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**DEPARTMENT OF REVENUE**

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

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**SARPY COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Sarpy 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 Sarpy 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: Dan Pittman, Sarpy County Assessor

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## Introduction

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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.

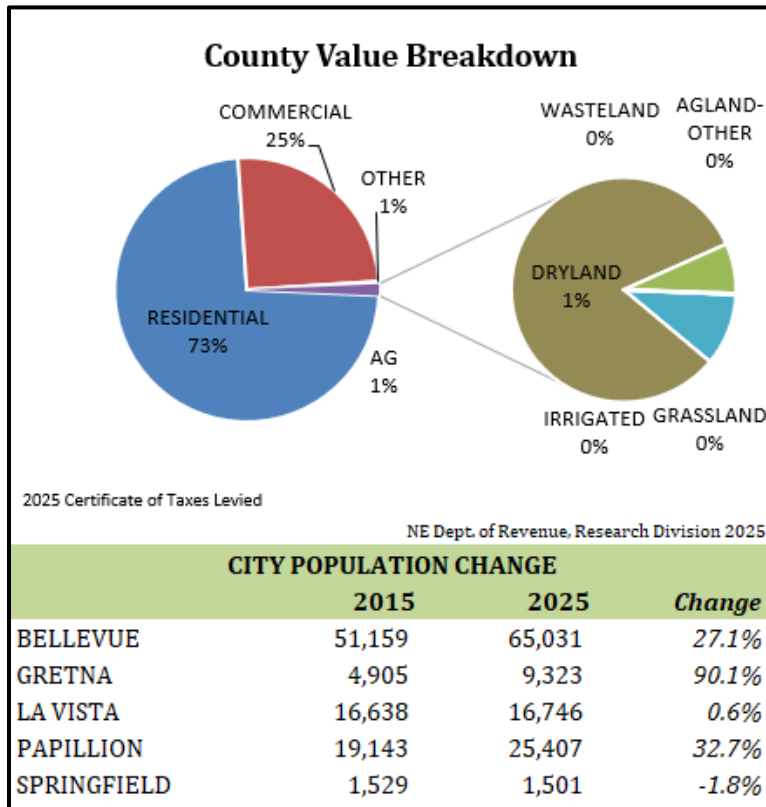
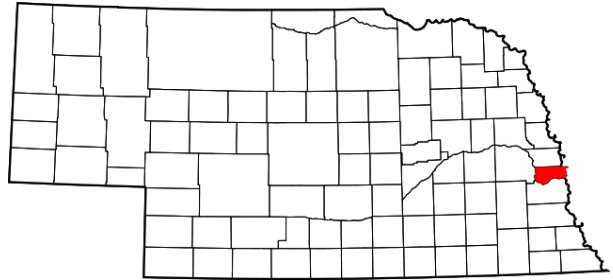
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 239 square miles, Sarpy County has 204,828 residents, an 8% population increase over the 2020 U.S. Census.<sup>1</sup> The report indicates that 70% of county housing is owner occupied and 87% of residents occupy the same residence as in the prior year.<sup>1</sup> The average home value in the county is \$332,825.<sup>2</sup>



The majority of the commercial properties in Sarpy County are evenly disbursed around the county. According to the latest information available from the U.S. Census Bureau, there are 4,106 employer establishments with a total employment of figure of 62,801. This represents a 1% increase in total employment from 2022-2023.<sup>1</sup>

While the majority of Sarpy County's value comes from sources other than agriculture, an agricultural presence is felt in the county. Dryland makes up the majority of the agricultural land in the county. Sarpy County is included in the Papio-Missouri River Natural Resources District (NRD).

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

<sup>2</sup> *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 Sarpy County

## *Assessment Practices & Actions*

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

The sales verification and qualification process was reviewed and indicated that the Sarpy County Assessor qualifies sales at a rate above the statewide average rate. A review of the sales roster shows a sufficient reason for each disqualified sales supporting that all arm’s-length transactions were made available for measurement. Appraisers make phone calls when needed to gather more information, mostly on outlier sales.

There are eight valuation groups in Sarpy County based on geographic locations. The appraisal staff are assigned areas and are responsible for reviewing one-sixth of the parcels in their area each year to remain in compliance with the statutory requirement.

The county assessor does not have a written methodology, but written standard operating procedure manual is maintained, and the website has detailed information on how values are set and explains the assessment process.

2026 Residential Assessment Details for Sarpy 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	Bellevue	2021	2021	2025*	2020-2025*	
2	Gretna	2021	2021	2025*	2020-2025*	
3	Millard	2021	2021	2025*	2020-2025*	
5	Papillion	2021	2021	2025*	2020-2025*	
6	Springfield	2021	2021	2025*	2020-2025*	
7	La Vista	2021	2021	2025*	2020-2025*	
8	Recreational/Lake	2021	2021	2025*	2020-2025*	
9	Rural Residential	2021	2021	2025*	2020-2025*	
<p><u>Additional comments:</u> Neighborhoods adjusted based on sales ranging from -2.5 to 15%. Some mobile home parks increased 39%, due mainly to prior year County Board of Equalization actions. Pick-up work and routine maintenance was completed.</p>						
<p>* = assessment action for current year</p>						

## *Description of Analysis*

The statistical profile for the residential class consists of 6,328 qualified sales. The overall statistics show the three measures of central tendency and the PRD within the acceptable range while the COD is low. When looking at the valuation groups all have medians within the acceptable range and several have low COD’s, however adjustments were made based on neighborhoods. The neighborhoods in Sarpy County are unusually homogeneous when compared to the rest of the state.

## 2026 Residential Correlation for Sarpy County

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Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property.

### *Equalization and Quality of Assessment*

A review of the statistics and the assessment practices suggests that the assessments within the county are valued within the acceptable range and are equalized. The quality of assessment of the residential property in Sarpy County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	1,915	95.59	95.42	95.38	04.30	100.04
2	1,464	95.96	96.08	95.88	03.92	100.21
3	752	95.92	96.32	96.26	03.70	100.06
5	1,707	95.25	95.23	94.80	04.38	100.45
6	66	95.41	95.15	94.92	05.87	100.24
7	363	95.34	95.36	95.43	04.04	99.93
8	31	92.61	90.99	90.72	08.21	100.30
9	30	97.10	96.95	97.00	05.49	99.95
____ALL____	6,328	95.62	95.61	95.41	04.20	100.21

### *Level of Value*

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

# 2026 Commercial Correlation for Sarpy County

## *Assessment Practices & Actions*

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

The sales verification and qualification process was reviewed and indicated that the Sarpy County Assessor qualifies sales at a rate below the statewide average rate. A review of the sales roster shows no bias in sales qualification and that all arm’s-length sales were made available for measurement. All commercial sales are verified by phone call.

The Sarpy County Assessor utilizes 19 valuation groups for the commercial class based on occupancy codes. The county assessor is not in compliance with the six-year inspection and review cycle. A contract appraiser was hired and completed reviews of discount stores, retail and shopping centers and the county assessor staff was to complete the remainder of the review work but due to staff shortage did not get it all done. The office is working on realigning the review work so that all parcels will be reviewed within the six-year inspection cycle.

<b>2026 Commercial Assessment Details for Sarpy County</b>						
<b>Valuation Group</b>	<b>Assessor Locations within Valuation Group</b>	<b>Depreciation Table Year</b>	<b>Costing Year</b>	<b>Lot Value Study Year</b>	<b>Last Inspection Year(s)</b>	<b>Description of Assessment Actions for Current Year</b>
10	Commercial Misc	2019-2021	2019-2021	2021-2025*	2019-2025*	
20	Bar/Tavern	2019-2021	2019-2021	2021-2025*	2019-2025*	
21	Hotel/Motel	2019-2021	2019-2021	2021-2025*	2019-2025*	
22	Industrial	2019-2021	2019-2021	2021-2025*	2019-2025*	
23	Mini-Marts	2019-2021	2019-2021	2021-2025*	2019-2025*	
24	Mini-Warehouse	2019-2021	2019-2021	2021-2025*	2019-2025*	
25	Multi-Family	2019-2021	2019-2021	2021-2025*	2019-2025*	
26	Office	2019-2021	2019-2021	2021-2025*	2019-2025*	
27	Restaurant	2019-2021	2019-2021	2021-2025*	2019-2025*	
28	Retail	2019-2021	2019-2021	2021-2025*	2019-2025*	
29	Automotive	2019-2021	2019-2021	2021-2025*	2019-2025*	
30	MH Parks/Campgrounds	2019-2021	2019-2021	2021-2025*	2019-2025*	
31	Bank	2019-2021	2019-2021	2021-2025*	2019-2025*	
32	Towers/Cell & TV	2019-2021	2019-2021	2021-2025*	2019-2025*	
33	Golf Course/Event Centers	2019-2021	2019-2021	2021-2025*	2019-2025*	
34	Kennel	2019-2021	2019-2021	2021-2025*	2019-2025*	
35	Mortuary	2019-2021	2019-2021	2021-2025*	2019-2025*	
36	City/Village/Government	2019-2021	2019-2021	2021-2025*	2019-2025*	
37	Church/School	2019-2021	2019-2021	2021-2025*	2019-2025*	
Additional comments: 473 parcels were physically inspected in the Hotel/Motel, Daycare, Discount Store, Retail, Shopping Centers and Mini-Warehouse occupancy codes. Pick-up work and routine maintenance was completed.						
* = assessment action for current year						

## *Description of Analysis*

The statistical sample for the commercial class consists of 115 qualified sales. The overall statistics show all three measures of central tendency as well as both qualitative statistics within the

## 2026 Commercial Correlation for Sarpy County

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acceptable range. All valuation groups with sufficient sales have medians within the acceptable range.

All occupancy codes with sufficient sales and all property types have medians within the acceptable range.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicated that there was a six-point variance between the sales file and the abstract, however, four sales with large dollar changes account for the variation and supports that the values were uniformly applied to the commercial class of property.

### *Equalization and Quality of Assessment*

A review of the statistics and the assessment practices suggests that the assessments within the county are valued within acceptable range and are equalized. Although the county assessor is still behind on the inspection and review cycle, properties have been annually adjusted to the appropriate level of market value, ensuring equalization. The quality of assessment of the commercial property in Sarpy County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	16	95.76	96.99	96.49	06.41	100.52
21	2	93.63	93.63	94.15	03.36	99.45
22	37	94.15	91.34	90.81	09.76	100.58
23	4	91.23	91.62	90.75	06.73	100.96
24	1	92.46	92.46	92.46	00.00	100.00
25	17	92.25	93.46	95.09	11.45	98.29
26	18	95.13	90.42	88.94	09.23	101.66
27	4	88.63	92.47	92.53	10.81	99.94
28	10	92.94	94.01	93.26	03.16	100.80
29	4	93.70	90.75	92.59	07.31	98.01
31	1	94.95	94.95	94.95	00.00	100.00
37	1	100.98	100.98	100.98	00.00	100.00
____ALL____	115	94.61	92.72	93.02	08.55	99.68

### *Level of Value*

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

## 2026 Agricultural Correlation for Sarpy 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.

All agricultural land in Sarpy County is subject to non-agricultural influence, so the sales from Sarpy County are neither used to value nor measure agricultural land within the county. There are ten market areas used to identify and establish fully influenced market value. Uninfluenced values are established using sales from comparable sales in uninfluenced markets in surrounding counties.

A staff appraiser reviews the agricultural parcels and land use is verified as the parcels are reviewed within the six-year inspection and review cycle. The county assessor is not in compliance with the six-year inspection and review cycle as review of recreational parcels that had not been reviewed since the flooding in 2019 was planned but not completed for the current year. Agricultural homes and outbuildings are valued using the same process as the rural residential.

Intensive use has not been identified as there is not enough market data to conduct a credible study. Government programs have been identified and are entered as information becomes available.

2026 Agricultural Assessment Details for Sarpy County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2021	2021	2025*	2019-2025*	
AB DW	Agricultural dwellings	2021	2021	2025*	2019-2025*	
<u>Additional comments:</u> Pick-up work and routine maintenance was completed.						
* = assessment action for current year						
Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year			
1	Entire County	2019-2024	Irrigated, dryland, grassland, timber and CRP increased 7% for all ag parcels.			
<u>Additional comments:</u> Ag parcels in developing areas are reviewed annually.						
* = assessment action for current year						

## 2026 Agricultural Correlation for Sarpy County

### *Description of Analysis*

The statistical sample for the agricultural class consists of 177 qualified sales. All sales come from comparable, uninfluenced areas outside of Sarpy County, including Burt, Cass, Dodge, Otoe, Saunders and Washington Counties. The overall statistics show all three measures of central tendency and the COD within the acceptable range.

Review of the 80% Majority Land Use (MLU) subclass indicates that irrigated land and dryland both have medians within the acceptable range and grassland has only one sale. Review of the irrigated land, dryland and grassland in all areas compared to the surrounding counties supported that the land values in Sarpy County are comparable and equalized.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect the reported assessment actions.

Sarpy County has a school bond subject to a 50% assessment pursuant to LB2. There are no qualified sales within the school district to use to estimate the level of value of parcels subject to the bond assessment. Review of assessed values in the county does support that valuations were reduced as required.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Sarpy County complies with generally accepted mass appraisal techniques.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
Irrigated						
County	16	72.01	72.35	71.08	15.75	101.79
1	16	72.01	72.35	71.08	15.75	101.79
____ Dry ____						
County	124	71.29	75.32	71.40	18.29	105.49
1	124	71.29	75.32	71.40	18.29	105.49
____ Grass ____						
County	1	57.72	57.72	57.72		100.00
1	1	57.72	57.72	57.72		100.00
____ ALL ____						
10/01/2022 To 09/30/2025	177	72.04	75.22	71.43	18.86	105.31

## 2026 Agricultural Correlation for Sarpy County

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### *Special Value Level of Value*

Based on analysis of all available information, the level of value for the special valuation of agricultural land in Sarpy County is 72%.

