

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

KEYA PAHA COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for Keya Paha 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 Keya Paha County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Suzy Wentworth, Keya Paha County Assessor

Table of Contents

2023 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

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.

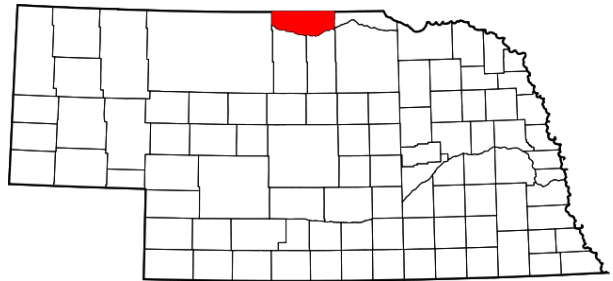
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

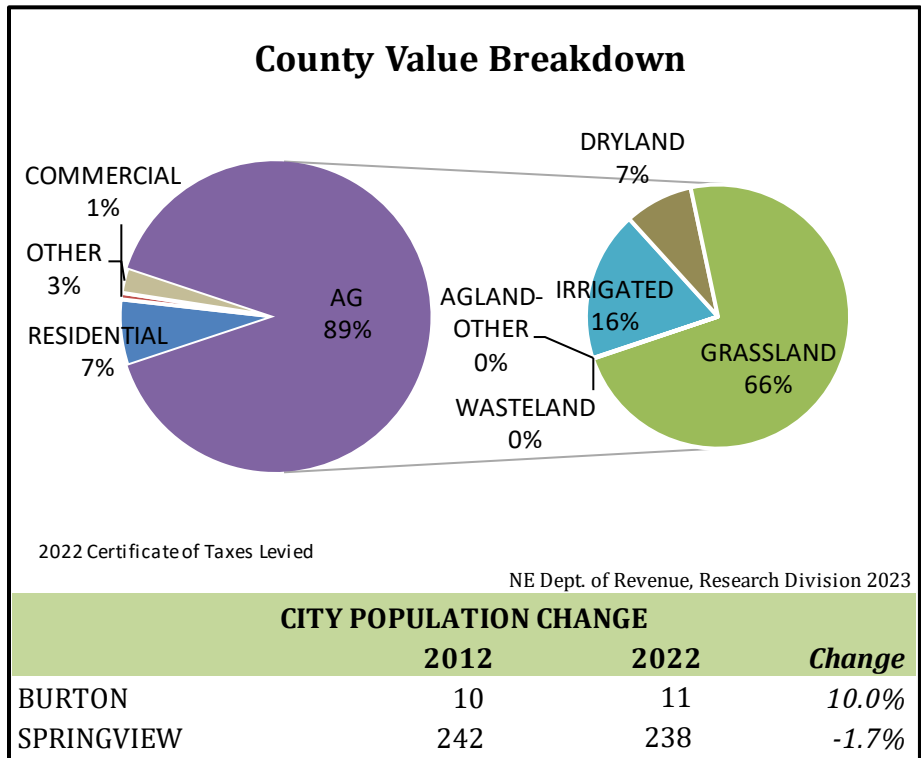
**Further information may be found in Exhibit 94*

County Overview

With a total area of 773 square miles, Keya Paha County has 787 residents, per the Census Bureau Quick Facts for 2021, a 2% population decline from the 2020 U.S. Census. Reports indicate that 80% of county residents are homeowners and 96% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$53,305 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Keya Paha County are located in around the county seat of Springview. According to the latest information available from the U.S. Census Bureau, there are 16 employer establishments with total employment of 42, an increase of 2% in employment since 2019.



Agricultural land is the single largest contributor to the county's overall valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county. Keya Paha County is included in both the Middle Niobrara and the Lower Niobrara Natural Resources Districts (NRD).

2023 Residential Correlation for Keya Paha County

Assessment Actions

Pick-up work and general maintenance were the only assessment actions for 2023.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales verification and qualification processes are reviewed. The county assessor's office utilizes sales qualification questionnaires. In addition, the assessor is ex-officio, so when the Real Estate Transfer Statements (Form 521) are received, questions can be answered at this time as well. Further review of the qualified and nonqualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the residential class.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and stratified. The residential class in Keya Paha County identifies four separate valuation groups. Valuation Group 1 aligns with the four small villages, while Valuation Group 2 is Meadville, Valuation Group 3 is the rural area, and Valuation Group 4 is Springview. All of these align with the assessor locations in the county.

Frequency of the six-year inspection and review cycle of the county is also reviewed. The county reviews and inspects all properties within the required six years. A systematic plan is in place to maintain compliance.

The currency of the appraisal tables is reviewed. The costing tables are dated 2017, land tables and depreciation are dated 2017-2022, depending on the valuation group. The tables are updated as each valuation group is reviewed. Currently, the county assessor does not have a written valuation methodology, however, the county assessor was given an outline and examples of other methodologies.

Description of Analysis

Residential parcels are analyzed using four valuation groups that are based on the assessor locations in the county.

Valuation Group	Description
1	Burton, Jamison, Mills and Norden
2	Meadville
3	Rural
4	Springview

2023 Residential Correlation for Keya Paha County

The residential statistical profile consists of 18 total sales. Fourteen are in Valuation Group 4, with the remaining sales dispersed in the other valuation groups. The median and mean measures of central tendency are within the acceptable ranges. The COD and PRD are both above the recommended range but are affected by two extreme low dollar sales. When these two sales are excluded both the COD and PRD improve substantially, to 25% and 101%, respectively.

The statistical sample and the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales.

Equalization and Quality of Assessment

An overall review of the assessment practices in the county show that all residential properties are assessed through the same equalized means and complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	1	50.21	50.21	50.21	00.00	100.00
2	2	99.47	99.47	97.25	04.05	102.28
3	1	81.54	81.54	81.54	00.00	100.00
4	14	92.65	100.85	78.13	41.01	129.08
____ ALL ____	18	92.65	96.81	81.24	35.93	119.17

Level of Value

Based on analysis of all available information, the level of value for the residential property in Keya Paha County is 93%.

