

NEBRASKA

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DEPARTMENT OF REVENUE

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

SEWARD COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Seward 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 Seward 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 cursive script that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Marilyn Hladky, Seward County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

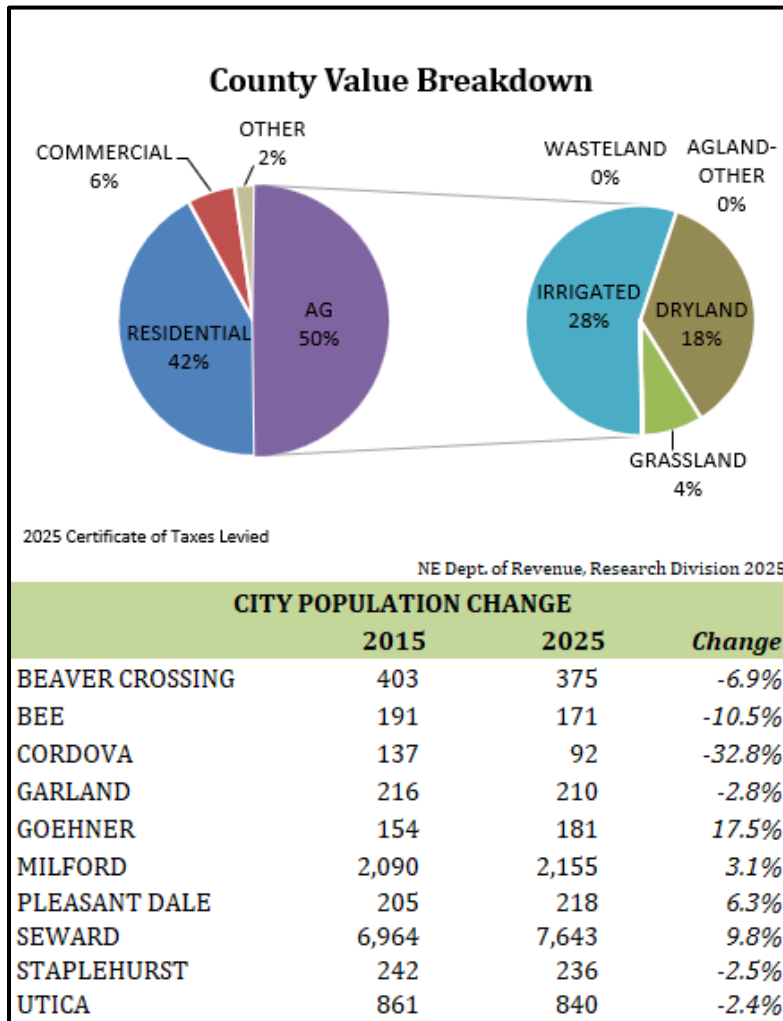
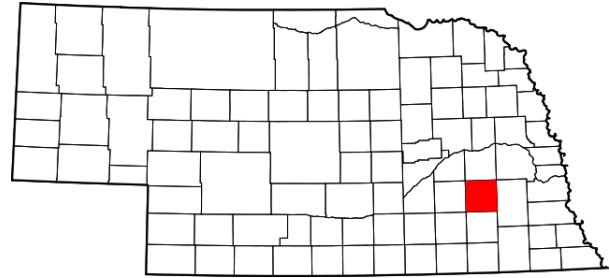
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 571 square miles, Seward County has 17,769 residents, a slight population increase over the 2020 U.S. Census.¹ The report indicates that 72% of county housing is owner occupied and 87% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$251,543.²



The majority of the commercial properties in Seward County are located in and around Seward, the county seat. According to the latest information available from the U.S. Census Bureau, there are now 485 employer establishments with a total employment figure of 5,434. This represents a 5% increase in total employment from 2022-2023.¹

Agricultural land is the largest contributor to the county's overall valuation base. A mixture of irrigated and dry land makes up the majority of the agricultural land in the county. Seward County is included in both the Lower Platte South and Upper Big Blue Natural Resources Districts (NRD).

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

² *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 Residential Correlation for Seward 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 Seward County Assessor qualifies sales at a rate below the statewide average rate. All available arm's-length sales are used for measurement.

There are ten valuation groups that are based on economic areas and market influences. Valuation Group 13 is rural residential, Valuation Group 14 is rural subdivisions, Valuation Group 15 are the small towns and the remainder of the valuation groups each represent a larger town or city in the county.

The six-year inspection and review cycle is in compliance with statutory requirements. The county assessor and staff do the reviews and follow a systematic plan.

The Seward County Assessor does not have a written valuation methodology on file and should complete one prior to the June 2026 protest season.

2026 Residential Assessment Details for Seward 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	Seward	2023	2020	2024	2020-2024	Map factor changed by 10-14%
2	Beaver Crossing	2023	2020	2022	2021-2022	
7	Grover	2023	2020	2024	2024	
8	Milford	2023	2020	2024	2024	Map factor changed by 5%
9	Pleasant Dale	2023	2020	2023	2023	
11	Tamora	2023	2020	2022	2022	
12	Utica	2023	2020	2024	2021-2022	Map factor changed by 2%
13	Rural Residential	2023	2020	2024	2024	Map factors stayed the same, but override factors were adjusted in each area
14	Rural Subdivisions	2023	2020	2024	2024	Map factors stayed the same, but override factors were adjusted in each area
15	Bee, Cordova, Garland, Goehner & Staplehurst.	2023	2020	2022-2024	2023	Cordova map factor changed by -40% Garland map factor changed by 2% Goehner map factor changed by 22% Staplehurst map factor changed by 2%
Additional comments: Pickup work completed.						
* = assessment action for current year						

2026 Residential Correlation for Seward County

Description of Analysis

The residential statistical profile includes 354 qualified sales from eight of the ten valuation groups. All three measures of central tendency are within the acceptable range. Both COD and PRD are also within the acceptable parameters. The three measures of central tendency in all valuation groups with a sufficient number of sales are within the acceptable range and have qualitative statistics that support assessment uniformity.

Valuation Group 2 and 14 are both low with small samples and qualitative statistics that are within the standard range. The percent of parcels sold in these valuation groups are 4% and 2% respectively. An adjustment of 32% to improved values would be required to bring Valuation Group 2 into range and an adjustment of 15% would be required to bring Valuation Group 14 into range. Several additional substats and whatifs have been included in the appendix of this report to evaluate these substats. The adjustment moves the median of each adjusted valuation group to the midpoint of the range, and the overall median to 93%, and has negligible impact on the qualitative measures but does shift the 95% median confidence interval of the class entirely within the low end of the acceptable range. Given the extremely small sample size and the magnitude of the adjustments, particularly to Valuation Group 2, an adjustment is not recommended. The county assessor should escalate the revaluation of Valuation Group 2 in her appraisal cycle and evaluate the model used for Valuation Group 14 for the next assessment year.

Valuation Group 9 has a low median, but a COD of 58% with six sales. Due to the dispersion in the sample, the median is not reliable.

Review of the statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales.

Equalization and Quality of Assessment

Review of the statistical profile and the assessment actions support that residential values have been equitably assessed. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

2026 Residential Correlation for Seward County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	208	92.65	93.64	92.43	10.61	101.31
2	8	76.37	77.17	77.09	15.14	100.10
8	56	92.35	92.86	93.45	11.04	99.37
9	6	83.61	121.80	98.23	57.52	123.99
12	26	92.17	92.26	91.64	08.04	100.68
13	30	92.62	89.21	90.13	15.27	98.98
14	4	84.64	83.89	83.77	05.43	100.14
15	16	93.17	90.17	88.32	12.39	102.09
<u>ALL</u>	354	92.34	92.88	91.86	11.93	101.11

Level of Value

Based on analysis of all available information, the level of value for the residential property in Seward County is 92%.

2026 Commercial Correlation for Seward 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.

Sales verification and qualification processes were reviewed and indicate that the Seward County Assessor qualifies sales at a rate below the statewide average rate. A review of the sales roster shows a number of substantially changed family, partial interest and private sales.

There are nine valuation groups utilized in the analysis of the commercial class. Seven valuation groups are associated with cities, towns and villages, one valuation group is the rural parcels, and the remaining valuation group is comprised of the rest of the small towns. None of the valuation groups have sufficient samples of sales and several have no sales at all; for that reason the Division’s analysis is limited to the overall class.

The county assessor is in compliance with the six-year inspection and review cycle. Vanguard Appraisal, the county assessor and staff complete the review and pick up work.

2026 Commercial Assessment Details for Seward 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	Seward	2023	2020 - CV	2024	2025*	Updated map areas to be in compliance
2	Beaver Crossing	2023	2020 - CV	2022	2022	
7	Grover	2023	2020 - CV	2018	2023	
8	Milford	2023	2020 - CV	2018	2024*	Updated map areas to be in compliance
9	Pleasant Dale	2023	2020 - CV	2020	2023	
11	Tamora	2023	2022 - CV	2022	2022	
12	Utica	2023	2022 - CV	2022	2022	
13	Rural Res	2023	2020 - CV	2020	2023	
15	Bee, Cordova, Garland Goehner and Staplehurst	2023	2020 - CV	2022	2023	
Additional comments: Pick-up work completed. * = assessment action for current year						

Description of Analysis

The commercial statistical profile indicates 18 qualified sales located in five of the nine valuation groups. The three overall measures of central tendency are all within the acceptable range as is the

2026 Commercial Correlation for Seward County

COD and PRD. There are too few sales in any valuation group to warrant further stratification; however, with eight sales Valuation Group 1 is above the acceptable range at 101%. The median ratios are 103% and 104%; however, the range around those ratios is 88% to 124%, suggesting that the sample is too small to be statistically reliable. A substat of Valuation Group 1 can be found in the appendix of this report.

Comparison of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and reflect the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices indicates that assessments within the county are valued within acceptable parameters and are therefore considered equalized. Based on all relevant information, the quality of assessment of the commercial class is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	8	100.86	96.43	91.58	20.81	105.30
2	3	80.73	87.83	91.32	11.48	96.18
8	4	93.94	92.26	94.99	11.69	97.13
12	1	104.18	104.18	104.18	00.00	100.00
15	2	81.94	81.94	80.92	21.17	101.26
<u>ALL</u>	18	98.89	92.89	91.55	16.79	101.46

Level of Value

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

2026 Agricultural Correlation for Seward County

Assessment Practices & Actions

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

The sales verification and qualification processes were reviewed and indicate that the Seward County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows a large number of family and partial interest sales and supports that all arm's-length sales were made available for measurement.

The Seward County Assessor utilizes three market areas for analysis of the agricultural class; however, currently all three market areas are valued the same and are represented as one market area in the statistical profile. Market Area 1 is in the western part of the county; Market Area 2 is in the eastern part of the county and Market Area 3 is the remainder of the county. The county assessor has a systematic plan in place to remain in compliance with the statutory six-year inspection and review cycle requirement. The county assessor and staff complete the inspections for the agricultural class.

Intensive use has been identified within the county and is valued accordingly. Special applications have been filed and the county assessor does have a special valuation methodology on file; however there is not a recognized need for special valuation at this time.

2026 Agricultural Assessment Details for Seward County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2023	2020 - CV	2019-2022	2019-2022	
AB DW	Agricultural dwellings	2023	2020 - CV	2019-2022	2019-2022	
<u>Additional comments:</u> Pick-up work completed.						
* = assessment action for current year						

2026 Agricultural Correlation for Seward County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Western part of the county	2025*	Increased Irrigated 20-35%, Dryland 2-15%. Increased Trees 20%, Ponds 60%, Shelterbelt and Waste 250%
2	Eastern part of the county	2025*	Increased Irrigated 20-35%, Dryland 2-15%. Increased Trees 20%, Ponds 60%, Shelterbelt and Waste 250%
3	Remainder of county, mixed use, no water.	2025*	Increased Irrigated 20-35%, Dryland 2-15%. Increased Trees 20%, Ponds 60%, Shelterbelt and Waste 250%
<u>Additional comments:</u> Pick-up work completed. * = assessment action for current year			

Description of Analysis

Seward County has a total of 34 agricultural sales in the three-year study period. The overall measures of central tendency are in the acceptable range and the COD supports the use of the median as an indicator of the level of value.

For the 80% majority land use, the medians for irrigated land and dryland are both within range. There is only one grassland sale, it is low. The Seward County 2026 Average Acre Value Comparison indicates that the weighted average grassland value per acre in Seward County is comparable to the weighted average grassland value per acre in the surrounding counties.

The 2026 County Abstract of Assessment for Real Property Form 45, compared to the 2025 Certificate of Taxes Levied Report (CTL) reflects the assessment actions reported.

Seward County has one school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report. The statistic contains five total sales with a median of 44%. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

Equalization and Quality of Assessment

The statistical profile, assessment practices, and all other information provided, support that equalization has been achieved. Agricultural outbuildings and dwellings are valued the same as rural residential property, and agricultural land values are assessed uniformly as well. The quality of assessment of the agricultural class meets generally accepted mass appraisal standards.

2026 Agricultural Correlation for Seward County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	10	69.23	74.23	67.93	19.89	109.27
1	10	69.23	74.23	67.93	19.89	109.27
____Dry____						
County	17	70.64	67.48	71.44	15.56	94.46
1	17	70.64	67.48	71.44	15.56	94.46
____Grass____						
County	1	61.58	61.58	61.58	00.00	100.00
1	1	61.58	61.58	61.58	00.00	100.00
____ALL____	34	71.10	72.24	71.47	18.00	101.08

Level of Value

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

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

A review of agricultural land value in Seward County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 34%. Therefore, it is in the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Seward County is 44%.

2026 Opinions of the Property Tax Administrator for Seward County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	44	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Seward County

Residential Real Property - Current

Number of Sales	354	Median	92.34
Total Sales Price	\$102,685,801	Mean	92.88
Total Adj. Sales Price	\$102,685,801	Wgt. Mean	91.86
Total Assessed Value	\$94,325,114	Average Assessed Value of the Base	\$251,302
Avg. Adj. Sales Price	\$290,073	Avg. Assessed Value	\$266,455

Confidence Interval - Current

95% Median C.I	91.08 to 93.66
95% Wgt. Mean C.I	90.43 to 93.29
95% Mean C.I	91.12 to 94.64
% of Value of the Class of all Real Property Value in the County	37.63
% of Records Sold in the Study Period	5.52
% of Value Sold in the Study Period	5.85

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	323	93	93.03
2024	403	93	93.11
2023	432	93	92.88
2022	446	94	93.77

2026 Commission Summary for Seward County

Commercial Real Property - Current

Number of Sales	18	Median	98.89
Total Sales Price	\$3,090,000	Mean	92.89
Total Adj. Sales Price	\$3,090,000	Wgt. Mean	91.55
Total Assessed Value	\$2,829,010	Average Assessed Value of the Base	\$317,606
Avg. Adj. Sales Price	\$171,667	Avg. Assessed Value	\$157,167

Confidence Interval - Current

95% Median C.I	77.47 to 104.18
95% Wgt. Mean C.I	80.99 to 102.12
95% Mean C.I	81.71 to 104.07
% of Value of the Class of all Real Property Value in the County	5.51
% of Records Sold in the Study Period	2.42
% of Value Sold in the Study Period	1.20

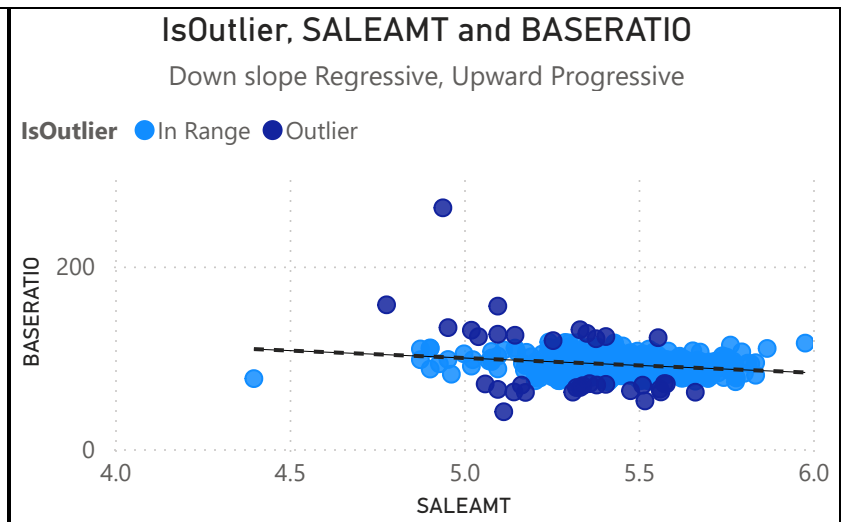
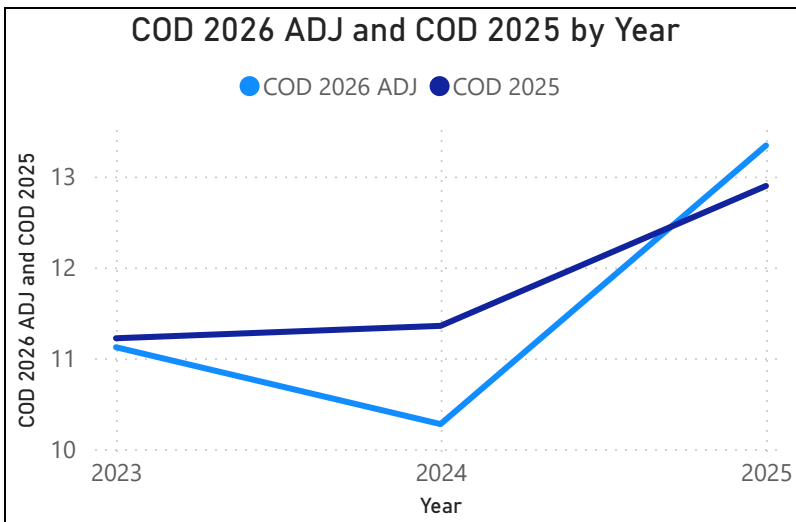
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	48	99	99.08
2024	19	92	92.36
2023	23	93	92.78
2022	22	95	94.61

Seward 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	208	92.65	89.10	3.98%	93.64	89.16	5.03%	92.43	87.78	5.30%
2	8	76.37	76.37	0.00%	77.17	77.17	0.00%	77.09	77.09	0.00%
8	56	92.34	86.35	6.94%	92.86	88.00	5.53%	93.45	88.30	5.83%
9	6	83.60	80.59	3.74%	121.79	91.40	33.25%	98.23	80.55	21.96%
12	26	92.17	90.40	1.96%	92.26	91.03	1.35%	91.64	89.91	1.92%
13	30	92.62	78.82	17.50%	89.21	83.21	7.22%	90.13	83.76	7.61%
14	4	84.64	71.49	18.38%	83.89	71.17	17.86%	83.77	71.01	17.96%
15	16	93.17	80.10	16.32%	90.17	80.03	12.67%	88.32	76.59	15.31%
Total	354	92.33	87.48	5.54%	92.88	87.76	5.83%	91.86	86.70	5.95%