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

A review of agricultural land value in Sarpy County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Sarpy County is 50%.

## 2026 Opinions of the Property Tax Administrator for Sarpy 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
<b>Residential Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>School Bond Value Agricultural Land</b>	<b>50</b>	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

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## 2026 Commission Summary for Sarpy County

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### Residential Real Property - Current

Number of Sales	6328	Median	95.62
Total Sales Price	\$2,486,600,353	Mean	95.61
Total Adj. Sales Price	\$2,486,600,353	Wgt. Mean	95.41
Total Assessed Value	\$2,372,474,773	Average Assessed Value of the Base	\$311,542
Avg. Adj. Sales Price	\$392,952	Avg. Assessed Value	\$374,917

### Confidence Interval - Current

95% Median C.I	95.50 to 95.75
95% Wgt. Mean C.I	95.27 to 95.55
95% Mean C.I	95.44 to 95.78
% of Value of the Class of all Real Property Value in the County	71.08
% of Records Sold in the Study Period	9.11
% of Value Sold in the Study Period	10.96

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	5826	96	95.85
2024	6,988	96	95.68
2023	7,629	96	96.08
2022	7,893	96	96.15

## 2026 Commission Summary for Sarpy County

### Commercial Real Property - Current

Number of Sales	115	Median	94.61
Total Sales Price	\$294,055,853	Mean	92.72
Total Adj. Sales Price	\$294,055,853	Wgt. Mean	93.02
Total Assessed Value	\$273,532,241	Average Assessed Value of the Base	\$2,259,478
Avg. Adj. Sales Price	\$2,557,007	Avg. Assessed Value	\$2,378,541

### Confidence Interval - Current

95% Median C.I	92.69 to 95.46
95% Wgt. Mean C.I	89.68 to 96.36
95% Mean C.I	90.63 to 94.81
% of Value of the Class of all Real Property Value in the County	25.87
% of Records Sold in the Study Period	3.30
% of Value Sold in the Study Period	3.47

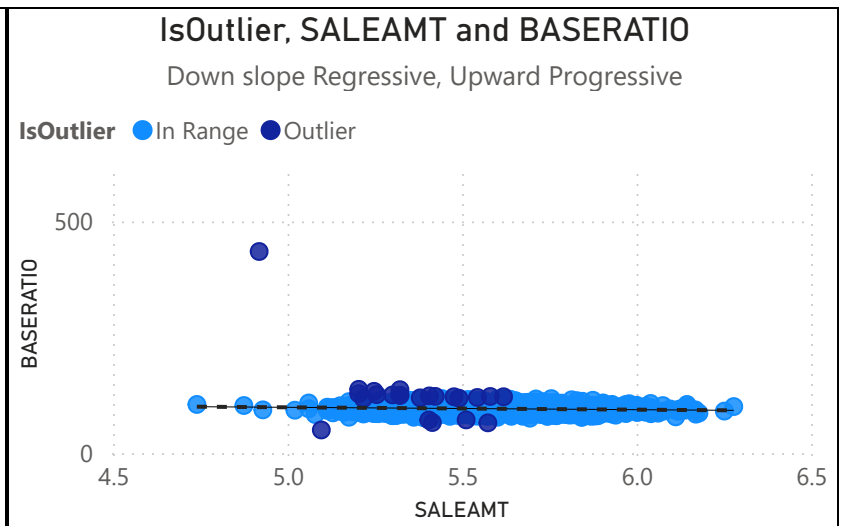
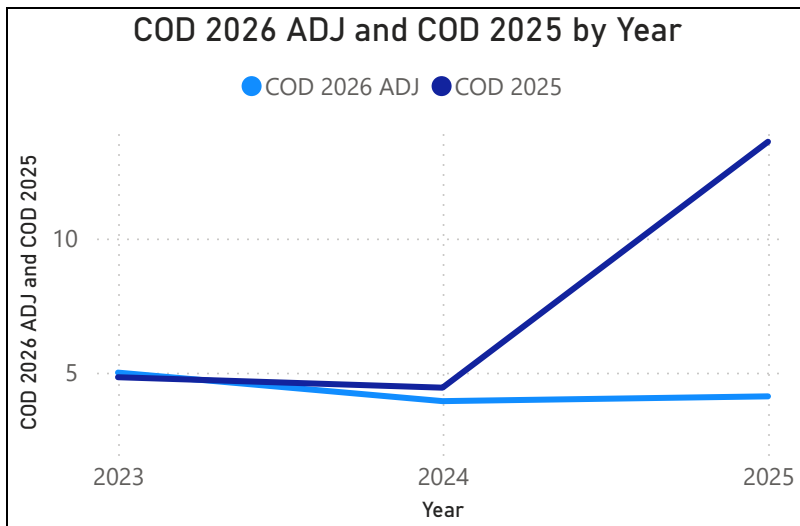
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	237	93	93.47
2024	178	93	93.27
2023	173	94	94.36
2022	167	93	93.31

# Sarpy 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	1915	95.59	92.30	3.57%	95.42	90.54	5.40%	95.38	90.35	5.57%
2	1464	95.96	94.17	1.90%	96.08	90.27	6.43%	95.88	89.62	6.98%
3	752	95.92	93.35	2.75%	96.32	93.25	3.29%	96.26	93.26	3.22%
5	1707	95.25	92.71	2.75%	95.23	87.99	8.24%	94.80	87.00	8.96%
6	66	95.40	91.32	4.48%	95.15	89.86	5.88%	94.92	90.29	5.13%
7	363	95.34	90.72	5.09%	95.36	90.35	5.54%	95.43	90.26	5.72%
8	31	92.61	90.08	2.80%	90.99	87.50	3.99%	90.72	86.63	4.72%
9	30	97.10	91.28	6.38%	96.95	90.97	6.57%	97.00	91.26	6.29%
<b>Total</b>	<b>6328</b>	<b>95.62</b>	<b>92.87</b>	<b>2.96%</b>	<b>95.61</b>	<b>90.11</b>	<b>6.10%</b>	<b>95.41</b>	<b>89.44</b>	<b>6.67%</b>

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	1915	4.30	7.29	-41.02%	100.05	100.21	-0.16%	65.76	6.48	914.07%	137.42	133.88	2.65%
2	1464	3.92	8.92	-56.07%	100.20	100.73	-0.52%	64.97	1.06	6033.18%	125.89	117.68	6.98%
3	752	3.70	5.12	-27.64%	100.06	99.99	0.07%	82.42	8.72	845.22%	122.22	118.02	3.56%
5	1707	4.38	10.14	-56.78%	100.46	101.13	-0.66%	71.39	5.74	1143.74%	434.89	135.08	221.95%
6	66	5.87	9.45	-37.86%	100.24	99.53	0.71%	78.77	65.18	20.84%	133.08	117.15	13.60%
7	363	4.04	6.03	-32.96%	99.93	100.10	-0.17%	80.96	62.02	30.53%	115.57	111.30	3.84%
8	31	8.21	11.81	-30.51%	100.30	101.01	-0.70%	49.69	50.45	-1.50%	104.78	122.43	-14.42%
9	30	5.49	9.22	-40.51%	99.95	99.68	0.27%	79.33	34.35	130.94%	110.37	141.88	-22.21%
<b>Total</b>	<b>6328</b>	<b>4.20</b>	<b>8.17</b>	<b>-48.60%</b>	<b>100.21</b>	<b>100.74</b>	<b>-0.53%</b>	<b>49.69</b>	<b>1.06</b>	<b>4590.72%</b>	<b>434.89</b>	<b>141.88</b>	<b>206.52%</b>



**77 Sarpy**  
**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 : 6,328  
 Total Sales Price : 2,486,600,353  
 Total Adj. Sales Price : 2,486,600,353  
 Total Assessed Value : 2,372,474,773  
 Avg. Adj. Sales Price : 392,952  
 Avg. Assessed Value : 374,917

MEDIAN : 96  
 WGT. MEAN : 95  
 MEAN : 96  
 COD : 04.20  
 PRD : 100.21

COV : 07.22  
 STD : 06.90  
 Avg. Abs. Dev : 04.02  
 MAX Sales Ratio : 434.89  
 MIN Sales Ratio : 49.69

95% Median C.I. : 95.50 to 95.75  
 95% Wgt. Mean C.I. : 95.27 to 95.55  
 95% Mean C.I. : 95.44 to 95.78

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	654	97.99	98.56	98.01	05.00	100.56	80.36	137.42	97.46 to 98.62	377,019	369,515	
01-JAN-24 To 31-MAR-24	603	96.83	96.94	96.92	04.00	100.02	49.69	125.33	96.47 to 97.25	382,762	370,965	
01-APR-24 To 30-JUN-24	953	95.63	95.64	95.49	04.02	100.16	65.76	124.76	95.28 to 95.98	399,089	381,076	
01-JUL-24 To 30-SEP-24	935	95.77	95.54	95.42	03.81	100.13	77.12	111.69	95.50 to 95.99	396,692	378,529	
01-OCT-24 To 31-DEC-24	718	95.61	95.48	95.34	03.83	100.15	77.18	123.23	95.21 to 95.93	383,500	365,626	
01-JAN-25 To 31-MAR-25	621	95.12	95.00	94.87	03.95	100.14	71.39	121.99	94.91 to 95.53	386,106	366,289	
01-APR-25 To 30-JUN-25	923	94.55	94.14	94.14	04.05	100.00	64.97	125.89	94.23 to 94.89	406,285	382,462	
01-JUL-25 To 30-SEP-25	921	94.75	94.66	94.34	04.26	100.34	75.15	434.89	94.30 to 95.07	399,414	376,800	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	3,145	96.28	96.47	96.24	04.25	100.24	49.69	137.42	96.13 to 96.49	390,657	375,976	
01-OCT-24 To 30-SEP-25	3,183	94.98	94.76	94.60	04.06	100.17	64.97	434.89	94.82 to 95.15	395,220	373,871	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	3,209	95.89	95.82	95.70	03.93	100.13	49.69	125.33	95.74 to 96.03	391,835	374,977	
<u>ALL</u>	6,328	95.62	95.61	95.41	04.20	100.21	49.69	434.89	95.50 to 95.75	392,952	374,917	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	1,915	95.59	95.42	95.38	04.30	100.04	65.76	137.42	95.36 to 95.86	320,519	305,699	
2	1,464	95.96	96.08	95.88	03.92	100.21	64.97	125.89	95.78 to 96.17	466,029	446,834	
3	752	95.92	96.32	96.26	03.70	100.06	82.42	122.22	95.58 to 96.26	334,651	322,136	
5	1,707	95.25	95.23	94.80	04.38	100.45	71.39	434.89	95.00 to 95.50	444,135	421,038	
6	66	95.41	95.15	94.92	05.87	100.24	78.77	133.08	93.13 to 97.01	389,858	370,052	
7	363	95.34	95.36	95.43	04.04	99.93	80.96	115.57	94.46 to 95.75	321,999	307,280	
8	31	92.61	90.99	90.72	08.21	100.30	49.69	104.78	87.72 to 97.30	519,287	471,108	
9	30	97.10	96.95	97.00	05.49	99.95	79.33	110.37	94.55 to 100.67	734,316	712,300	
<u>ALL</u>	6,328	95.62	95.61	95.41	04.20	100.21	49.69	434.89	95.50 to 95.75	392,952	374,917	

**77 Sarpy**  
**RESIDENTIAL**

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 95% Mean C.I. : 95.44 to 95.78

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6,326	95.62	95.61	95.41	04.20	100.21	49.69	434.89	95.50 to 95.75	393,054	375,014
06	2	98.96	98.96	97.71	05.89	101.28	93.13	104.78	N/A	70,000	68,394
07											
<u>ALL</u>	<u>6,328</u>	<u>95.62</u>	<u>95.61</u>	<u>95.41</u>	<u>04.20</u>	<u>100.21</u>	<u>49.69</u>	<u>434.89</u>	<u>95.50 to 95.75</u>	<u>392,952</u>	<u>374,917</u>

**SALE PRICE \***

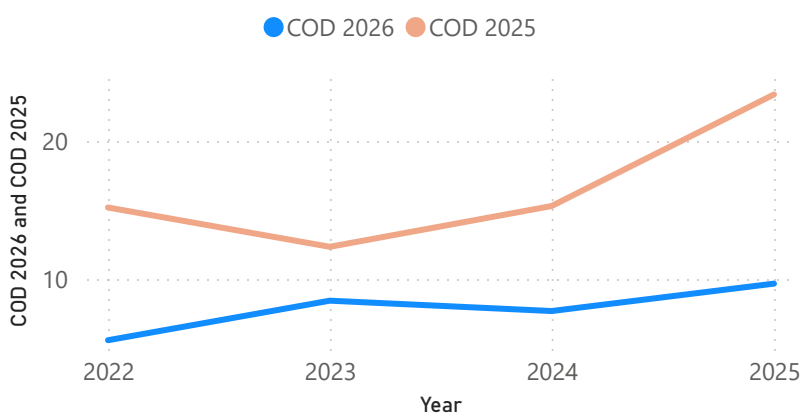
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	6,328	95.62	95.61	95.41	04.20	100.21	49.69	434.89	95.50 to 95.75	392,952	374,917
Greater Than 14,999	6,328	95.62	95.61	95.41	04.20	100.21	49.69	434.89	95.50 to 95.75	392,952	374,917
Greater Than 29,999	6,328	95.62	95.61	95.41	04.20	100.21	49.69	434.89	95.50 to 95.75	392,952	374,917
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	104.78	104.78	104.78	00.00	100.00	104.78	104.78	N/A	55,000	57,628
60,000 TO 99,999	3	102.49	210.17	212.70	111.15	98.81	93.13	434.89	N/A	80,983	172,255
100,000 TO 149,999	29	94.70	92.75	92.83	05.08	99.91	49.69	107.98	92.40 to 96.07	134,966	125,289
150,000 TO 249,999	616	96.12	96.32	96.30	05.39	100.02	76.40	137.42	95.64 to 96.57	213,087	205,203
250,000 TO 499,999	4,607	95.67	95.62	95.60	03.90	100.02	64.97	123.23	95.53 to 95.82	362,919	346,952
500,000 TO 999,999	1,038	95.25	94.93	94.83	04.36	100.11	77.20	117.38	94.88 to 95.51	613,763	582,052
1,000,000 +	34	93.08	93.43	93.37	05.51	100.06	78.01	106.89	90.38 to 96.26	1,237,476	1,155,463
<u>ALL</u>	<u>6,328</u>	<u>95.62</u>	<u>95.61</u>	<u>95.41</u>	<u>04.20</u>	<u>100.21</u>	<u>49.69</u>	<u>434.89</u>	<u>95.50 to 95.75</u>	<u>392,952</u>	<u>374,917</u>