2023 Commercial Correlation for Keya Paha County

Assessment Actions

Pick-up work and general maintenance were performed in the commercial class.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The county's sales and verification processes are reviewed. All arm's-length transactions have been made available for measurement purposes. Review of both the qualified and non-qualified rosters indicate all arm's-length sales are used.

A review of the valuation group shows that for the commercial class the county assessor only uses one valuation group. The cost approach to value using the Computer-Assisted Mass Appraisal (CAMA) system cost tables, is used for the valuation of the commercial class of property. A review of the current commercial appraisal tables shows the cost tables are dated 2017, while lot and depreciation values are dated 2022.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. The contract appraiser physically reviews and inspects all commercial properties at once, with the next review scheduled for 2026.

Description of Analysis

The commercial profile has three qualified sales with the median and mean measures in range. The qualitative measures are above the acceptable range. All commercial properties are valued using the cost approach. The sample with only three sales is considered unrepresentative of the commercial population and not reliable to indicate the level of value within the county.

Historically, reviewing the valuation changes over the past decade show the county, when compared to surrounding counties with similar sized communities, have increased or decreased over the past eight years at a similar rate.

A review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) shows a flat to declining valuation of the commercial class, which is expected as compared to similar markets in the region.

Equalization and Quality of Assessment

The size of the statistical sample of the commercial class is considered too small to be statistically reliable. Review of the assessment practices demonstrate that the assessments are

2023 Commercial Correlation for Keya Paha County

uniform and equalized. The quality of assessment for the commercial class of Keya Paha County complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Keya Paha County is determined to be at the statutory level of 100% of market value.

2023 Agricultural Correlation for Keya Paha County

Assessment Actions

The county assessor performed a market analysis of qualified sales for the three-year study period. From this analysis, the irrigated land increased approximately 7%, dryland values increased 15% and grassland increased approximately 21%. Wasteland increased approximately 33%.

Sales verification and pick-up work was also completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The county assessor's sales and verification processes are reviewed. All arm's-length transactions have been made available for measurement purposes.

Within Keya Paha County, there is only one agricultural market area. The majority of the county is grassland. The county assessor has not identified market activity that would necessitate the development of unique agricultural market areas. There are special value applications on file; however, the county assessor currently does not have special value assigned to any parcels.

The county assessor keeps land use up to date by aerial imagery comparisons with property records and information from the public.

All rural improvements are reviewed at the same time with the agricultural improvements, including outbuildings. These are valued with the same cost index and depreciation within the Computer-Assisted Mass Appraisal System.

Description of Analysis

The sample of agricultural sales indicates there are 15 qualified sales in the three-year study period. All three measures of central tendency are within the acceptable range. The COD and PRD are also in range for agricultural land.

Twelve of the 15 sales are 80% Majority Land Use (MLU) grassland and have a median within the acceptable range. Grassland makes up 86% of the agricultural land acres in the county. There are no irrigated land and dryland sales making it difficult to measure. When compared to adjoining counties the agricultural land values in Keya Paha are equalized and are consistent within the region.

The reported assessment actions are reflected in the 2023 County Abstract of Assessment for Real Property, Form 45, Compared with the 2022 Certificate of Taxes Levied Report (CTL). Based on the analysis and the comparison of surrounding county values, agricultural land in Keya Paha County is within the acceptable range.

2023 Agricultural Correlation for Keya Paha County

Equalization and Quality of Assessment

The review of agricultural improvements indicates that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties, and assessment practices indicate that the Keya Paha County assessor has achieved equalization. The quality of assessment in the agricultural land class of property in Keya Paha County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
Grass						
County	12	70.66	74.84	70.87	21.21	105.60
1	12	70.66	74.84	70.87	21.21	105.60
ALL	15	69.35	71.99	69.50	22.55	103.58

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Keya Paha County is 69%.

2023 Opinions of the Property Tax Administrator for Keya Paha 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	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	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, 2023.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary

for Keya Paha County

Residential Real Property - Current

Number of Sales	18	Median	92.65
Total Sales Price	\$1,965,000	Mean	96.81
Total Adj. Sales Price	\$1,965,000	Wgt. Mean	81.24
Total Assessed Value	\$1,596,305	Average Assessed Value of the Base	\$32,695
Avg. Adj. Sales Price	\$109,167	Avg. Assessed Value	\$88,684

Confidence Interval - Current

95% Median C.I	58.42 to 101.33
95% Wgt. Mean C.I	59.88 to 102.60
95% Mean C.I	65.00 to 128.62
% of Value of the Class of all Real Property Value in the County	2.57
% of Records Sold in the Study Period	4.15
% of Value Sold in the Study Period	11.25

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	10	95	94.85
2021	16	97	97.00
2020	19	95	95.17
2019	13	100	93.86

2023 Commission Summary for Keya Paha County

Commercial Real Property - Current

Number of Sales	3	Median	99.47
Total Sales Price	\$152,000	Mean	92.23
Total Adj. Sales Price	\$152,000	Wgt. Mean	52.63
Total Assessed Value	\$80,000	Average Assessed Value of the Base	\$43,782
Avg. Adj. Sales Price	\$50,667	Avg. Assessed Value	\$26,667

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-32.58 to 217.04
% of Value of the Class of all Real Property Value in the County	0.58
% of Records Sold in the Study Period	4.11
% of Value Sold in the Study Period	2.50

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	2	100	118.97
2021	3	100	50.79
2020	4	100	43.60
2019	5	100	84.84

