | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
|--------------|--|-----------------------------|---------------------------|--------------------------|-------------------|----------------------|--------------------|---------------------|
| | Agric. Dwelling & Homesite Value | Ag Outbldg & Farmsite Value | Ag Imprv&Site Total Value | Growth Value | % growth of value | Value Exclud. Growth | | |
| 2015 | 34,203,270 | 20,435,478 | 54,638,748 | 2,080,364 | 3.81% | 52,558,384 | -- | -- |
| 2016 | 35,107,045 | 21,667,346 | 56,774,391 | 2,396,310 | 4.22% | 54,378,081 | -0.48% | -0.48% |
| 2017 | 31,901,320 | 22,495,342 | 54,396,662 | 1,090,364 | 2.00% | 53,306,298 | -6.11% | -2.44% |
| 2018 | 32,813,040 | 22,747,116 | 55,560,156 | 1,050,531 | 1.89% | 54,509,625 | 0.21% | -0.24% |
| 2019 | 40,136,225 | 23,397,032 | 63,533,257 | 1,292,979 | 2.04% | 62,240,278 | 12.02% | 13.91% |
| 2020 | 42,095,663 | 25,417,478 | 67,513,141 | 797,737 | 1.18% | 66,715,404 | 5.01% | 22.10% |
| 2021 | 45,272,417 | 26,372,638 | 71,645,055 | 1,341,055 | 1.87% | 70,304,000 | 4.13% | 28.67% |
| 2022 | 46,831,611 | 29,045,249 | 75,876,860 | 4,725,585 | 6.23% | 71,151,275 | -0.69% | 30.22% |
| 2023 | 49,915,867 | 30,644,138 | 80,560,005 | 1,139,760 | 1.41% | 79,420,245 | 4.67% | 45.36% |
| 2024 | 61,134,953 | 36,439,233 | 97,574,186 | 2,367,145 | 2.43% | 95,207,041 | 18.18% | 74.25% |
| 2025 | 67,155,894 | 37,015,754 | 104,171,648 | 703,067 | 0.67% | 103,468,581 | 6.04% | 89.37% |
| Rate Ann%chg | 6.98% | 6.12% | 6.67% | Ag Imprv+Site w/o growth | | | 4.30% | |

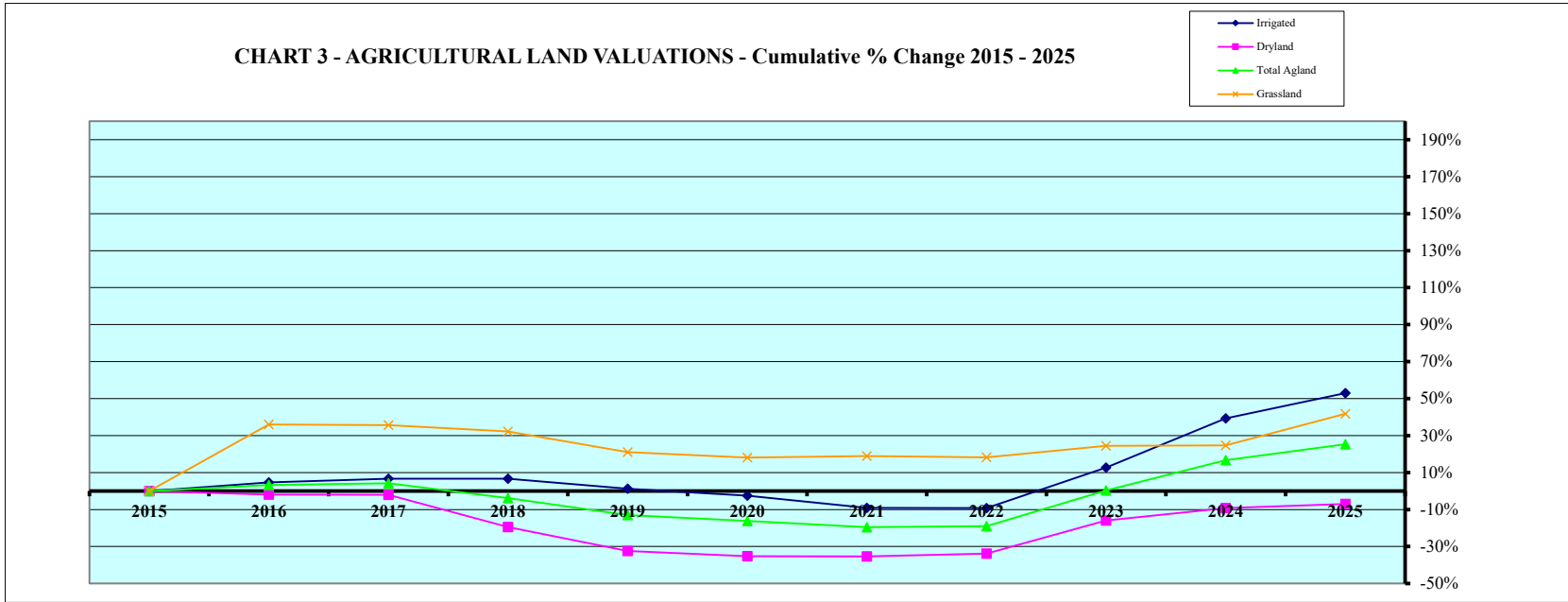
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 68
County PERKINS