# Sarpy Commercial Preliminary Stats Comparison To R&O Stats

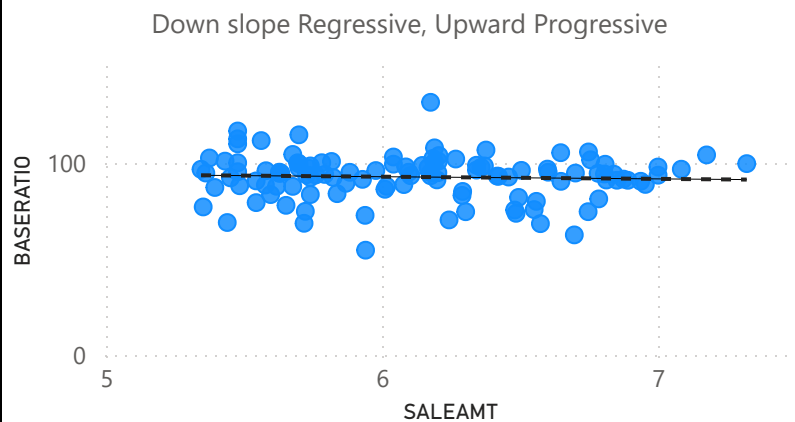
VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
10	16	95.75	94.27	1.57%	96.99	90.45	7.22%	96.49	94.63	1.96%
21	2	93.63	75.27	24.39%	93.63	75.27	24.39%	94.15	77.69	21.20%
22	37	94.15	72.62	29.64%	91.34	72.09	26.71%	90.81	75.63	20.08%
23	4	91.23	76.50	19.26%	91.62	79.36	15.45%	90.75	84.39	7.54%
24	1	92.46	74.67	23.82%	92.46	74.67	23.82%	92.46	74.67	23.82%
25	17	92.25	83.87	10.00%	93.46	85.12	9.80%	95.09	87.39	8.81%
26	18	95.13	88.32	7.71%	90.42	85.37	5.92%	88.94	83.46	6.57%
27	4	88.62	78.17	13.38%	92.47	88.40	4.60%	92.53	89.32	3.59%
28	10	92.94	74.01	25.58%	94.01	72.11	30.36%	93.26	72.06	29.42%
29	4	93.70	86.92	7.80%	90.75	87.07	4.23%	92.59	89.98	2.90%
31	1	94.95	94.95	0.00%	94.95	94.95	0.00%	94.95	94.95	0.00%
37	1	100.98	100.98	0.00%	100.98	100.98	0.00%	100.98	100.98	0.00%
<b>Total</b>	<b>115</b>	<b>94.61</b>	<b>83.87</b>	<b>12.81%</b>	<b>92.72</b>	<b>80.52</b>	<b>15.15%</b>	<b>93.02</b>	<b>81.60</b>	<b>14.00%</b>

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
10	16	6.42	11.87	-45.95%	100.52	95.58	7.22%	75.73	48.80	55.19%	116.67	116.60	0.06%
21	2	3.36	19.13	-82.44%	99.44	96.89	24.39%	90.48	60.87	48.64%	96.77	89.67	7.92%
22	37	9.76	23.16	-57.85%	100.58	95.32	26.71%	62.55	15.72	297.85%	131.61	106.75	23.29%
23	4	6.73	16.54	-59.33%	100.96	94.04	15.45%	83.12	63.55	30.80%	100.91	100.91	0.00%
24	1	0.00	0.00	0.00%	100.00	100.00	23.82%	92.46	74.67	23.82%	92.46	74.67	23.82%
25	17	11.44	11.63	-1.60%	98.28	97.40	9.80%	74.62	67.84	10.00%	112.59	102.35	10.00%
26	18	9.22	13.78	-33.04%	101.66	102.29	5.92%	54.59	54.59	0.00%	111.68	111.68	0.00%
27	4	10.81	28.74	-62.39%	99.94	98.98	4.60%	77.95	64.96	20.00%	114.67	132.31	-13.33%
28	10	3.16	22.29	-85.82%	100.80	100.08	30.36%	88.85	44.61	99.15%	99.38	95.20	4.39%
29	4	7.31	16.84	-56.58%	98.01	96.76	4.23%	77.11	67.74	13.83%	98.48	106.69	-7.69%
31	1	0.00	0.00	0.00%	100.00	100.00	0.00%	94.95	94.95	0.00%	94.95	94.95	0.00%
37	1	0.00	0.00	0.00%	100.00	100.00	0.00%	100.98	100.98	0.00%	100.98	100.98	0.00%
<b>Total</b>	<b>115</b>	<b>8.55</b>	<b>18.11</b>	<b>-52.80%</b>	<b>99.68</b>	<b>98.68</b>	<b>15.15%</b>	<b>54.59</b>	<b>15.72</b>	<b>247.21%</b>	<b>131.61</b>	<b>132.31</b>	<b>-0.53%</b>

COD 2026 and COD 2025 by Year



SALEAMT and BASERATIO



**77 Sarpy**  
**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 : 115  
 Total Sales Price : 294,055,853  
 Total Adj. Sales Price : 294,055,853  
 Total Assessed Value : 273,532,241  
 Avg. Adj. Sales Price : 2,557,007  
 Avg. Assessed Value : 2,378,541

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 93  
 COD : 08.55  
 PRD : 99.68

COV : 12.34  
 STD : 11.44  
 Avg. Abs. Dev : 08.09  
 MAX Sales Ratio : 131.61  
 MIN Sales Ratio : 54.59

95% Median C.I. : 92.69 to 95.46  
 95% Wgt. Mean C.I. : 89.68 to 96.36  
 95% Mean C.I. : 90.63 to 94.81

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	8	96.34	97.21	96.65	05.56	100.58	86.31	110.00	86.31 to 110.00	1,209,871	1,169,290	
01-JAN-23 To 31-MAR-23	7	100.10	99.55	102.77	06.22	96.87	88.15	111.68	88.15 to 111.68	1,107,347	1,137,975	
01-APR-23 To 30-JUN-23	9	96.29	96.46	93.85	07.89	102.78	82.08	116.67	84.03 to 107.89	1,344,856	1,262,093	
01-JUL-23 To 30-SEP-23	9	96.72	93.40	89.84	07.86	103.96	62.55	112.59	88.54 to 98.46	2,935,444	2,637,150	
01-OCT-23 To 31-DEC-23	12	93.90	90.69	92.24	09.63	98.32	72.74	104.46	77.11 to 102.06	2,108,200	1,944,640	
01-JAN-24 To 31-MAR-24	4	92.97	94.65	92.26	05.41	102.59	88.76	103.88	N/A	2,940,750	2,713,276	
01-APR-24 To 30-JUN-24	10	94.19	93.21	94.41	03.52	98.73	83.55	99.38	87.88 to 98.84	1,680,828	1,586,826	
01-JUL-24 To 30-SEP-24	6	95.32	93.41	89.67	18.13	104.17	68.40	131.61	68.40 to 131.61	2,409,387	2,160,532	
01-OCT-24 To 31-DEC-24	17	95.16	93.26	97.11	06.86	96.04	68.59	106.75	89.43 to 99.67	3,284,255	3,189,230	
01-JAN-25 To 31-MAR-25	9	93.37	86.90	83.17	10.28	104.48	54.59	100.15	73.78 to 98.73	1,705,453	1,418,476	
01-APR-25 To 30-JUN-25	13	91.62	90.93	93.56	07.95	97.19	74.64	105.76	80.03 to 96.83	6,539,619	6,118,757	
01-JUL-25 To 30-SEP-25	11	85.19	88.23	85.21	10.14	103.54	74.83	114.67	75.73 to 100.98	1,234,572	1,051,967	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	33	96.72	96.46	93.67	07.11	102.98	62.55	116.67	93.39 to 98.46	1,695,549	1,588,283	
01-OCT-23 To 30-SEP-24	32	93.96	92.48	92.23	08.82	100.27	68.40	131.61	90.48 to 98.84	2,135,187	1,969,383	
01-OCT-24 To 30-SEP-25	50	93.28	90.40	93.12	08.94	97.08	54.59	114.67	88.85 to 94.95	3,395,535	3,161,973	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	37	96.16	94.43	92.77	08.43	101.79	62.55	116.67	92.46 to 97.97	1,934,393	1,794,451	
01-JAN-24 To 31-DEC-24	37	94.77	93.42	94.98	07.68	98.36	68.40	131.61	91.20 to 97.71	2,671,890	2,537,877	
<u>ALL</u>	115	94.61	92.72	93.02	08.55	99.68	54.59	131.61	92.69 to 95.46	2,557,007	2,378,541	

**77 Sarpy**  
**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 : 115  
 Total Sales Price : 294,055,853  
 Total Adj. Sales Price : 294,055,853  
 Total Assessed Value : 273,532,241  
 Avg. Adj. Sales Price : 2,557,007  
 Avg. Assessed Value : 2,378,541

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 93  
 COD : 08.55  
 PRD : 99.68

COV : 12.34  
 STD : 11.44  
 Avg. Abs. Dev : 08.09  
 MAX Sales Ratio : 131.61  
 MIN Sales Ratio : 54.59

95% Median C.I. : 92.69 to 95.46  
 95% Wgt. Mean C.I. : 89.68 to 96.36  
 95% Mean C.I. : 90.63 to 94.81

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**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	16	95.76	96.99	96.49	06.41	100.52	75.73	116.67	93.08 to 102.35	3,580,623	3,454,896
21	2	93.63	93.63	94.15	03.36	99.45	90.48	96.77	N/A	10,400,500	9,792,449
22	37	94.15	91.34	90.81	09.76	100.58	62.55	131.61	90.45 to 96.07	2,969,356	2,696,508
23	4	91.23	91.62	90.75	06.73	100.96	83.12	100.91	N/A	1,253,750	1,137,778
24	1	92.46	92.46	92.46	00.00	100.00	92.46	92.46	N/A	665,432	615,268
25	17	92.25	93.46	95.09	11.45	98.29	74.62	112.59	80.03 to 104.21	2,477,529	2,355,961
26	18	95.13	90.42	88.94	09.23	101.66	54.59	111.68	87.25 to 97.71	916,740	815,362
27	4	88.63	92.47	92.53	10.81	99.94	77.95	114.67	N/A	541,000	500,567
28	10	92.94	94.01	93.26	03.16	100.80	88.85	99.38	91.13 to 99.35	3,642,520	3,396,947
29	4	93.70	90.75	92.59	07.31	98.01	77.11	98.48	N/A	336,500	311,566
31	1	94.95	94.95	94.95	00.00	100.00	94.95	94.95	N/A	1,593,750	1,513,329
37	1	100.98	100.98	100.98	00.00	100.00	100.98	100.98	N/A	270,000	272,636
<u>ALL</u>	115	94.61	92.72	93.02	08.55	99.68	54.59	131.61	92.69 to 95.46	2,557,007	2,378,541

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	17	92.25	93.46	95.09	11.45	98.29	74.62	112.59	80.03 to 104.21	2,477,529	2,355,961
03	63	94.79	93.18	93.09	07.71	100.10	54.59	116.67	92.45 to 96.77	2,193,823	2,042,260
04	35	94.05	91.53	92.17	08.69	99.31	68.40	131.61	90.45 to 95.22	3,249,343	2,994,816
<u>ALL</u>	115	94.61	92.72	93.02	08.55	99.68	54.59	131.61	92.69 to 95.46	2,557,007	2,378,541

**77 Sarpy**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

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 Avg. Adj. Sales Price : 2,557,007  
 Avg. Assessed Value : 2,378,541

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 93  
 COD : 08.55  
 PRD : 99.68

COV : 12.34  
 STD : 11.44  
 Avg. Abs. Dev : 08.09  
 MAX Sales Ratio : 131.61  
 MIN Sales Ratio : 54.59

95% Median C.I. : 92.69 to 95.46  
 95% Wgt. Mean C.I. : 89.68 to 96.36  
 95% Mean C.I. : 90.63 to 94.81

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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
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	115	94.61	92.72	93.02	08.55	99.68	54.59	131.61	92.69 to 95.46	2,557,007	2,378,541
Greater Than 14,999	115	94.61	92.72	93.02	08.55	99.68	54.59	131.61	92.69 to 95.46	2,557,007	2,378,541
Greater Than 29,999	115	94.61	92.72	93.02	08.55	99.68	54.59	131.61	92.69 to 95.46	2,557,007	2,378,541
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	5	94.77	91.69	91.71	07.39	99.98	77.11	102.62	N/A	232,200	212,958
250,000 TO 499,999	23	94.79	94.69	94.40	09.34	100.31	69.00	116.67	88.15 to 100.12	366,935	346,369
500,000 TO 999,999	22	93.82	90.25	89.31	09.19	101.05	54.59	114.67	84.03 to 97.46	642,333	573,667
1,000,000 TO 1,999,999	24	96.40	96.28	96.09	07.84	100.20	70.35	131.61	91.20 to 100.91	1,462,330	1,405,105
2,000,000 TO 4,999,999	21	93.08	88.27	87.29	10.69	101.12	62.55	106.75	75.73 to 96.83	3,178,272	2,774,312
5,000,000 TO 9,999,999	15	91.62	92.31	92.12	05.54	100.21	74.64	105.76	90.48 to 94.77	6,690,937	6,163,424
10,000,000 +	5	97.91	98.44	99.01	02.75	99.42	93.65	104.21	N/A	13,624,068	13,489,176
<b>ALL</b>	<b>115</b>	<b>94.61</b>	<b>92.72</b>	<b>93.02</b>	<b>08.55</b>	<b>99.68</b>	<b>54.59</b>	<b>131.61</b>	<b>92.69 to 95.46</b>	<b>2,557,007</b>	<b>2,378,541</b>