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	208	10.61	10.80	-1.79%	101.32	101.58	-0.26%	65.25	54.27	20.23%	156.44	159.73	-2.06%
2	8	15.14	15.14	0.00%	100.11	100.11	0.00%	40.79	40.79	0.00%	106.75	106.75	0.00%
8	56	11.04	13.07	-15.51%	99.38	99.66	-0.28%	61.96	54.03	14.67%	124.53	141.75	-12.15%
9	6	57.52	21.96	161.92%	123.98	113.48	9.26%	63.84	63.84	0.00%	264.05	157.87	67.26%
12	26	8.04	9.98	-19.48%	100.68	101.25	-0.57%	65.52	63.36	3.40%	110.51	140.12	-21.13%
13	30	15.26	15.25	0.06%	98.98	99.34	-0.36%	62.19	58.68	5.97%	125.67	117.66	6.80%
14	4	5.43	6.55	-17.17%	100.14	100.22	-0.08%	77.53	64.17	20.83%	88.74	77.53	14.45%
15	16	12.39	17.50	-29.20%	102.10	104.49	-2.29%	52.65	39.90	31.97%	110.69	114.87	-3.64%
Total	354	11.94	12.48	-4.35%	101.11	101.23	-0.11%	40.79	39.90	2.24%	264.05	159.73	65.31%



**80 Seward
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 : 354
 Total Sales Price : 102,685,801
 Total Adj. Sales Price : 102,685,801
 Total Assessed Value : 94,325,114
 Avg. Adj. Sales Price : 290,073
 Avg. Assessed Value : 266,455

MEDIAN : 92
 WGT. MEAN : 92
 MEAN : 93
 COD : 11.93
 PRD : 101.11

COV : 18.21
 STD : 16.91
 Avg. Abs. Dev : 11.02
 MAX Sales Ratio : 264.05
 MIN Sales Ratio : 40.79

95% Median C.I. : 91.08 to 93.66
 95% Wgt. Mean C.I. : 90.43 to 93.29
 95% Mean C.I. : 91.12 to 94.64

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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	33	97.51	95.63	95.94	11.12	99.68	71.24	126.59	90.72 to 102.00	269,733	258,782	
01-JAN-24 To 31-MAR-24	27	94.80	100.25	97.16	12.28	103.18	69.36	156.44	91.33 to 103.27	298,923	290,443	
01-APR-24 To 30-JUN-24	48	94.26	95.53	94.61	07.63	100.97	77.67	132.89	91.17 to 96.16	287,887	272,358	
01-JUL-24 To 30-SEP-24	44	96.66	95.77	94.35	09.57	101.51	61.96	125.67	91.37 to 102.45	278,674	262,937	
01-OCT-24 To 31-DEC-24	51	91.39	90.79	89.79	11.77	101.11	40.79	157.87	85.18 to 94.19	276,281	248,070	
01-JAN-25 To 31-MAR-25	44	89.44	92.18	88.92	15.45	103.67	52.65	264.05	81.41 to 95.13	299,993	266,741	
01-APR-25 To 30-JUN-25	50	88.21	89.72	90.17	12.67	99.50	62.19	130.60	85.19 to 93.11	306,724	276,567	
01-JUL-25 To 30-SEP-25	57	86.60	88.52	88.69	12.32	99.81	62.46	122.98	81.89 to 92.25	298,373	264,638	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	152	95.34	96.46	95.29	09.94	101.23	61.96	156.44	93.35 to 96.87	283,239	269,896	
01-OCT-24 To 30-SEP-25	202	88.96	90.19	89.38	13.04	100.91	40.79	264.05	86.60 to 91.78	295,215	263,866	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	170	93.96	94.92	93.56	10.27	101.45	40.79	157.87	92.55 to 95.42	283,773	265,506	
<u>ALL</u>	354	92.34	92.88	91.86	11.93	101.11	40.79	264.05	91.08 to 93.66	290,073	266,455	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	208	92.65	93.64	92.43	10.61	101.31	65.25	156.44	91.17 to 94.33	303,029	280,075	
2	8	76.37	77.17	77.09	15.14	100.10	40.79	106.75	40.79 to 106.75	145,063	111,829	
8	56	92.35	92.86	93.45	11.04	99.37	61.96	124.53	88.79 to 96.74	250,126	233,737	
9	6	83.61	121.80	98.23	57.52	123.99	63.84	264.05	63.84 to 264.05	149,500	146,858	
12	26	92.17	92.26	91.64	08.04	100.68	65.52	110.51	87.54 to 96.30	224,690	205,895	
13	30	92.62	89.21	90.13	15.27	98.98	62.19	125.67	76.77 to 96.17	439,731	396,329	
14	4	84.64	83.89	83.77	05.43	100.14	77.53	88.74	N/A	350,250	293,405	
15	16	93.17	90.17	88.32	12.39	102.09	52.65	110.69	77.67 to 103.92	197,275	174,228	
<u>ALL</u>	354	92.34	92.88	91.86	11.93	101.11	40.79	264.05	91.08 to 93.66	290,073	266,455	

**80 Seward
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 : 354
 Total Sales Price : 102,685,801
 Total Adj. Sales Price : 102,685,801
 Total Assessed Value : 94,325,114
 Avg. Adj. Sales Price : 290,073
 Avg. Assessed Value : 266,455

MEDIAN : 92
 WGT. MEAN : 92
 MEAN : 93
 COD : 11.93
 PRD : 101.11

COV : 18.21
 STD : 16.91
 Avg. Abs. Dev : 11.02
 MAX Sales Ratio : 264.05
 MIN Sales Ratio : 40.79

95% Median C.I. : 91.08 to 93.66
 95% Wgt. Mean C.I. : 90.43 to 93.29
 95% Mean C.I. : 91.12 to 94.64

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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	353	92.37	92.92	91.86	11.92	101.15	40.79	264.05	91.08 to 93.69	290,824	267,155
06											
07	1	77.07	77.07	77.07	00.00	100.00	77.07	77.07	N/A	25,000	19,268
<u>ALL</u>	354	92.34	92.88	91.86	11.93	101.11	40.79	264.05	91.08 to 93.66	290,073	266,455

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	1	77.07	77.07	77.07	00.00	100.00	77.07	77.07	N/A	25,000	19,268
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	354	92.34	92.88	91.86	11.93	101.11	40.79	264.05	91.08 to 93.66	290,073	266,455
Greater Than 14,999	354	92.34	92.88	91.86	11.93	101.11	40.79	264.05	91.08 to 93.66	290,073	266,455
Greater Than 29,999	353	92.37	92.92	91.86	11.92	101.15	40.79	264.05	91.08 to 93.69	290,824	267,155
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	77.07	77.07	77.07	00.00	100.00	77.07	77.07	N/A	25,000	19,268
30,000 TO 59,999											
60,000 TO 99,999	11	109.55	122.16	121.82	26.33	100.28	81.89	264.05	87.54 to 157.87	81,273	99,009
100,000 TO 149,999	24	98.75	98.17	97.59	18.54	100.59	40.79	156.44	87.73 to 108.49	125,271	122,256
150,000 TO 249,999	123	91.64	92.78	92.95	11.80	99.82	61.96	130.60	89.72 to 94.88	208,249	193,574
250,000 TO 499,999	161	91.78	90.58	90.43	09.80	100.17	52.65	123.12	89.27 to 93.66	331,150	299,473
500,000 TO 999,999	34	92.26	91.38	92.07	08.84	99.25	73.67	115.94	85.40 to 94.48	583,249	536,997
1,000,000 +											
<u>ALL</u>	354	92.34	92.88	91.86	11.93	101.11	40.79	264.05	91.08 to 93.66	290,073	266,455

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	76	COV :	24.25	95% Median C.I. :	40.79 to 106.75
Total Sales Price :	1,160,500	Wgt. Mean :	77	STD :	18.71	95% Wgt. Mean C.I. :	63.22 to 90.96
Total Adj. Sales Price :	1,160,500	Mean :	77	Avg. Abs. Dev :	11.56	95% Mean C.I. :	61.53 to 92.81
Total Assessed Value :	894,632						
Avg. Adj. Sales Price :	145,063	COD :	15.14	MAX Sales Ratio :	106.75		
Avg. Assessed Value :	111,829	PRD :	100.10	MIN Sales Ratio :	40.79		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	2	74.16	74.16	72.28	03.94	102.60	71.24	77.07	N/A	70,000	50,595
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	2	99.06	99.06	98.21	07.76	100.87	91.37	106.75	N/A	135,000	132,580
10/01/2024 To 12/31/2024	3	74.76	65.10	67.76	17.36	96.07	40.79	79.74	N/A	166,833	113,040
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025	1	75.66	75.66	75.66		100.00	75.66	75.66	N/A	250,000	189,162
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	4	84.22	86.61	89.35	14.78	96.93	71.24	106.75	N/A	102,500	91,587
10/01/2024 To 09/30/2025	4	75.21	67.74	70.39	13.24	96.24	40.79	79.74	N/A	187,625	132,071
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	5	79.74	78.68	78.43	20.70	100.32	40.79	106.75	N/A	154,100	120,856
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	76.37	77.17	77.09	15.14	100.10	40.79	106.75	40.79 to 106.75	145,063	111,829

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
2	8	76.37	77.17	77.09	15.14	100.10	40.79	106.75	40.79 to 106.75	145,063	111,829
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	76.37	77.17	77.09	15.14	100.10	40.79	106.75	40.79 to 106.75	145,063	111,829

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	76	COV :	24.25	95% Median C.I. :	40.79 to 106.75
Total Sales Price :	1,160,500	Wgt. Mean :	77	STD :	18.71	95% Wgt. Mean C.I. :	63.22 to 90.96
Total Adj. Sales Price :	1,160,500	Mean :	77	Avg. Abs. Dev :	11.56	95% Mean C.I. :	61.53 to 92.81
Total Assessed Value :	894,632						
Avg. Adj. Sales Price :	145,063	COD :	15.14	MAX Sales Ratio :	106.75		
Avg. Assessed Value :	111,829	PRD :	100.10	MIN Sales Ratio :	40.79		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	7	75.66	77.19	77.09	17.20	100.13	40.79	106.75	40.79 to 106.75	162,214	125,052
06											
07	1	77.07	77.07	77.07		100.00	77.07	77.07	N/A	25,000	19,268
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	76.37	77.17	77.09	15.14	100.10	40.79	106.75	40.79 to 106.75	145,063	111,829

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	76	COV :	24.25	95% Median C.I. :	40.79 to 106.75
Total Sales Price :	1,160,500	Wgt. Mean :	77	STD :	18.71	95% Wgt. Mean C.I. :	63.22 to 90.96
Total Adj. Sales Price :	1,160,500	Mean :	77	Avg. Abs. Dev :	11.56	95% Mean C.I. :	61.53 to 92.81
Total Assessed Value :	894,632						
Avg. Adj. Sales Price :	145,063	COD :	15.14	MAX Sales Ratio :	106.75		
Avg. Assessed Value :	111,829	PRD :	100.10	MIN Sales Ratio :	40.79		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	77.07	77.07	77.07		100.00	77.07	77.07	N/A	25,000	19,268
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	8	76.37	77.17	77.09	15.14	100.10	40.79	106.75	40.79 to 106.75	145,063	111,829
Greater Than 15,000	8	76.37	77.17	77.09	15.14	100.10	40.79	106.75	40.79 to 106.75	145,063	111,829
Greater Than 30,000	7	75.66	77.19	77.09	17.20	100.13	40.79	106.75	40.79 to 106.75	162,214	125,052
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	77.07	77.07	77.07		100.00	77.07	77.07	N/A	25,000	19,268
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999	3	71.24	72.93	72.07	30.87	101.19	40.79	106.75	N/A	121,667	87,682
150,000 TO 249,999	3	79.74	81.96	81.30	06.95	100.81	74.76	91.37	N/A	173,500	141,052
250,000 TO 499,999	1	75.66	75.66	75.66		100.00	75.66	75.66	N/A	250,000	189,162
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	76.37	77.17	77.09	15.14	100.10	40.79	106.75	40.79 to 106.75	145,063	111,829

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Improvmt	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	96	COV :	25.22	95% Median C.I. :	52.26 to 139.71
Total Sales Price :	1,160,500	Wgt. Mean :	99	STD :	24.91	95% Wgt. Mean C.I. :	80.11 to 117.26
Total Adj. Sales Price :	1,160,500	Mean :	99	Avg. Abs. Dev :	15.60	95% Mean C.I. :	77.96 to 119.62
Total Assessed Value :	1,145,239						
Avg. Adj. Sales Price :	145,063	COD :	16.22	MAX Sales Ratio :	139.71		
Avg. Assessed Value :	143,155	PRD :	100.11	MIN Sales Ratio :	52.26		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	2	93.75	93.75	93.12	01.05	100.68	92.77	94.72	N/A	70,000	65,183
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	2	129.39	129.39	128.24	07.98	100.90	119.06	139.71	N/A	135,000	173,121
10/01/2024 To 12/31/2024	3	97.62	83.68	87.13	16.70	96.04	52.26	101.16	N/A	166,833	145,365
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025	1	93.02	93.02	93.02		100.00	93.02	93.02	N/A	250,000	232,538
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	4	106.89	111.57	116.25	16.67	95.97	92.77	139.71	N/A	102,500	119,152
10/01/2024 To 09/30/2025	4	95.32	86.02	89.09	14.04	96.55	52.26	101.16	N/A	187,625	167,158
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	5	101.16	101.96	101.54	21.53	100.41	52.26	139.71	N/A	154,100	156,467
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	96.17	98.79	98.68	16.22	100.11	52.26	139.71	52.26 to 139.71	145,063	143,155

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
2	8	96.17	98.79	98.68	16.22	100.11	52.26	139.71	52.26 to 139.71	145,063	143,155
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	96.17	98.79	98.68	16.22	100.11	52.26	139.71	52.26 to 139.71	145,063	143,155

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	96	COV :	25.22	95% Median C.I. :	52.26 to 139.71
Total Sales Price :	1,160,500	Wgt. Mean :	99	STD :	24.91	95% Wgt. Mean C.I. :	80.11 to 117.26
Total Adj. Sales Price :	1,160,500	Mean :	99	Avg. Abs. Dev :	15.60	95% Mean C.I. :	77.96 to 119.62
Total Assessed Value :	1,145,239						
Avg. Adj. Sales Price :	145,063	COD :	16.22	MAX Sales Ratio :	139.71		
Avg. Assessed Value :	143,155	PRD :	100.11	MIN Sales Ratio :	52.26		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	7	97.62	99.37	98.77	17.83	100.61	52.26	139.71	52.26 to 139.71	162,214	160,223
06											
07	1	94.72	94.72	94.72		100.00	94.72	94.72	N/A	25,000	23,681
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	96.17	98.79	98.68	16.22	100.11	52.26	139.71	52.26 to 139.71	145,063	143,155

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	96	COV :	25.22	95% Median C.I. :	52.26 to 139.71
Total Sales Price :	1,160,500	Wgt. Mean :	99	STD :	24.91	95% Wgt. Mean C.I. :	80.11 to 117.26
Total Adj. Sales Price :	1,160,500	Mean :	99	Avg. Abs. Dev :	15.60	95% Mean C.I. :	77.96 to 119.62
Total Assessed Value :	1,145,239						
Avg. Adj. Sales Price :	145,063	COD :	16.22	MAX Sales Ratio :	139.71		
Avg. Assessed Value :	143,155	PRD :	100.11	MIN Sales Ratio :	52.26		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	94.72	94.72	94.72		100.00	94.72	94.72	N/A	25,000	23,681
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	8	96.17	98.79	98.68	16.22	100.11	52.26	139.71	52.26 to 139.71	145,063	143,155
Greater Than 15,000	8	96.17	98.79	98.68	16.22	100.11	52.26	139.71	52.26 to 139.71	145,063	143,155
Greater Than 30,000	7	97.62	99.37	98.77	17.83	100.61	52.26	139.71	52.26 to 139.71	162,214	160,223
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	94.72	94.72	94.72		100.00	94.72	94.72	N/A	25,000	23,681
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999	3	92.77	94.91	93.77	31.42	101.22	52.26	139.71	N/A	121,667	114,090
150,000 TO 249,999	3	101.16	105.95	105.04	07.07	100.87	97.62	119.06	N/A	173,500	182,250
250,000 TO 499,999	1	93.02	93.02	93.02		100.00	93.02	93.02	N/A	250,000	232,538
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	8	96.17	98.79	98.68	16.22	100.11	52.26	139.71	52.26 to 139.71	145,063	143,155

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Improvmt	Increase	32%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	85	COV :	06.56	95% Median C.I. :	N/A
Total Sales Price :	1,401,000	Wgt. Mean :	84	STD :	05.50	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,401,000	Mean :	84	Avg. Abs. Dev :	04.60	95% Mean C.I. :	75.14 to 92.64
Total Assessed Value :	1,173,618						
Avg. Adj. Sales Price :	350,250	COD :	05.43	MAX Sales Ratio :	88.74		
Avg. Assessed Value :	293,405	PRD :	100.14	MIN Sales Ratio :	77.53		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	88.22	88.22	88.22		100.00	88.22	88.22	N/A	270,000	238,195
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	2	79.29	79.29	78.93	02.22	100.46	77.53	81.05	N/A	347,500	274,267
04/01/2025 To 06/30/2025	1	88.74	88.74	88.74		100.00	88.74	88.74	N/A	436,000	386,889
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	1	88.22	88.22	88.22		100.00	88.22	88.22	N/A	270,000	238,195
10/01/2024 To 09/30/2025	3	81.05	82.44	82.71	04.61	99.67	77.53	88.74	N/A	377,000	311,808
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	1	88.22	88.22	88.22		100.00	88.22	88.22	N/A	270,000	238,195
<u>ALL</u>											
10/01/2023 To 09/30/2025	4	84.64	83.89	83.77	05.43	100.14	77.53	88.74	N/A	350,250	293,405

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
14	4	84.64	83.89	83.77	05.43	100.14	77.53	88.74	N/A	350,250	293,405
<u>ALL</u>											
10/01/2023 To 09/30/2025	4	84.64	83.89	83.77	05.43	100.14	77.53	88.74	N/A	350,250	293,405

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	85	COV :	06.56	95% Median C.I. :	N/A
Total Sales Price :	1,401,000	Wgt. Mean :	84	STD :	05.50	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,401,000	Mean :	84	Avg. Abs. Dev :	04.60	95% Mean C.I. :	75.14 to 92.64
Total Assessed Value :	1,173,618						
Avg. Adj. Sales Price :	350,250	COD :	05.43	MAX Sales Ratio :	88.74		
Avg. Assessed Value :	293,405	PRD :	100.14	MIN Sales Ratio :	77.53		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	4	84.64	83.89	83.77	05.43	100.14	77.53	88.74	N/A	350,250	293,405
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	4	84.64	83.89	83.77	05.43	100.14	77.53	88.74	N/A	350,250	293,405

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	85	COV :	06.56	95% Median C.I. :	N/A
Total Sales Price :	1,401,000	Wgt. Mean :	84	STD :	05.50	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,401,000	Mean :	84	Avg. Abs. Dev :	04.60	95% Mean C.I. :	75.14 to 92.64
Total Assessed Value :	1,173,618						
Avg. Adj. Sales Price :	350,250	COD :	05.43	MAX Sales Ratio :	88.74		
Avg. Assessed Value :	293,405	PRD :	100.14	MIN Sales Ratio :	77.53		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	4	84.64	83.89	83.77	05.43	100.14	77.53	88.74	N/A	350,250	293,405
Greater Than 15,000	4	84.64	83.89	83.77	05.43	100.14	77.53	88.74	N/A	350,250	293,405
Greater Than 30,000	4	84.64	83.89	83.77	05.43	100.14	77.53	88.74	N/A	350,250	293,405
___ Incremental Ranges ___											
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											
250,000 TO 499,999	4	84.64	83.89	83.77	05.43	100.14	77.53	88.74	N/A	350,250	293,405
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	4	84.64	83.89	83.77	05.43	100.14	77.53	88.74	N/A	350,250	293,405