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 | 496,693,551 | - | - | - | 449,343,474 | - | - | - | 48,657,640 | - | - | - |
| 2016 | 519,988,942 | 23,295,391 | 4.69% | 4.69% | 440,429,468 | -8,914,006 | -1.98% | -1.98% | 66,193,880 | 17,536,240 | 36.04% | 36.04% |
| 2017 | 529,989,816 | 10,000,874 | 1.92% | 6.70% | 440,350,906 | -78,562 | -0.02% | -2.00% | 65,980,833 | -213,047 | -0.32% | 35.60% |
| 2018 | 529,807,434 | -182,382 | -0.03% | 6.67% | 361,918,345 | -78,432,561 | -17.81% | -19.46% | 64,333,260 | -1,647,573 | -2.50% | 32.22% |
| 2019 | 502,866,014 | -26,941,420 | -5.09% | 1.24% | 303,731,789 | -58,186,556 | -16.08% | -32.41% | 58,913,059 | -5,420,201 | -8.43% | 21.08% |
| 2020 | 484,374,286 | -18,491,728 | -3.68% | -2.48% | 291,116,642 | -12,615,147 | -4.15% | -35.21% | 57,477,359 | -1,435,700 | -2.44% | 18.13% |
| 2021 | 451,504,637 | -32,869,649 | -6.79% | -9.10% | 290,462,393 | -654,249 | -0.22% | -35.36% | 57,872,157 | 394,798 | 0.69% | 18.94% |
| 2022 | 450,915,497 | -589,140 | -0.13% | -9.22% | 297,263,326 | 6,800,933 | 2.34% | -33.84% | 57,509,880 | -362,277 | -0.63% | 18.19% |
| 2023 | 559,345,281 | 108,429,784 | 24.05% | 12.61% | 377,906,003 | 80,642,677 | 27.13% | -15.90% | 60,558,543 | 3,048,663 | 5.30% | 24.46% |
| 2024 | 691,642,822 | 132,297,541 | 23.65% | 39.25% | 407,632,978 | 29,726,975 | 7.87% | -9.28% | 60,645,549 | 87,006 | 0.14% | 24.64% |
| 2025 | 759,641,528 | 67,998,706 | 9.83% | 52.94% | 417,693,308 | 10,060,330 | 2.47% | -7.04% | 68,981,912 | 8,336,363 | 13.75% | 41.77% |

Rate Ann.%chg: Irrigated **4.34%** Dryland **-0.73%** Grassland **3.55%**

| 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 | 119,193 | - | - | - | 805,507 | - | - | - | 995,619,365 | - | - | - |
| 2016 | 120,356 | 1,163 | 0.98% | 0.98% | 952,652 | 147,145 | 18.27% | 18.27% | 1,027,685,298 | 32,065,933 | 3.22% | 3.22% |
| 2017 | 121,888 | 1,532 | 1.27% | 2.26% | 1,009,225 | 56,573 | 5.94% | 25.29% | 1,037,452,668 | 9,767,370 | 0.95% | 4.20% |
| 2018 | 120,143 | -1,745 | -1.43% | 0.80% | 1,016,110 | 6,885 | 0.68% | 26.15% | 957,195,292 | -80,257,376 | -7.74% | -3.86% |
| 2019 | 119,802 | -341 | -0.28% | 0.51% | 958,302 | -57,808 | -5.69% | 18.97% | 866,588,966 | -90,606,326 | -9.47% | -12.96% |
| 2020 | 117,678 | -2,124 | -1.77% | -1.27% | 994,887 | 36,585 | 3.82% | 23.51% | 834,080,852 | -32,508,114 | -3.75% | -16.22% |
| 2021 | 118,966 | 1,288 | 1.09% | -0.19% | 1,006,193 | 11,306 | 1.14% | 24.91% | 800,964,346 | -33,116,506 | -3.97% | -19.55% |
| 2022 | 119,397 | 431 | 0.36% | 0.17% | 1,000,349 | -5,844 | -0.58% | 24.19% | 806,808,449 | 5,844,103 | 0.73% | -18.96% |
| 2023 | 119,397 | 0 | 0.00% | 0.17% | 1,057,367 | 57,018 | 5.70% | 31.27% | 998,986,591 | 192,178,142 | 23.82% | 0.34% |
| 2024 | 119,062 | -335 | -0.28% | -0.11% | 1,060,715 | 3,348 | 0.32% | 31.68% | 1,161,101,126 | 162,114,535 | 16.23% | 16.62% |
| 2025 | 119,062 | 0 | 0.00% | -0.11% | 1,140,354 | 79,639 | 7.51% | 41.57% | 1,247,576,164 | 86,475,038 | 7.45% | 25.31% |

Cnty# **68**
County **PERKINS**

Rate Ann.%chg: Total Agric Land **2.28%**

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 | 497,526,427 | 137,044 | 3,630 | | | 449,342,360 | 318,936 | 1,409 | | | 48,657,854 | 88,467 | 550 | | |
| 2016 | 519,988,941 | 136,883 | 3,799 | 4.64% | 4.64% | 441,021,986 | 309,683 | 1,424 | 1.08% | 1.08% | 65,883,931 | 97,823 | 674 | 22.45% | 22.45% |
| 2017 | 529,992,265 | 136,893 | 3,872 | 1.92% | 6.64% | 440,403,098 | 309,221 | 1,424 | 0.01% | 1.09% | 65,977,602 | 98,197 | 672 | -0.24% | 22.16% |
| 2018 | 529,807,433 | 136,733 | 3,875 | 0.08% | 6.73% | 361,920,545 | 309,655 | 1,169 | -17.94% | -17.04% | 64,331,803 | 97,872 | 657 | -2.17% | 19.51% |
| 2019 | 502,943,741 | 136,613 | 3,682 | -4.99% | 1.41% | 303,894,396 | 309,471 | 982 | -15.98% | -30.30% | 58,917,256 | 97,956 | 601 | -8.49% | 9.36% |
| 2020 | 484,374,286 | 136,410 | 3,551 | -3.55% | -2.19% | 291,389,586 | 309,449 | 942 | -4.11% | -33.16% | 57,303,922 | 98,075 | 584 | -2.86% | 6.23% |
| 2021 | 451,504,637 | 136,286 | 3,313 | -6.70% | -8.75% | 290,463,766 | 308,443 | 942 | 0.01% | -33.16% | 57,872,155 | 99,035 | 584 | 0.01% | 6.25% |
| 2022 | 450,916,464 | 136,110 | 3,313 | 0.00% | -8.75% | 297,270,108 | 309,110 | 962 | 2.12% | -31.74% | 57,509,880 | 98,408 | 584 | 0.01% | 6.25% |
| 2023 | 559,432,386 | 136,243 | 4,106 | 23.94% | 13.10% | 377,608,543 | 308,671 | 1,223 | 27.21% | -13.17% | 60,701,381 | 98,676 | 615 | 5.26% | 11.84% |
| 2024 | 692,123,621 | 136,213 | 5,081 | 23.75% | 39.96% | 407,633,551 | 308,656 | 1,321 | 7.96% | -6.26% | 60,645,548 | 98,577 | 615 | 0.01% | 11.85% |
| 2025 | 759,641,529 | 136,191 | 5,578 | 9.77% | 53.64% | 417,642,115 | 308,067 | 1,356 | 2.65% | -3.78% | 69,009,527 | 99,176 | 696 | 13.10% | 26.51% |