**52 Keya Paha
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 18
 Total Sales Price : 1,965,000
 Total Adj. Sales Price : 1,965,000
 Total Assessed Value : 1,596,305
 Avg. Adj. Sales Price : 109,167
 Avg. Assessed Value : 88,684

MEDIAN : 93
 WGT. MEAN : 81
 MEAN : 97
 COD : 35.93
 PRD : 119.17

COV : 66.07
 STD : 63.96
 Avg. Abs. Dev : 33.29
 MAX Sales Ratio : 332.00
 MIN Sales Ratio : 42.48

95% Median C.I. : 58.42 to 101.33
 95% Wgt. Mean C.I. : 59.88 to 102.60
 95% Mean C.I. : 65.00 to 128.62

Printed:3/20/2023 4:37:53PM

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-20 To 31-DEC-20	2	119.03	119.03	103.22	19.92	115.32	95.32	142.73	N/A	60,000	61,933
01-JAN-21 To 31-MAR-21	2	101.09	101.09	100.98	02.37	100.11	98.69	103.49	N/A	115,000	116,133
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	1	69.59	69.59	69.59	00.00	100.00	69.59	69.59	N/A	67,000	46,625
01-OCT-21 To 31-DEC-21	2	74.20	74.20	74.20	21.27	100.00	58.42	89.97	N/A	150,000	111,295
01-JAN-22 To 31-MAR-22	4	88.49	82.67	88.62	17.76	93.29	52.36	101.33	N/A	192,500	170,601
01-APR-22 To 30-JUN-22	4	51.84	54.95	49.36	16.61	111.32	42.48	73.65	N/A	98,750	48,741
01-JUL-22 To 30-SEP-22	3	103.33	177.95	112.76	75.32	157.81	98.52	332.00	N/A	27,667	31,197
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	5	98.69	101.96	96.58	16.48	105.57	69.59	142.73	N/A	83,400	80,551
01-OCT-21 To 30-SEP-22	13	81.54	94.82	77.10	46.22	122.98	42.48	332.00	52.36 to 101.33	119,077	91,812
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	5	89.97	84.03	84.00	16.48	100.04	58.42	103.49	N/A	119,400	100,296
<u>ALL</u>	18	92.65	96.81	81.24	35.93	119.17	42.48	332.00	58.42 to 101.33	109,167	88,684

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	1	50.21	50.21	50.21	00.00	100.00	50.21	50.21	N/A	150,000	75,310
2	2	99.47	99.47	97.25	04.05	102.28	95.44	103.49	N/A	245,000	238,260
3	1	81.54	81.54	81.54	00.00	100.00	81.54	81.54	N/A	270,000	220,170
4	14	92.65	100.85	78.13	41.01	129.08	42.48	332.00	53.47 to 103.33	75,357	58,879
<u>ALL</u>	18	92.65	96.81	81.24	35.93	119.17	42.48	332.00	58.42 to 101.33	109,167	88,684

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	18	92.65	96.81	81.24	35.93	119.17	42.48	332.00	58.42 to 101.33	109,167	88,684
06											
07											
<u>ALL</u>	18	92.65	96.81	81.24	35.93	119.17	42.48	332.00	58.42 to 101.33	109,167	88,684

52 Keya Paha
RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 18
 Total Sales Price : 1,965,000
 Total Adj. Sales Price : 1,965,000
 Total Assessed Value : 1,596,305
 Avg. Adj. Sales Price : 109,167
 Avg. Assessed Value : 88,684

MEDIAN : 93
 WGT. MEAN : 81
 MEAN : 97
 COD : 35.93
 PRD : 119.17

COV : 66.07
 STD : 63.96
 Avg. Abs. Dev : 33.29
 MAX Sales Ratio : 332.00
 MIN Sales Ratio : 42.48

95% Median C.I. : 58.42 to 101.33
 95% Wgt. Mean C.I. : 59.88 to 102.60
 95% Mean C.I. : 65.00 to 128.62

Printed:3/20/2023 4:37:53PM

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	1	103.33	103.33	103.33	00.00	100.00	103.33	103.33	N/A	3,000	3,100
Less Than 15,000	2	217.67	217.67	246.25	52.53	88.39	103.33	332.00	N/A	4,000	9,850
Less Than 30,000	4	123.03	162.93	131.20	60.51	124.18	73.65	332.00	N/A	12,000	15,744
Ranges Excl. Low \$											
Greater Than 4,999	17	89.97	96.42	81.20	38.30	118.74	42.48	332.00	53.47 to 101.33	115,412	93,718
Greater Than 14,999	16	85.76	81.70	80.56	25.06	101.42	42.48	142.73	53.47 to 98.69	122,313	98,538
Greater Than 29,999	14	85.76	77.92	79.99	22.88	97.41	42.48	103.49	52.36 to 98.69	136,929	109,524
Incremental Ranges											
0 TO 4,999	1	103.33	103.33	103.33	00.00	100.00	103.33	103.33	N/A	3,000	3,100
5,000 TO 14,999	1	332.00	332.00	332.00	00.00	100.00	332.00	332.00	N/A	5,000	16,600
15,000 TO 29,999	2	108.19	108.19	108.19	31.93	100.00	73.65	142.73	N/A	20,000	21,638
30,000 TO 59,999	1	52.36	52.36	52.36	00.00	100.00	52.36	52.36	N/A	45,000	23,560
60,000 TO 99,999	4	84.06	80.73	80.12	22.84	100.76	53.47	101.33	N/A	75,500	60,490
100,000 TO 149,999	4	97.01	85.00	82.35	16.60	103.22	42.48	103.49	N/A	117,500	96,765
150,000 TO 249,999	3	58.42	66.20	66.20	22.68	100.00	50.21	89.97	N/A	150,000	99,300
250,000 TO 499,999	2	88.49	88.49	89.67	07.85	98.68	81.54	95.44	N/A	325,000	291,425
500,000 TO 999,999											
1,000,000 +											
ALL	18	92.65	96.81	81.24	35.93	119.17	42.48	332.00	58.42 to 101.33	109,167	88,684