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	14	Improvmt	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	96	COV :	06.62	95% Median C.I. :	N/A
Total Sales Price :	1,401,000	Wgt. Mean :	95	STD :	06.28	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,401,000	Mean :	95	Avg. Abs. Dev :	05.25	95% Mean C.I. :	84.84 to 104.82
Total Assessed Value :	1,326,213						
Avg. Adj. Sales Price :	350,250	COD :	05.48	MAX Sales Ratio :	100.08		
Avg. Assessed Value :	331,553	PRD :	100.18	MIN Sales Ratio :	87.58		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	100.07	100.07	100.07		100.00	100.07	100.07	N/A	270,000	270,192
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	2	89.58	89.58	89.16	02.23	100.47	87.58	91.58	N/A	347,500	309,838
04/01/2025 To 06/30/2025	1	100.08	100.08	100.08		100.00	100.08	100.08	N/A	436,000	436,346
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	1	100.07	100.07	100.07		100.00	100.07	100.07	N/A	270,000	270,192
10/01/2024 To 09/30/2025	3	91.58	93.08	93.37	04.55	99.69	87.58	100.08	N/A	377,000	352,007
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	1	100.07	100.07	100.07		100.00	100.07	100.07	N/A	270,000	270,192
<u>ALL</u>											
10/01/2023 To 09/30/2025	4	95.83	94.83	94.66	05.48	100.18	87.58	100.08	N/A	350,250	331,553

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
14	4	95.83	94.83	94.66	05.48	100.18	87.58	100.08	N/A	350,250	331,553
<u>ALL</u>											
10/01/2023 To 09/30/2025	4	95.83	94.83	94.66	05.48	100.18	87.58	100.08	N/A	350,250	331,553

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	96	COV :	06.62	95% Median C.I. :	N/A
Total Sales Price :	1,401,000	Wgt. Mean :	95	STD :	06.28	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,401,000	Mean :	95	Avg. Abs. Dev :	05.25	95% Mean C.I. :	84.84 to 104.82
Total Assessed Value :	1,326,213						
Avg. Adj. Sales Price :	350,250	COD :	05.48	MAX Sales Ratio :	100.08		
Avg. Assessed Value :	331,553	PRD :	100.18	MIN Sales Ratio :	87.58		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	4	95.83	94.83	94.66	05.48	100.18	87.58	100.08	N/A	350,250	331,553
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	4	95.83	94.83	94.66	05.48	100.18	87.58	100.08	N/A	350,250	331,553

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	96	COV :	06.62	95% Median C.I. :	N/A
Total Sales Price :	1,401,000	Wgt. Mean :	95	STD :	06.28	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,401,000	Mean :	95	Avg. Abs. Dev :	05.25	95% Mean C.I. :	84.84 to 104.82
Total Assessed Value :	1,326,213						
Avg. Adj. Sales Price :	350,250	COD :	05.48	MAX Sales Ratio :	100.08		
Avg. Assessed Value :	331,553	PRD :	100.18	MIN Sales Ratio :	87.58		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$___											
Greater Than 4,999	4	95.83	94.83	94.66	05.48	100.18	87.58	100.08	N/A	350,250	331,553
Greater Than 15,000	4	95.83	94.83	94.66	05.48	100.18	87.58	100.08	N/A	350,250	331,553
Greater Than 30,000	4	95.83	94.83	94.66	05.48	100.18	87.58	100.08	N/A	350,250	331,553
___ Incremental Ranges___											
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											
250,000 TO 499,999	4	95.83	94.83	94.66	05.48	100.18	87.58	100.08	N/A	350,250	331,553
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	4	95.83	94.83	94.66	05.48	100.18	87.58	100.08	N/A	350,250	331,553

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	14	Improvmt	Increase	15%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	354	Median :	93	COV :	18.07	95% Median C.I. :	91.58 to 93.99
Total Sales Price :	102,685,801	Wgt. Mean :	92	STD :	16.89	95% Wgt. Mean C.I. :	90.82 to 93.68
Total Adj. Sales Price :	102,685,801	Mean :	93	Avg. Abs. Dev :	10.92	95% Mean C.I. :	91.73 to 95.25
Total Assessed Value :	94,728,316						
Avg. Adj. Sales Price :	290,073	COD :	11.77	MAX Sales Ratio :	264.05		
Avg. Assessed Value :	267,594	PRD :	101.34	MIN Sales Ratio :	52.26		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	33	97.51	96.82	96.27	09.91	100.57	75.35	126.59	91.64 to 102.00	269,733	259,666
01/01/2024 To 03/31/2024	27	94.80	100.25	97.16	12.28	103.18	69.36	156.44	91.33 to 103.27	298,923	290,443
04/01/2024 To 06/30/2024	48	94.37	95.78	94.84	07.61	100.99	77.67	132.89	91.40 to 96.30	287,887	273,025
07/01/2024 To 09/30/2024	44	96.98	97.14	95.01	10.70	102.24	61.96	139.71	92.15 to 102.71	278,674	264,780
10/01/2024 To 12/31/2024	51	92.59	91.88	90.48	11.07	101.55	52.26	157.87	87.58 to 94.48	276,281	249,972
01/01/2025 To 03/31/2025	44	89.82	92.65	89.45	14.96	103.58	52.65	264.05	85.33 to 95.13	299,993	268,358
04/01/2025 To 06/30/2025	50	89.89	90.29	90.77	12.49	99.47	62.19	130.60	85.34 to 93.30	306,724	278,424
07/01/2025 To 09/30/2025	57	86.60	88.52	88.69	12.32	99.81	62.46	122.98	81.89 to 92.25	298,373	264,638
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	152	95.71	97.19	95.62	09.98	101.64	61.96	156.44	93.97 to 97.29	283,239	270,832
10/01/2024 To 09/30/2025	202	89.68	90.71	89.82	12.76	100.99	52.26	264.05	87.58 to 92.30	295,215	265,158
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	170	94.26	95.67	94.00	10.36	101.78	52.26	157.87	92.99 to 96.05	283,773	266,741
<u>ALL</u>											
10/01/2023 To 09/30/2025	354	92.76	93.49	92.25	11.77	101.34	52.26	264.05	91.58 to 93.99	290,073	267,594

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	354	Median :	93	COV :	18.07	95% Median C.I. :	91.58 to 93.99
Total Sales Price :	102,685,801	Wgt. Mean :	92	STD :	16.89	95% Wgt. Mean C.I. :	90.82 to 93.68
Total Adj. Sales Price :	102,685,801	Mean :	93	Avg. Abs. Dev :	10.92	95% Mean C.I. :	91.73 to 95.25
Total Assessed Value :	94,728,316						
Avg. Adj. Sales Price :	290,073	COD :	11.77	MAX Sales Ratio :	264.05		
Avg. Assessed Value :	267,594	PRD :	101.34	MIN Sales Ratio :	52.26		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	208	92.65	93.64	92.43	10.61	101.31	65.25	156.44	91.17 to 94.33	303,029	280,075
2	8	96.17	98.79	98.68	16.22	100.11	52.26	139.71	52.26 to 139.71	145,063	143,155
8	56	92.35	92.86	93.45	11.04	99.37	61.96	124.53	88.79 to 96.74	250,126	233,737
9	6	83.61	121.80	98.23	57.52	123.99	63.84	264.05	63.84 to 264.05	149,500	146,858
12	26	92.17	92.26	91.64	08.04	100.68	65.52	110.51	87.54 to 96.30	224,690	205,895
13	30	92.62	89.21	90.13	15.27	98.98	62.19	125.67	76.77 to 96.17	439,731	396,329
14	4	95.83	94.83	94.66	05.48	100.18	87.58	100.08	N/A	350,250	331,553
15	16	93.17	90.17	88.32	12.39	102.09	52.65	110.69	77.67 to 103.92	197,275	174,228
<u>ALL</u>											
10/01/2023 To 09/30/2025	354	92.76	93.49	92.25	11.77	101.34	52.26	264.05	91.58 to 93.99	290,073	267,594

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	353	92.74	93.49	92.25	11.81	101.34	52.26	264.05	91.58 to 93.99	290,824	268,285
06											
07	1	94.72	94.72	94.72		100.00	94.72	94.72	N/A	25,000	23,681
<u>ALL</u>											
10/01/2023 To 09/30/2025	354	92.76	93.49	92.25	11.77	101.34	52.26	264.05	91.58 to 93.99	290,073	267,594

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	354	Median :	93	COV :	18.07	95% Median C.I. :	91.58 to 93.99
Total Sales Price :	102,685,801	Wgt. Mean :	92	STD :	16.89	95% Wgt. Mean C.I. :	90.82 to 93.68
Total Adj. Sales Price :	102,685,801	Mean :	93	Avg. Abs. Dev :	10.92	95% Mean C.I. :	91.73 to 95.25
Total Assessed Value :	94,728,316						
Avg. Adj. Sales Price :	290,073	COD :	11.77	MAX Sales Ratio :	264.05		
Avg. Assessed Value :	267,594	PRD :	101.34	MIN Sales Ratio :	52.26		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	94.72	94.72	94.72		100.00	94.72	94.72	N/A	25,000	23,681
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	354	92.76	93.49	92.25	11.77	101.34	52.26	264.05	91.58 to 93.99	290,073	267,594
Greater Than 15,000	354	92.76	93.49	92.25	11.77	101.34	52.26	264.05	91.58 to 93.99	290,073	267,594
Greater Than 30,000	353	92.74	93.49	92.25	11.81	101.34	52.26	264.05	91.58 to 93.99	290,824	268,285
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	94.72	94.72	94.72		100.00	94.72	94.72	N/A	25,000	23,681
30,000 TO 59,999											
60,000 TO 99,999	11	109.55	122.16	121.82	26.33	100.28	81.89	264.05	87.54 to 157.87	81,273	99,009
100,000 TO 149,999	24	98.75	100.92	100.23	18.54	100.69	52.26	156.44	90.75 to 110.51	125,271	125,557
150,000 TO 249,999	123	92.55	93.37	93.44	11.79	99.93	61.96	130.60	90.41 to 95.91	208,249	194,579
250,000 TO 499,999	161	92.25	90.96	90.80	09.57	100.18	52.65	123.12	90.40 to 93.73	331,150	300,690
500,000 TO 999,999	34	92.26	91.38	92.07	08.84	99.25	73.67	115.94	85.40 to 94.48	583,249	536,997
1,000,000 +											
<u>ALL</u>											
10/01/2023 To 09/30/2025	354	92.76	93.49	92.25	11.77	101.34	52.26	264.05	91.58 to 93.99	290,073	267,594

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

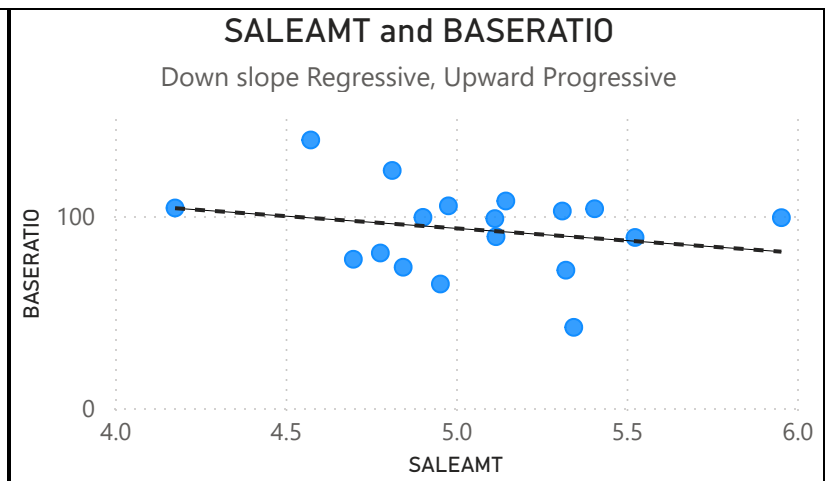
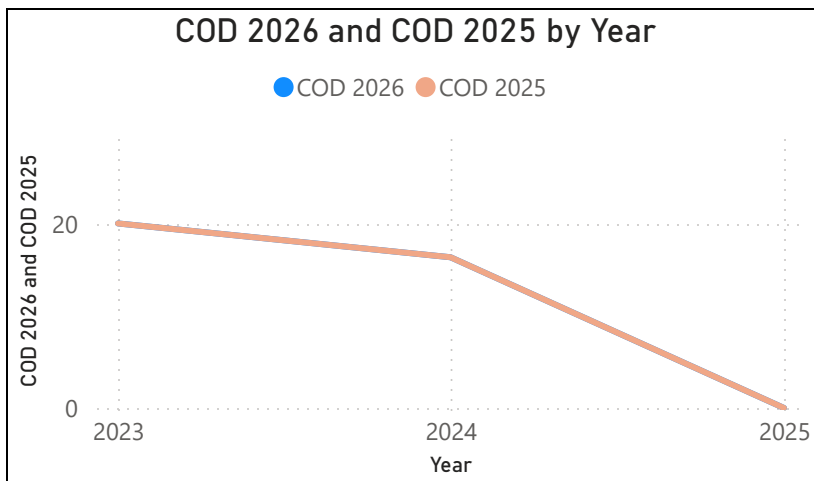
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	14	Improvmt	Increase	15%
VALUATION GROUP	2	Improvmt	Increase	32%

What IF

Seward Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	8	100.86	100.86	0.00%	96.43	96.43	0.00%	91.58	91.58	0.00%
2	3	80.73	80.73	0.00%	87.83	87.83	0.00%	91.32	91.32	0.00%
8	4	93.94	93.94	0.00%	92.26	92.26	0.00%	94.99	94.99	0.00%
12	1	104.18	104.18	0.00%	104.18	104.18	0.00%	104.18	104.18	0.00%
15	2	81.94	81.94	0.00%	81.94	81.94	0.00%	80.92	80.92	0.00%
Total	18	98.88	98.88	0.00%	92.89	92.89	0.00%	91.55	91.55	0.00%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	8	20.81	20.81	0.00%	105.30	105.30	0.00%	42.01	42.01	0.00%	139.59	139.59	0.00%
2	3	11.49	11.49	0.00%	96.18	96.18	0.00%	77.47	77.47	0.00%	105.29	105.29	0.00%
8	4	11.68	11.68	0.00%	97.12	97.12	0.00%	73.32	73.32	0.00%	107.82	107.82	0.00%
12	1	0.00	0.00	0.00%	100.00	100.00	0.00%	104.18	104.18	0.00%	104.18	104.18	0.00%
15	2	21.18	21.18	0.00%	101.26	101.26	0.00%	64.59	64.59	0.00%	99.29	99.29	0.00%
Total	18	16.79	16.79	0.00%	101.46	101.46	-0.00%	42.01	42.01	0.00%	139.59	139.59	0.00%



80 Seward
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 : 18
Total Sales Price : 3,090,000
Total Adj. Sales Price : 3,090,000
Total Assessed Value : 2,829,010
Avg. Adj. Sales Price : 171,667
Avg. Assessed Value : 157,167

MEDIAN : 99
WGT. MEAN : 92
MEAN : 93
COD : 16.79
PRD : 101.46

COV : 24.20
STD : 22.48
Avg. Abs. Dev : 16.60
MAX Sales Ratio : 139.59
MIN Sales Ratio : 42.01

95% Median C.I. : 77.47 to 104.18
95% Wgt. Mean C.I. : 80.99 to 102.12
95% Mean C.I. : 81.71 to 104.07

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	2	114.42	114.42	100.45	22.01	113.91	89.24	139.59	N/A	84,250	84,626
01-APR-23 To 30-JUN-23	2	72.66	72.66	71.04	11.11	102.28	64.59	80.73	N/A	75,000	53,283
01-JUL-23 To 30-SEP-23	2	105.21	105.21	104.71	02.49	100.48	102.59	107.82	N/A	172,500	180,633
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	5	103.77	101.08	101.92	10.87	99.18	73.32	123.72	N/A	113,000	115,165
01-APR-24 To 30-JUN-24	4	93.73	89.59	93.25	09.91	96.08	71.78	99.13	N/A	393,750	367,170
01-JUL-24 To 30-SEP-24	2	59.74	59.74	48.54	29.68	123.07	42.01	77.47	N/A	135,750	65,898
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25	1	104.18	104.18	104.18	00.00	100.00	104.18	104.18	N/A	15,000	15,627
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	6	95.92	97.43	96.02	20.06	101.47	64.59	139.59	64.59 to 139.59	110,583	106,181
01-OCT-23 To 30-SEP-24	11	98.64	89.39	90.25	16.38	99.05	42.01	123.72	71.78 to 105.29	219,227	197,845
01-OCT-24 To 30-SEP-25	1	104.18	104.18	104.18	00.00	100.00	104.18	104.18	N/A	15,000	15,627
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	6	95.92	97.43	96.02	20.06	101.47	64.59	139.59	64.59 to 139.59	110,583	106,181
01-JAN-24 To 31-DEC-24	11	98.64	89.39	90.25	16.38	99.05	42.01	123.72	71.78 to 105.29	219,227	197,845
<u>ALL</u>	18	98.89	92.89	91.55	16.79	101.46	42.01	139.59	77.47 to 104.18	171,667	157,167

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	8	100.86	96.43	91.58	20.81	105.30	42.01	139.59	42.01 to 139.59	278,625	255,152
2	3	80.73	87.83	91.32	11.48	96.18	77.47	105.29	N/A	68,333	62,400
8	4	93.94	92.26	94.99	11.69	97.13	73.32	107.82	N/A	117,750	111,853
12	1	104.18	104.18	104.18	00.00	100.00	104.18	104.18	N/A	15,000	15,627
15	2	81.94	81.94	80.92	21.17	101.26	64.59	99.29	N/A	85,000	68,779
<u>ALL</u>	18	98.89	92.89	91.55	16.79	101.46	42.01	139.59	77.47 to 104.18	171,667	157,167

**80 Seward
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 : 18
 Total Sales Price : 3,090,000
 Total Adj. Sales Price : 3,090,000
 Total Assessed Value : 2,829,010
 Avg. Adj. Sales Price : 171,667
 Avg. Assessed Value : 157,167

MEDIAN : 99
 WGT. MEAN : 92
 MEAN : 93
 COD : 16.79
 PRD : 101.46

COV : 24.20
 STD : 22.48
 Avg. Abs. Dev : 16.60
 MAX Sales Ratio : 139.59
 MIN Sales Ratio : 42.01

95% Median C.I. : 77.47 to 104.18
 95% Wgt. Mean C.I. : 80.99 to 102.12
 95% Mean C.I. : 81.71 to 104.07