Rate Annual %chg Average Value/Acre: 4.32%

-0.73%

3.56%

| 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 | 119,193 | 1,475 | 81 | | | 805,506 | 1,464 | 550 | | | 996,451,340 | 547,387 | 1,820 | | |
| 2016 | 120,224 | 1,485 | 81 | 0.20% | 0.20% | 950,202 | 1,462 | 650 | 18.18% | 18.18% | 1,027,965,284 | 547,336 | 1,878 | 3.17% | 3.17% |
| 2017 | 121,610 | 1,502 | 81 | -0.01% | 0.19% | 1,009,225 | 1,553 | 650 | 0.00% | 18.18% | 1,037,503,800 | 547,366 | 1,895 | 0.92% | 4.12% |
| 2018 | 121,749 | 1,504 | 81 | 0.00% | 0.18% | 1,014,927 | 1,561 | 650 | 0.00% | 18.18% | 957,196,457 | 547,326 | 1,749 | -7.73% | -3.93% |
| 2019 | 119,802 | 1,497 | 80 | -1.16% | -0.98% | 958,302 | 1,597 | 600 | -7.70% | 9.08% | 866,833,497 | 547,134 | 1,584 | -9.41% | -12.97% |
| 2020 | 117,678 | 1,471 | 80 | 0.00% | -0.98% | 994,887 | 1,701 | 585 | -2.50% | 6.35% | 834,180,359 | 547,106 | 1,525 | -3.76% | -16.24% |
| 2021 | 118,966 | 1,487 | 80 | 0.00% | -0.98% | 1,006,895 | 1,721 | 585 | 0.00% | 6.35% | 800,966,419 | 546,972 | 1,464 | -3.96% | -19.56% |
| 2022 | 119,397 | 1,492 | 80 | 0.00% | -0.98% | 1,000,969 | 1,711 | 585 | 0.00% | 6.35% | 806,816,818 | 546,832 | 1,475 | 0.76% | -18.95% |
| 2023 | 119,397 | 1,492 | 80 | 0.00% | -0.98% | 1,050,362 | 1,708 | 615 | 5.13% | 11.81% | 998,912,069 | 546,791 | 1,827 | 23.82% | 0.36% |
| 2024 | 119,062 | 1,488 | 80 | 0.00% | -0.98% | 1,060,718 | 1,725 | 615 | 0.00% | 11.81% | 1,161,582,500 | 546,658 | 2,125 | 16.31% | 16.73% |
| 2025 | 119,062 | 1,488 | 80 | 0.00% | -0.98% | 1,140,354 | 1,728 | 660 | 7.32% | 19.98% | 1,247,552,587 | 546,651 | 2,282 | 7.40% | 25.37% |

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PERKINS

Rate Annual %chg Average Value/Acre: 2.27%

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

| Pop. | County: | Personal Prop | StateAsd PP | StateAsdReal | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
|-------------------------------------|------------------------------|---------------|-------------|--------------|-------------|------------|------------|------------|---------------|------------|------------|----------|---------------|
| 2,858 | PERKINS | 105,678,477 | 25,685,556 | 4,377,312 | 158,744,673 | 72,312,505 | 10,600,000 | 0 | 1,247,576,164 | 67,155,894 | 37,015,754 | 11,200 | 1,729,157,535 |
| cnty sector/value % of total value: | | 6.11% | 1.49% | 0.25% | 9.18% | 4.18% | 0.61% | | 72.15% | 3.88% | 2.14% | 0.00% | 100.00% |
| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsdReal | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
| 102 | ELSIE | 1,812,192 | 132,577 | 41,286 | 4,747,782 | 0 | 0 | 1,547,525 | 0 | 32,540 | 3,925 | 0 | 8,317,827 |
| 3.57% | %sector of county sector | 1.71% | 0.52% | 0.94% | 2.99% | | | | | 0.05% | 0.01% | | 0.48% |
| | %sector of municipality | 21.79% | 1.59% | 0.50% | 57.08% | | | 18.60% | | 0.39% | 0.05% | | 100.00% |
| 1,197 | GRANT | 2,505,411 | 2,291,280 | 341,868 | 74,654,928 | 0 | 30,000 | 15,297,610 | 0 | 27,911 | 3,780 | 0 | 95,152,788 |
| 41.88% | %sector of county sector | 2.37% | 8.92% | 7.81% | 47.03% | | | 0.28% | | 0.04% | 0.01% | | 5.50% |
| | %sector of municipality | 2.63% | 2.41% | 0.36% | 78.46% | | 0.03% | 16.08% | | 0.03% | 0.00% | | 100.00% |
| 242 | MADRID | 4,709,619 | 222,222 | 48,988 | 9,725,828 | 0 | 0 | 4,435,771 | 10,600,000 | 584,981 | 42,222 | 0 | 30,369,631 |
| 8.47% | %sector of county sector | 4.46% | 0.87% | 1.12% | 6.13% | | | | 0.85% | 0.87% | 0.11% | | 1.76% |
| | %sector of municipality | 15.51% | 0.73% | 0.16% | 32.02% | | | 14.61% | 34.90% | 1.93% | 0.14% | | 100.00% |
| 157 | VENANGO | 1,167,107 | 317,019 | 85,717 | 7,242,228 | 0 | 0 | 5,400,614 | 0 | 210,366 | 368,560 | 0 | 14,791,611 |
| 5.49% | %sector of county sector | 1.10% | 1.23% | 1.96% | 4.56% | | | | | 0.31% | 1.00% | | 0.86% |
| | %sector of municipality | 7.89% | 2.14% | 0.58% | 48.96% | | | 36.51% | | 1.42% | 2.49% | | 100.00% |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 1,699 | Total Municipalities | 10,194,330 | 2,963,098 | 517,859 | 96,370,769 | 0 | 30,000 | 26,681,521 | 10,600,000 | 855,798 | 418,487 | 0 | 148,631,861 |
| 59.43% | %all municip.sectors of cnty | 9.65% | 11.54% | 11.83% | 60.71% | | 0.28% | #DIV/0! | 0.85% | 1.27% | 1.13% | | 8.60% |