**52 Keya Paha
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 3
 Total Sales Price : 152,000
 Total Adj. Sales Price : 152,000
 Total Assessed Value : 80,000
 Avg. Adj. Sales Price : 50,667
 Avg. Assessed Value : 26,667

MEDIAN : 99
 WGT. MEAN : 53
 MEAN : 92
 COD : 33.41
 PRD : 175.24

COV : 54.47
 STD : 50.24
 Avg. Abs. Dev : 33.23
 MAX Sales Ratio : 138.46
 MIN Sales Ratio : 38.77

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -32.58 to 217.04

Printed:3/20/2023 4:37:54PM

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-19 To 31-DEC-19	1	138.46	138.46	138.46	00.00	100.00	138.46	138.46	N/A	12,000	16,615	
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20												
01-OCT-20 To 31-DEC-20												
01-JAN-21 To 31-MAR-21												
01-APR-21 To 30-JUN-21	1	38.77	38.77	38.77	00.00	100.00	38.77	38.77	N/A	125,000	48,465	
01-JUL-21 To 30-SEP-21	1	99.47	99.47	99.47	00.00	100.00	99.47	99.47	N/A	15,000	14,920	
01-OCT-21 To 31-DEC-21												
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22												
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	1	138.46	138.46	138.46	00.00	100.00	138.46	138.46	N/A	12,000	16,615	
01-OCT-20 To 30-SEP-21	2	69.12	69.12	45.28	43.91	152.65	38.77	99.47	N/A	70,000	31,693	
01-OCT-21 To 30-SEP-22												
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20												
01-JAN-21 To 31-DEC-21	2	69.12	69.12	45.28	43.91	152.65	38.77	99.47	N/A	70,000	31,693	
<u>ALL</u>	3	99.47	92.23	52.63	33.41	175.24	38.77	138.46	N/A	50,667	26,667	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	3	99.47	92.23	52.63	33.41	175.24	38.77	138.46	N/A	50,667	26,667	
<u>ALL</u>	3	99.47	92.23	52.63	33.41	175.24	38.77	138.46	N/A	50,667	26,667	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	3	99.47	92.23	52.63	33.41	175.24	38.77	138.46	N/A	50,667	26,667	
04												
<u>ALL</u>	3	99.47	92.23	52.63	33.41	175.24	38.77	138.46	N/A	50,667	26,667	

**52 Keya Paha
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 3
 Total Sales Price : 152,000
 Total Adj. Sales Price : 152,000
 Total Assessed Value : 80,000
 Avg. Adj. Sales Price : 50,667
 Avg. Assessed Value : 26,667

MEDIAN : 99
 WGT. MEAN : 53
 MEAN : 92
 COD : 33.41
 PRD : 175.24

COV : 54.47
 STD : 50.24
 Avg. Abs. Dev : 33.23
 MAX Sales Ratio : 138.46
 MIN Sales Ratio : 38.77

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -32.58 to 217.04

Printed:3/20/2023 4:37:54PM

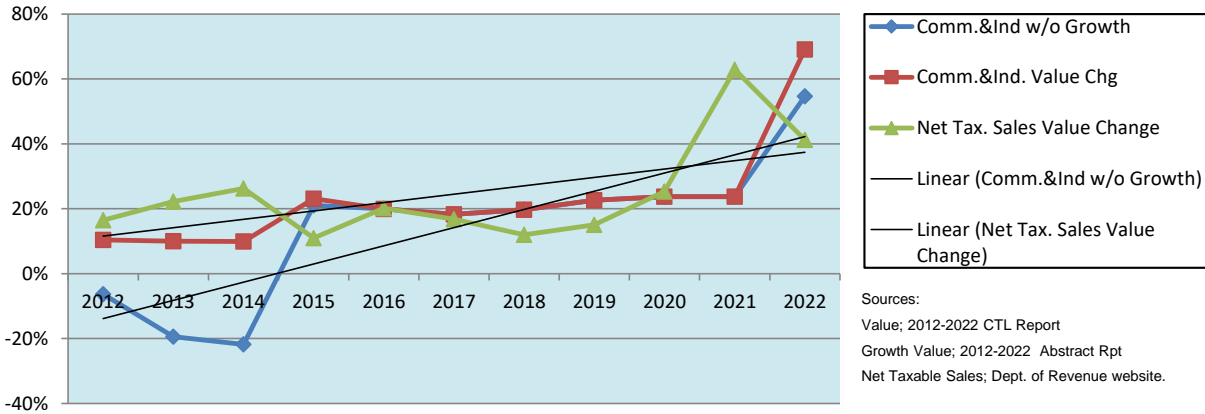
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	138.46	138.46	138.46	00.00	100.00	138.46	138.46	N/A	12,000	16,615
Less Than 30,000	2	118.97	118.97	116.80	16.39	101.86	99.47	138.46	N/A	13,500	15,768
Ranges Excl. Low \$											
Greater Than 4,999	3	99.47	92.23	52.63	33.41	175.24	38.77	138.46	N/A	50,667	26,667
Greater Than 14,999	2	69.12	69.12	45.28	43.91	152.65	38.77	99.47	N/A	70,000	31,693
Greater Than 29,999	1	38.77	38.77	38.77	00.00	100.00	38.77	38.77	N/A	125,000	48,465
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	138.46	138.46	138.46	00.00	100.00	138.46	138.46	N/A	12,000	16,615
15,000 TO 29,999	1	99.47	99.47	99.47	00.00	100.00	99.47	99.47	N/A	15,000	14,920
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999	1	38.77	38.77	38.77	00.00	100.00	38.77	38.77	N/A	125,000	48,465
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	3	99.47	92.23	52.63	33.41	175.24	38.77	138.46	N/A	50,667	26,667