**77 Sarpy**  
**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 : 115  
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 Avg. Adj. Sales Price : 2,557,007  
 Avg. Assessed Value : 2,378,541

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 MAX Sales Ratio : 131.61  
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95% Median C.I. : 92.69 to 95.46  
 95% Wgt. Mean C.I. : 89.68 to 96.36  
 95% Mean C.I. : 90.63 to 94.81

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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	94.95	94.95	94.95	00.00	100.00	94.95	94.95	N/A	1,593,750	1,513,329
306	1	95.16	95.16	95.16	00.00	100.00	95.16	95.16	N/A	765,000	727,943
308	1	100.98	100.98	100.98	00.00	100.00	100.98	100.98	N/A	270,000	272,636
344	14	93.62	88.75	87.33	10.68	101.63	54.59	111.68	73.78 to 97.71	935,809	817,248
349	6	95.68	98.08	96.63	12.22	101.50	77.95	116.67	77.95 to 116.67	702,333	678,638
350	1	89.43	89.43	89.43	00.00	100.00	89.43	89.43	N/A	740,000	661,745
352	17	92.25	93.46	95.09	11.45	98.29	74.62	112.59	80.03 to 104.21	2,477,529	2,355,961
353	2	96.29	96.29	95.02	03.22	101.34	93.19	99.38	N/A	1,857,500	1,765,008
386	1	92.46	92.46	92.46	00.00	100.00	92.46	92.46	N/A	665,432	615,268
406	7	93.76	91.01	88.07	08.42	103.34	68.40	107.89	68.40 to 107.89	2,390,714	2,105,435
407	5	94.15	94.75	93.70	06.31	101.12	81.30	106.75	N/A	7,082,749	6,636,669
410	1	98.48	98.48	98.48	00.00	100.00	98.48	98.48	N/A	550,000	541,638
412	7	92.69	93.46	92.87	02.86	100.64	88.85	99.35	88.85 to 99.35	4,252,926	3,949,729
419	4	94.38	93.56	93.38	08.55	100.19	83.12	102.35	N/A	1,529,742	1,428,496
426	3	97.46	95.80	95.13	02.58	100.70	91.20	98.73	N/A	1,160,500	1,103,973
444	2	94.44	94.44	91.03	06.01	103.75	88.76	100.12	N/A	750,000	682,739
446	1	95.20	95.20	95.20	00.00	100.00	95.20	95.20	N/A	4,000,000	3,807,996
453	20	94.87	90.96	90.25	12.73	100.79	62.55	131.61	75.51 to 100.47	2,832,794	2,556,569
455	2	87.29	87.29	84.56	13.24	103.23	75.73	98.84	N/A	2,879,395	2,434,782
470	8	93.96	92.66	91.66	04.27	101.09	84.03	102.62	84.03 to 102.62	426,820	391,206
497	1	99.67	99.67	99.67	00.00	100.00	99.67	99.67	N/A	20,966,439	20,897,574
528	4	93.49	90.20	94.23	06.75	95.72	77.11	96.72	N/A	749,000	705,746
531	1	94.61	94.61	94.61	00.00	100.00	94.61	94.61	N/A	425,000	402,087
594	5	94.63	95.65	94.87	04.36	100.82	90.48	105.37	N/A	7,817,400	7,416,586
<u>ALL</u>	<u>115</u>	94.61	92.72	93.02	08.55	99.68	54.59	131.61	92.69 to 95.46	2,557,007	2,378,541

Type : Qualified

Number of Sales :	177	Median :	72	COV :	24.61	95% Median C.I. :	69.03 to 74.56
Total Sales Price :	159,891,530	Wgt. Mean :	71	STD :	18.51	95% Wgt. Mean C.I. :	68.75 to 74.11
Total Adj. Sales Price :	162,428,114	Mean :	75	Avg.Abs.Dev :	13.59	95% Mean C.I. :	72.49 to 77.95
Total Assessed Value :	116,022,368						
Avg. Adj. Sales Price :	917,673	COD :	18.86	MAX Sales Ratio :	139.67		
Avg. Assessed Value :	655,494	PRD :	105.31	MIN Sales Ratio :	41.49		

Printed : 03/24/2026

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	13	68.56	71.74	73.38	12.91	97.77	55.22	93.35	59.36 to 84.24	1,036,172	760,320
01/01/2023 To 03/31/2023	13	74.77	78.84	81.77	18.42	96.42	58.68	122.27	60.96 to 85.28	966,412	790,239
04/01/2023 To 06/30/2023	15	70.08	68.43	65.68	14.23	104.19	47.56	94.96	57.74 to 76.14	701,380	460,655
07/01/2023 To 09/30/2023	5	70.38	81.51	79.65	23.77	102.34	59.27	111.22	N/A	1,554,854	1,238,418
10/01/2023 To 12/31/2023	22	70.99	72.13	70.67	15.82	102.07	41.49	104.85	64.70 to 79.71	791,705	559,520
01/01/2024 To 03/31/2024	6	72.70	79.96	76.67	16.85	104.29	63.98	102.51	63.98 to 102.51	814,178	624,203
04/01/2024 To 06/30/2024	11	65.72	68.00	66.95	13.07	101.57	43.45	85.81	54.77 to 82.47	1,114,364	746,105
07/01/2024 To 09/30/2024	3	72.40	89.44	76.82	26.55	116.43	69.13	126.80	N/A	963,333	740,027
10/01/2024 To 12/31/2024	27	77.09	78.24	65.27	22.67	119.87	44.38	111.17	60.77 to 96.02	1,146,903	748,628
01/01/2025 To 03/31/2025	28	71.29	76.94	72.53	18.60	106.08	56.63	127.33	65.00 to 80.50	798,591	579,246
04/01/2025 To 06/30/2025	17	69.35	73.70	70.96	16.89	103.86	50.71	109.12	62.55 to 89.37	961,215	682,125
07/01/2025 To 09/30/2025	17	71.27	77.59	75.16	25.45	103.23	41.52	139.67	61.28 to 87.10	645,963	485,489
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	46	71.00	73.73	75.03	16.46	98.27	47.56	122.27	67.31 to 76.05	963,664	723,026
10/01/2023 To 09/30/2024	42	70.99	73.40	70.71	16.45	103.80	41.49	126.80	66.61 to 75.03	891,681	630,521
10/01/2024 To 09/30/2025	89	73.06	76.84	69.79	21.13	110.10	41.52	139.67	68.28 to 77.09	906,168	632,374
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	55	72.04	73.56	73.92	16.81	99.51	41.49	122.27	67.50 to 76.14	877,743	648,809
01/01/2024 To 12/31/2024	47	73.16	76.78	67.42	21.28	113.88	43.45	126.80	65.88 to 81.91	1,085,095	731,604

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	177	72.04	75.22	71.43	18.86	105.31	41.49	139.67	69.03 to 74.56	917,673	655,494

Type : Qualified

Number of Sales :	177	Median :	72	COV :	24.61	95% Median C.I. :	69.03 to 74.56
Total Sales Price :	159,891,530	Wgt. Mean :	71	STD :	18.51	95% Wgt. Mean C.I. :	68.75 to 74.11
Total Adj. Sales Price :	162,428,114	Mean :	75	Avg.Abs.Dev :	13.59	95% Mean C.I. :	72.49 to 77.95
Total Assessed Value :	116,022,368						
Avg. Adj. Sales Price :	917,673	COD :	18.86	MAX Sales Ratio :	139.67		
Avg. Assessed Value :	655,494	PRD :	105.31	MIN Sales Ratio :	41.49		

Printed : 03/24/2026

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	8	72.01	72.03	70.94	07.69	101.54	61.28	84.24	61.28 to 84.24	880,676	624,728
1	8	72.01	72.03	70.94	07.69	101.54	61.28	84.24	61.28 to 84.24	880,676	624,728
<u>Dry</u>											
County	66	70.20	75.77	70.89	21.51	106.88	45.89	139.67	65.72 to 74.04	928,548	658,229
1	66	70.20	75.77	70.89	21.51	106.88	45.89	139.67	65.72 to 74.04	928,548	658,229
<u>Grass</u>											
County	1	57.72	57.72	57.72		100.00	57.72	57.72	N/A	400,000	230,868
1	1	57.72	57.72	57.72		100.00	57.72	57.72	N/A	400,000	230,868
<u>ALL</u>											
10/01/2022 To 09/30/2025	177	72.04	75.22	71.43	18.86	105.31	41.49	139.67	69.03 to 74.56	917,673	655,494

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	16	72.01	72.35	71.08	15.75	101.79	41.49	112.79	64.11 to 84.13	796,317	566,043
1	16	72.01	72.35	71.08	15.75	101.79	41.49	112.79	64.11 to 84.13	796,317	566,043
<u>Dry</u>											
County	124	71.29	75.32	71.40	18.29	105.49	45.89	139.67	67.78 to 73.99	921,110	657,661
1	124	71.29	75.32	71.40	18.29	105.49	45.89	139.67	67.78 to 73.99	921,110	657,661
<u>Grass</u>											
County	1	57.72	57.72	57.72		100.00	57.72	57.72	N/A	400,000	230,868
1	1	57.72	57.72	57.72		100.00	57.72	57.72	N/A	400,000	230,868
<u>ALL</u>											
10/01/2022 To 09/30/2025	177	72.04	75.22	71.43	18.86	105.31	41.49	139.67	69.03 to 74.56	917,673	655,494

## Sarpy County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
<b>Sarpy</b>	1	8,693	n/a	7,979	7,785	n/a	6,570	6,143	5,782	<b>7,750</b>
<b>Cass</b>	2	7,365	n/a	6,970	6,490	n/a	6,095	5,695	5,390	<b>6,688</b>
<b>Douglas</b>	1	8,700	n/a	8,000	8,000	n/a	6,550	6,150	5,800	<b>7,893</b>
<b>Saunders</b>	3	8,010	n/a	7,442	6,828	n/a	6,219	5,166	4,690	<b>6,660</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
<b>Sarpy</b>	1	7,839	7,590	7,126	6,913	6,670	5,900	5,187	4,967	<b>6,531</b>
<b>Cass</b>	2	7,050	6,850	6,257	6,175	5,704	5,784	5,384	5,071	<b>6,185</b>
<b>Douglas</b>	1	7,850	7,600	6,995	6,851	6,550	6,000	n/a	5,225	<b>6,608</b>
<b>Saunders</b>	3	7,205	6,984	6,839	n/a	5,932	5,722	5,018	4,740	<b>6,349</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
<b>Sarpy</b>	1	3,213	3,179	3,070	2,953	2,824	2,783	2,510	2,422	<b>3,188</b>
<b>Cass</b>	2	2,118	2,120	2,120	n/a	2,120	n/a	2,120	2,120	<b>2,119</b>
<b>Douglas</b>	1	3,300	3,200	3,075	2,950	n/a	n/a	2,551	2,425	<b>3,272</b>
<b>Saunders</b>	3	2,719	2,720	2,720	n/a	n/a	2,415	n/a	2,413	<b>2,714</b>

County	Mkt Area	CRP	TIMBER	WASTE
<b>Sarpy</b>	1	4,744	1,631	299
<b>Cass</b>	2	3,000	1,649	691
<b>Douglas</b>	1	n/a	1,367	299
<b>Saunders</b>	3	2,849	725	498

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

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

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/30/2026

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024											
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024											
<u>ALL</u>											
10/01/2022 To 09/30/2025											

AGRICULTURAL - BASE STAT

Type : Qualified

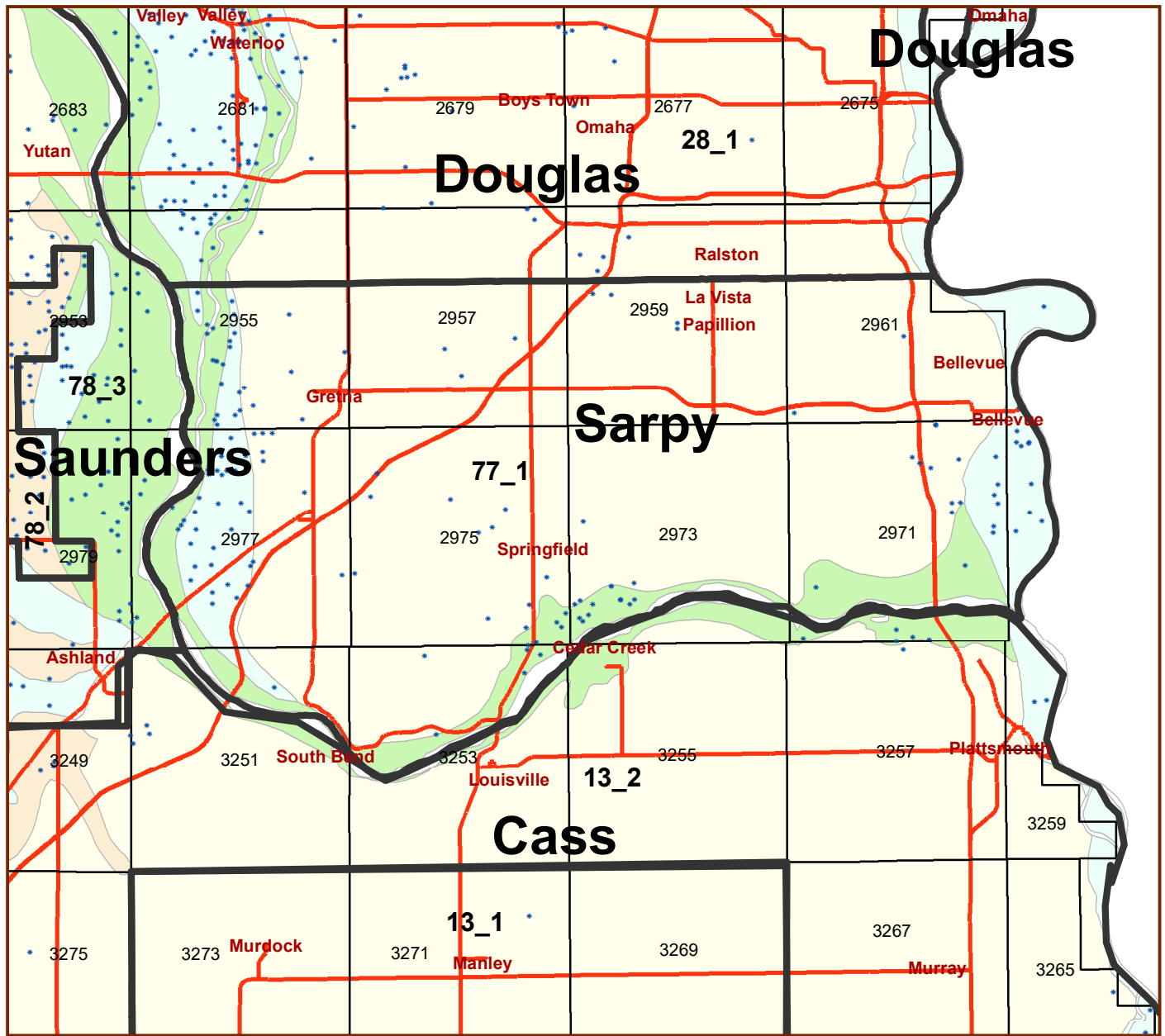
Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/30/2026

SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
130032											
280001											
280017											
770001											
770027											
770037											
770046											
780001											
_____ALL_____											
10/01/2022 To 09/30/2025											



**Legend**

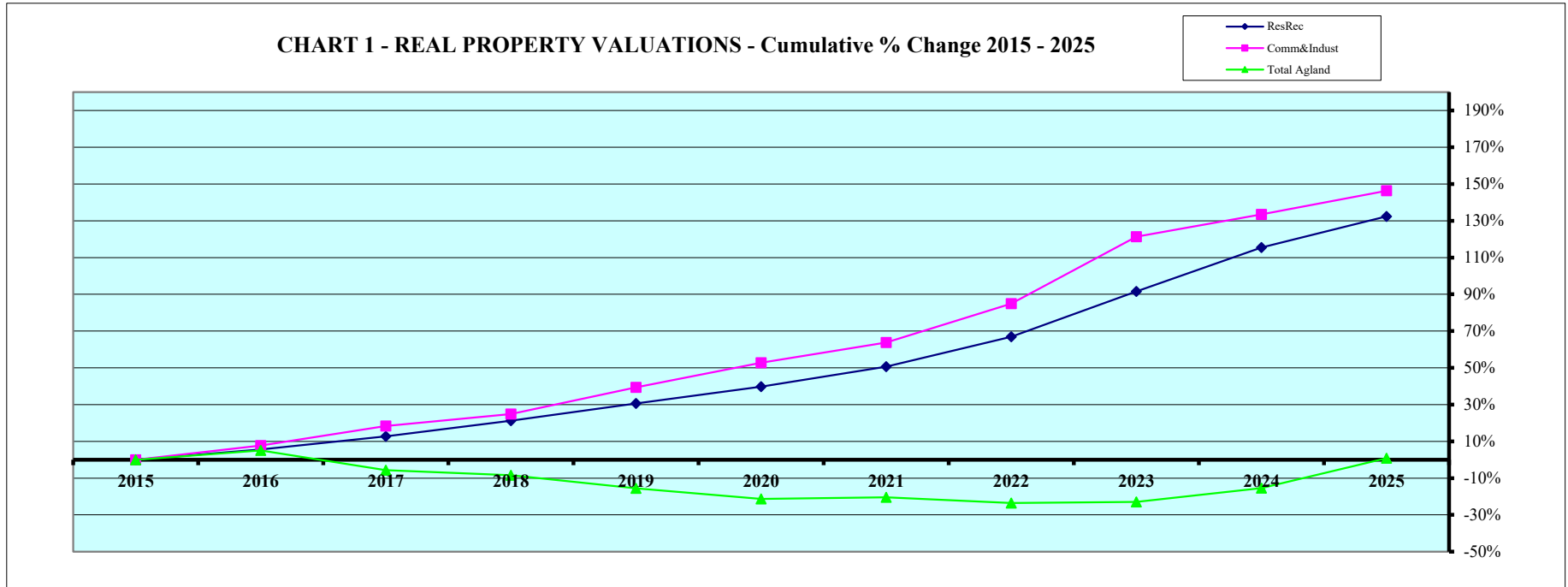
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**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 <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	8,840,328,734	-	-	-	2,906,139,280	-	-	-	393,525,850	-	-	-
2016	9,339,896,340	499,567,606	5.65%	5.65%	3,128,766,492	222,627,212	7.66%	7.66%	413,475,449	19,949,599	5.07%	5.07%
2017	9,967,061,475	627,165,135	6.71%	12.75%	3,440,327,629	311,561,137	9.96%	18.38%	371,318,498	-42,156,951	-10.20%	-5.64%
2018	10,717,403,599	750,342,124	7.53%	21.23%	3,627,932,524	187,604,895	5.45%	24.84%	360,553,352	-10,765,146	-2.90%	-8.38%
2019	11,545,635,682	828,232,083	7.73%	30.60%	4,049,744,275	421,811,751	11.63%	39.35%	332,368,669	-28,184,683	-7.82%	-15.54%
2020	12,356,898,145	811,262,463	7.03%	39.78%	4,441,003,462	391,259,187	9.66%	52.81%	309,575,353	-22,793,316	-6.86%	-21.33%
2021	13,319,661,005	962,762,860	7.79%	50.67%	4,760,575,930	319,572,468	7.20%	63.81%	313,015,545	3,440,192	1.11%	-20.46%
2022	14,755,280,854	1,435,619,849	10.78%	66.91%	5,375,190,854	614,614,924	12.91%	84.96%	300,917,408	-12,098,137	-3.87%	-23.53%
2023	16,938,720,186	2,183,439,332	14.80%	91.61%	6,433,575,150	1,058,384,296	19.69%	121.38%	303,187,913	2,270,505	0.75%	-22.96%
2024	19,042,490,096	2,103,769,910	12.42%	115.40%	6,786,470,183	352,895,033	5.49%	133.52%	332,618,195	29,430,282	9.71%	-15.48%
2025	20,545,000,450	1,502,510,354	7.89%	132.40%	7,158,034,166	371,563,983	5.48%	146.31%	396,649,026	64,030,831	19.25%	0.79%

Rate Annual %chg: Residential & Recreational **8.80%** Commercial & Industrial **9.43%** Agricultural Land **0.08%**

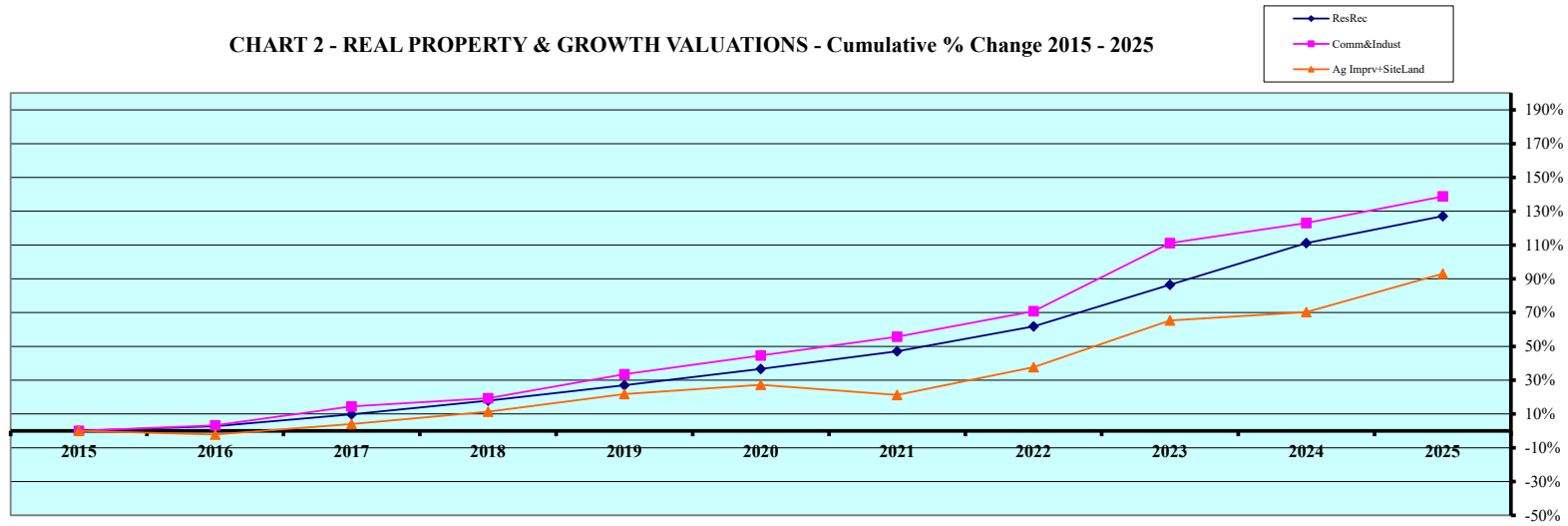
Cnty# **77**  
County **SARPY**

**CHART 1**

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

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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	8,840,328,734	239,632,508	2.71%	8,600,696,226	--	--	2,906,139,280	94,168,827	3.24%	2,811,970,453	--	--
2016	9,339,896,340	253,905,995	2.72%	9,085,990,345	2.78%	2.78%	3,128,766,492	127,302,828	4.07%	3,001,463,664	3.28%	3.28%
2017	9,967,061,475	262,988,131	2.64%	9,704,073,344	3.90%	9.77%	3,440,327,629	114,307,546	3.32%	3,326,020,083	6.30%	14.45%
2018	10,717,403,599	300,180,511	2.80%	10,417,223,088	4.52%	17.84%	3,627,932,524	161,063,082	4.44%	3,466,869,442	0.77%	19.29%
2019	11,545,635,682	311,622,494	2.70%	11,234,013,188	4.82%	27.08%	4,049,744,275	167,810,185	4.14%	3,881,934,090	7.00%	33.58%
2020	12,356,898,145	273,218,148	2.21%	12,083,679,997	4.66%	36.69%	4,441,003,462	238,121,785	5.36%	4,202,881,677	3.78%	44.62%
2021	13,319,661,005	319,245,002	2.40%	13,000,416,003	5.21%	47.06%	4,760,575,930	234,187,212	4.92%	4,526,388,718	1.92%	55.75%
2022	14,755,280,854	444,515,320	3.01%	14,310,765,534	7.44%	61.88%	5,375,190,854	409,624,433	7.62%	4,965,566,421	4.31%	70.86%
2023	16,938,720,186	457,423,004	2.70%	16,481,297,182	11.70%	86.43%	6,433,575,150	297,285,753	4.62%	6,136,289,397	14.16%	111.15%
2024	19,042,490,096	376,088,397	1.97%	18,666,401,699	10.20%	111.15%	6,786,470,183	305,568,892	4.50%	6,480,901,291	0.74%	123.01%
2025	20,545,000,450	466,946,527	2.27%	20,078,053,923	5.44%	127.12%	7,158,034,166	219,541,012	3.07%	6,938,493,154	2.24%	138.75%
Rate Ann%chg	8.80%		Resid & Recreat w/o growth			6.07%	9.43%		C & I w/o growth			4.45%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						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	201,044,072	42,784,033	243,828,105	12,130,612	4.98%	231,697,493	--	--
2016	194,123,487	51,529,858	245,653,345	7,045,555	2.87%	238,607,790	-2.14%	-2.14%
2017	205,619,810	53,916,910	259,536,720	5,680,646	2.19%	253,856,074	3.34%	4.11%
2018	240,700,956	61,408,023	302,108,979	30,450,756	10.08%	271,658,223	4.67%	11.41%
2019	235,680,092	71,208,444	306,888,536	9,806,643	3.20%	297,081,893	-1.66%	21.84%
2020	249,014,179	71,759,162	320,773,341	10,584,634	3.30%	310,188,707	1.08%	27.22%
2021	232,422,922	70,271,838	302,694,760	7,127,368	2.35%	295,567,392	-7.86%	21.22%
2022	258,205,851	82,643,997	340,849,848	5,088,333	1.49%	335,761,515	10.92%	37.70%
2023	317,536,961	91,058,895	408,595,856	5,408,775	1.32%	403,187,081	18.29%	65.36%
2024	339,683,886	86,612,255	426,296,141	11,158,806	2.62%	415,137,335	1.60%	70.26%
2025	383,191,963	92,534,754	475,726,717	5,099,953	1.07%	470,626,764	10.40%	93.02%
Rate Ann%chg	6.66%	8.02%	6.91%	Ag Imprv+Site w/o growth		3.86%		