| | | | | |
|--|------------------------|------------------------------|-------------------------|-----------------------------------|
| Total Real Property Sum Lines 17, 25, & 30 | Records : 4,648 | Value : 1,655,765,197 | Growth 1,905,274 | Sum Lines 17, 25, & 41 |
|--|------------------------|------------------------------|-------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---------------------------------|---------|-------------|----------|------------|---------|------------|---------|-------------|-----------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 140 | 642,310 | 7 | 86,450 | 43 | 902,648 | 190 | 1,631,408 | |
| 02. Res Improve Land | 808 | 6,506,975 | 44 | 856,510 | 193 | 8,469,684 | 1,045 | 15,833,169 | |
| 03. Res Improvements | 817 | 97,332,643 | 45 | 8,796,724 | 213 | 44,304,412 | 1,075 | 150,433,779 | |
| 04. Res Total | 957 | 104,481,928 | 52 | 9,739,684 | 256 | 53,676,744 | 1,265 | 167,898,356 | 1,006,370 |
| % of Res Total | 75.65 | 62.23 | 4.11 | 5.80 | 20.24 | 31.97 | 27.22 | 10.14 | 52.82 |
| 05. Com UnImp Land | 32 | 251,030 | 14 | 191,999 | 21 | 615,776 | 67 | 1,058,805 | |
| 06. Com Improve Land | 118 | 1,455,865 | 28 | 636,047 | 34 | 6,014,963 | 180 | 8,106,875 | |
| 07. Com Improvements | 129 | 21,543,064 | 32 | 10,270,686 | 38 | 31,508,162 | 199 | 63,321,912 | |
| 08. Com Total | 161 | 23,249,959 | 46 | 11,098,732 | 59 | 38,138,901 | 266 | 72,487,592 | 126,673 |
| % of Com Total | 60.53 | 32.07 | 17.29 | 15.31 | 22.18 | 52.61 | 5.72 | 4.38 | 6.65 |
| 09. Ind UnImp Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10. Ind Improve Land | 1 | 203,100 | 0 | 0 | 0 | 0 | 1 | 203,100 | |
| 11. Ind Improvements | 1 | 10,869,050 | 0 | 0 | 0 | 0 | 1 | 10,869,050 | |
| 12. Ind Total | 1 | 11,072,150 | 0 | 0 | 0 | 0 | 1 | 11,072,150 | 472,150 |
| % of Ind Total | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.02 | 0.67 | 24.78 |
| 13. Rec UnImp Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14. Rec Improve Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 15. Rec Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16. Rec Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| % of Rec Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Res & Rec Total | 957 | 104,481,928 | 52 | 9,739,684 | 256 | 53,676,744 | 1,265 | 167,898,356 | 1,006,370 |
| % of Res & Rec Total | 75.65 | 62.23 | 4.11 | 5.80 | 20.24 | 31.97 | 27.22 | 10.14 | 52.82 |
| Com & Ind Total | 162 | 34,322,109 | 46 | 11,098,732 | 59 | 38,138,901 | 267 | 83,559,742 | 598,823 |
| % of Com & Ind Total | 60.67 | 41.07 | 17.23 | 13.28 | 22.10 | 45.64 | 5.74 | 5.05 | 31.43 |
| 17. Taxable Total | 1,119 | 138,804,037 | 98 | 20,838,416 | 315 | 91,815,645 | 1,532 | 251,458,098 | 1,605,193 |
| % of Taxable Total | 73.04 | 55.20 | 6.40 | 8.29 | 20.56 | 36.51 | 32.96 | 15.19 | 84.25 |

Schedule II : Tax Increment Financing (TIF)

| | Urban | | | SubUrban | | |
|------------------|---------|------------|--------------|----------|------------|--------------|
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 1 | 6,650 | 243,714 | 0 | 0 | 0 |
| 19. Commercial | 2 | 3,267,801 | 6,211,999 | 0 | 0 | 0 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| | Rural | | | Total | | |
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 0 | 0 | 0 | 1 | 6,650 | 243,714 |
| 19. Commercial | 1 | 60,035 | 1,197,700 | 3 | 3,327,836 | 7,409,699 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. Total Sch II | | | | 4 | 3,334,486 | 7,653,413 |

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 | 8 | 11,200 | 8 | 11,200 | 0 |
| 25. Total | 0 | 0 | 0 | 0 | 8 | 11,200 | 8 | 11,200 | 0 |

Schedule IV : Exempt Records : Non-Agricultural

| | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 87 | 1 | 153 | 241 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|---------|----------|---------|---------|---------------|---------|---------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 1 | 116,816 | 11 | 148,943 | 2,557 | 1,055,014,094 | 2,569 | 1,055,279,853 |
| 28. Ag-Improved Land | 4 | 23,088 | 3 | 25,483 | 505 | 261,924,350 | 512 | 261,972,921 |
| 29. Ag Improvements | 4 | 29,757 | 3 | 359,444 | 532 | 86,653,924 | 539 | 87,043,125 |

| | | | | | | |
|--------------|--|--|--|--|-------|---------------|
| 30. Ag Total | | | | | 3,108 | 1,404,295,899 |
|--------------|--|--|--|--|-------|---------------|

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 | 30,000 | |
| 32. HomeSite Improv Land | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 33. HomeSite Improvements | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 1 | 3.49 | 7,365 | 1 | 0.24 | 840 | |
| 36. FarmSite Improv Land | 4 | 5.47 | 11,170 | 2 | 6.63 | 22,730 | |
| 37. FarmSite Improvements | 4 | 0.00 | 29,757 | 3 | 0.00 | 359,444 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 1 | 0.42 | 0 | 4 | 1.71 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 1 | 3.48 | 5,220 | |
| | Rural | | | Total | | | |
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 19 | 19.00 | 570,000 | 20 | 20.00 | 600,000 | |
| 32. HomeSite Improv Land | 271 | 279.00 | 8,370,000 | 271 | 279.00 | 8,370,000 | |
| 33. HomeSite Improvements | 274 | 0.00 | 58,105,596 | 274 | 0.00 | 58,105,596 | 73,143 |
| 34. HomeSite Total | | | | 294 | 299.00 | 67,075,596 | |
| 35. FarmSite UnImp Land | 118 | 572.54 | 744,675 | 120 | 576.27 | 752,880 | |
| 36. FarmSite Improv Land | 476 | 2,538.67 | 7,335,634 | 482 | 2,550.77 | 7,369,534 | |
| 37. FarmSite Improvements | 513 | 0.00 | 28,548,328 | 520 | 0.00 | 28,937,529 | 226,938 |
| 38. FarmSite Total | | | | 640 | 3,127.04 | 37,059,943 | |
| 39. Road & Ditches | 2,659 | 9,012.77 | 0 | 2,664 | 9,014.90 | 0 | |
| 40. Other- Non Ag Use | 10 | 36.74 | 95,162 | 11 | 40.22 | 100,382 | |
| 41. Total Section VI | | | | 934 | 12,481.16 | 104,235,921 | 300,081 |