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	99.47	99.47	99.47	00.00	100.00	99.47	99.47	N/A	15,000	14,920
340	1	38.77	38.77	38.77	00.00	100.00	38.77	38.77	N/A	125,000	48,465
470	1	138.46	138.46	138.46	00.00	100.00	138.46	138.46	N/A	12,000	16,615
ALL	3	99.47	92.23	52.63	33.41	175.24	38.77	138.46	N/A	50,667	26,667

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 1,887,810	\$ 320,900	17.00%	\$ 1,566,910		\$ 2,392,235	
2012	\$ 2,084,380	\$ 315,830	15.15%	\$ 1,768,550	-6.32%	\$ 2,786,049	16.46%
2013	\$ 2,077,380	\$ 555,260	26.73%	\$ 1,522,120	-26.97%	\$ 2,923,708	4.94%
2014	\$ 2,075,270	\$ 599,080	28.87%	\$ 1,476,190	-28.94%	\$ 3,019,835	3.29%
2015	\$ 2,324,730	\$ 39,670	1.71%	\$ 2,285,060	10.11%	\$ 2,655,059	-12.08%
2016	\$ 2,265,170	\$ -	0.00%	\$ 2,265,170	-2.56%	\$ 2,875,307	8.30%
2017	\$ 2,232,710	\$ -	0.00%	\$ 2,232,710	-1.43%	\$ 2,795,018	-2.79%
2018	\$ 2,260,450	\$ -	0.00%	\$ 2,260,450	1.24%	\$ 2,679,561	-4.13%
2019	\$ 2,314,460	\$ -	0.00%	\$ 2,314,460	2.39%	\$ 2,753,409	2.76%
2020	\$ 2,335,790	\$ -	0.00%	\$ 2,335,790	0.92%	\$ 2,998,537	8.90%
2021	\$ 2,335,790	\$ -	0.00%	\$ 2,335,790	0.00%	\$ 3,896,805	29.96%
2022	\$ 3,192,550	\$ 272,785	8.54%	\$ 2,919,765	25.00%	\$ 3,379,499	-13.28%
Ann %chg	4.36%			Average	-2.41%	1.95%	3.85%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-6.32%	10.41%	16.46%
2013	-19.37%	10.04%	22.22%
2014	-21.80%	9.93%	26.23%
2015	21.04%	23.14%	10.99%
2016	19.99%	19.99%	20.19%
2017	18.27%	18.27%	16.84%
2018	19.74%	19.74%	12.01%
2019	22.60%	22.60%	15.10%
2020	23.73%	23.73%	25.34%
2021	23.73%	23.73%	62.89%
2022	54.66%	69.11%	41.27%

County Number

52

 County Name

Keya Paha

52 Keya Paha
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 15
Total Sales Price : 15,380,037
Total Adj. Sales Price : 15,380,037
Total Assessed Value : 10,689,230
Avg. Adj. Sales Price : 1,025,336
Avg. Assessed Value : 712,615

MEDIAN : 69
WGT. MEAN : 70
MEAN : 72
COD : 22.55
PRD : 103.58

COV : 35.87
STD : 25.82
Avg. Abs. Dev : 15.64
MAX Sales Ratio : 154.18
MIN Sales Ratio : 48.58

95% Median C.I. : 52.24 to 81.63
95% Wgt. Mean C.I. : 57.21 to 81.79
95% Mean C.I. : 57.69 to 86.29

Printed:3/20/2023 4:37:55PM

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-19 To 31-DEC-19	1	82.15	82.15	82.15	00.00	100.00	82.15	82.15	N/A	729,600	599,385
01-JAN-20 To 31-MAR-20	1	75.42	75.42	75.42	00.00	100.00	75.42	75.42	N/A	96,000	72,405
01-APR-20 To 30-JUN-20	1	50.50	50.50	50.50	00.00	100.00	50.50	50.50	N/A	500,000	252,490
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	3	69.35	63.84	65.58	12.03	97.35	48.58	73.60	N/A	562,477	368,888
01-JAN-21 To 31-MAR-21	3	67.40	67.09	78.25	14.54	85.74	52.24	81.63	N/A	1,828,333	1,430,610
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	1	83.65	83.65	83.65	00.00	100.00	83.65	83.65	N/A	146,448	122,505
01-OCT-21 To 31-DEC-21	1	57.56	57.56	57.56	00.00	100.00	57.56	57.56	N/A	4,484,072	2,580,835
01-JAN-22 To 31-MAR-22	2	67.00	67.00	67.51	07.40	99.24	62.04	71.96	N/A	711,882	480,613
01-APR-22 To 30-JUN-22	2	101.91	101.91	84.80	51.29	120.18	49.64	154.18	N/A	413,861	350,945
01-JUL-22 To 30-SEP-22											
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	3	75.42	69.36	69.73	13.99	99.47	50.50	82.15	N/A	441,867	308,093
01-OCT-20 To 30-SEP-21	7	69.35	68.06	75.44	14.55	90.22	48.58	83.65	48.58 to 83.65	1,045,554	788,714
01-OCT-21 To 30-SEP-22	5	62.04	79.08	63.01	38.35	125.50	49.64	154.18	N/A	1,347,111	848,790
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	5	69.35	63.49	62.69	14.41	101.28	48.58	75.42	N/A	456,686	286,312
01-JAN-21 To 31-DEC-21	5	67.40	68.50	69.15	16.47	99.06	52.24	83.65	N/A	2,023,104	1,399,034
<u>ALL</u>	15	69.35	71.99	69.50	22.55	103.58	48.58	154.18	52.24 to 81.63	1,025,336	712,615

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	15	69.35	71.99	69.50	22.55	103.58	48.58	154.18	52.24 to 81.63	1,025,336	712,615
<u>ALL</u>	15	69.35	71.99	69.50	22.55	103.58	48.58	154.18	52.24 to 81.63	1,025,336	712,615