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	100.86	100.86	99.77	01.72	101.09	99.13	102.59	N/A	552,500	551,239
03	16	93.94	91.89	86.98	19.59	105.64	42.01	139.59	73.32 to 105.29	124,063	107,908
04											
<u>ALL</u>	<u>18</u>	<u>98.89</u>	<u>92.89</u>	<u>91.55</u>	<u>16.79</u>	<u>101.46</u>	<u>42.01</u>	<u>139.59</u>	<u>77.47 to 104.18</u>	<u>171,667</u>	<u>157,167</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	1	104.18	104.18	104.18	00.00	100.00	104.18	104.18	N/A	15,000	15,627
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	18	98.89	92.89	91.55	16.79	101.46	42.01	139.59	77.47 to 104.18	171,667	157,167
Greater Than 14,999	18	98.89	92.89	91.55	16.79	101.46	42.01	139.59	77.47 to 104.18	171,667	157,167
Greater Than 29,999	17	98.64	92.22	91.49	17.49	100.80	42.01	139.59	73.32 to 105.29	180,882	165,493
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	104.18	104.18	104.18	00.00	100.00	104.18	104.18	N/A	15,000	15,627
30,000 TO 59,999	2	108.53	108.53	104.09	28.62	104.27	77.47	139.59	N/A	43,750	45,541
60,000 TO 99,999	6	90.01	91.16	90.82	20.31	100.37	64.59	123.72	64.59 to 123.72	76,667	69,627
100,000 TO 149,999	3	98.64	98.57	98.77	06.28	99.80	89.24	107.82	N/A	133,667	132,028
150,000 TO 249,999	3	71.78	72.13	71.35	28.13	101.09	42.01	102.59	N/A	212,167	151,370
250,000 TO 499,999	2	96.30	96.30	95.28	07.77	101.07	88.82	103.77	N/A	295,000	281,090
500,000 TO 999,999	1	99.13	99.13	99.13	00.00	100.00	99.13	99.13	N/A	900,000	892,161
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>18</u>	<u>98.89</u>	<u>92.89</u>	<u>91.55</u>	<u>16.79</u>	<u>101.46</u>	<u>42.01</u>	<u>139.59</u>	<u>77.47 to 104.18</u>	<u>171,667</u>	<u>157,167</u>

80 Seward
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 : 18
 Total Sales Price : 3,090,000
 Total Adj. Sales Price : 3,090,000
 Total Assessed Value : 2,829,010
 Avg. Adj. Sales Price : 171,667
 Avg. Assessed Value : 157,167

MEDIAN : 99
 WGT. MEAN : 92
 MEAN : 93
 COD : 16.79
 PRD : 101.46

COV : 24.20
 STD : 22.48
 Avg. Abs. Dev : 16.60
 MAX Sales Ratio : 139.59
 MIN Sales Ratio : 42.01

95% Median C.I. : 77.47 to 104.18
 95% Wgt. Mean C.I. : 80.99 to 102.12
 95% Mean C.I. : 81.71 to 104.07

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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
319	1	88.82	88.82	88.82	00.00	100.00	88.82	88.82	N/A	335,000	297,555
346	1	77.47	77.47	77.47	00.00	100.00	77.47	77.47	N/A	50,000	38,734
349	1	107.82	107.82	107.82	00.00	100.00	107.82	107.82	N/A	140,000	150,949
352	3	99.13	96.99	98.66	04.49	98.31	89.24	102.59	N/A	412,000	406,461
353	5	80.73	91.57	71.55	37.04	127.98	42.01	139.59	N/A	118,800	85,000
384	1	73.32	73.32	73.32	00.00	100.00	73.32	73.32	N/A	70,000	51,325
386	1	64.59	64.59	64.59	00.00	100.00	64.59	64.59	N/A	90,000	58,127
406	1	104.18	104.18	104.18	00.00	100.00	104.18	104.18	N/A	15,000	15,627
434	1	103.77	103.77	103.77	00.00	100.00	103.77	103.77	N/A	255,000	264,625
442	2	102.29	102.29	102.55	02.93	99.75	99.29	105.29	N/A	87,500	89,728
530	1	98.64	98.64	98.64	00.00	100.00	98.64	98.64	N/A	130,000	128,232
<u>ALL</u>	18	98.89	92.89	91.55	16.79	101.46	42.01	139.59	77.47 to 104.18	171,667	157,167

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	101	COV :	31.19	95% Median C.I. :	42.01 to 139.59
Total Sales Price :	2,229,000	Wgt. Mean :	92	STD :	30.08	95% Wgt. Mean C.I. :	75.25 to 107.90
Total Adj. Sales Price :	2,229,000	Mean :	96	Avg. Abs. Dev :	20.99	95% Mean C.I. :	71.28 to 121.58
Total Assessed Value :	2,041,217						
Avg. Adj. Sales Price :	278,625	COD :	20.81	MAX Sales Ratio :	139.59		
Avg. Assessed Value :	255,152	PRD :	105.30	MIN Sales Ratio :	42.01		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	139.59	139.59	139.59		100.00	139.59	139.59	N/A	37,500	52,348
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	1	102.59	102.59	102.59		100.00	102.59	102.59	N/A	205,000	210,317
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	2	113.75	113.75	107.83	08.77	105.49	103.77	123.72	N/A	160,000	172,521
04/01/2024 To 06/30/2024	3	88.82	86.58	92.76	10.27	93.34	71.78	99.13	N/A	481,667	446,816
07/01/2024 To 09/30/2024	1	42.01	42.01	42.01		100.00	42.01	42.01	N/A	221,500	93,062
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	2	121.09	121.09	108.32	15.28	111.79	102.59	139.59	N/A	121,250	131,333
10/01/2023 To 09/30/2024	6	93.98	88.21	89.53	21.99	98.53	42.01	123.72	42.01 to 123.72	331,083	296,425
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	2	121.09	121.09	108.32	15.28	111.79	102.59	139.59	N/A	121,250	131,333
01/01/2024 To 12/31/2024	6	93.98	88.21	89.53	21.99	98.53	42.01	123.72	42.01 to 123.72	331,083	296,425
<u>ALL</u>											
10/01/2022 To 09/30/2025	8	100.86	96.43	91.58	20.81	105.30	42.01	139.59	42.01 to 139.59	278,625	255,152

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	101	COV :	31.19	95% Median C.I. :	42.01 to 139.59
Total Sales Price :	2,229,000	Wgt. Mean :	92	STD :	30.08	95% Wgt. Mean C.I. :	75.25 to 107.90
Total Adj. Sales Price :	2,229,000	Mean :	96	Avg. Abs. Dev :	20.99	95% Mean C.I. :	71.28 to 121.58
Total Assessed Value :	2,041,217						
Avg. Adj. Sales Price :	278,625	COD :	20.81	MAX Sales Ratio :	139.59		
Avg. Assessed Value :	255,152	PRD :	105.30	MIN Sales Ratio :	42.01		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	8	100.86	96.43	91.58	20.81	105.30	42.01	139.59	42.01 to 139.59	278,625	255,152
<u>ALL</u>											
10/01/2022 To 09/30/2025	8	100.86	96.43	91.58	20.81	105.30	42.01	139.59	42.01 to 139.59	278,625	255,152

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	2	100.86	100.86	99.77	01.72	101.09	99.13	102.59	N/A	552,500	551,239
03	6	96.30	94.95	83.52	28.46	113.69	42.01	139.59	42.01 to 139.59	187,333	156,457
04											
<u>ALL</u>											
10/01/2022 To 09/30/2025	8	100.86	96.43	91.58	20.81	105.30	42.01	139.59	42.01 to 139.59	278,625	255,152

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	101	COV :	31.19	95% Median C.I. :	42.01 to 139.59
Total Sales Price :	2,229,000	Wgt. Mean :	92	STD :	30.08	95% Wgt. Mean C.I. :	75.25 to 107.90
Total Adj. Sales Price :	2,229,000	Mean :	96	Avg. Abs. Dev :	20.99	95% Mean C.I. :	71.28 to 121.58
Total Assessed Value :	2,041,217						
Avg. Adj. Sales Price :	278,625	COD :	20.81	MAX Sales Ratio :	139.59		
Avg. Assessed Value :	255,152	PRD :	105.30	MIN Sales Ratio :	42.01		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	8	100.86	96.43	91.58	20.81	105.30	42.01	139.59	42.01 to 139.59	278,625	255,152
Greater Than 15,000	8	100.86	96.43	91.58	20.81	105.30	42.01	139.59	42.01 to 139.59	278,625	255,152
Greater Than 30,000	8	100.86	96.43	91.58	20.81	105.30	42.01	139.59	42.01 to 139.59	278,625	255,152
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	139.59	139.59	139.59		100.00	139.59	139.59	N/A	37,500	52,348
60,000 TO 99,999	1	123.72	123.72	123.72		100.00	123.72	123.72	N/A	65,000	80,417
100,000 TO 149,999											
150,000 TO 249,999	3	71.78	72.13	71.35	28.13	101.09	42.01	102.59	N/A	212,167	151,370
250,000 TO 499,999	2	96.30	96.30	95.28	07.77	101.07	88.82	103.77	N/A	295,000	281,090
500,000 TO 999,999	1	99.13	99.13	99.13		100.00	99.13	99.13	N/A	900,000	892,161
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>											
10/01/2022 To 09/30/2025	8	100.86	96.43	91.58	20.81	105.30	42.01	139.59	42.01 to 139.59	278,625	255,152

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	101	COV :	31.19	95% Median C.I. :	42.01 to 139.59
Total Sales Price :	2,229,000	Wgt. Mean :	92	STD :	30.08	95% Wgt. Mean C.I. :	75.25 to 107.90
Total Adj. Sales Price :	2,229,000	Mean :	96	Avg. Abs. Dev :	20.99	95% Mean C.I. :	71.28 to 121.58
Total Assessed Value :	2,041,217						
Avg. Adj. Sales Price :	278,625	COD :	20.81	MAX Sales Ratio :	139.59		
Avg. Assessed Value :	255,152	PRD :	105.30	MIN Sales Ratio :	42.01		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
319	1	88.82	88.82	88.82		100.00	88.82	88.82	N/A	335,000	297,555
352	2	100.86	100.86	99.77	01.72	101.09	99.13	102.59	N/A	552,500	551,239
353	4	97.75	94.28	70.52	38.24	133.69	42.01	139.59	N/A	133,500	94,140
434	1	103.77	103.77	103.77		100.00	103.77	103.77	N/A	255,000	264,625
<u>ALL</u>											
10/01/2022 To 09/30/2025	8	100.86	96.43	91.58	20.81	105.30	42.01	139.59	42.01 to 139.59	278,625	255,152

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

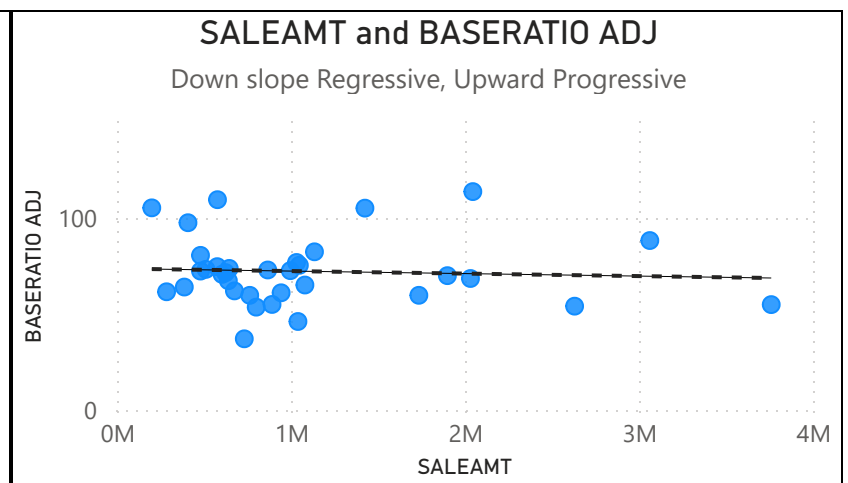
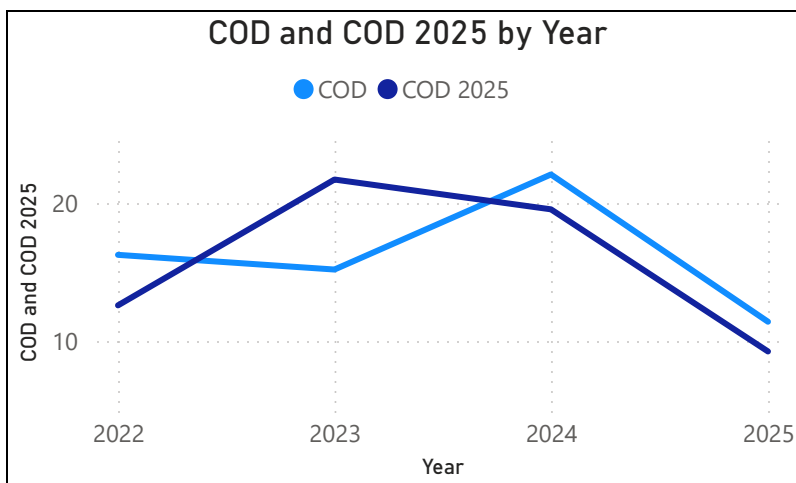
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Improvmt	Increase	0%

What IF

Seward Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	34	71.09	66.29	7.25%	72.24	66.50	8.63%	71.47	63.49	12.56%
Total	34	71.09	66.29	7.25%	72.24	66.50	8.63%	71.47	63.49	12.56%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	34	18.01	17.66	1.99%	101.08	104.73	-3.49%
Total	34	18.01	17.66	1.99%	101.08	104.73	-3.49%



80 Seward
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 34
Total Sales Price : 37,006,791
Total Adj. Sales Price : 37,006,791
Total Assessed Value : 26,447,401
Avg. Adj. Sales Price : 1,088,435
Avg. Assessed Value : 777,865

MEDIAN : 71
WGT. MEAN : 71
MEAN : 72
COD : 18.00
PRD : 101.08

COV : 24.60
STD : 17.77
Avg. Abs. Dev : 12.80
MAX Sales Ratio : 113.75
MIN Sales Ratio : 37.07

95% Median C.I. : 62.03 to 74.66
95% Wgt. Mean C.I. : 63.22 to 79.72
95% Mean C.I. : 66.27 to 78.21

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	6	71.45	74.60	77.05	16.25	96.82	54.97	105.14	54.97 to 105.14	991,386	763,829
01-JAN-23 To 31-MAR-23	2	90.55	90.55	102.69	25.63	88.18	67.34	113.75	N/A	1,342,534	1,378,584
01-APR-23 To 30-JUN-23	1	73.26	73.26	73.26	00.00	100.00	73.26	73.26	N/A	511,560	374,757
01-JUL-23 To 30-SEP-23	1	72.57	72.57	72.57	00.00	100.00	72.57	72.57	N/A	996,032	722,870
01-OCT-23 To 31-DEC-23	3	59.74	62.65	63.66	04.89	98.41	59.73	68.49	N/A	1,509,774	961,159
01-JAN-24 To 31-MAR-24	3	88.26	86.46	89.45	18.11	96.66	61.58	109.53	N/A	1,308,283	1,170,299
01-APR-24 To 30-JUN-24	2	64.25	64.25	65.03	28.25	98.80	46.10	82.39	N/A	1,087,500	707,246
01-JUL-24 To 30-SEP-24	5	71.55	68.99	68.98	06.99	100.01	53.57	76.84	N/A	707,959	488,355
01-OCT-24 To 31-DEC-24	5	54.89	63.28	55.60	28.86	113.81	37.07	105.28	N/A	1,680,308	934,185
01-JAN-25 To 31-MAR-25	3	73.75	69.82	68.45	06.16	102.00	61.05	74.66	N/A	721,417	493,840
01-APR-25 To 30-JUN-25	2	79.79	79.79	75.41	22.26	105.81	62.03	97.54	N/A	541,500	408,333
01-JUL-25 To 30-SEP-25	1	75.37	75.37	75.37	00.00	100.00	75.37	75.37	N/A	1,048,060	789,878
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	10	72.75	77.45	83.20	16.04	93.09	54.97	113.75	64.04 to 105.14	1,014,098	843,777
01-OCT-23 To 30-SEP-24	13	70.64	70.83	72.35	16.52	97.90	46.10	109.53	59.73 to 82.39	1,089,920	788,511
01-OCT-24 To 30-SEP-25	11	65.09	69.16	61.11	22.00	113.17	37.07	105.28	54.08 to 97.54	1,154,259	705,363
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	7	68.49	73.55	77.26	15.18	95.20	59.73	113.75	59.73 to 113.75	1,245,997	962,610
01-JAN-24 To 31-DEC-24	15	70.64	69.95	66.73	22.07	104.83	37.07	109.53	54.08 to 82.39	1,202,746	802,539
<u>ALL</u>	34	71.10	72.24	71.47	18.00	101.08	37.07	113.75	62.03 to 74.66	1,088,435	777,865

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	34	71.10	72.24	71.47	18.00	101.08	37.07	113.75	62.03 to 74.66	1,088,435	777,865
<u>ALL</u>	34	71.10	72.24	71.47	18.00	101.08	37.07	113.75	62.03 to 74.66	1,088,435	777,865

80 Seward
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 34
 Total Sales Price : 37,006,791
 Total Adj. Sales Price : 37,006,791
 Total Assessed Value : 26,447,401
 Avg. Adj. Sales Price : 1,088,435
 Avg. Assessed Value : 777,865

MEDIAN : 71
 WGT. MEAN : 71
 MEAN : 72
 COD : 18.00
 PRD : 101.08

COV : 24.60
 STD : 17.77
 Avg. Abs. Dev : 12.80
 MAX Sales Ratio : 113.75
 MIN Sales Ratio : 37.07

95% Median C.I. : 62.03 to 74.66
 95% Wgt. Mean C.I. : 63.22 to 79.72
 95% Mean C.I. : 66.27 to 78.21

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	2	57.32	57.32	56.42	04.24	101.60	54.89	59.74	N/A	2,747,434	1,550,138
1	2	57.32	57.32	56.42	04.24	101.60	54.89	59.74	N/A	2,747,434	1,550,138
Dry											
County	5	67.34	67.00	67.09	08.79	99.87	54.97	75.37	N/A	695,522	466,648
1	5	67.34	67.00	67.09	08.79	99.87	54.97	75.37	N/A	695,522	466,648
ALL	34	71.10	72.24	71.47	18.00	101.08	37.07	113.75	62.03 to 74.66	1,088,435	777,865

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	10	69.23	74.23	67.93	19.89	109.27	54.08	109.53	54.89 to 105.14	1,713,926	1,164,342
1	10	69.23	74.23	67.93	19.89	109.27	54.08	109.53	54.89 to 105.14	1,713,926	1,164,342
Dry											
County	17	70.64	67.48	71.44	15.56	94.46	37.07	113.75	54.97 to 74.66	824,058	588,676
1	17	70.64	67.48	71.44	15.56	94.46	37.07	113.75	54.97 to 74.66	824,058	588,676
Grass											
County	1	61.58	61.58	61.58	00.00	100.00	61.58	61.58	N/A	285,000	175,492
1	1	61.58	61.58	61.58	00.00	100.00	61.58	61.58	N/A	285,000	175,492
ALL	34	71.10	72.24	71.47	18.00	101.08	37.07	113.75	62.03 to 74.66	1,088,435	777,865