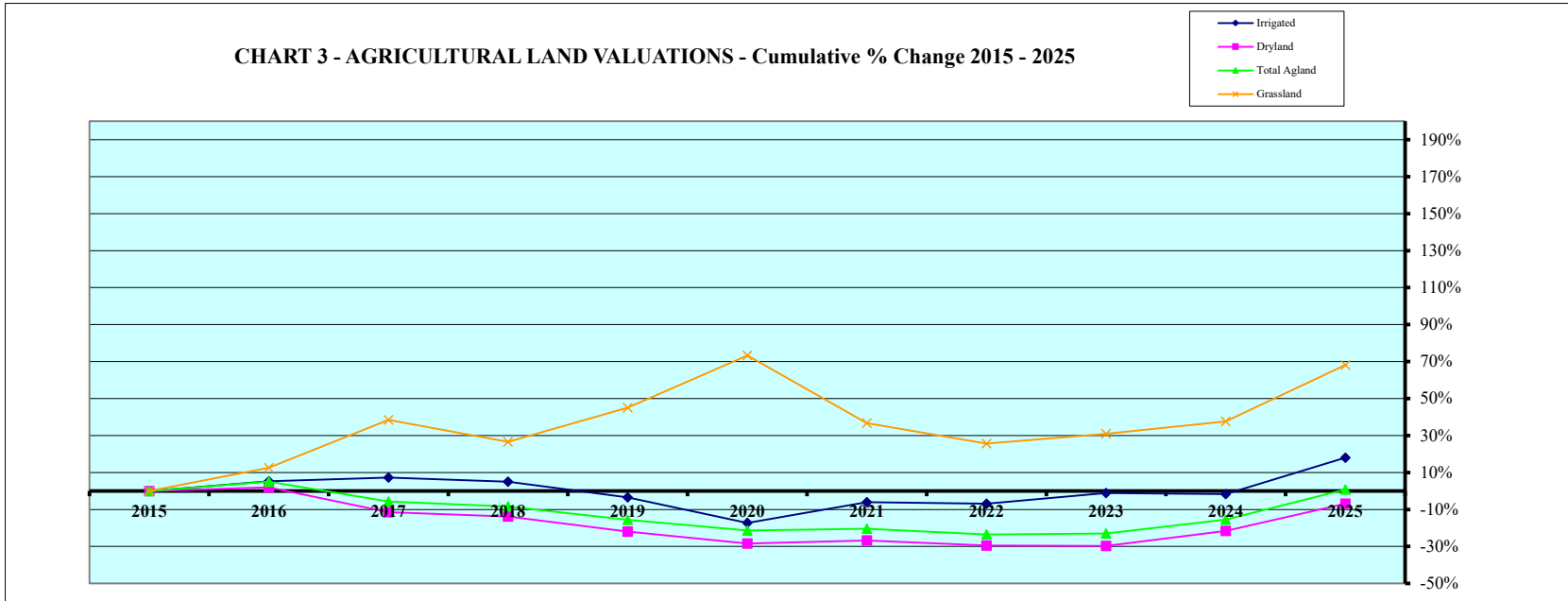
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 77  
County SARPY

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	34,879,581	-	-	-	350,251,289	-	-	-	16,935,953	-	-	-
2016	36,717,610	1,838,029	5.27%	5.27%	357,150,905	6,899,616	1.97%	1.97%	19,062,223	2,126,270	12.55%	12.55%
2017	37,403,421	685,811	1.87%	7.24%	309,907,712	-47,243,193	-13.23%	-11.52%	23,457,867	4,395,644	23.06%	38.51%
2018	36,634,127	-769,294	-2.06%	5.03%	301,921,118	-7,986,594	-2.58%	-13.80%	21,443,959	-2,013,908	-8.59%	26.62%
2019	33,661,997	-2,972,130	-8.11%	-3.49%	273,530,072	-28,391,046	-9.40%	-21.90%	24,563,201	3,119,242	14.55%	45.04%
2020	28,849,171	-4,812,826	-14.30%	-17.29%	250,769,551	-22,760,521	-8.32%	-28.40%	29,346,204	4,783,003	19.47%	73.28%
2021	32,786,130	3,936,959	13.65%	-6.00%	256,624,118	5,854,567	2.33%	-26.73%	23,141,096	-6,205,108	-21.14%	36.64%
2022	32,476,647	-309,483	-0.94%	-6.89%	246,794,850	-9,829,268	-3.83%	-29.54%	21,276,780	-1,864,316	-8.06%	25.63%
2023	34,514,601	2,037,954	6.28%	-1.05%	246,130,911	-663,939	-0.27%	-29.73%	22,167,783	891,003	4.19%	30.89%
2024	34,293,198	-221,403	-0.64%	-1.68%	274,647,795	28,516,884	11.59%	-21.59%	23,306,404	1,138,621	5.14%	37.61%
2025	41,161,976	6,868,778	20.03%	18.01%	326,289,801	51,642,006	18.80%	-6.84%	28,468,867	5,162,463	22.15%	68.10%

Rate Ann.%chg: Irrigated **1.67%** Dryland **-0.71%** Grassland **5.33%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	441,923	-	-	-	(8,982,896)	-	-	-	393,525,850	-	-	-
2016	560,186	118,263	26.76%	26.76%	(15,475)	8,967,421	-	-	413,475,449	19,949,599	5.07%	5.07%
2017	547,717	-12,469	-2.23%	23.94%	1,781	17,256	-	-	371,318,498	-42,156,951	-10.20%	-5.64%
2018	570,497	22,780	4.16%	29.09%	(16,349)	-18,130	-1017.97%	-	360,553,352	-10,765,146	-2.90%	-8.38%
2019	612,227	41,730	7.31%	38.54%	1,172	17,521	-	-	332,368,669	-28,184,683	-7.82%	-15.54%
2020	608,970	-3,257	-0.53%	37.80%	1,457	285	24.32%	-	309,575,353	-22,793,316	-6.86%	-21.33%
2021	462,034	-146,936	-24.13%	4.55%	2,167	710	48.73%	-	313,015,545	3,440,192	1.11%	-20.46%
2022	366,964	-95,070	-20.58%	-16.96%	2,167	0	0.00%	-	300,917,408	-12,098,137	-3.87%	-23.53%
2023	372,451	5,487	1.50%	-15.72%	2,167	0	0.00%	-	303,187,913	2,270,505	0.75%	-22.96%
2024	368,631	-3,820	-1.03%	-16.58%	2,167	0	0.00%	-	332,618,195	29,430,282	9.71%	-15.48%
2025	724,071	355,440	96.42%	63.85%	4,311	2,144	98.94%	-	396,649,026	64,030,831	19.25%	0.79%

Cnty# **77**  
County **SARPY**

Rate Ann.%chg: Total Agric Land **0.08%**

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	34,872,071	6,205	5,620			352,713,171	64,867	5,438			13,007,275	7,105	1,831		
2016	37,866,157	6,325	5,987	6.53%	6.53%	368,135,968	63,899	5,761	5.95%	5.95%	19,117,920	12,402	1,541	-15.80%	-15.80%
2017	37,403,421	6,374	5,868	-1.99%	4.42%	313,351,946	62,299	5,030	-12.70%	-7.50%	23,416,944	12,947	1,809	17.34%	-1.20%
2018	36,959,456	6,288	5,878	0.16%	4.59%	303,375,929	60,293	5,032	0.04%	-7.46%	21,519,386	12,747	1,688	-6.66%	-7.79%
2019	37,522,999	6,394	5,869	-0.16%	4.42%	281,434,665	58,891	4,779	-5.02%	-12.11%	20,942,577	12,356	1,695	0.40%	-7.41%
2020	28,841,701	4,983	5,789	-1.36%	3.00%	251,261,996	54,984	4,570	-4.38%	-15.96%	32,687,950	15,786	2,071	22.16%	13.11%
2021	33,583,205	5,932	5,662	-2.19%	0.74%	257,833,896	57,280	4,501	-1.50%	-17.22%	23,396,341	11,943	1,959	-5.39%	7.01%
2022	32,475,917	5,717	5,681	0.33%	1.08%	252,210,364	56,017	4,502	0.02%	-17.20%	23,214,840	12,033	1,929	-1.52%	5.38%
2023	34,503,882	5,945	5,804	2.17%	3.28%	242,113,229	52,663	4,597	2.11%	-15.45%	23,092,221	12,059	1,915	-0.74%	4.60%
2024	34,282,538	5,680	6,036	3.99%	7.40%	275,541,779	53,972	5,105	11.04%	-6.11%	23,669,502	12,198	1,940	1.33%	5.99%
2025	41,140,658	5,680	7,243	20.00%	28.88%	330,396,233	53,936	6,126	19.99%	12.66%	29,294,229	12,090	2,423	24.87%	32.35%

Rate Annual %chg Average Value/Acre: 1.67% -0.65% 8.46%

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	443,642	2,926	152			3,891,598	6,486	600			404,927,757	87,589	4,623		
2016	439,706	2,887	152	0.47%	0.47%	111,048	1,107	100	-83.28%	-83.28%	425,670,799	86,620	4,914	6.30%	6.30%
2017	537,157	3,544	152	-0.50%	-0.03%	1,675	384	4	-95.65%	-99.27%	374,711,143	85,548	4,380	-10.87%	-5.25%
2018	538,277	3,548	152	0.10%	0.06%	1,675	538	3	-28.67%	-99.48%	362,394,723	83,415	4,344	-0.81%	-6.03%
2019	513,441	3,368	152	0.50%	0.57%	2,638	446	6	90.00%	-99.01%	340,416,320	81,454	4,179	-3.80%	-9.60%
2020	555,984	3,652	152	-0.14%	0.43%	47,001	778	60	921.80%	-89.93%	313,394,632	80,183	3,909	-6.48%	-15.46%
2021	422,722	2,764	153	0.46%	0.89%	52,592	804	65	8.36%	-89.09%	315,288,756	78,723	4,005	2.47%	-13.37%
2022	392,832	2,626	150	-2.20%	-1.33%	64,439	882	73	11.62%	-87.82%	308,358,392	77,276	3,990	-0.37%	-13.68%
2023	352,285	2,356	150	-0.03%	-1.36%	67,493	632	107	46.19%	-82.20%	300,129,110	73,654	4,075	2.12%	-11.86%
2024	383,987	2,567	150	0.02%	-1.34%	77,336	708	109	2.22%	-81.80%	333,955,142	75,126	4,445	9.09%	-3.85%
2025	756,450	2,531	299	99.79%	97.12%	151,623	700	217	98.44%	-63.89%	401,739,193	74,937	5,361	20.60%	15.96%

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SARPY

Rate Annual %chg Average Value/Acre: -0.08%

(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
190,604	SARPY	867,401,568	117,806,482	51,852,362	20,515,826,047	4,106,547,570	3,051,486,596	29,174,403	396,649,026	383,191,963	92,534,754	0	29,612,470,771
cnty sectorvalue % of total value:		2.93%	0.40%	0.18%	69.28%	13.87%	10.30%	0.10%	1.34%	1.29%	0.31%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
65,031	BELLEVUE	105,627,461	17,393,271	7,771,201	4,980,316,914	0	1,881,915	1,226,841,613	122,910,125	5,176,641	677,244	0	6,468,596,385
34.12%	%sector of county sector	12.18%	14.76%	14.99%	24.28%		0.06%	4205.20%	30.99%	1.35%	0.73%		21.84%
	%sector of municipality	1.63%	0.27%	0.12%	76.99%		0.03%	18.97%	1.90%	0.08%	0.01%		100.00%
9,323	GRETN	106,799,500	15,257,181	692,000	957,782,475	0	8,333,503	261,873,935	185,552,614	5,215,794	1,758,037	0	1,543,265,039
4.89%	%sector of county sector	12.31%	12.95%	1.33%	4.67%		0.27%	897.62%	46.78%	1.36%	1.90%		5.21%
	%sector of municipality	6.92%	0.99%	0.04%	62.06%		0.54%	16.97%	12.02%	0.34%	0.11%		100.00%
16,746	LA VISTA	185,405,238	11,440,585	1,301,829	1,178,632,978	0	0	674,575,014	462,567,055	337,646	62,291	0	2,514,322,636
8.79%	%sector of county sector	21.37%	9.71%	2.51%	5.74%			2312.22%	116.62%	0.09%	0.07%		8.49%
	%sector of municipality	7.37%	0.46%	0.05%	46.88%			26.83%	18.40%	0.01%	0.00%		100.00%
25,407	PAPILLION	253,302,619	21,069,187	1,608,843	2,393,131,628	0	10,016,678	764,735,496	993,747,799	1,494,591	5,408,958	0	4,444,515,799
13.33%	%sector of county sector	29.20%	17.88%	3.10%	11.66%		0.33%	2621.25%	250.54%	0.39%	5.85%		15.01%
	%sector of municipality	5.70%	0.47%	0.04%	53.84%		0.23%	17.21%	22.36%	0.03%	0.12%		100.00%
1,501	SPRINGFIELD	4,492,319	261,243	65,869	134,628,058	0	0	19,882,398	209,297,895	3,174	0	0	368,630,956
0.79%	%sector of county sector	0.52%	0.22%	0.13%	0.66%			68.15%	52.77%	0.00%			1.24%
	%sector of municipality	1.22%	0.07%	0.02%	36.52%			5.39%	56.78%	0.00%			100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
118,009	Total Municipalities	655,627,138	65,421,468	11,439,742	9,644,492,056	0	20,232,096	2,947,908,558	1,974,075,494	12,227,846	7,906,530	0	15,339,330,821
61.91%	%all municip.sectors of cnty	75.59%	55.53%	22.06%	47.01%		0.66%	10104.43%	497.69%	3.19%	8.54%		51.80%