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
<u>Grass</u>											
County	8	69.68	76.80	64.76	24.38	118.59	52.24	154.18	52.24 to 154.18	999,150	647,030
1	8	69.68	76.80	64.76	24.38	118.59	52.24	154.18	52.24 to 154.18	999,150	647,030
<u>ALL</u>	15	69.35	71.99	69.50	22.55	103.58	48.58	154.18	52.24 to 81.63	1,025,336	712,615

52 Keya Paha
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 15
 Total Sales Price : 15,380,037
 Total Adj. Sales Price : 15,380,037
 Total Assessed Value : 10,689,230
 Avg. Adj. Sales Price : 1,025,336
 Avg. Assessed Value : 712,615

MEDIAN : 69
 WGT. MEAN : 70
 MEAN : 72
 COD : 22.55
 PRD : 103.58

COV : 35.87
 STD : 25.82
 Avg. Abs. Dev : 15.64
 MAX Sales Ratio : 154.18
 MIN Sales Ratio : 48.58

95% Median C.I. : 52.24 to 81.63
 95% Wgt. Mean C.I. : 57.21 to 81.79
 95% Mean C.I. : 57.69 to 86.29

Printed:3/20/2023 4:37:55PM

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
____ Grass ____											
County	12	70.66	74.84	70.87	21.21	105.60	50.50	154.18	57.56 to 81.63	1,181,557	837,370
1	12	70.66	74.84	70.87	21.21	105.60	50.50	154.18	57.56 to 81.63	1,181,557	837,370
____ ALL ____	15	69.35	71.99	69.50	22.55	103.58	48.58	154.18	52.24 to 81.63	1,025,336	712,615

Keya Paha County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Keya Paha	1	3,085	3,085	3,085	3,085	3,050	3,050	2,720	3,000	3,060
Cherry	1	2,800	2,799	n/a	2,781	2,800	2,800	2,788	2,800	2,791
Brown	1	3,600	3,600	3,400	3,400	2,355	3,140	3,140	3,030	3,307
Rock	3	n/a	3,700	3,600	3,600	3,444	3,499	3,248	2,836	3,430
Holt	3	2,400	2,400	2,325	2,325	2,147	2,225	2,100	2,100	2,208
Boyd	1	3,400	3,400	3,200	3,200	3,000	3,000	2,820	2,820	3,106

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Keya Paha	1	1,135	1,135	1,135	1,135	1,115	1,115	1,115	1,115	1,129
Cherry	1	n/a	725	725	725	725	725	725	725	725
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	1,002
Rock	3	n/a	1,100	1,070	1,070	960	920	860	800	951
Holt	3	2,600	2,600	2,400	2,400	2,200	2,200	2,000	2,000	2,307
Boyd	1	2,020	2,020	1,900	1,900	1,820	1,820	1,750	1,750	1,921

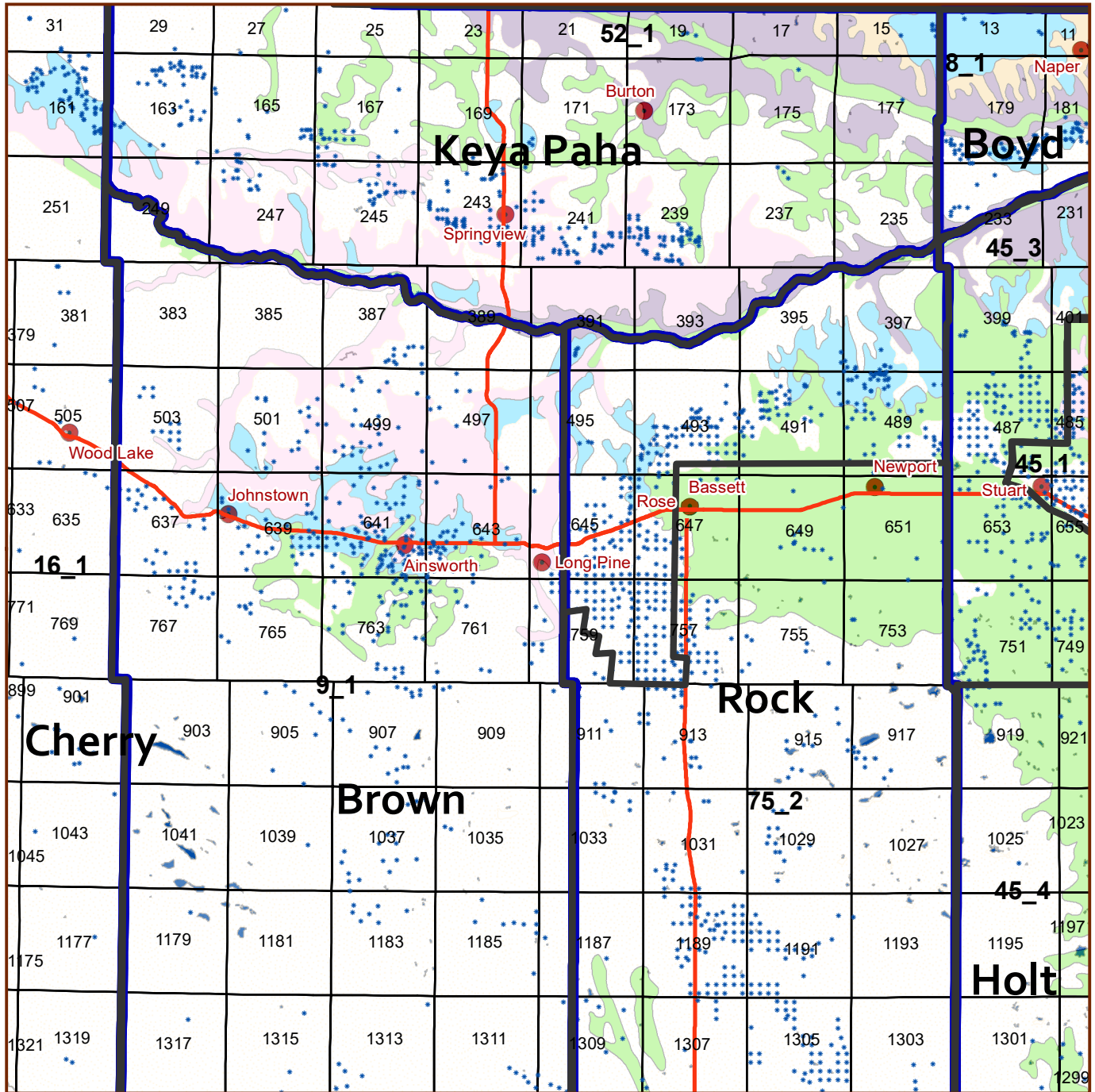
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Keya Paha	1	915	915	915	915	905	905	895	883	907
Cherry	1	604	590	590	590	590	470	455	455	485
Brown	1	826	825	700	702	650	650	625	625	674
Rock	3	890	903	830	831	765	642	635	619	768
Holt	3	1,346	1,581	1,168	1,288	982	967	952	1,065	1,215
Boyd	1	1,360	1,360	1,290	1,290	1,270	1,270	1,250	1,250	1,280