Seward County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Seward	1	9,858	9,860	9,196	9,199	8,375	8,373	7,375	6,088	9,122
Butler	1	9,396	8,695	8,144	7,865	7,154	6,849	6,351	6,231	8,380
Fillmore	1	8,610	8,380	8,270	8,155	6,200	7,590	7,365	7,310	8,203
Polk	1	8,784	7,868	7,442	6,982	6,393	6,355	6,124	5,414	8,086
Saline	1	5,265	5,265	4,310	4,310	4,255	4,255	4,090	4,090	4,573
York	1	9,898	9,900	9,100	9,100	n/a	8,694	8,400	8,400	9,583
Seward	2	7,200	7,000	6,700	6,700	6,300	6,300	6,300	4,900	6,810
Butler	1	9,396	8,695	8,144	7,865	7,154	6,849	6,351	6,231	8,380
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,493
Saline	3	8,930	8,759	8,759	8,670	8,275	7,225	7,223	6,882	8,574
Saline	1	5,265	5,265	4,310	4,310	4,255	4,255	4,090	4,090	4,573
Seward	3	7,200	7,000	6,700	6,700	6,300	6,300	6,300	4,900	6,846
Butler	1	9,396	8,695	8,144	7,865	7,154	6,849	6,351	6,231	8,380

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Seward	1	6,600	6,600	6,500	6,500	6,150	6,150	6,150	4,700	6,358
Butler	1	8,500	7,700	7,400	7,200	6,800	6,500	6,200	5,900	7,168
Fillmore	1	4,935	4,820	4,530	4,572	4,420	4,190	4,190	4,080	4,597
Polk	1	6,281	5,951	4,576	4,565	4,114	3,982	3,839	3,861	5,544
Saline	1	4,468	4,469	4,350	4,350	4,100	4,079	3,914	3,908	4,310
York	1	5,900	5,892	5,400	5,400	5,295	n/a	5,300	5,300	5,658
Seward	2	6,600	6,600	6,500	6,488	6,150	6,143	6,150	4,700	6,274
Butler	1	8,500	7,700	7,400	7,200	6,800	6,500	6,200	5,900	7,168
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,692	5,362	5,024	6,209
Saline	3	3,675	3,674	3,375	3,335	3,252	3,229	3,226	3,089	3,415
Saline	1	4,468	4,469	4,350	4,350	4,100	4,079	3,914	3,908	4,310
Seward	3	6,600	6,600	6,500	6,500	6,150	6,150	6,145	4,700	6,403
Butler	1	8,500	7,700	7,400	7,200	6,800	6,500	6,200	5,900	7,168

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Seward	1	2,948	2,950	2,799	n/a	2,800	n/a	n/a	2,400	2,910
Butler	1	3,345	3,314	3,256	3,270	2,698	3,128	n/a	3,025	3,307
Fillmore	1	1,925	1,925	1,815	n/a	n/a	n/a	n/a	n/a	1,883
Polk	1	2,484	2,261	2,253	2,246	2,240	n/a	1,823	1,811	2,362
Saline	1	1,992	1,994	1,975	n/a	1,925	1,280	1,255	1,565	1,980
York	1	1,790	1,754	1,789	1,800	n/a	n/a	n/a	1,400	1,780
Seward	2	2,949	2,950	2,800	n/a	2,800	n/a	n/a	2,400	2,900
Butler	1	3,345	3,314	3,256	3,270	2,698	3,128	n/a	3,025	3,307
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996
Saline	3	1,993	1,995	1,975	1,480	1,846	1,280	1,255	1,304	1,982
Saline	1	1,992	1,994	1,975	n/a	1,925	1,280	1,255	1,565	1,980
Seward	3	2,948	2,950	2,800	n/a	2,800	n/a	n/a	2,400	2,901
Butler	1	3,345	3,314	3,256	3,270	2,698	3,128	n/a	3,025	3,307

County	Mkt Area	CRP	TIMBER	WASTE
Seward	1	3,022	1,000	350
Butler	1	3,825	1,899	748
Fillmore	1	1,846	n/a	478
Polk	1	2,310	1,150	300
Saline	1	1,982	516	100
York	1	800	n/a	600
Seward	2	3,043	1,000	350
Butler	1	3,825	1,899	748
Lancaster	1	3,008	1,250	750
Saline	3	1,982	516	100
Saline	1	1,982	516	100
Seward	3	3,030	1,000	350
Butler	1	3,825	1,899	748

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 :	5	Median :	44	COV :	26.01	95% Median C.I. :	N/A
Total Sales Price :	5,902,560	Wgt. Mean :	37	STD :	11.05	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	5,902,560	Mean :	42	Avg.Abs.Dev :	08.36	95% Mean C.I. :	28.76 to 56.20
Total Assessed Value :	2,193,677						
Avg. Adj. Sales Price :	1,180,512	COD :	19.13	MAX Sales Ratio :	56.92		
Avg. Assessed Value :	438,735	PRD :	114.32	MIN Sales Ratio :	29.13		

Printed : 03/19/2026

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	1	48.32	48.32	48.32		100.00	48.32	48.32	N/A	480,000	231,941
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	1	56.92	56.92	56.92		100.00	56.92	56.92	N/A	577,560	328,749
04/01/2024 To 06/30/2024	1	43.71	43.71	43.71		100.00	43.71	43.71	N/A	1,135,000	496,130
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	2	31.73	31.73	30.64	08.19	103.56	29.13	34.33	N/A	1,855,000	568,429
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	1	48.32	48.32	48.32		100.00	48.32	48.32	N/A	480,000	231,941
10/01/2023 To 09/30/2024	2	50.32	50.32	48.17	13.14	104.46	43.71	56.92	N/A	856,280	412,440
10/01/2024 To 09/30/2025	2	31.73	31.73	30.64	08.19	103.56	29.13	34.33	N/A	1,855,000	568,429
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024	4	39.02	41.02	36.18	23.81	113.38	29.13	56.92	N/A	1,355,640	490,434
<u>ALL</u>											
10/01/2022 To 09/30/2025	5	43.71	42.48	37.16	19.13	114.32	29.13	56.92	N/A	1,180,512	438,735

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	5	Median :	44	COV :	26.01	95% Median C.I. :	N/A
Total Sales Price :	5,902,560	Wgt. Mean :	37	STD :	11.05	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	5,902,560	Mean :	42	Avg.Abs.Dev :	08.36	95% Mean C.I. :	28.76 to 56.20
Total Assessed Value :	2,193,677						
Avg. Adj. Sales Price :	1,180,512	COD :	19.13	MAX Sales Ratio :	56.92		
Avg. Assessed Value :	438,735	PRD :	114.32	MIN Sales Ratio :	29.13		

Printed : 03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	5	43.71	42.48	37.16	19.13	114.32	29.13	56.92	N/A	1,180,512	438,735
_____ALL_____											
10/01/2022 To 09/30/2025	5	43.71	42.48	37.16	19.13	114.32	29.13	56.92	N/A	1,180,512	438,735

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
120056											
120502											
300001											
550148											
550161											
760002											
760044											
760068											
800005											
800009											
800567	5	43.71	42.48	37.16	19.13	114.32	29.13	56.92	N/A	1,180,512	438,735
_____ALL_____											
10/01/2022 To 09/30/2025	5	43.71	42.48	37.16	19.13	114.32	29.13	56.92	N/A	1,180,512	438,735

AGRICULTURAL - BASE STAT

Type : Qualified

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

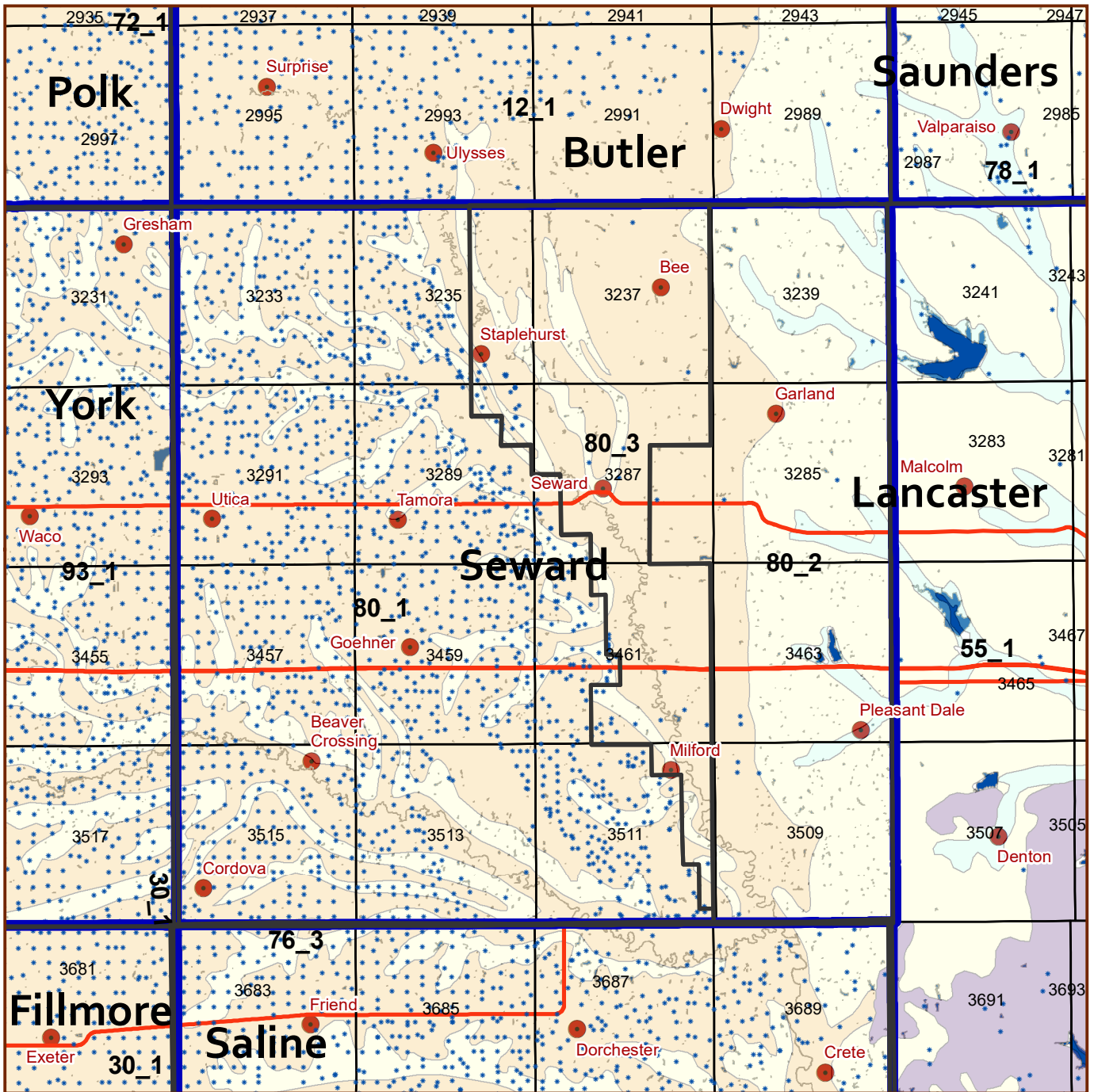
Number of Sales :	5	Median :	44	COV :	26.01	95% Median C.I. :	N/A
Total Sales Price :	5,902,560	Wgt. Mean :	37	STD :	11.05	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	5,902,560	Mean :	42	Avg.Abs.Dev :	08.36	95% Mean C.I. :	28.76 to 56.20
Total Assessed Value :	2,193,677						
Avg. Adj. Sales Price :	1,180,512	COD :	19.13	MAX Sales Ratio :	56.92		
Avg. Assessed Value :	438,735	PRD :	114.32	MIN Sales Ratio :	29.13		

Printed : 03/19/2026

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	4	39.02	41.02	36.18	23.81	113.38	29.13	56.92	N/A	1,355,640	490,434
1	4	39.02	41.02	36.18	23.81	113.38	29.13	56.92	N/A	1,355,640	490,434
<u>ALL</u>											
10/01/2022 To 09/30/2025	5	43.71	42.48	37.16	19.13	114.32	29.13	56.92	N/A	1,180,512	438,735

SEWARD COUNTY



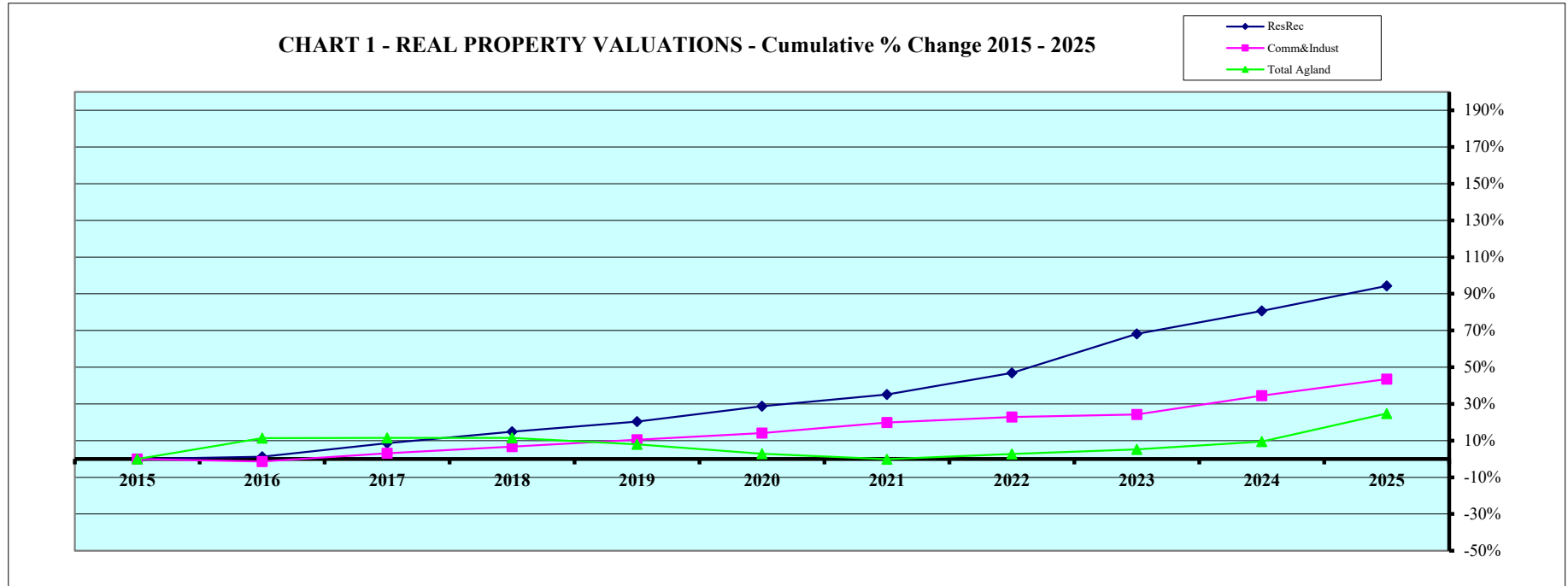
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	779,057,649	-	-	-	155,523,843	-	-	-	1,541,466,791	-	-	-
2016	788,182,904	9,125,255	1.17%	1.17%	153,391,584	-2,132,259	-1.37%	-1.37%	1,717,146,054	175,679,263	11.40%	11.40%
2017	845,985,837	57,802,933	7.33%	8.59%	160,267,590	6,876,006	4.48%	3.05%	1,717,876,676	730,622	0.04%	11.44%
2018	895,043,180	49,057,343	5.80%	14.89%	165,910,436	5,642,846	3.52%	6.68%	1,717,767,655	-109,021	-0.01%	11.44%
2019	937,304,342	42,261,162	4.72%	20.31%	171,744,476	5,834,040	3.52%	10.43%	1,664,251,541	-53,516,114	-3.12%	7.97%
2020	1,003,343,692	66,039,350	7.05%	28.79%	177,482,405	5,737,929	3.34%	14.12%	1,584,504,203	-79,747,338	-4.79%	2.79%
2021	1,052,800,297	49,456,605	4.93%	35.14%	186,378,480	8,896,075	5.01%	19.84%	1,539,813,628	-44,690,575	-2.82%	-0.11%
2022	1,144,412,105	91,611,808	8.70%	46.90%	191,041,774	4,663,294	2.50%	22.84%	1,583,635,375	43,821,747	2.85%	2.74%
2023	1,310,455,348	166,043,243	14.51%	68.21%	193,313,822	2,272,048	1.19%	24.30%	1,622,171,928	38,536,553	2.43%	5.24%
2024	1,407,495,671	97,040,323	7.41%	80.67%	209,231,324	15,917,502	8.23%	34.53%	1,686,575,645	64,403,717	3.97%	9.41%
2025	1,513,655,866	106,160,195	7.54%	94.29%	223,203,304	13,971,980	6.68%	43.52%	1,923,288,583	236,712,938	14.04%	24.77%