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|---------------|-------------|-------------------------|
| 45. 1A1 | 19,305.23 | 14.18% | 109,860,539 | 14.46% | 5,690.71 |
| 46. 1A | 42,690.85 | 31.35% | 244,103,539 | 32.13% | 5,717.94 |
| 47. 2A1 | 1,784.71 | 1.31% | 8,750,072 | 1.15% | 4,902.80 |
| 48. 2A | 38,109.71 | 27.98% | 211,605,779 | 27.86% | 5,552.54 |
| 49. 3A1 | 11,247.63 | 8.26% | 61,727,959 | 8.13% | 5,488.09 |
| 50. 3A | 845.55 | 0.62% | 4,281,066 | 0.56% | 5,063.05 |
| 51. 4A1 | 22,014.47 | 16.16% | 118,291,712 | 15.57% | 5,373.36 |
| 52. 4A | 188.53 | 0.14% | 1,010,833 | 0.13% | 5,361.66 |
| 53. Total | 136,186.68 | 100.00% | 759,631,499 | 100.00% | 5,577.87 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 171,347.84 | 55.75% | 265,590,503 | 57.39% | 1,550.01 |
| 56. 2D1 | 1,824.62 | 0.59% | 2,828,179 | 0.61% | 1,550.01 |
| 57. 2D | 88,084.26 | 28.66% | 129,043,576 | 27.89% | 1,465.00 |
| 58. 3D1 | 18,016.43 | 5.86% | 26,394,117 | 5.70% | 1,465.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 10,487.55 | 3.41% | 14,525,273 | 3.14% | 1,385.00 |
| 61. 4D | 17,607.60 | 5.73% | 24,386,550 | 5.27% | 1,385.00 |
| 62. Total | 307,368.30 | 100.00% | 462,768,198 | 100.00% | 1,505.58 |
| Grass | | | | | |
| 63. 1G1 | 348.86 | 0.35% | 266,877 | 0.35% | 765.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 606.03 | 0.61% | 466,662 | 0.61% | 770.03 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 80,126.51 | 80.23% | 61,296,871 | 80.23% | 765.00 |
| 69. 4G1 | 17,825.91 | 17.85% | 13,636,848 | 17.85% | 765.00 |
| 70. 4G | 961.74 | 0.96% | 735,739 | 0.96% | 765.01 |
| 71. Total | 99,869.05 | 100.00% | 76,402,997 | 100.00% | 765.03 |
| <hr/> | | | | | |
| Irrigated Total | 136,186.68 | 24.91% | 759,631,499 | 58.43% | 5,577.87 |
| Dry Total | 307,368.30 | 56.23% | 462,768,198 | 35.60% | 1,505.58 |
| Grass Total | 99,869.05 | 18.27% | 76,402,997 | 5.88% | 765.03 |
| 72. Waste | 1,494.14 | 0.27% | 119,537 | 0.01% | 80.00 |
| 73. Other | 1,723.87 | 0.32% | 1,137,747 | 0.09% | 660.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 546,642.04 | 100.00% | 1,300,059,978 | 100.00% | 2,378.27 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|------------------|--------------|----------------|---------------|----------------|-------------------|----------------------|-------------------|----------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 0.00 | 0 | 0.00 | 0 | 136,186.68 | 759,631,499 | 136,186.68 | 759,631,499 |
| 77. Dry Land | 70.74 | 109,451 | 56.83 | 82,141 | 307,240.73 | 462,576,606 | 307,368.30 | 462,768,198 |
| 78. Grass | 15.58 | 11,918 | 42.37 | 32,413 | 99,811.10 | 76,358,666 | 99,869.05 | 76,402,997 |
| 79. Waste | 0.00 | 0 | 0.00 | 0 | 1,494.14 | 119,537 | 1,494.14 | 119,537 |
| 80. Other | 0.00 | 0 | 1.64 | 1,082 | 1,722.23 | 1,136,665 | 1,723.87 | 1,137,747 |
| 81. Exempt | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 82. Total | 86.32 | 121,369 | 100.84 | 115,636 | 546,454.88 | 1,299,822,973 | 546,642.04 | 1,300,059,978 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|--------------|-------------------|----------------|----------------------|----------------|-------------------------|
| Irrigated | 136,186.68 | 24.91% | 759,631,499 | 58.43% | 5,577.87 |
| Dry Land | 307,368.30 | 56.23% | 462,768,198 | 35.60% | 1,505.58 |
| Grass | 99,869.05 | 18.27% | 76,402,997 | 5.88% | 765.03 |
| Waste | 1,494.14 | 0.27% | 119,537 | 0.01% | 80.00 |
| Other | 1,723.87 | 0.32% | 1,137,747 | 0.09% | 660.00 |
| Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Total | 546,642.04 | 100.00% | 1,300,059,978 | 100.00% | 2,378.27 |

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 Brandon | 5 | 7,500 | 7 | 40,588 | 7 | 388,223 | 12 | 436,311 | 0 |
| 83.2 Elsie | 12 | 42,311 | 70 | 301,969 | 71 | 4,424,245 | 83 | 4,768,525 | 0 |
| 83.3 Grafton | 32 | 21,323 | 15 | 12,543 | 15 | 550,255 | 47 | 584,121 | 0 |
| 83.4 Grant | 26 | 267,145 | 531 | 5,637,704 | 538 | 84,259,205 | 564 | 90,164,054 | 503,596 |
| 83.5 Kenton Heights | 3 | 15,000 | 11 | 185,000 | 11 | 2,369,032 | 14 | 2,569,032 | 0 |
| 83.6 Madrid | 38 | 158,356 | 130 | 768,040 | 132 | 9,046,614 | 170 | 9,973,010 | 85,436 |
| 83.7 Rural | 45 | 961,198 | 187 | 8,431,509 | 207 | 42,754,255 | 252 | 52,146,962 | 409,652 |
| 83.8 Venango | 29 | 158,575 | 94 | 455,816 | 94 | 6,641,950 | 123 | 7,256,341 | 7,686 |
| 84 Residential Total | 190 | 1,631,408 | 1,045 | 15,833,169 | 1,075 | 150,433,779 | 1,265 | 167,898,356 | 1,006,370 |