County	Mkt Area	CRP	TIMBER	WASTE
Keya Paha	1	n/a	n/a	79
Cherry	1	725	n/a	78
Brown	1	768	672	75
Rock	3	775	350	100
Holt	3	1,445	500	250
Boyd	1	n/a	n/a	591

Source: 2023 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.

KEYA PAHA COUNTY



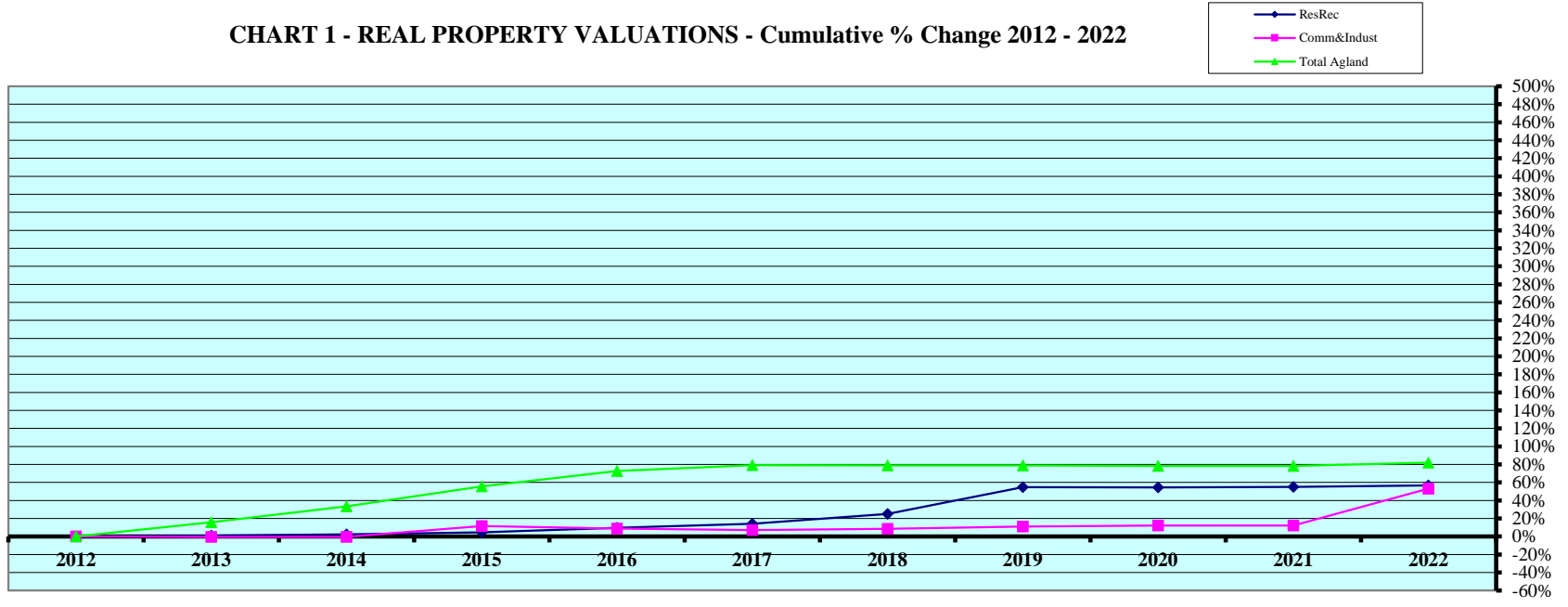
Legend

- 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 2012 - 2022



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
2012	9,067,880	-	-	-	2,084,380	-	-	-	232,749,660	-	-	-
2013	9,152,350	84,470	0.93%	0.93%	2,077,380	-7,000	-0.34%	-0.34%	269,345,780	36,596,120	15.72%	15.72%
2014	9,268,370	116,020	1.27%	2.21%	2,075,270	-2,110	-0.10%	-0.44%	310,697,740	41,351,960	15.35%	33.49%
2015	9,484,700	216,330	2.33%	4.60%	2,324,730	249,460	12.02%	11.53%	362,418,710	51,720,970	16.65%	55.71%
2016	9,945,720	461,020	4.86%	9.68%	2,265,170	-59,560	-2.56%	8.67%	401,909,870	39,491,160	10.90%	72.68%
2017	10,350,360	404,640	4.07%	14.14%	2,232,710	-32,460	-1.43%	7.12%	416,902,220	14,992,350	3.73%	79.12%
2018	11,344,430	994,070	9.60%	25.11%	2,260,450	27,740	1.24%	8.45%	416,574,850	-327,370	-0.08%	78.98%
2019	14,043,590	2,699,160	23.79%	54.87%	2,314,460	54,010	2.39%	11.04%	416,108,400	-466,450	-0.11%	78.78%
2020	14,018,150	-25,440	-0.18%	54.59%	2,335,790	21,330	0.92%	12.06%	415,239,440	-868,960	-0.21%	78.41%
2021	14,060,335	42,185	0.30%	55.06%	2,335,790	0	0.00%	12.06%	415,252,355	12,915	0.00%	78.41%
2022	14,210,005	149,670	1.06%	56.71%	3,192,550	856,760	36.68%	53.17%	423,566,080	8,313,725	2.00%	81.98%