Rate Annual %chg: Residential & Recreational **6.87%**

Commercial & Industrial **3.68%**

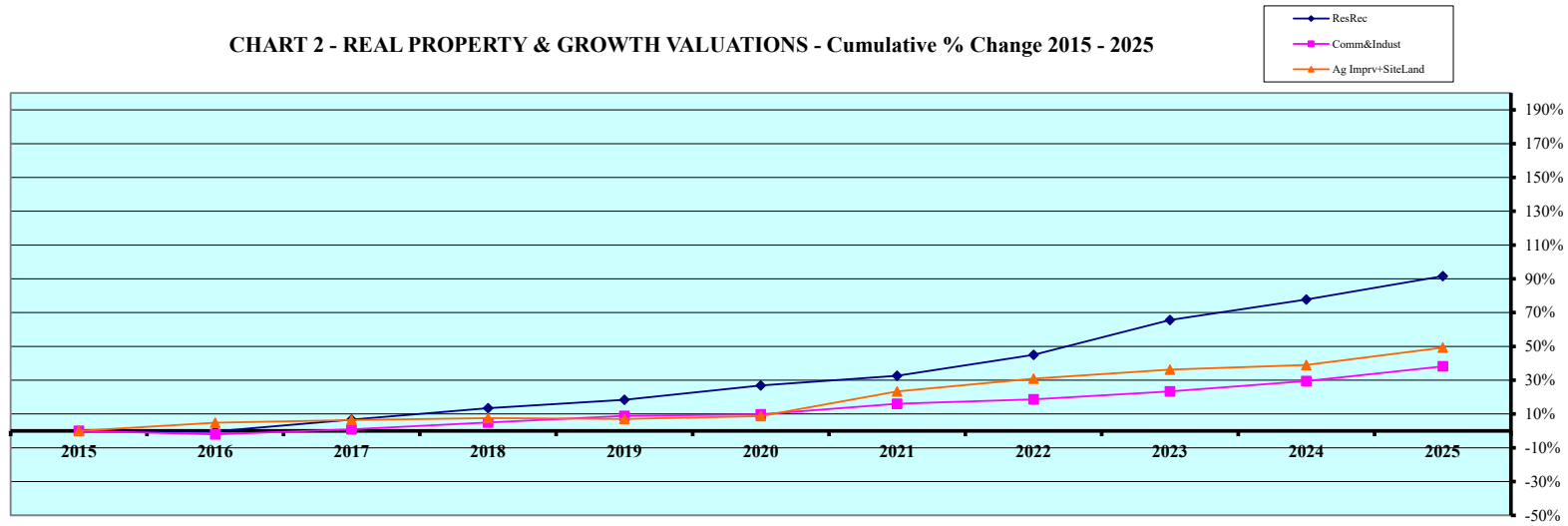
Agricultural Land **2.24%**

Cnty# **80**
County **SEWARD**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	779,057,649	18,921,328	2.43%	760,136,321	--	--	155,523,843	8,608,935	5.54%	146,914,908	--	--
2016	788,182,904	11,383,141	1.44%	776,799,763	-0.29%	-0.29%	153,391,584	1,050,547	0.68%	152,341,037	-2.05%	-2.05%
2017	845,985,837	15,327,726	1.81%	830,658,111	5.39%	6.62%	160,267,590	3,214,713	2.01%	157,052,877	2.39%	0.98%
2018	895,043,180	11,288,827	1.26%	883,754,353	4.46%	13.44%	165,910,436	2,719,583	1.64%	163,190,853	1.82%	4.93%
2019	937,304,342	14,517,881	1.55%	922,786,461	3.10%	18.45%	171,744,476	2,470,613	1.44%	169,273,863	2.03%	8.84%
2020	1,003,343,692	14,697,117	1.46%	988,646,575	5.48%	26.90%	177,482,405	6,738,097	3.80%	170,744,308	-0.58%	9.79%
2021	1,052,800,297	19,974,668	1.90%	1,032,825,629	2.94%	32.57%	186,378,480	5,834,734	3.13%	180,543,746	1.72%	16.09%
2022	1,144,412,105	14,952,076	1.31%	1,129,460,029	7.28%	44.98%	191,041,774	6,546,293	3.43%	184,495,481	-1.01%	18.63%
2023	1,310,455,348	19,902,782	1.52%	1,290,552,566	12.77%	65.66%	193,313,822	1,458,590	0.75%	191,855,232	0.43%	23.36%
2024	1,407,495,671	22,555,180	1.60%	1,384,940,491	5.68%	77.77%	209,231,324	7,886,325	3.77%	201,344,999	4.15%	29.46%
2025	1,513,655,866	21,253,860	1.40%	1,492,402,006	6.03%	91.57%	223,203,304	8,320,190	3.73%	214,883,114	2.70%	38.17%
Rate Ann%chg	6.87%	Resid & Recreat w/o growth				5.28%	C & I w/o growth				1.16%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	96,128,522	44,967,038	141,095,560	4,188,172	2.97%	136,907,388	--	--
2016	101,995,674	49,632,748	151,628,422	3,678,270	2.43%	147,950,152	4.86%	4.86%
2017	102,464,799	50,461,288	152,926,087	2,824,861	1.85%	150,101,226	-1.01%	6.38%
2018	102,095,861	51,502,972	153,598,833	1,787,908	1.16%	151,810,925	-0.73%	7.59%
2019	101,379,904	53,717,207	155,097,111	4,000,545	2.58%	151,096,566	-1.63%	7.09%
2020	101,593,498	62,261,465	163,854,963	10,492,071	6.40%	153,362,892	-1.12%	8.69%
2021	108,285,042	74,162,184	182,447,226	8,347,296	4.58%	174,099,930	6.25%	23.39%
2022	110,035,804	78,474,592	188,510,396	3,702,519	1.96%	184,807,877	1.29%	30.98%
2023	115,532,523	83,460,568	198,993,091	6,628,582	3.33%	192,364,509	2.04%	36.34%
2024	116,095,907	83,981,145	200,077,052	3,879,072	1.94%	196,197,980	-1.40%	39.05%
2025	126,465,792	92,181,561	218,647,353	8,025,373	3.67%	210,621,980	5.27%	49.28%
Rate Ann%chg	2.78%	7.44%	4.48%	Ag Imprv+Site w/o growth		1.38%		

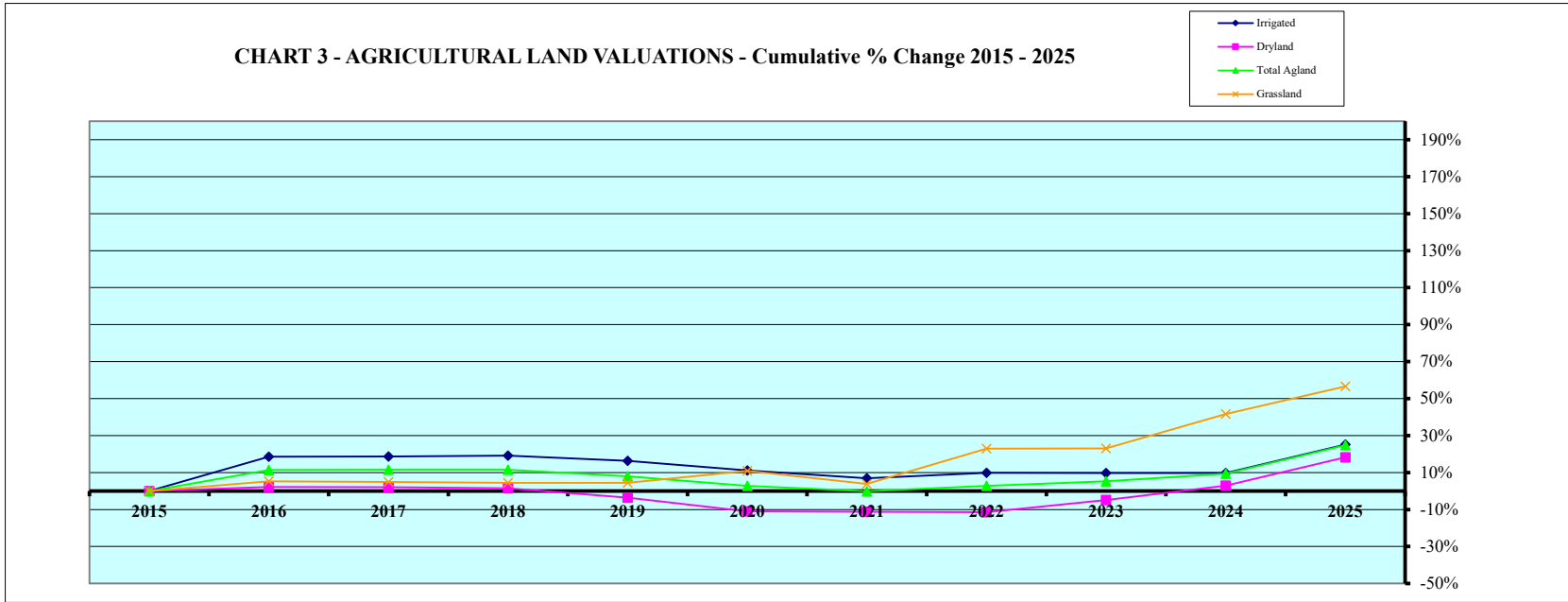
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 80
County SEWARD

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	850,934,332	-	-	-	585,600,437	-	-	-	104,409,886	-	-	-
2016	1,008,492,955	157,558,623	18.52%	18.52%	598,191,112	12,590,675	2.15%	2.15%	109,916,311	5,506,425	5.27%	5.27%
2017	1,010,212,907	1,719,952	0.17%	18.72%	597,593,241	-597,871	-0.10%	2.05%	109,523,042	-393,269	-0.36%	4.90%
2018	1,013,968,147	3,755,240	0.37%	19.16%	594,250,213	-3,343,028	-0.56%	1.48%	108,998,212	-524,830	-0.48%	4.39%
2019	989,711,119	-24,257,028	-2.39%	16.31%	564,574,410	-29,675,803	-4.99%	-3.59%	108,994,360	-3,852	0.00%	4.39%
2020	945,507,173	-44,203,946	-4.47%	11.11%	521,269,069	-43,305,341	-7.67%	-10.99%	115,779,308	6,784,948	6.23%	10.89%
2021	909,925,832	-35,581,341	-3.76%	6.93%	519,536,777	-1,732,292	-0.33%	-11.28%	108,390,066	-7,389,242	-6.38%	3.81%
2022	934,570,924	24,645,092	2.71%	9.83%	518,568,644	-968,133	-0.19%	-11.45%	128,285,635	19,895,569	18.36%	22.87%
2023	934,126,869	-444,055	-0.05%	9.78%	557,392,159	38,823,515	7.49%	-4.82%	128,403,295	117,660	0.09%	22.98%
2024	933,937,140	-189,729	-0.02%	9.75%	602,470,064	45,077,905	8.09%	2.88%	147,922,860	19,519,565	15.20%	41.68%
2025	1,064,540,412	130,603,272	13.98%	25.10%	692,347,236	89,877,172	14.92%	18.23%	163,477,637	15,554,777	10.52%	56.57%

Rate Ann.%chg: Irrigated **2.26%** Dryland **1.69%** Grassland **4.59%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	489,183	-	-	-	32,953	-	-	-	1,541,466,791	-	-	-
2016	514,168	24,985	5.11%	5.11%	31,508	-1,445	-4.39%	-4.39%	1,717,146,054	175,679,263	11.40%	11.40%
2017	516,012	1,844	0.36%	5.48%	31,474	-34	-0.11%	-4.49%	1,717,876,676	730,622	0.04%	11.44%
2018	519,863	3,851	0.75%	6.27%	31,220	-254	-0.81%	-5.26%	1,717,767,655	-109,021	-0.01%	11.44%
2019	518,156	-1,707	-0.33%	5.92%	453,496	422,276	1352.58%	1276.19%	1,664,251,541	-53,516,114	-3.12%	7.97%
2020	516,208	-1,948	-0.38%	5.52%	1,432,445	978,949	215.87%	4246.93%	1,584,504,203	-79,747,338	-4.79%	2.79%
2021	517,750	1,542	0.30%	5.84%	1,443,203	10,758	0.75%	4279.58%	1,539,813,628	-44,690,575	-2.82%	-0.11%
2022	517,217	-533	-0.10%	5.73%	1,692,955	249,752	17.31%	5037.48%	1,583,635,375	43,821,747	2.85%	2.74%
2023	516,551	-666	-0.13%	5.59%	1,733,054	40,099	2.37%	5159.17%	1,622,171,928	38,536,553	2.43%	5.24%
2024	515,127	-1,424	-0.28%	5.30%	1,730,454	-2,600	-0.15%	5151.28%	1,686,575,645	64,403,717	3.97%	9.41%
2025	515,344	217	0.04%	5.35%	2,407,954	677,500	39.15%	7207.24%	1,923,288,583	236,712,938	14.04%	24.77%

Cnty# **80**
County **SEWARD**

Rate Ann.%chg: Total Agric Land **2.24%**

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	848,854,590	142,254	5,967			588,720,673	117,614	5,006			105,015,643	61,297	1,713		
2016	1,008,196,362	143,373	7,032	17.84%	17.84%	598,525,708	117,621	5,089	1.66%	1.66%	111,406,999	61,542	1,810	5.66%	5.66%
2017	1,009,735,677	143,620	7,031	-0.02%	17.82%	597,313,479	117,342	5,090	0.03%	1.69%	109,651,409	60,554	1,811	0.03%	5.70%
2018	1,012,254,228	143,986	7,030	-0.01%	17.81%	595,317,258	116,954	5,090	0.00%	1.69%	109,134,433	60,294	1,810	-0.04%	5.65%
2019	989,719,026	144,502	6,849	-2.58%	14.78%	565,067,479	116,747	4,840	-4.91%	-3.30%	108,883,226	60,131	1,811	0.04%	5.69%
2020	944,540,404	144,512	6,536	-4.57%	9.53%	521,817,163	116,510	4,479	-7.47%	-10.52%	115,504,005	60,088	1,922	6.16%	12.20%
2021	909,611,047	144,833	6,280	-3.91%	5.25%	519,726,114	116,071	4,478	-0.02%	-10.55%	108,282,333	59,876	1,808	-5.92%	5.56%
2022	933,921,177	144,901	6,445	2.62%	8.01%	519,006,399	115,902	4,478	0.01%	-10.54%	128,853,152	59,910	2,151	18.93%	25.54%
2023	934,136,625	144,947	6,445	-0.01%	8.00%	557,152,345	115,690	4,816	7.55%	-3.79%	128,197,181	59,611	2,151	-0.01%	25.53%
2024	933,937,935	144,917	6,445	0.00%	8.00%	603,748,295	115,595	5,223	8.45%	4.34%	148,085,941	59,608	2,484	15.52%	45.01%
2025	1,064,608,371	145,009	7,342	13.92%	23.03%	691,977,592	115,529	5,990	14.68%	19.66%	163,438,729	59,618	2,741	10.35%	60.02%

Rate Annual %chg Average Value/Acre: 2.29% 1.63% 4.52%

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	478,930	4,789	100			30,547	305	100			1,543,100,383	326,260	4,730		
2016	508,597	5,064	100	0.44%	0.44%	30,546	305	100	0.00%	0.00%	1,718,668,212	327,905	5,241	10.82%	10.82%
2017	514,265	5,121	100	0.00%	0.43%	31,476	315	100	0.00%	0.00%	1,717,246,306	326,952	5,252	0.21%	11.05%
2018	516,193	5,140	100	0.00%	0.43%	31,076	311	100	0.00%	0.00%	1,717,253,188	326,685	5,257	0.08%	11.14%
2019	517,005	5,148	100	0.00%	0.43%	32,463	310	105	4.88%	4.88%	1,664,219,199	326,836	5,092	-3.13%	7.66%
2020	516,527	5,143	100	0.00%	0.43%	1,430,026	1,830	782	645.20%	681.58%	1,583,808,125	328,083	4,827	-5.19%	2.07%
2021	516,780	5,146	100	0.00%	0.43%	1,440,414	1,861	774	-0.97%	673.98%	1,539,576,688	327,786	4,697	-2.70%	-0.69%
2022	517,342	5,151	100	0.00%	0.43%	1,692,045	1,886	897	15.94%	797.37%	1,583,990,115	327,750	4,833	2.90%	2.18%
2023	517,966	5,158	100	0.00%	0.43%	1,731,022	1,895	914	1.81%	813.61%	1,621,735,139	327,300	4,955	2.52%	4.76%
2024	514,967	5,128	100	0.00%	0.43%	1,730,454	1,897	912	-0.14%	812.31%	1,688,017,592	327,145	5,160	4.14%	9.10%
2025	515,108	5,129	100	0.00%	0.43%	2,407,749	1,891	1,273	39.56%	1173.18%	1,922,947,549	327,176	5,877	13.91%	24.27%

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SEWARD

Rate Annual %chg Average Value/Acre: 2.23%

(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
17,609	SEWARD	158,594,601	44,889,240	74,787,428	1,512,144,365	193,752,773	29,450,531	1,511,501	1,923,288,583	126,465,792	92,181,561	0	4,157,066,375
cnty sectorvalue % of total value:		3.82%	1.08%	1.80%	36.38%	4.66%	0.71%	0.04%	46.27%	3.04%	2.22%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
375	BEAVER CROSSING	497,109	212,827	5,474	23,726,825	0	0	2,164,423	0	168,258	137,484	0	26,912,400
2.13%	%sector of county sector	0.31%	0.47%	0.01%	1.57%			143.20%		0.13%	0.15%		0.65%
	%sector of municipality	1.85%	0.79%	0.02%	88.16%			8.04%		0.63%	0.51%		100.00%
171	BEE	167,580	3,047,149	701,162	13,742,004	0	0	2,145,473	0	147,661	0	0	19,951,029
0.97%	%sector of county sector	0.11%	6.79%	0.94%	0.91%			141.94%		0.12%			0.48%
	%sector of municipality	0.84%	15.27%	3.51%	68.88%			10.75%		0.74%			100.00%
92	CORDOVA	533,563	133,241	4,181	6,323,085	0	0	2,254,966	0	140,787	704,437	0	10,094,260
0.52%	%sector of county sector	0.34%	0.30%	0.01%	0.42%			149.19%		0.11%	0.76%		0.24%
	%sector of municipality	5.29%	1.32%	0.04%	62.64%			22.34%		1.39%	6.98%		100.00%
210	GARLAND	65,038	117,149	3,676	14,682,989	0	0	982,976	0	0	0	0	15,851,828
1.19%	%sector of county sector	0.04%	0.26%	0.00%	0.97%			65.03%					0.38%
	%sector of municipality	0.41%	0.74%	0.02%	92.63%			6.20%					100.00%
181	GOEHNER	86,143	17,234	541	13,475,025	2,495	0	2,400,173	0	0	0	0	15,981,611
1.03%	%sector of county sector	0.05%	0.04%	0.00%	0.89%	0.00%		158.79%					0.38%
	%sector of municipality	0.54%	0.11%	0.00%	84.32%	0.02%		15.02%					100.00%
2,155	MILFORD	2,406,722	2,340,504	1,292,952	149,934,589	0	0	14,542,010	0	0	0	0	170,516,777
12.24%	%sector of county sector	1.52%	5.21%	1.73%	9.92%			962.09%					4.10%
	%sector of municipality	1.41%	1.37%	0.76%	87.93%			8.53%					100.00%
218	PLEASANT DALE	117,746	272,694	8,558	15,949,843	0	0	1,535,581	0	0	0	0	17,884,422
1.24%	%sector of county sector	0.07%	0.61%	0.01%	1.05%			101.59%					0.43%
	%sector of municipality	0.66%	1.52%	0.05%	89.18%			8.59%					100.00%
7,643	SEWARD	28,579,969	8,524,802	2,571,441	603,840,761	0	0	88,534,974	25,665,347	1,144,484	291,854	0	759,153,632
43.40%	%sector of county sector	18.02%	18.99%	3.44%	39.93%			5857.42%	1.33%	0.90%	0.32%		18.26%
	%sector of municipality	3.76%	1.12%	0.34%	79.54%			11.66%	3.38%	0.15%	0.04%		100.00%
236	STAPLEHURST	74,189	117,149	164,092	12,474,634	0	0	1,334,445	0	0	0	0	14,164,509
1.34%	%sector of county sector	0.05%	0.26%	0.22%	0.82%			88.29%					0.34%
	%sector of municipality	0.52%	0.83%	1.16%	88.07%			9.42%					100.00%
840	UTICA	1,251,065	599,216	1,341,705	65,695,876	0	0	4,673,702	454,630	49,946	0	0	74,066,140
4.77%	%sector of county sector	0.79%	1.33%	1.79%	4.34%			309.21%	0.02%	0.04%			1.78%
	%sector of municipality	1.69%	0.81%	1.81%	88.70%			6.31%	0.61%	0.07%			100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
12,122	Total Municipalities	33,779,124	15,381,966	6,093,782	919,845,640	2,495	0	120,568,804	26,119,977	1,651,136	1,133,775	0	1,124,576,618
68.84%	%all municip.sectors of cnty	21.30%	34.27%	8.15%	60.83%	0.00%		7976.76%	1.36%	1.31%	1.23%		27.05%