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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 74,941</b>	<b>Value : 30,458,090,428</b>	<b>Growth 625,720,196</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	683	15,565,772	6,237	256,957,842	631	31,192,080	7,551	303,715,694	
<b>02. Res Improve Land</b>	33,980	1,605,913,336	19,352	1,393,066,186	7,789	576,331,193	61,121	3,575,310,715	
<b>03. Res Improvements</b>	34,359	8,375,245,976	19,398	7,023,287,751	7,806	2,341,684,442	61,563	17,740,218,169	
<b>04. Res Total</b>	35,042	9,996,725,084	25,635	8,673,311,779	8,437	2,949,207,715	69,114	21,619,244,578	418,471,909
<b>% of Res Total</b>	50.70	46.24	37.09	40.12	12.21	13.64	92.22	70.98	66.88
<b>05. Com UnImp Land</b>	327	72,400,449	319	128,377,557	24	7,676,062	670	208,454,068	
<b>06. Com Improve Land</b>	1,391	593,030,367	242	179,617,727	61	38,046,745	1,694	810,694,839	
<b>07. Com Improvements</b>	1,403	2,508,825,709	247	834,311,645	63	162,426,415	1,713	3,505,563,769	
<b>08. Com Total</b>	1,730	3,174,256,525	566	1,142,306,929	87	208,149,222	2,383	4,524,712,676	109,791,884
<b>% of Com Total</b>	72.60	70.15	23.75	25.25	3.65	4.60	3.18	14.86	17.55
<b>09. Ind UnImp Land</b>	103	37,298,679	125	55,933,428	5	46,658	233	93,278,765	
<b>10. Ind Improve Land</b>	524	371,319,787	279	260,829,194	65	16,109,295	868	648,258,276	
<b>11. Ind Improvements</b>	525	1,686,703,430	280	881,529,613	66	44,315,930	871	2,612,548,973	
<b>12. Ind Total</b>	628	2,095,321,896	405	1,198,292,235	71	60,471,883	1,104	3,354,086,014	90,441,358
<b>% of Ind Total</b>	56.88	62.47	36.68	35.73	6.43	1.80	1.47	11.01	14.45
<b>13. Rec UnImp Land</b>	0	0	6	1,275,510	88	5,492,922	94	6,768,432	
<b>14. Rec Improve Land</b>	0	0	13	1,520,214	36	4,153,481	49	5,673,695	
<b>15. Rec Improvements</b>	0	0	13	1,171,978	275	18,058,993	288	19,230,971	
<b>16. Rec Total</b>	0	0	19	3,967,702	363	27,705,396	382	31,673,098	601,146
<b>% of Rec Total</b>	0.00	0.00	4.97	12.53	95.03	87.47	0.51	0.10	0.10
<b>Res &amp; Rec Total</b>	35,042	9,996,725,084	25,654	8,677,279,481	8,800	2,976,913,111	69,496	21,650,917,676	419,073,055
<b>% of Res &amp; Rec Total</b>	50.42	46.17	36.91	40.08	12.66	13.75	92.73	71.08	66.97
<b>Com &amp; Ind Total</b>	2,358	5,269,578,421	971	2,340,599,164	158	268,621,105	3,487	7,878,798,690	200,233,242
<b>% of Com &amp; Ind Total</b>	67.62	66.88	27.85	29.71	4.53	3.41	4.65	25.87	32.00
<b>17. Taxable Total</b>	37,400	15,266,303,505	26,625	11,017,878,645	8,958	3,245,534,216	72,983	29,529,716,366	619,306,297
<b>% of Taxable Total</b>	51.24	51.70	36.48	37.31	12.27	10.99	97.39	96.95	98.97

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	51	345,421	9,188,044	0	0	0
19. Commercial	46	12,236,428	231,853,198	0	0	0
20. Industrial	1	1,300,000	5,197,307	0	0	0
21. Other	1	58,918	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	51	345,421	9,188,044
19. Commercial	0	0	0	46	12,236,428	231,853,198
20. Industrial	0	0	0	1	1,300,000	5,197,307
21. Other	0	0	0	1	58,918	0
22. Total Sch II				99	13,940,767	246,238,549

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,288	1,195	618	3,101

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	57	9,051,284	676	124,386,407	404	119,385,926	1,137	252,823,617
28. Ag-Improved Land	22	11,622,564	410	156,085,471	381	152,462,596	813	320,170,631
29. Ag Improvements	22	20,192,364	412	177,484,792	387	157,702,658	821	355,379,814

30. Ag Total				1,958	928,374,062
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	0.01	445	9	5.83	304,740	
32. HomeSite Improv Land	10	13.25	1,088,093	321	542.92	43,512,578	
33. HomeSite Improvements	17	13.25	19,494,189	333	542.31	161,668,821	
34. HomeSite Total							
35. FarmSite UnImp Land	6	15.92	587,389	61	79.91	1,107,834	
36. FarmSite Improv Land	17	116.37	1,996,536	364	857.05	25,488,527	
37. FarmSite Improvements	15	0.00	698,175	346	0.00	15,815,971	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	1.38	0	
40. Other- Non Ag Use	0	41.25	4,928,833	0	10.35	791,010	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	11	49.58	469,422	21	55.42	774,607	
32. HomeSite Improv Land	303	505.79	42,310,055	634	1,061.96	86,910,726	
33. HomeSite Improvements	311	500.86	138,389,812	661	1,056.42	319,552,822	6,413,899
34. HomeSite Total				<b>682</b>	<b>1,117.38</b>	<b>407,238,155</b>	
35. FarmSite UnImp Land	70	476.08	3,774,373	137	571.91	5,469,596	
36. FarmSite Improv Land	345	1,211.75	21,253,578	726	2,185.17	48,738,641	
37. FarmSite Improvements	339	0.00	19,312,846	700	0.00	35,826,992	0
38. FarmSite Total				<b>837</b>	<b>2,757.08</b>	<b>90,035,229</b>	
39. Road & Ditches	0	0.00	0	0	1.38	0	
40. Other- Non Ag Use	0	309.55	806,209	0	361.15	6,526,052	
41. Total Section VI				<b>1,519</b>	<b>4,236.99</b>	<b>503,799,436</b>	<b>6,413,899</b>

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	1	0.00	4,896	1	0.00	4,896

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	79	2,122.59	12,072,552	1,065	34,615.39	207,575,629
44. Market Value	79	2,122.59	90,504,013	1,065	34,615.39	650,795,967
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	777	37,563.15	202,820,856	1,921	74,301.13	422,469,037
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	84.90	1.49%	738,036	1.68%	8,693.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,976.68	70.01%	31,729,932	72.08%	7,979.00
48. 2A	989.56	17.42%	7,703,726	17.50%	7,785.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	45.85	0.81%	301,235	0.68%	6,570.01
51. 4A1	490.60	8.64%	3,013,755	6.85%	6,143.00
52. 4A	92.57	1.63%	535,241	1.22%	5,782.01
<b>53. Total</b>	<b>5,680.16</b>	<b>100.00%</b>	<b>44,021,925</b>	<b>100.00%</b>	<b>7,750.12</b>
<b>Dry</b>					
54. 1D1	348.39	0.65%	2,731,029	0.78%	7,839.00
55. 1D	15,183.99	28.46%	115,246,578	33.08%	7,590.01
56. 2D1	9,910.83	18.58%	70,624,573	20.27%	7,126.00
57. 2D	260.96	0.49%	1,804,040	0.52%	6,913.09
58. 3D1	579.92	1.09%	3,868,071	1.11%	6,670.01
59. 3D	21,123.32	39.59%	124,627,630	35.77%	5,900.00
60. 4D1	5.78	0.01%	29,979	0.01%	5,186.68
61. 4D	5,939.73	11.13%	29,502,647	8.47%	4,967.00
<b>62. Total</b>	<b>53,352.92</b>	<b>100.00%</b>	<b>348,434,547</b>	<b>100.00%</b>	<b>6,530.75</b>
<b>Grass</b>					
63. 1G1	11,462.18	94.98%	29,956,048	95.98%	2,613.47
64. 1G	50.80	0.42%	132,199	0.42%	2,602.34
65. 2G1	8.89	0.07%	24,307	0.08%	2,734.20
66. 2G	43.43	0.36%	110,922	0.36%	2,554.04
67. 3G1	49.97	0.41%	103,148	0.33%	2,064.20
68. 3G	320.12	2.65%	588,694	1.89%	1,838.98
69. 4G1	105.94	0.88%	234,395	0.75%	2,212.53
70. 4G	26.49	0.22%	62,573	0.20%	2,362.14
<b>71. Total</b>	<b>12,067.82</b>	<b>100.00%</b>	<b>31,212,286</b>	<b>100.00%</b>	<b>2,586.41</b>
<b>Irrigated Total</b>					
	5,680.16	7.64%	44,021,925	10.37%	7,750.12
<b>Dry Total</b>					
	53,352.92	71.78%	348,434,547	82.07%	6,530.75
<b>Grass Total</b>					
	12,067.82	16.24%	31,212,286	7.35%	2,586.41
72. Waste	2,524.03	3.40%	754,261	0.18%	298.83
73. Other	699.83	0.94%	151,607	0.04%	216.63
74. Exempt	839.85	1.13%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>74,324.76</b>	<b>100.00%</b>	<b>424,574,626</b>	<b>100.00%</b>	<b>5,712.43</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	1,571.30	11,595,530	4,108.86	32,426,395	5,680.16	44,021,925
<b>77. Dry Land</b>	1,725.19	11,284,927	28,519.20	186,861,017	23,108.53	150,288,603	53,352.92	348,434,547
<b>78. Grass</b>	288.06	770,459	3,777.99	10,553,440	8,001.77	19,888,387	12,067.82	31,212,286
<b>79. Waste</b>	47.97	14,391	802.06	237,660	1,674.00	502,210	2,524.03	754,261
<b>80. Other</b>	20.12	2,775	248.72	19,542	430.99	129,290	699.83	151,607
<b>81. Exempt</b>	7.78	0	572.04	0	260.03	0	839.85	0
<b>82. Total</b>	<b>2,081.34</b>	<b>12,072,552</b>	<b>34,919.27</b>	<b>209,267,189</b>	<b>37,324.15</b>	<b>203,234,885</b>	<b>74,324.76</b>	<b>424,574,626</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	5,680.16	7.64%	44,021,925	10.37%	7,750.12
<b>Dry Land</b>	53,352.92	71.78%	348,434,547	82.07%	6,530.75
<b>Grass</b>	12,067.82	16.24%	31,212,286	7.35%	2,586.41
<b>Waste</b>	2,524.03	3.40%	754,261	0.18%	298.83
<b>Other</b>	699.83	0.94%	151,607	0.04%	216.63
<b>Exempt</b>	839.85	1.13%	0	0.00%	0.00
<b>Total</b>	<b>74,324.76</b>	<b>100.00%</b>	<b>424,574,626</b>	<b>100.00%</b>	<b>5,712.43</b>

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 Bellevue Area	1,527	43,048,865	21,556	986,333,021	21,919	5,192,701,088	23,446	6,222,082,974	47,460,627
83.2 Gretna Area	2,512	117,222,864	9,237	719,829,487	9,237	3,485,003,588	11,749	4,322,055,939	160,925,973
83.3 La Vista Area	6	120,720	5,077	248,581,838	5,077	1,323,610,963	5,083	1,572,313,521	2,086,113
83.4 Millard Area	392	10,618,117	8,512	432,204,764	8,512	2,305,070,556	8,904	2,747,893,437	13,492,238
83.5 Papillion Area	2,816	96,028,795	14,435	878,829,065	14,480	4,669,375,837	17,296	5,644,233,697	181,870,335
83.6 Rec Lake Area	242	14,128,530	782	116,105,189	1,033	230,772,523	1,275	361,006,242	6,014,977
83.7 Rural Area	131	28,528,592	716	141,892,798	721	299,810,981	852	470,232,371	4,696,014
83.8 Sarpy County	0	0	1	219,000	1	355,272	1	574,272	0
83.9 Springfield Area	19	787,643	854	56,989,248	871	252,748,332	890	310,525,223	2,526,778
84 Residential Total	7,645	310,484,126	61,170	3,580,984,410	61,851	17,759,449,140	69,496	21,650,917,676	419,073,055

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bellevue Area	172	32,541,447	787	257,114,810	794	1,278,628,508	966	1,568,284,765	15,472,347
85.2	Gretna Area	236	83,075,386	433	216,006,128	436	617,409,657	672	916,491,171	71,890,102
85.3	La Vista Area	108	44,500,034	411	312,764,433	413	1,305,270,682	521	1,662,535,149	29,154,033
85.4	Papillion Area	331	125,510,884	693	543,605,468	695	2,403,829,692	1,026	3,072,946,044	62,836,284
85.5	Sarpy County	34	8,501,400	131	56,107,919	138	246,715,917	172	311,325,236	1,726,979
85.6	Springfield Area	22	7,603,682	107	73,354,357	108	266,258,286	130	347,216,325	19,153,497
86	Commercial Total	903	301,732,833	2,562	1,458,953,115	2,584	6,118,112,742	3,487	7,878,798,690	200,233,242

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,408.84	94.88%	17,378,635	95.61%	3,213.01
88. 1G	18.92	0.33%	60,147	0.33%	3,179.02
89. 2G1	6.71	0.12%	20,601	0.11%	3,070.19
90. 2G	32.42	0.57%	95,736	0.53%	2,952.99
91. 3G1	25.34	0.44%	71,560	0.39%	2,823.99
92. 3G	104.17	1.83%	289,910	1.60%	2,783.05
93. 4G1	78.92	1.38%	198,071	1.09%	2,509.77
94. 4G	25.37	0.45%	61,446	0.34%	2,421.99
95. Total	5,700.69	100.00%	18,176,106	100.00%	3,188.40
<b>CRP</b>					
96. 1C1	838.70	98.44%	3,989,696	98.71%	4,757.00
97. 1C	2.88	0.34%	13,256	0.33%	4,602.78
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	10.45	1.23%	39,041	0.97%	3,735.98
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	852.03	100.00%	4,041,993	100.00%	4,743.96
<b>Timber</b>					
105. 1T1	5,214.65	94.55%	8,587,717	95.48%	1,646.84
106. 1T	29.00	0.53%	58,796	0.65%	2,027.45
107. 2T1	2.18	0.04%	3,706	0.04%	1,700.00
108. 2T	11.01	0.20%	15,186	0.17%	1,379.29
109. 3T1	24.63	0.45%	31,588	0.35%	1,282.50
110. 3T	205.50	3.73%	259,743	2.89%	1,263.96
111. 4T1	27.02	0.49%	36,324	0.40%	1,344.34
112. 4T	1.12	0.02%	1,127	0.01%	1,006.25
113. Total	5,515.11	100.00%	8,994,187	100.00%	1,630.83
<hr/>					
Grass Total	5,700.69	47.24%	18,176,106	58.23%	3,188.40
CRP Total	852.03	7.06%	4,041,993	12.95%	4,743.96
Timber Total	5,515.11	45.70%	8,994,187	28.82%	1,630.83
<hr/>					
114. Market Area Total	12,067.83	100.00%	31,212,286	100.00%	2,586.40