Schedule XII : Commercial Records - Assessor Location Detail

| <u>Line# I</u> | <u>Assessor Location</u> | <u>Unimproved Land</u> | | <u>Improved Land</u> | | <u>Improvements</u> | | <u>Total</u> | | <u>Growth</u> |
|----------------|--------------------------|------------------------|--------------|----------------------|--------------|---------------------|--------------|----------------|--------------|---------------|
| | | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | |
| 85.1 | N/a Or Error | 0 | 0 | 0 | 0 | 1 | 4,500 | 1 | 4,500 | 0 |
| 85.2 | Brandon | 0 | 0 | 1 | 15,000 | 2 | 374,600 | 2 | 389,600 | 0 |
| 85.3 | Elsie | 5 | 40,600 | 15 | 182,626 | 16 | 1,202,773 | 21 | 1,425,999 | 0 |
| 85.4 | Granton | 0 | 0 | 1 | 2,726 | 1 | 120,407 | 1 | 123,133 | 0 |
| 85.5 | Grant | 22 | 265,979 | 92 | 1,229,630 | 101 | 13,507,583 | 123 | 15,003,192 | 0 |
| 85.6 | Madrid | 10 | 53,810 | 15 | 327,669 | 16 | 15,126,442 | 26 | 15,507,921 | 472,150 |
| 85.7 | Rural | 25 | 673,466 | 46 | 6,481,374 | 51 | 42,017,605 | 76 | 49,172,445 | 126,673 |
| 85.8 | Venango | 5 | 24,950 | 11 | 70,950 | 12 | 1,837,052 | 17 | 1,932,952 | 0 |
| 86 | Commercial Total | 67 | 1,058,805 | 181 | 8,309,975 | 200 | 74,190,962 | 267 | 83,559,742 | 598,823 |

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 | 348.86 | 0.38% | 266,877 | 0.38% | 765.00 |
| 88. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 89. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 90. 2G | 453.57 | 0.49% | 346,981 | 0.49% | 765.00 |
| 91. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92. 3G | 74,870.68 | 81.13% | 57,276,146 | 81.13% | 765.00 |
| 93. 4G1 | 15,905.87 | 17.24% | 12,168,010 | 17.24% | 765.00 |
| 94. 4G | 702.52 | 0.76% | 537,435 | 0.76% | 765.01 |
| 95. Total | 92,281.50 | 100.00% | 70,595,449 | 100.00% | 765.00 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 152.46 | 2.01% | 119,681 | 2.06% | 785.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 5,255.83 | 69.27% | 4,020,725 | 69.23% | 765.00 |
| 102. 4C1 | 1,920.04 | 25.31% | 1,468,838 | 25.29% | 765.00 |
| 103. 4C | 259.22 | 3.42% | 198,304 | 3.41% | 765.00 |
| 104. Total | 7,587.55 | 100.00% | 5,807,548 | 100.00% | 765.40 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 92,281.50 | 92.40% | 70,595,449 | 92.40% | 765.00 |
| CRP Total | 7,587.55 | 7.60% | 5,807,548 | 7.60% | 765.40 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 99,869.05 | 100.00% | 76,402,997 | 100.00% | 765.03 |

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

68 Perkins

| | 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 | 158,744,673 | 167,898,356 | 9,153,683 | 5.77% | 1,006,370 | 5.13% |
| 02. Recreational | 0 | 0 | 0 | | 0 | |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 67,155,894 | 67,075,596 | -80,298 | -0.12% | 73,143 | -0.23% |
| 04. Total Residential (sum lines 1-3) | 225,900,567 | 234,973,952 | 9,073,385 | 4.02% | 1,079,513 | 3.54% |
| 05. Commercial | 72,312,505 | 72,487,592 | 175,087 | 0.24% | 126,673 | 0.07% |
| 06. Industrial | 10,600,000 | 11,072,150 | 472,150 | 4.45% | 472,150 | 0.00% |
| 07. Total Commercial (sum lines 5-6) | 82,912,505 | 83,559,742 | 647,237 | 0.78% | 598,823 | 0.06% |
| 08. Ag-Farmsite Land, Outbuildings | 36,915,372 | 37,059,943 | 144,571 | 0.39% | 226,938 | -0.22% |
| 09. Minerals | 11,200 | 11,200 | 0 | 0.00 | 0 | 0.00% |
| 10. Non Ag Use Land | 100,382 | 100,382 | 0 | 0.00% | | |
| 11. Total Non-Agland (sum lines 8-10) | 37,026,954 | 37,171,525 | 144,571 | 0.39% | 226,938 | -0.22% |
| 12. Irrigated | 759,641,528 | 759,631,499 | -10,029 | 0.00% | | |
| 13. Dryland | 417,693,308 | 462,768,198 | 45,074,890 | 10.79% | | |
| 14. Grassland | 68,981,912 | 76,402,997 | 7,421,085 | 10.76% | | |
| 15. Wasteland | 119,062 | 119,537 | 475 | 0.40% | | |
| 16. Other Agland | 1,140,354 | 1,137,747 | -2,607 | -0.23% | | |
| 17. Total Agricultural Land | 1,247,576,164 | 1,300,059,978 | 52,483,814 | 4.21% | | |
| 18. Total Value of all Real Property (Locally Assessed) | 1,593,416,190 | 1,655,765,197 | 62,349,007 | 3.91% | 1,905,274 | 3.79% |

2026 Assessment Survey for Perkins County

A. Staffing and Funding Information

| | |
|------------|--|
| 1. | Deputy(ies) on staff: |
| | One |
| 2. | Appraiser(s) on staff: |
| | None |
| 3. | Other full-time employees: |
| | One |
| 4. | Other part-time employees: |
| | None |
| 5. | Number of shared employees: |
| | None |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$187,720 |
| 7. | Adopted budget, or granted budget if different from above: |
| | Same |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | None |
| 9. | If appraisal/reappraisal budget is a separate levied fund, what is that amount: |
| | \$50,000 |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | \$34,000 |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$1,500 |
| 12. | Amount of last year's assessor's budget not used: |
| | \$20,000 |

B. Computer, Automation Information and GIS

| | |
|-----|---|
| 1. | Administrative software: |
| | MIPS |
| 2. | CAMA software: |
| | MIPS |
| 3. | Personal Property software: |
| | MIPS |
| 4. | Are cadastral maps currently being used? |
| | No |
| 5. | If so, who maintains the Cadastral Maps? |
| | N/A |
| 6. | Does the county have GIS software? |
| | Yes, with gWorks |
| 7. | Is GIS available to the public? If so, what is the web address? |
| | Yes. https://perkins.gWorks.com |
| 8. | Who maintains the GIS software and maps? |
| | The county assessor and gWorks. |
| 9. | What type of aerial imagery is used in the cyclical review of properties? |
| | GIS, Oblique imagery |
| 10. | When was the aerial imagery last updated? |
| | GIS 2024. Oblique imagery 2017. The county uses the aerial imagery for additional information about parcels. They also do physical inspections. |