80 SEWARD

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

Total Real Property Sum Lines 17, 25, & 30	Records : 10,835	Value : 4,286,541,644	Growth 45,808,224	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	319	4,962,840	77	2,550,010	100	5,563,800	496	13,076,650	
02. Res Improve Land	4,210	103,523,211	423	24,740,724	1,156	91,679,895	5,789	219,943,830	
03. Res Improvements	4,283	870,390,294	429	127,696,328	1,180	380,406,588	5,892	1,378,493,210	
04. Res Total	4,602	978,876,345	506	154,987,062	1,280	477,650,283	6,388	1,611,513,690	16,036,510
% of Res Total	72.04	60.74	7.92	9.62	20.04	29.64	58.96	37.59	35.01
05. Com UnImp Land	81	1,920,155	8	246,438	26	1,164,665	115	3,331,258	
06. Com Improve Land	473	21,008,110	28	1,041,798	51	6,687,398	552	28,737,306	
07. Com Improvements	493	97,620,799	38	12,462,248	76	53,736,195	607	163,819,242	
08. Com Total	574	120,549,064	46	13,750,484	102	61,588,258	722	195,887,806	7,835,607
% of Com Total	79.50	61.54	6.37	7.02	14.13	31.44	6.66	4.57	17.11
09. Ind UnImp Land	8	202,240	2	450,100	0	0	10	652,340	
10. Ind Improve Land	11	3,173,420	1	119,750	0	0	12	3,293,170	
11. Ind Improvements	11	33,408,911	1	3,057,004	0	0	12	36,465,915	
12. Ind Total	19	36,784,571	3	3,626,854	0	0	22	40,411,425	9,694,194
% of Ind Total	86.36	91.03	13.64	8.97	0.00	0.00	0.20	0.94	21.16
13. Rec UnImp Land	0	0	2	69,429	0	0	2	69,429	
14. Rec Improve Land	0	0	2	149,704	5	172,100	7	321,804	
15. Rec Improvements	1	2,495	3	551,513	24	396,553	28	950,561	
16. Rec Total	1	2,495	5	770,646	24	568,653	30	1,341,794	0
% of Rec Total	3.33	0.19	16.67	57.43	80.00	42.38	0.28	0.03	0.00
Res & Rec Total	4,603	978,878,840	511	155,757,708	1,304	478,218,936	6,418	1,612,855,484	16,036,510
% of Res & Rec Total	71.72	60.69	7.96	9.66	20.32	29.65	59.23	37.63	35.01
Com & Ind Total	593	157,333,635	49	17,377,338	102	61,588,258	744	236,299,231	17,529,801
% of Com & Ind Total	79.70	66.58	6.59	7.35	13.71	26.06	6.87	5.51	38.27
17. Taxable Total	5,196	1,136,212,475	560	173,135,046	1,406	539,807,194	7,162	1,849,154,715	33,566,311
% of Taxable Total	72.55	61.44	7.82	9.36	19.63	29.19	66.10	43.14	73.28

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	16	21,603	3,994,771	0	0	0
19. Commercial	66	8,062,457	44,397,876	0	0	0
20. Industrial	2	575,200	26,216,029	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	16	21,603	3,994,771
19. Commercial	0	0	0	66	8,062,457	44,397,876
20. Industrial	0	0	0	2	575,200	26,216,029
21. Other	0	0	0	0	0	0
22. Total Sch II				84	8,659,260	74,608,676

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	437	77	121	635

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	21	2,366,258	373	200,304,341	2,114	1,353,226,693	2,508	1,555,897,292
28. Ag-Improved Land	2	205,625	126	80,729,854	934	616,272,118	1,062	697,207,597
29. Ag Improvements	2	1,145,375	134	20,718,264	1,029	162,418,401	1,165	184,282,040

30. Ag Total					3,673	2,437,386,929
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	35,000	78	77.82	2,723,700	
33. HomeSite Improvements	1	0.00	467,938	73	0.00	13,178,508	
34. HomeSite Total							
35. FarmSite UnImp Land	1	120.40	274,110	16	54.78	565,605	
36. FarmSite Improv Land	2	2.25	33,250	117	462.58	2,424,890	
37. FarmSite Improvements	1	0.00	677,437	131	0.00	7,539,756	
38. FarmSite Total							
39. Road & Ditches	0	2.61	0	0	701.65	0	
40. Other- Non Ag Use	0	9.95	17,744	0	499.57	847,535	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	7	7.00	245,000	7	7.00	245,000	
32. HomeSite Improv Land	564	570.00	19,860,000	643	648.82	22,618,700	
33. HomeSite Improvements	551	0.00	92,290,175	625	0.00	105,936,621	3,379,748
34. HomeSite Total				632	655.82	128,800,321	
35. FarmSite UnImp Land	90	182.07	1,246,068	107	357.25	2,085,783	
36. FarmSite Improv Land	886	2,924.29	16,508,135	1,005	3,389.12	18,966,275	
37. FarmSite Improvements	1,004	0.00	70,128,226	1,136	0.00	78,345,419	8,862,165
38. FarmSite Total				1,243	3,746.37	99,397,477	
39. Road & Ditches	0	5,824.70	0	0	6,528.96	0	
40. Other- Non Ag Use	0	456.40	773,081	0	965.92	1,638,360	
41. Total Section VI				1,875	11,897.07	229,836,158	12,241,913

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	343.02	1,386,609
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,194.55	4,766,343	15	1,537.57	6,152,952

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	68.57	391,177	106	9,666.05	49,551,054
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	821	76,382.79	352,248,911	928	86,117.41	402,191,142
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	41,089.17	29.81%	405,073,120	32.21%	9,858.39
46. 1A	30,315.67	21.99%	298,912,508	23.77%	9,860.00
47. 2A1	13,415.32	9.73%	123,362,918	9.81%	9,195.67
48. 2A	16,202.32	11.75%	149,049,440	11.85%	9,199.27
49. 3A1	3,847.02	2.79%	32,218,823	2.56%	8,375.01
50. 3A	13,371.44	9.70%	111,960,237	8.90%	8,373.09
51. 4A1	13,651.83	9.90%	100,682,450	8.01%	7,375.01
52. 4A	5,962.78	4.33%	36,301,534	2.89%	6,088.02
53. Total	137,855.55	100.00%	1,257,561,030	100.00%	9,122.31
Dry					
54. 1D1	7,201.00	20.28%	47,526,600	21.05%	6,600.00
55. 1D	8,388.58	23.63%	55,364,628	24.53%	6,600.00
56. 2D1	3,437.64	9.68%	22,345,180	9.90%	6,500.15
57. 2D	5,534.38	15.59%	35,973,470	15.94%	6,500.00
58. 3D1	3,000.33	8.45%	18,452,183	8.17%	6,150.05
59. 3D	26.10	0.07%	160,519	0.07%	6,150.15
60. 4D1	6,013.16	16.94%	36,981,264	16.38%	6,150.05
61. 4D	1,902.45	5.36%	8,941,515	3.96%	4,700.00
62. Total	35,503.64	100.00%	225,745,359	100.00%	6,358.37
Grass					
63. 1G1	6,272.59	52.06%	18,580,450	57.89%	2,962.17
64. 1G	1,477.39	12.26%	4,365,020	13.60%	2,954.55
65. 2G1	2,493.82	20.70%	7,056,526	21.99%	2,829.61
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	79.58	0.66%	225,428	0.70%	2,832.72
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,623.17	13.47%	1,623,170	5.06%	1,000.00
70. 4G	101.87	0.85%	244,833	0.76%	2,403.39
71. Total	12,048.42	100.00%	32,095,427	100.00%	2,663.87
Irrigated Total					
Irrigated Total	137,855.55	73.34%	1,257,561,030	82.88%	9,122.31
Dry Total					
Dry Total	35,503.64	18.89%	225,745,359	14.88%	6,358.37
Grass Total					
Grass Total	12,048.42	6.41%	32,095,427	2.12%	2,663.87
72. Waste	1,837.03	0.98%	643,045	0.04%	350.05
73. Other	729.88	0.39%	1,207,775	0.08%	1,654.76
74. Exempt	45.91	0.02%	0	0.00%	0.00
75. Market Area Total	187,974.52	100.00%	1,517,252,636	100.00%	8,071.59

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	441.83	26.20%	3,181,176	27.70%	7,200.00
46. 1A	346.93	20.57%	2,428,510	21.15%	7,000.00
47. 2A1	299.81	17.78%	2,008,727	17.49%	6,700.00
48. 2A	304.92	18.08%	2,042,964	17.79%	6,700.00
49. 3A1	53.70	3.18%	338,310	2.95%	6,300.00
50. 3A	37.78	2.24%	238,014	2.07%	6,300.00
51. 4A1	185.80	11.02%	1,170,540	10.19%	6,300.00
52. 4A	15.65	0.93%	76,685	0.67%	4,900.00
53. Total	1,686.42	100.00%	11,484,926	100.00%	6,810.24
Dry					
54. 1D1	3,871.97	9.98%	25,555,002	10.50%	6,600.00
55. 1D	6,384.54	16.45%	42,137,964	17.31%	6,600.00
56. 2D1	2,542.69	6.55%	16,527,485	6.79%	6,500.00
57. 2D	8,380.94	21.60%	54,378,065	22.34%	6,488.30
58. 3D1	1,253.63	3.23%	7,709,855	3.17%	6,150.02
59. 3D	5,953.02	15.34%	36,570,174	15.02%	6,143.13
60. 4D1	8,006.59	20.63%	49,240,790	20.22%	6,150.03
61. 4D	2,414.07	6.22%	11,346,129	4.66%	4,700.00
62. Total	38,807.45	100.00%	243,465,464	100.00%	6,273.68
Grass					
63. 1G1	19,478.82	49.06%	58,306,798	52.68%	2,993.34
64. 1G	6,810.98	17.16%	20,281,411	18.32%	2,977.75
65. 2G1	1,911.83	4.82%	5,461,993	4.93%	2,856.94
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	8,264.02	20.82%	23,214,631	20.97%	2,809.12
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,098.13	7.80%	3,098,130	2.80%	1,000.00
70. 4G	136.49	0.34%	327,633	0.30%	2,400.42
71. Total	39,700.27	100.00%	110,690,596	100.00%	2,788.16
Irrigated Total					
	1,686.42	2.04%	11,484,926	3.13%	6,810.24
Dry Total					
	38,807.45	47.02%	243,465,464	66.39%	6,273.68
Grass Total					
	39,700.27	48.10%	110,690,596	30.18%	2,788.16
72. Waste	1,766.48	2.14%	620,080	0.17%	351.03
73. Other	576.79	0.70%	478,979	0.13%	830.42
74. Exempt	57.20	0.07%	0	0.00%	0.00
75. Market Area Total	82,537.41	100.00%	366,740,045	100.00%	4,443.32

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,078.44	35.32%	14,964,768	37.14%	7,200.00
46. 1A	1,189.33	20.21%	8,325,310	20.66%	7,000.00
47. 2A1	1,226.48	20.84%	8,217,416	20.40%	6,700.00
48. 2A	484.60	8.24%	3,246,820	8.06%	6,700.00
49. 3A1	232.76	3.96%	1,466,388	3.64%	6,300.00
50. 3A	46.98	0.80%	295,974	0.73%	6,300.00
51. 4A1	502.82	8.54%	3,167,766	7.86%	6,300.00
52. 4A	123.18	2.09%	603,582	1.50%	4,900.00
53. Total	5,884.59	100.00%	40,288,024	100.00%	6,846.36
Dry					
54. 1D1	9,505.95	23.41%	62,739,270	24.13%	6,600.00
55. 1D	8,663.90	21.33%	57,181,740	21.99%	6,600.00
56. 2D1	4,352.08	10.72%	28,288,520	10.88%	6,500.00
57. 2D	6,693.39	16.48%	43,507,035	16.73%	6,500.00
58. 3D1	1,531.89	3.77%	9,421,167	3.62%	6,150.03
59. 3D	159.98	0.39%	983,883	0.38%	6,150.04
60. 4D1	8,504.21	20.94%	52,262,500	20.10%	6,145.49
61. 4D	1,200.06	2.95%	5,640,282	2.17%	4,700.00
62. Total	40,611.46	100.00%	260,024,397	100.00%	6,402.73
Grass					
63. 1G1	3,794.77	48.39%	11,262,932	52.29%	2,968.01
64. 1G	1,193.88	15.22%	3,525,079	16.37%	2,952.62
65. 2G1	1,996.40	25.46%	5,666,521	26.31%	2,838.37
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	57.31	0.73%	160,706	0.75%	2,804.15
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	711.68	9.07%	711,680	3.30%	1,000.00
70. 4G	88.53	1.13%	212,497	0.99%	2,400.28
71. Total	7,842.57	100.00%	21,539,415	100.00%	2,746.47
Irrigated Total					
Irrigated Total	5,884.59	10.42%	40,288,024	12.45%	6,846.36
Dry Total					
Dry Total	40,611.46	71.94%	260,024,397	80.36%	6,402.73
Grass Total					
Grass Total	7,842.57	13.89%	21,539,415	6.66%	2,746.47
72. Waste	1,527.43	2.71%	534,666	0.17%	350.04
73. Other	584.38	1.04%	1,171,588	0.36%	2,004.84
74. Exempt	40.11	0.07%	0	0.00%	0.00
75. Market Area Total	56,450.43	100.00%	323,558,090	100.00%	5,731.72

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	10.98	104,904	14,488.87	128,758,403	130,926.71	1,180,470,673	145,426.56	1,309,333,980
77. Dry Land	312.66	2,004,619	20,027.00	127,671,049	94,582.89	599,559,552	114,922.55	729,235,220
78. Grass	34.52	86,964	6,062.63	16,799,312	53,494.11	147,439,162	59,591.26	164,325,438
79. Waste	20.74	7,260	1,059.25	370,777	4,050.95	1,419,754	5,130.94	1,797,791
80. Other	10.04	8,032	379.23	872,924	1,501.78	1,977,386	1,891.05	2,858,342
81. Exempt	76.50	0	7.11	0	59.61	0	143.22	0
82. Total	388.94	2,211,779	42,016.98	274,472,465	284,556.44	1,930,866,527	326,962.36	2,207,550,771

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	145,426.56	44.48%	1,309,333,980	59.31%	9,003.40
Dry Land	114,922.55	35.15%	729,235,220	33.03%	6,345.45
Grass	59,591.26	18.23%	164,325,438	7.44%	2,757.54
Waste	5,130.94	1.57%	1,797,791	0.08%	350.38
Other	1,891.05	0.58%	2,858,342	0.13%	1,511.51
Exempt	143.22	0.04%	0	0.00%	0.00
Total	326,962.36	100.00%	2,207,550,771	100.00%	6,751.70

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 5 Small Towns	25	137,044	125	1,393,883	125	12,692,991	150	14,223,918	118,012
83.2 Ag 1	0	0	1	85,800	1	269,031	1	354,831	0
83.3 Ag 2	2	5,200	2	173,750	2	781,161	4	960,111	0
83.4 Ag 3	0	0	2	64,016	2	1,277,119	2	1,341,135	0
83.5 Beaver Crossing	51	424,829	205	2,421,704	206	21,376,503	257	24,223,036	280,361
83.6 Bee	11	113,820	85	1,314,310	85	11,360,838	96	12,788,968	0
83.7 Garland	6	55,363	94	1,468,861	95	13,480,284	101	15,004,508	0
83.8 Goehner	5	112,767	69	1,075,769	70	13,958,531	75	15,147,067	0
83.9 Grover	20	100,041	21	210,353	22	1,101,741	42	1,412,135	0
83.10 Milford	36	907,248	653	14,900,495	667	144,704,479	703	160,512,222	1,635,726
83.11 Pleasant Dale	3	29,049	98	1,724,557	99	14,396,776	102	16,150,382	41,900
83.12 Rural	119	7,071,129	1,348	103,907,852	1,392	438,206,353	1,511	549,185,334	6,657,000
83.13 Rural Subdiv	17	933,914	177	12,065,649	178	66,237,373	195	79,236,936	953,483
83.14 Seward	146	2,763,517	2,421	73,156,068	2,463	563,398,004	2,609	639,317,589	5,293,930
83.15 Staplehurst	8	40,284	104	612,670	104	12,883,830	112	13,536,784	51,583
83.16 Tamora	21	78,959	34	187,403	38	849,319	59	1,115,681	0
83.17 Utica	28	372,915	357	5,502,494	371	62,469,438	399	68,344,847	1,004,515
84 Residential Total	498	13,146,079	5,796	220,265,634	5,920	1,379,443,771	6,418	1,612,855,484	16,036,510

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	5 Small Towns	0	0	18	54,202	19	2,200,764	19	2,254,966	0
85.2	Ag 1	0	0	0	0	1	304,596	1	304,596	0
85.3	Beaver Crossing	11	41,787	24	171,483	26	1,955,681	37	2,168,951	4,528
85.4	Bee	2	24,888	8	154,256	8	1,983,362	10	2,162,506	0
85.5	Garland	0	0	15	141,997	16	836,403	16	978,400	0
85.6	Gochner	6	27,878	13	1,085,553	14	1,307,939	20	2,421,370	12,817
85.7	Grover	0	0	1	7,256	5	453,608	5	460,864	0
85.8	Milford	7	65,240	77	1,573,775	80	12,957,311	87	14,596,326	9,786
85.9	Pleasant Dale	0	0	11	278,529	12	1,257,052	12	1,535,581	0
85.10	Rural	25	1,797,821	75	8,732,024	101	63,479,323	126	74,009,168	10,941,980
85.11	Seward	49	1,909,670	264	19,219,488	273	94,403,140	322	115,532,298	6,546,086
85.12	Staplehurst	3	3,554	9	22,575	11	567,175	14	593,304	0
85.13	Tamora	11	63,382	5	52,950	6	14,022,636	17	14,138,968	0
85.14	Utica	11	49,378	44	536,388	47	4,556,167	58	5,141,933	14,604
86	Commercial Total	125	3,983,598	564	32,030,476	619	200,285,157	744	236,299,231	17,529,801

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	5,603.72	60.97%	16,520,331	61.78%	2,948.10
88. 1G	1,425.26	15.51%	4,204,458	15.72%	2,949.96
89. 2G1	2,041.21	22.21%	5,712,796	21.36%	2,798.73
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	36.18	0.39%	101,304	0.38%	2,800.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	84.64	0.92%	203,136	0.76%	2,400.00
95. Total	9,191.01	100.00%	26,742,025	100.00%	2,909.59
CRP					
96. 1C1	668.87	54.19%	2,060,119	55.23%	3,080.00
97. 1C	52.13	4.22%	160,562	4.30%	3,080.03
98. 2C1	452.61	36.67%	1,343,730	36.02%	2,968.85
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	43.40	3.52%	124,124	3.33%	2,860.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	17.23	1.40%	41,697	1.12%	2,420.02
104. Total	1,234.24	100.00%	3,730,232	100.00%	3,022.29
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,623.17	100.00%	1,623,170	100.00%	1,000.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,623.17	100.00%	1,623,170	100.00%	1,000.00
<hr/>					
Grass Total	9,191.01	76.28%	26,742,025	83.32%	2,909.59
CRP Total	1,234.24	10.24%	3,730,232	11.62%	3,022.29
Timber Total	1,623.17	13.47%	1,623,170	5.06%	1,000.00
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114. Market Area Total	12,048.42	100.00%	32,095,427	100.00%	2,663.87

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	12,862.70	48.37%	37,933,353	49.18%	2,949.10
88. 1G	5,354.01	20.13%	15,794,531	20.48%	2,950.04
89. 2G1	1,271.49	4.78%	3,560,172	4.62%	2,800.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	6,970.15	26.21%	19,515,380	25.30%	2,799.85
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	133.65	0.50%	320,760	0.42%	2,400.00
95. Total	26,592.00	100.00%	77,124,196	100.00%	2,900.28
CRP					
96. 1C1	6,616.12	66.09%	20,373,445	66.87%	3,079.36
97. 1C	1,456.97	14.55%	4,486,880	14.73%	3,079.60
98. 2C1	640.34	6.40%	1,901,821	6.24%	2,970.02
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	1,293.87	12.93%	3,699,251	12.14%	2,859.06
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.84	0.03%	6,873	0.02%	2,420.07
104. Total	10,010.14	100.00%	30,468,270	100.00%	3,043.74
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	3,098.13	100.00%	3,098,130	100.00%	1,000.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	3,098.13	100.00%	3,098,130	100.00%	1,000.00
<hr/>					
Grass Total	26,592.00	66.98%	77,124,196	69.68%	2,900.28
CRP Total	10,010.14	25.21%	30,468,270	27.53%	3,043.74
Timber Total	3,098.13	7.80%	3,098,130	2.80%	1,000.00
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114. Market Area Total	39,700.27	100.00%	110,690,596	100.00%	2,788.16