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

77 Sarpy

	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	20,515,826,047	21,619,244,578	1,103,418,531	5.38%	418,471,909	3.34%
02. Recreational	29,174,403	31,673,098	2,498,695	8.56%	601,146	6.50%
03. Ag-Homesite Land, Ag-Res Dwelling	383,191,963	407,238,155	24,046,192	6.28%	6,413,899	4.60%
<b>04. Total Residential (sum lines 1-3)</b>	<b>20,928,192,413</b>	<b>22,058,155,831</b>	<b>1,129,963,418</b>	<b>5.40%</b>	<b>425,486,954</b>	<b>3.37%</b>
05. Commercial	4,106,547,570	4,524,712,676	418,165,106	10.18%	109,791,884	7.51%
06. Industrial	3,051,486,596	3,354,086,014	302,599,418	9.92%	90,441,358	6.95%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>7,158,034,166</b>	<b>7,878,798,690</b>	<b>720,764,524</b>	<b>10.07%</b>	<b>200,233,242</b>	<b>7.27%</b>
08. Ag-Farmsite Land, Outbuildings	80,990,306	90,035,229	9,044,923	11.17%	0	11.17%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	11,544,448	6,526,052	-5,018,396	-43.47%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>92,534,754</b>	<b>96,561,281</b>	<b>4,026,527</b>	<b>4.35%</b>	<b>0</b>	<b>4.35%</b>
12. Irrigated	41,161,976	44,021,925	2,859,949	6.95%		
13. Dryland	326,289,801	348,434,547	22,144,746	6.79%		
14. Grassland	28,468,867	31,212,286	2,743,419	9.64%		
15. Wasteland	724,071	754,261	30,190	4.17%		
16. Other Agland	4,311	151,607	147,296	3,416.75%		
<b>17. Total Agricultural Land</b>	<b>396,649,026</b>	<b>424,574,626</b>	<b>27,925,600</b>	<b>7.04%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>28,575,410,359</b>	<b>30,458,090,428</b>	<b>1,882,680,069</b>	<b>6.59%</b>	<b>625,720,196</b>	<b>4.40%</b>

## 2026 Assessment Survey for Sarpy County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	11 full time (6 residential, 4 commercial, and 1 ag)
<b>3.</b>	<b>Other full-time employees:</b>
	9 administrative, 2 data collectors
<b>4.</b>	<b>Other part-time employees:</b>
	No part-time employees
<b>5.</b>	<b>Number of shared employees:</b>
	No shared employees
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$2,242,382
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Not segregated in our operating budget
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not segregated in our operating budget
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$209,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$10,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	All funds were used

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	E-Ring
2.	<b>CAMA software:</b>
	E-Ring
3.	<b>Personal Property software:</b>
	E-Ring
4.	<b>Are cadastral maps currently being used?</b>
	Digital maps are provided through the GIS system
5.	<b>If so, who maintains the Cadastral Maps?</b>
	County Assessor, in coordination with the GIS mapping staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	<a href="http://www.sarpy.gov">www.sarpy.gov</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Information Systems Department of Sarpy County
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Ortho photography and oblique images. Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	2024

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Papillion, La Vista, Bellevue, Gretna, Springfield, and Sarpy County are all zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	Unknown

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	None*
<b>2.</b>	<b>GIS Services:</b>
	In-house through the Information Systems Department
<b>3.</b>	<b>Other services:</b>
	Printing of preliminary valuation notices, personal property notices, valuation change notices, informational post cards and LB644 postcards.

#### **E. Appraisal /Listing Services**

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

## 2026 Residential Assessment Survey for Sarpy County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Staff Appraisers, Data Collectors
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Cost approach to value with market transactions used to adjust depreciation tables and for market influences.
<b>3.</b>	<b>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?</b>
	Depreciation tables are based on local market information.
<b>4.</b>	<b>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.</b>
	No, depreciation tables are developed for the entire County as environmental and physical factors equally affect the entire county. The economic depreciation is developed by neighborhood.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Sales comparison, allocation, and/or abstraction, done every year.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	The site values are developed using sales of similar properties and attributes.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	Yes
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	If property owners submit the form 191, the county assessor will then value the lots using the discounted cash flow methodology. The assessors office has supplied this standard operating procedure to the department.

## 2026 Commercial Assessment Survey for Sarpy County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Staff Appraisers
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The income and cost approaches, with more emphasis on the income approach.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Same as above with the addition of the sales comparison approach, using comparable sales from a broad area outside of the County.
<b>3.</b>	<b>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?</b>
	Depreciation tables are based on tables in the CAMA system, which comes from Marshall & Swift. A contract appraisal firm used in years past determined depreciation based on the local market for the subject occupancy groups.
<b>4.</b>	<b>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.</b>
	Yes, CAMA Depreciation tables are used as established in the commercial cost table. Depreciation can be adjusted through market sales analysis in occupancy groups.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Sales comparison approach.

## 2026 Agricultural Assessment Survey for Sarpy County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Staff Appraiser
<b>2.</b>	<b>Describe the process used to determine and monitor market areas.</b>
	Sales analysis is the primary factor in determining market areas. Areas are monitored by frequent visits physically review market areas.
<b>3.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Rural residential exists outside of the boundaries of cities and the surrounding suburbs. Almost all our land that we classify as recreational is along the three rivers that form all but the north boundary of our county.
<b>4.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yearly analysis of relevant market transactions assists us in constructing land valuation models which aid in equalization. We find no difference in the market value of farm homesites and rural residential homesites.
<b>5.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	There is not enough market data available to conduct a credible study.
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Currently, location is the primary driver of our assessed values.
<b>6a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	CRP
	<b><u>If your county has special value applications, please answer the following</u></b>
<b>7a.</b>	<b>How many parcels have a special valuation application on file?</b>
	1,961
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	It is very evident by the sale price of raw land and the building permits issued after a land purchase. No farmer-to-farmer land transactions occur in Sarpy County.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Housing developments, commercial and industrial development.
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>

	The entire county is influenced by these factors.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	The PAD provides a list of counties with land comparable to that in Sarpy County. Qualified sales from those counties are provided to Sarpy County for valuation and measurement purposes.



Dan Pittman  
Sarpy County Assessor's Office  
1102 E. 1<sup>st</sup> St.  
Papillion, NE 68046

Date: October 9, 2025  
From: Dan Pittman, Sarpy County Assessor  
To: Nebraska Sept. of Revenue, Assessment Division  
Regarding: Plan of assessment as required by Nebraska State Statute 77-1311.02

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**77-1311.02. Plan of assessment; preparation.** The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make 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. The plan shall be presented to the county board of equalization on or before July 31 each year. The county 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 Revenue on or before October 31 each year.

**Source:** Laws 2005, LB 263, § 9; Laws 2007, LB334, § 64.

The resources necessary for, and available to the county assessor to complete the proposed assessment actions are as follows:

**Cadastral Mapping:** A county assessor is required to prepare and maintain a cadastral map system accurately showing each parcel of real property to scale. Regulations permit the use of the Nebraska Geographic Information Systems to meet this requirement. The Sarpy County GIS division maintains our maps.

**Computer-Assisted Mass Appraisal Software (CAMA):** Computerized record keeping and data management with mass processing. Reliable statistical analysis and valuation model building requires the assistance of computer software specific to our industry. Sarpy County uses the E-Ring Capture CAMA System.

**Marshall Valuation Service:** Digital construction cost service, along with the associated handbooks, are a necessary supplement to CAMA software as the Cost Approach is one of the three accepted methods of valuation for ad valorem purposes.

**Geographic Information System:** This system is integral to fulfillment of the requirement to maintain cadastral maps. Beyond this requirement, the assessor uses the orthographic and oblique imagery overlays to view all land and improvements to land.

Internet Access: E-government provides easy access and lowers the time and expense of connecting with local government. Public relationships improve with this form of communication and assessors gain a great amount of necessary data from both the public domain and subscriptions to industry specific websites.

Appraisal and Administrative Staffing: Appraisal staffing requires specific technical training and experience in the mass appraisal of real property. Administrative specialties, while less technical, are very methodical and susceptible to annual changes in state laws and processing computer software changes.

Computer Technical Support: Computers and their technical support are provided by the Sarpy County Information Systems Department.

Legal Counsel: The county assessor performs state mandated duties as s/he understands them through state statutes, regulations, and directives. Attorneys, largely provided through the county attorney’s office, are necessary to provide a legal opinion. Further, legal counsel outside of the county attorney’s office is available to the county assessor should s/he need to settle matters of law where the county attorney has a conflict of interest.

Approaches to value

Actual value is determined by using professionally acceptable mass appraisal methods, including, but not limited to the (1) sales comparison approach, (2) income approach, and (3) cost approach. Commercial and industrial parcels are largely valued by the income approach as all indications are that this best reflects market value. Numerous annual sales transactions in the class of residential property are helpful in successfully applying the cost approach to value as we can measure and adjust with the sales comparisons. The market approach is used to value agricultural land. The market data comes from surrounding “uninfluenced” counties as all land sales in Sarpy County are influenced by other than agricultural uses.

**Commercial assessment actions:** Commercial properties are identified by occupancy codes. Pertinent Statistics and the date of last inspection will largely determine what parcels will be inspected and operating statements requested.

**2026 Occupancies for inspection:**

Discount Stores	16 parcels
Retail	122
Shopping Center	187
Mini Warehouses	67
Daycare	48
Hotel/Motel	29
Conference Center	6

**2027 Occupancies for inspection:**

Tavern/Bar	19	Hospitals	8
Golf/Event Centers	49	Skating Rink	1
Kennels	5	Assisted Living	22
Barbershops	8	Conv. Hospital	7
Fitness Centers	4	Group Home	1
Laundry	3	Mortuary	6
Bowling Alley	2	Post Office	4f

**2028 Commercial assessment actions:** Commercial properties are identified by occupancy codes. Pertinent Statistics and the date of last inspection will largely determine what parcels will be inspected and operating statements requested. Inspections for year 2028 are yet to be determined. While we are aware of the last date of inspection, we will require an additional one years' worth of market data to show us if we have a fast-moving occupancy requiring re-appraisal. We have experienced such a situation with multi-residential parcels.

**2026 through 2028 Residential Assessment Actions:** Residential parcels are identified by market areas which are assigned to specific appraisers. The appraisers run annual market area statistics; observe the last date of re-inspection; and schedule the work to be performed resulting in approximately one-sixth of their assigned parcels being reviewed each year. Market areas where county appraisers are currently performing inspections are indicated on the assessor's website for public viewing. Many market areas are being reviewed through ortho and oblique aerial images. Frequent aerial photography and improved image clarity has increased reliance on this data collection option.

The Omaha Area Board of Realtors provides an Omaha Multiple Listing Service that is used by the county assessor to obtain additional property information. This has been particularly helpful in discovering below grade living areas which prompt the appraiser to further investigate.

**2026 Agricultural/Recreational Actions:** Physical inspections and aerial reviews of these classes of properties is scheduled by townships of which 2955, 2957, 2977, and 2975 are scheduled for 2026. These areas are in the western half of Sarpy County.

The valuation of land that meets the definition of "agricultural land" is valued by using sales of agricultural land from counties deemed by the State to have similar soils to Sarpy County. This is necessary as all land sales in Sarpy County are influenced by the land's availability for development.

**Recreational parcels will be inspected for 2026.**

## **SARPY COUNTY ASSESSOR - Standard Operating Procedure**

Date: January 29, 2026

### **SPECIAL VALUATION METHODOLOGY**

**OBJECTIVE:** To establish the policy and method of valuing improved and unimproved agricultural and/or horticultural land.

**REFERENCE:** NEBRASKA ADMINISTRATIVE CODE TITLE 350  
CHAPTER 11 (03/15/2009)  
CHAPTER 14 (03/15/2009)

**POLICY:** Sarpy County is influenced by market forces outside of the typical agricultural market. The influences are residential, commercial, and recreational in nature. Therefore, the total of Sarpy County is covered under the Agricultural and Horticultural Special Valuation program.

**MARKET AREAS:** There is one special valuation agricultural market area within Sarpy County.

**METHODOLOGY:** Each farm parcel is to have a periodic inspection with all site improvements documented on the property record file. The land portion of the property record file is to be inventoried based upon its actual use and soil classification as documented in Title 350 Ch. 14 of the Nebraska Administrative Code. The identified uses need to be classified as an agricultural purpose or other land uses.

**AGRICULTURAL LAND VALUATION:** Sarpy County has no sales that are purely for an agricultural purpose. Therefore, Sarpy County relies on sales information received from the Property Assessment Division of the Nebraska Department of Revenue (PAD). For 2026, the PAD selected comparable counties from which to draw land sales that were analyzed to establish the agricultural special valuation, ensuring equalization with comparable and neighboring counties. Agricultural or horticultural land is to be valued at 75% actual value. However, with the passing of LB2, with the exception that for school district taxes levied to pay the principal and interest on bonds approved after 1/1/2022, such land shall be valued at 50% of actual value.

**OTHER LAND USE VALUATION:** The uses that are not agricultural or horticultural land are to be valued at 100% market value. The uses are identified, most typically as residential, commercial, or recreational. Once identified, the area values will be arrived at by applying the same policies and practices that are used in valuing their counter parts that are not enrolled in the Special Valuation Program.

A handwritten signature in black ink, appearing to be 'D. L.', is located below the text of the 'OTHER LAND USE VALUATION' section.

APPROVED: 1/30/2026