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? |
| | Grant, Madrid, and Venango are all zoned. |
| 4. | When was zoning implemented? |
| | 2001 |

D. Contracted Services

| | |
|-----------|---|
| 1. | Appraisal Services: |
| | Stanard Appraisal for all commercial property; Pritchard & Abbott, Inc. to monitor oil and gas. |
| 2. | GIS Services: |
| | gWorks |
| 3. | Other services: |
| | MIPS |

E. Appraisal /Listing Services

| | |
|-----------|--|
| 1. | List any outside appraisal or listing services employed by the county for the current assessment year |
| | Stanard Appraisal Services, Inc. for all commercial. Pritchard & Abbott for mineral valuations. |
| 2. | If so, is the appraisal or listing service performed under contract? |
| | Yes. |
| 3. | What appraisal certifications or qualifications does the County require? |
| | The County requires to appraiser to have appraisal experience and to be credentialed. |
| 4. | Have the existing contracts been approved by the PTA? |
| | Yes |
| 5. | Does the appraisal or listing service providers establish assessed values for the county? |
| | Yes |

2026 Residential Assessment Survey for Perkins County

| | |
|-----------|--|
| 1. | Valuation data collection done by: |
| | The assessor and staff. |
| 2. | List and describe the approach(es) used to estimate the market value of residential properties. |
| | The cost approach is primarily used in determining residential property market value. |
| 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 uses the depreciation tables provided by the CAMA vendor. |
| 4. | Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted. |
| | No. |
| 5. | Describe the methodology used to determine the residential lot values? |
| | Despite few vacant lot sales, the county uses the square foot method and in areas where lots are irregular or significantly larger, a per lot value is used. |
| 6. | How are rural residential site values developed? |
| | Market values are developed for site values and are comparable to surrounding counties. The home site acre is \$30,000; acres 2-9 are at \$3,500 per acre. Ten acres and above are \$1,000 per acre. |
| 7. | Are there form 191 applications on file? |
| | No. |
| 8. | Describe the methodology used to determine value for vacant lots being held for sale or resale? |
| | N/A |

2026 Commercial Assessment Survey for Perkins County

| | |
|------------|--|
| 1. | Valuation data collection done by: |
| | The contracted appraisal company (Stanard Appraisal). |
| 2. | List and describe the approach(es) used to estimate the market value of commercial properties. |
| | The income approach was used for rental properties, and the cost approach is used for the remaining commercial properties. |
| 2a. | Describe the process used to determine the value of unique commercial properties. |
| | A fee appraisal from a contracted appraiser is used to value the ethanol plant, utilizing a cost and comparable approach. |
| 3. | For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor? |
| | The county uses the tables provided by the CAMA vendor. |
| 4. | Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted. |
| | No. |
| 5. | Describe the methodology used to determine the commercial lot values. |
| | The majority of commercial properties are valued by the square foot method and large commercial properties are valued by the acre method. |

2026 Agricultural Assessment Survey for Perkins County

| | |
|-----|--|
| 1. | Valuation data collection done by: |
| | The county assessor and staff. |
| 2. | Describe the process used to determine and monitor market areas. |
| | N/A |
| 3. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. |
| | Primary use and parcels consisting of twenty acres or less with no adjoining ag use is used to identify rural residential properties. Recreational land has not been identified from the market. |
| 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, farm home sites carry the same value as rural residential home sites. |
| 5. | What separate market analysis has been conducted where intensive use is identified in the county? |
| | Intensive use in Perkins County has been identified and was valued by the contracted appraisal service during the last commercial review. |
| 6. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. |
| | When sales of WRP occur, they reflect a value similar to timbered grassland. Since no sales have occurred in some time, the WRP has moved at a pace similar to the grassland |
| 6a. | Are any other agricultural subclasses used? If yes, please explain. |
| | Satellite pivots--one well with two pivots and the market indicates a lower irrigated value. |
| | <i><u>If your county has special value applications, please answer the following</u></i> |
| 7a. | How many parcels have a special valuation application on file? |
| | None |
| 7b. | What process was used to determine if non-agricultural influences exist in the county? |
| | N/A |
| | <i><u>If your county recognizes a special value, please answer the following</u></i> |
| 7c. | Describe the non-agricultural influences recognized within the county. |
| | N/A |
| 7d. | Where is the influenced area located within the county? |
| | N/A |
| | |

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

**2025 Plan of Assessment for Perkins County
Assessment Years 2026, 2027, and 2028
Date: June 15, 2025**

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112(Reissue 2006).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land:
- 2) 75% of actual value for agricultural land and horticultural land.

Reference, Neb. Rev. Stat. 77-5023(2), 77-1344.

General Description of Real Property in Perkins County*

| | Parcels | % of Total Parcels | Total Value | % of Taxable Value Base | | |
|-------------------------|---------|--------------------|-----------------|-------------------------|--|--|
| Residential | 1261 | 27.24% | \$261,962,108 | 16.43% | | |
| Commercial & Industrial | 267 | 5.77% | \$ 84,490,391 | 5.30% | | |
| Agricultural | 2848 | 61.53% | \$1,247,552,587 | 78.27% | | |
| Tax Exempt | 245 | 5.29% | 0 | | | |
| Mineral | 8 | .17% | \$11,200 | .00% | | |
| Total | 4629 | 100% | \$1,594,016,286 | 100% | | |

*2025 County Abstract of Assessment for Real Property

Agricultural land – taxable acres – 546,650.79 acres

Other pertinent facts: 78.00% of Perkins County Valuation is agricultural and of that 78.00%, the primary land use is dry, but the greatest amount of valuation is in irrigated land with \$759,641,529 of value, with dryland valuation at \$417,642,115.

For more information see the 2025 Reports & Opinions and the County Abstract of Assessment.

Current Resources

A. Staff/Budget/Training

Staff

1 Assessor

1 Deputy Assessor

1 Part-time Employee

Proposed Budget

2025-2026 Assessor Budget \$187,720

2025-2026 Reappraisal Budget \$ 50,000

Training

The Assessor holds a current Assessor Certification dated February 7, 2002, and has been employed in the assessor's office for 25 years. The Deputy Assessor holds a current Assessor Certificate dated November 10, 2022 and has been employed in the Assessor's Office for three years.