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,228.91	53.06%	9,520,082	53.91%	2,948.39
88. 1G	1,170.11	19.23%	3,451,866	19.55%	2,950.04
89. 2G1	1,545.85	25.40%	4,328,380	24.51%	2,800.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	53.35	0.88%	149,380	0.85%	2,800.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	87.25	1.43%	209,400	1.19%	2,400.00
95. Total	6,085.47	100.00%	17,659,108	100.00%	2,901.85
CRP					
96. 1C1	565.86	54.13%	1,742,850	55.00%	3,080.00
97. 1C	23.77	2.27%	73,213	2.31%	3,080.06
98. 2C1	450.55	43.10%	1,338,141	42.23%	2,970.02
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	3.96	0.38%	11,326	0.36%	2,860.10
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1.28	0.12%	3,097	0.10%	2,419.53
104. Total	1,045.42	100.00%	3,168,627	100.00%	3,030.96
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	711.68	100.00%	711,680	100.00%	1,000.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	711.68	100.00%	711,680	100.00%	1,000.00
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Grass Total	6,085.47	77.60%	17,659,108	81.99%	2,901.85
CRP Total	1,045.42	13.33%	3,168,627	14.71%	3,030.96
Timber Total	711.68	9.07%	711,680	3.30%	1,000.00
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114. Market Area Total	7,842.57	100.00%	21,539,415	100.00%	2,746.47

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

80 Seward

	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	1,512,144,365	1,611,513,690	99,369,325	6.57%	16,036,510	5.51%
02. Recreational	1,511,501	1,341,794	-169,707	-11.23%	0	-11.23%
03. Ag-Homesite Land, Ag-Res Dwelling	126,465,792	128,800,321	2,334,529	1.85%	3,379,748	-.83%
04. Total Residential (sum lines 1-3)	1,640,121,658	1,741,655,805	101,534,147	6.19%	19,416,258	5.01%
05. Commercial	193,752,773	195,887,806	2,135,033	1.1%	7,835,607	-2.94%
06. Industrial	29,450,531	40,411,425	10,960,894	37.22%	9,694,194	4.3%
07. Total Commercial (sum lines 5-6)	223,203,304	236,299,231	13,095,927	5.87%	17,529,801	-1.99%
08. Ag-Farmsite Land, Outbuildings	90,543,201	99,397,477	8,854,276	9.78%	8,862,165	-.01%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,638,360	1,638,360	0	0%		
11. Total Non-Agland (sum lines 8-10)	92,181,561	101,035,837	8,854,276	9.61%	8,862,165	-.01%
12. Irrigated	1,064,540,412	1,309,333,980	244,793,568	23%		
13. Dryland	692,347,236	729,235,220	36,887,984	5.33%		
14. Grassland	163,477,637	164,325,438	847,801	.52%		
15. Wasteland	515,344	1,797,791	1,282,447	248.85%		
16. Other Agland	2,407,954	2,858,342	450,388	18.7%		
17. Total Agricultural Land	1,923,288,583	2,207,550,771	284,262,188	14.78%		
18. Total Value of all Real Property (Locally Assessed)	3,878,795,106	4,286,541,644	407,746,538	10.51%	45,808,224	9.33%

2026 Assessment Survey for Seward County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0 - Vanguard does the commercial appraisals and commercial pick-up work.
3.	Other full-time employees:
	3
4.	Other part-time employees:
	1-- part time
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$440,448
7.	Adopted budget, or granted budget if different from above:
	\$440,448 - The county assessor's budget contains the costs of retirement. All other benefits are paid by the county's general budget.
8.	Amount of the total assessor's budget set aside for appraisal work:
	Total in Appraisal Fund \$60,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$51,000 --Includes CAMAVISION, GIS, Network maintenance, software maintenance, Beacon Schneider Geospatial, and Personal Property online.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,100.00
12.	Amount of last year's assessor's budget not used:
	\$35,903.40

B. Computer, Automation Information and GIS

1.	Administrative software:
	CAMAVISION; --This is the name of the Vanguard Appraisal Inc. CAMA package.
2.	CAMA software:
	CAMAVISION
3.	Personal Property software:
	CAMAVISION
4.	Are cadastral maps currently being used?
	No; The cadastral maps were purchased in 1966 but are no longer maintained or updated manually by the County Assessor's office. The county uses GIS with Beacon Schneider Geospatial to maintain the same information.
5.	If so, who maintains the Cadastral Maps?
	Beacon Schneider Geospatial
6.	Does the county have GIS software?
	No, we access the data from Beacon Schneider Geospatial.
7.	Is GIS available to the public? If so, what is the web address?
	Yes; seward.nebraskaassessors.com & https://schneidergis.com/seward.com
8.	Who maintains the GIS software and maps?
	The programming and maps are both maintained by Beacon
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictomerty by Eagleview
10.	When was the aerial imagery last updated?
	Aerial photography approved by The County Board. Last flown in 2024. New fly over projected for March-April 2026.

C. Zoning Information

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

	Yes
3.	What municipalities in the county are zoned?
	Beaver Crossing, Bee, Garland, Goehner, Milford, Pleasant Dale, Seward, and Utica are zoned.
4.	When was zoning implemented?
	1973; The comprehensive plan was updated in 1995. More recently, the county board conducted a total review of the comprehensive plan. It was then updated and adopted in 2007.

D. Contracted Services

1.	Appraisal Services:
	Vanguard
2.	GIS Services:
	Beacon Schneider Geospatial maintains and supports the GIS software ESRI updates and maintains a website that provides public access to the counties assessment records. Beacon now also maintains the maps.
3.	Other services:
	An online personal property schedule system within our CAMA system with Vanguard. The Assessor and Treasurer have a contract for an IT person.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, Vanguard - Reed Kinne, Robert Ehler
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county has not specified any certificates or qualifications but Reed Kinne, a Certified General Appraiser, with Vanguard is contracted with Seward. Also, Robert Ehler is a certified General Appraiser.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?

	If an outside appraiser is used, the values are reviewed and approved by the county assessor.
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2026 Residential Assessment Survey for Seward County

1.	Valuation data collection done by:
	County Assessor and Office Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Residential properties in Seward County are valued using the cost approach to value. They do use the market data to develop the depreciation used in the cost approach. Additionally, the county organizes their sales in such a manner that they can compare their cost approach results to the selling price of comparable properties. While this is not a fully developed market or sales comparison approach, it provides an additional perspective on the value.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The local market information is used by the county to develop depreciation studies.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	NO: The county develops their own base depreciation tables based on the analysis of their market. In the CAMAVISION system, Seward is the base market and other towns and locations are identified and adjusted by map factors also known as economic factors. All of these processes are rooted in the analysis of the local market.
5.	Describe the methodology used to determine the residential lot values?
	The market is monitored to see if there is any need to adjust or update the existing lot values. The lots are valued on a town by town basis.
6.	How are rural residential site values developed?
	On platted subdivisions, sales of vacant lots are analyzed. For rural residential, vacant acres were analyzed and then adjusted up when the amenities of well, electric and septic are added.
7.	Are there form 191 applications on file?
	Yes - 1
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	The lots owned by the developer are discounted using Discounted Cash Flow.

2026 Commercial Assessment Survey for Seward County

1.	Valuation data collection done by:
	Vanguard Appraiser, Assessor & county staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The predominant valuation process in this county is to depend on the cost approach to value. They do use the market data to develop the depreciation used in the cost approach. Additionally, the county organizes their sales in broad occupancy groups so that they can compare their cost approach results to the selling price of similar properties. Those groups include retail, warehouse/service garage, office, restaurant/bar, land and other miscellaneous occupancies. While this is not a fully developed market or sales comparison approach, it provides an additional perspective on the value. The county may utilize any income data presented, but does not develop an overall income approach.
2a.	Describe the process used to determine the value of unique commercial properties.
	The cost approach is used but the county tries to supplement it with lease information if any is available. These are done by the Vanguard Appraiser
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Generally, the county relies on the analysis of sales in their local market to determine the base depreciation and for economic factors used for commercial property. Additional analysis may include linear regression techniques to build and extend depreciation tables.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	The depreciation tables have been set in the CAMA system. One table is used, then map factors/economic factors are applied in commercial valuation groups.
5.	Describe the methodology used to determine the commercial lot values.
	Generally, the county relies on the analysis of sales in their local market to determine their commercial land values.

2026 Agricultural Assessment Survey for Seward County

1.	Valuation data collection done by:
	The Assessor and her staff.
2.	Describe the process used to determine and monitor market areas.
	Sale verification and market analysis provide insight into market trends. The general land use is the key to each market area. If a trend were to change, the market area may also.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The predominant use of the parcel drives the decision. Then the analysis of the local market is used to establish values.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes; ----The first (home site) acre is the same. The first acre for home sites on agricultural parcels and on residential parcels is valued at \$35,000. The additional site acres have different values for the two subclasses. The next four rural residential site acres are valued at \$7,000 to \$9,000 per acre, up to four additional rural residential site acres are valued at \$4,500 to \$6,000 per acre, and any residual acres over nine are valued at \$3,000 to \$5,000. Those variations are higher in the east where the special valuation exists and lower in the west of the county. The land beyond the first acre on parcels classified as agricultural is valued as a site value at \$5,000- \$7,500 per acre.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	The county completed identification of the intensive use parcels of two feedlots, poultry barns and a winery in Seward County for 2021. They were recorded and valued accordingly.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county, their values will remain the same for 2022.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	CRP & CREP
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	996. Currently the county's special value and market value are the same.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A

	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	The sales analysis has not shown that there are influences from outside agriculture that have impacted the value of agricultural land in any part of the county. In the past, there was influence from acreage development in the eastern part of the county nearest to Lincoln.
7d.	Where is the influenced area located within the county?
	The eastern part of the county nearest to Lincoln.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	For 2023, there have been no perceived differences in the market areas so they have been analyzed together, but kept separately for administrative purposes.

**Seward County
2025 Plan of Assessment
For tax years 2026, 2027 & 2028**

Requirements:

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a plan of assessment which describes the assessment actions planned to the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

Assessment Statistics for 2024 as set by TERC:

<u>Property Class</u>	<u>Median</u>
Residential	93%
Commercial	99%
Agricultural Land	70%

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high)

COD: (Coefficient of Dispersion) the average absolute deviation divided by the median

PRD: (Price Related Differential) the mean ratio divided by the aggregate ratio.

Aggregate: The sum of the assessed values divided by the sum of the sales prices

Average Absolute Deviation: Each ratio minus the median, summed and divided by the number of sales.

Mean: The sum of the ratios divided by the number of sales.

Office Staff and Budget Information

Seward County Assessor’s Office currently employs 3 full time people and 1 part time employee besides the Assessor and Deputy Assessor. Information pertaining to budget and staffing is included in the survey given to the Department of Revenue, Property Assessment Division (PAD). Staff salaries are included in the office’s budget presented to the County Board each year.

Goals

The primary goal for the Seward County Assessor’s Office is to do the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements by the State with the resources available. The Department of Property Assessment and Taxation has prepared the Reports & Opinion of the Property Tax Administrator for Seward County and is on file in the Assessor’s office and serves as additional information for this report. The 2025 Seward County statistical measures are on file in the annual report and kept on file in the Assessor’s Office. The Tax Equalization & Review Commission (TERC) reviews each county’s and sets the level of value for each. If statutory levels of value are not met, TERC will adjust the county to be compliant.

Procedures Manual

Procedures have been established in the office and are updated as needed. The Department of Revenue, Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor is filed in the office are used.

Responsibilities:

Record Maintenance

Property record cards are maintained for every parcel of real property including improvements on leased land. The cards are updated annually to include any changes made to the assessment information of the property. The record cards contain

current owner name and address, legal description, book, and page number of the last deed of record and any changes of record of ownership. Also included is situs address, pictures of improvement or main structure, sketches, cadastral map book and page numbers, tax district codes, valuation information and other codes created that are relevant to the specific parcel.

The office maintains a cadastral map system. The current cadastral maps were done in May 1966. Due to the condition of the cadastrals, they are no longer updated with changes. Seward County has implemented a GIS system and starting on June 1, 2024, a new GIS company (Beacon) has been contracted with to do the county's parcel splits and any corrections or changes that are needed.

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

Prepare annually and file the following Administrative Reports

- County Abstract of Assessment for Real Property
- County Abstract of Assessment for Personal Property
- Assessor Survey
- Certification of Values to Political Subdivisions
- School District Taxable Value Report
- Sales information including rosters & annual Assessed Value Update w/Abstract
- Certification of Taxes Levied Report
- Homestead Exemption Tax Loss
- Report of current values for properties owned by Board of Education Lands & Funds
- Annual Plan of Assessment Report Certify completion of real property assessment rolls & publishes in newspaper
- Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased
- Prepare the plan of assessment for the next 3 assessment years
- File 3-year plan of Assessment with the County Board of Equalization

Homestead Exemptions - Homestead Exemption applications are accepted in the office from February 1st through June 30. They are verified that the applicant is owner/occupant. An ad is placed in the two newspapers in the county with information about the Homestead Exemption. Follow up post cards and phone calls are made to ensure all applicants from the previous year refile and those inquiring throughout the year are notified that they may now file. Applications along with an income statement and a doctor's certification of disability (where appropriate) is forwarded to the Nebraska Department of Revenue by August 1 for income verification. Notice of rejection is sent when the applicant does not meet the requirement of owner/occupant through August 15th. The State returns a roster in October of approved (with a percentage) and disapproved for final processing. Property record cards are pulled, and the Homestead Exemption percentage and amount is notated on them with a follow up of the data entered in the computer. The State Property Assessment Division has implemented a new Homestead Exemption program which we now access to do the data entry for each applicant.

Personal Property - All depreciable tangible personal property which is used in a trade or business to produce income, and which has a determinable life of longer than one year is filed on or before May 1. After May 1st but before July 1st a 10 percent penalty is applied and on July 1st and after a 25 percent penalty is applied. Every year notices are published in the local newspapers and a weekly news supplement for non-subscribers. The office has filing of Personal Property Schedules available on the internet. A postcard is sent to those with existing schedules as reminders and includes the User ID and Password to access their schedules on the internet to complete and submit. A letter is sent to those who would be new filers explaining what is needed. This office documents at least 2-4 reminders to those who need to file personal property.

Permissive Exemptions - Administer annual filings of applications for new or continued exempt use or continued exempt use. Review and make recommendations to the county board.

Taxable Government Owned Property - Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

Centrally Assessed Properties - Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax list.

Tax Districts and Tax Rates - Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

Tax Lists - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

Tax List Corrections - Prepare tax list correction documents for the county board's approval.

County Board of Equalization - Attend county board of equalization meetings including meetings for valuation protests. Prepare documentation for the board for the hearings.

Annexation - Prepares new property record cards & change any coding that needs to be done.

TIF - Tax increment financing. Receives notifications from the CRA (community redevelopment Authority) to divide taxes. Creates new codes and pricing so the Treasurer can divide the taxes.

TERC (Tax Equalization and Review Commission) Appeals - Prepare the information and attend the taxpayer appeals hearings before TERC. Testify in defense of the county's valuation.

TERC Statewide Equalization - Attend the hearings if applicable to the county, to testify in defense of the county's values, and to implement TERC's orders.

Education - Attend meetings, workshops, and educational classes to obtain the required hours of continuing education to maintain the assessor certification.

An annual analysis will be done, and areas prioritized for reappraisal accordingly. Reviews of properties will be done along with a market analysis to establish physical and economic depreciation. New pricing will be applied. Adequate funding will be needed to support the continuation of this process.

Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study will be conducted to see if the current market continues to support the areas.

The office has converted to CamaVision software for both administrative and CAMA using the Vanguard Appraisals Inc. Real Property Appraisal Manual that was approved by the Property Tax Administrator.

Pickup work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures along with zoning and annexation is done on a continuous year-round basis. Parcels are flagged if the value is to be added for the following year to be changed during the appropriate time frame.

RCN (Replacement Cost New). The cost approach is used in setting our values. An income analysis is only used occasionally for commercial property to substantiate the cost approach.

The real estate transfer statements, form 521, are processed on a continual basis.

Assessment plans to be completed in **2025 for 2026** tax year are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and revalue of properties in Seward
- Complete building permits and other reported and unreported changes
- Revalue all the rural residential and farms homes and buildings using the new costing manual with the assistance from Vanguard.

Commercial:

- Review and analyze sales
- Reprice Section 42 housing properties using the income approach
- 6 Year inspection and revalue of properties in Seward
- Complete building permits and other reported and unreported changes

Agriculture:

- Review and analyze sales and market areas
- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes and change parcels accordingly

Assessment plans to be completed in **2026 for 2027** tax year are as follows:

Residential:

- Prioritize area that need review and analyze sales
- 6 Year inspection and revalue of properties in Range 4 (geo codes: 3239, 3285, 3463, 3509)
- Complete building permits and other reported and unreported changes

Commercial:

- Review and analyze sales
- Reprice Section 42 housing properties using the income approach
- Complete building permits and reported and unreported changes

Agriculture:

- Review and analyze sales and market areas
- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes and change parcels accordingly

Assessment plans to be completed in **2027 for 2028** tax year are as follows:

Residential:

- Prioritize area that need review and analyze sales
- 6 Year inspection and revalue of properties in Beaver Crossing, Cordova and the Seward 2-mile zoning jurisdiction
- Complete building permits and other reported and unreported changes

Commercial:

- Review and analyze sales
- 6 Year inspection and review of properties in Beaver Crossing, Cordova and the Seward 2-mile zoning jurisdiction

- Reprice Section 42 housing properties using the income approach
- Complete building permits and reported and unreported changes

Agriculture:

- Review and analyze sales and market areas
- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes and change parcels accordingly

I respectfully submit this plan of assessment and request the resources needed to continue with maintaining up-to-date, fair, and equitable assessments in achieving the statutory required statistics.

June 13, 2025

Marilyn Hladky, Seward County Assessor

METHODOLOGY REPORT OF SPECIAL VALUATION PROCEDURES

SEWARD COUNTY – 2026

Special valuation methodology:

The agricultural values are set according to the agricultural sales that are determined to be arms length by the assessor and by the Nebraska Property Assessment Division. A market study is done based on those sales. Each sale is listed and contains the number of acres in each land capability group. New values per acre are substituted for last year's values to calculate new assessed values and ratios. New statistical measurements including the mean, median and weighted mean, coefficient of dispersion, price-related differential and the absolute standard deviation are calculated. The final step is the reconciliation of value. It is the process in which the estimates of value are evaluated, and the applicability of the indicated values is weighed. This is a reconciliation of the facts, trends and observations developed in the analysis and a review of the conclusions and the validity and reliability of those conclusions. The market study to arrive at the special value was analyzed using only the uninfluenced sales from the Market Area 3, which was created in 2002. Area 3 does not have the aquifer lying under it that is adequate for irrigation. Market Area 3 is most like Market Area 2, which has special valuation. The new assessed value from Market Area 3 for each land capability group is then applied to all agricultural parcels in area 2.

For 2014 it was determined that sales in Market Area 2 were not selling much differently than in Market Area 3. Therefore, all the qualified sales in the 2 market areas were used to set the values for both areas. The 2 areas are still being maintained separately but were grouped together for analysis and valuation.

For 2026, analysis of sales continues as in 2025.