B. Cadastral Maps - Cadastral maps of agricultural land used in the Assessor's office were scanned by GIS Workshop as part of the upgrade to a GIS system. The soil survey was implemented during the summer and fall of 2008 for the 2009 assessment year. The new soil survey was downloaded during the summer of 2016 for the 2017 assessment year.

C. Property Record Cards – Hard copies and electronic copies of the property record cards are maintained. The information contained within these property record cards meets the requirements of the law. Property record cards are available to the public on our website, perkins.gworks.com.

D. Software for CAMA and Assessment Administration is contracted through MIPS. We had been with Terra Scan since June 1998, but in September 2018, we converted over to MIPS. GIS was implemented in the summer of 2006 and our website came on line in February of 2007. The website is kept updated by gWorks.

Current Assessment Procedures for Real Property

A. Discover, List & Inventory all property – Building permits are provided from the city of Grant on a monthly basis, and by the village of Madrid and the Village of Venango at the end of each year. No building permits are provided to the assessor's office from Elsie. Zoning permits are provided to the assessor's office by the Zoning Administrator. These building and zoning permits help us to list new construction in the incorporated areas. Zoning permits are not required for agricultural buildings. Improvement statements are filed by the office personnel whenever new construction is observed or reported. Notice is published at the end of each year to remind the taxpayers that an improvement statement must be filed with the County Assessor on all improvements to real property amounting to a value of two thousand five hundred dollars or more.

- B. Data Collection – Data collection is done yearly on different parts of the county.
- C. Sales ratio studies are a vital tool in considering any assessment actions to be taken. Assessment sales ratios are reviewed yearly to determine what areas need to be adjusted.
- D. Approaches to Value
 - 1) Market Approach; Sales comparisons are used. Residential and Commercial sales books are kept updated when new sales are processed.
 - 2) Cost Approach; Marshall and Swift cost tables are being used to determine cost. A current depreciation study and effective age are implemented.
 - 3) Income Approach; Income and expense data collection/analysis are used when available.
 - 4) Land valuation studies - Sales Books are kept updated on all vacant land sales and agricultural sales.
 - 5) Reconciliation of Final Value and documentation
- E. A complete review of sales ratios is done after the yearly assessment actions to determine the new ratios.
- F. Notices and Public Relations – Notices are published timely to notify the public.

Level of Value for Assessment Year 2025

| <u>Property Class</u> | <u>LEVEL OF VALUE</u> |
|-----------------------|-----------------------|
| Residential | 100% |
| Commercial | 99% |
| Agricultural | 72% |

Assessment Actions Planned for Assessment Year 2026

Residential

MIPS did a physical review and updated records of all the residential properties in Grant and Kenton Heights in May 2025. This information, along with sales, will be used to determine if a reappraisal is necessary.

Appraisal maintenance will be done on all residential property, which includes sales review and pick-up work. Sales Review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received.

Commercial

An appraisal firm will be contracted to do our large commercial pick-up work, which will include new construction and additions.

Pritchard & Abbott of Fort Worth, Texas will be contracted to value our mineral interests in Perkins County.

Appraisal maintenance will be done on all other commercial property. This appraisal maintenance includes sales review and pick-up work. Sales review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received including sales of commercial lots.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A sales review on all sales that are deemed to be arms length transactions, and pick-up work which is physical inspection and improvement statements, will be completed. Sales review includes a questionnaire sent to both buyer and seller, and interview with the buyer if necessary. Sales books will be updated as sales are received.

Assessment Actions Planned for Assessment Year 2027

Residential

Appraisal maintenance will be done on all residential property, which includes sales review and pick-up work. Sales Review includes a questionnaire sent to both buyer and seller, and physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received.

Commercial

Grain and chemical properties in the county will be reviewed and inspected by an outside appraisal firm contracted to do the review. The appraisal firm will also be contracted to do our commercial pickup work, which will include new construction and additions.

Pritchard & Abbott of Fort Worth, Texas will be contracted to value our mineral interests in Perkins County.

Appraisal maintenance will be done on all commercial properties, which includes sales review and pick-up work. Sales review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received including sales of commercial lots.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A sales review on all sales that are deemed to be arms length transactions, and pick-up work which is physical inspection and improvement statements, will be completed. Sales review includes a questionnaire sent to both buyer and seller, and interview with the buyer if necessary. Sales books will be updated as sales are received.

Assessment Actions Planned for Assessment Year 2028

Residential

Appraisal maintenance will be done on all residential property, which includes sales review and pick-up work. Sales Review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sale books will be updated as sales are received including sales of residential lots in towns and sales of rural residential land.

Commercial

Appraisal maintenance will be done on commercial property. This appraisal maintenance includes sales review and pick-up work. Sales review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received including sales of commercial lots.

The landfill will be reviewed and inspected by an outside appraisal firm contracted to do the review.

An appraisal firm will be contracted to do our large commercial pick-up work, which will include new construction and additions.

Pritchard & Abbott of Fort Worth, Texas will be contracted to value our mineral interests in Perkins County.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A sales review on all sales that are deemed to be arms length transactions, and pick-up work which is physical inspection and improvement statements, will be completed. Sales review includes a questionnaire sent to both buyer and seller, and interview with the buyer if necessary. Sales books will be updated as sales are received.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real & Personal Property)
 - b. Assessor Survey
 - c. Sales information to Nebraska Department of Revenue, and annual Assessed Value Update.
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Reports
 - g. Certificate of Taxes Levied report
 - h. Annual Plan of Assessment Report
3. Personal Property - administer annual filing of approximately 700 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions - administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions - administer approximately 100 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists - prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
10. Tax List Corrections – prepare tax list corrections documents for county board approval.
11. County Board of Equalization – Attend County Board of Equalization meetings.
12. TERC Appeals – prepare information and attend taxpayer appeal hearing before TERC, defend valuation.

13. TERC Statewide Equalization – Attend Show Cause Hearing, if applicable to county, and defend values, and/or implement orders of the TERC.
14. Education/Assessor Education – Attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.
15. Update and maintain GIS and Perkins County Assessor’s website.

Conclusion:

The Perkins County Assessor’s Office makes every effort to comply with state statute and the rules and regulations of the Department of Property Assessment and Taxation, to insure uniform and proportionate assessments of all properties in Perkins County.

Our office makes every effort to promote good public relations and keep the public informed of the assessment practices required by law.

Respectfully submitted:

Assessor Signature: _____ Date: _____

Copy distribution: Submit the plan to the County Board of Equalization on or before July 31st of each year. Mail a copy of the plan and any amendments to the Department of Property Assessment & Taxation on or before October 31st of each year.