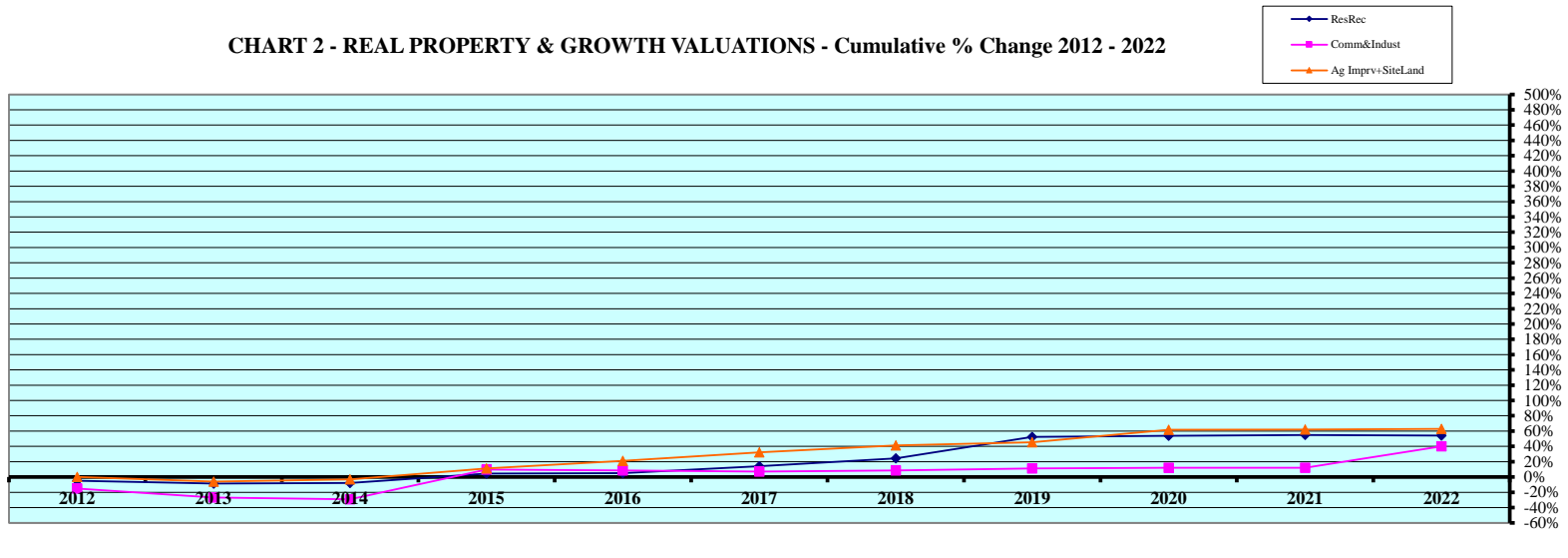
Rate Annual %chg: Residential & Recreational **4.59%** Commercial & Industrial **4.36%** Agricultural Land **6.17%**

Cnty# **52**
County **KEYA PAHA**

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 2012 - 2022



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						
2012	9,067,880	451,490	4.98%	8,616,390	-	-4.98%	2,084,380	315,830	15.15%	1,768,550	-	-15.15%						
2013	9,152,350	861,555	9.41%	8,290,795	-8.57%	-8.57%	2,077,380	555,260	26.73%	1,522,120	-26.97%	-26.97%						
2014	9,268,370	907,770	9.79%	8,360,600	-8.65%	-7.80%	2,075,270	599,080	28.87%	1,476,190	-28.94%	-29.18%						
2015	9,484,700	13,060	0.14%	9,471,640	2.19%	4.45%	2,324,730	39,670	1.71%	2,285,060	10.11%	9.63%						
2016	9,945,720	423,920	4.26%	9,521,800	0.39%	5.01%	2,265,170	0	0.00%	2,265,170	-2.56%	8.67%						
2017	10,350,360	0	0.00%	10,350,360	4.07%	14.14%	2,232,710	0	0.00%	2,232,710	-1.43%	7.12%						
2018	11,344,430	80,880	0.71%	11,263,550	8.82%	24.21%	2,260,450	0	0.00%	2,260,450	1.24%	8.45%						
2019	14,043,590	229,915	1.64%	13,813,675	21.77%	52.34%	2,314,460	0	0.00%	2,314,460	2.39%	11.04%						
2020	14,018,150	66,590	0.48%	13,951,560	-0.66%	53.86%	2,335,790	0	0.00%	2,335,790	0.92%	12.06%						
2021	14,060,335	17,500	0.12%	14,042,835	0.18%	54.86%	2,335,790	0	0.00%	2,335,790	0.00%	12.06%						
2022	14,210,005	226,065	1.59%	13,983,940	-0.54%	54.21%	3,192,550	272,785	8.54%	2,919,765	25.00%	40.08%						
Rate Ann%chg	4.59%			Resid & Recreat w/o growth			1.90%			4.36%			C & I w/o growth			-2.02%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	12,495,670	6,118,520	18,614,190	573,438	3.08%	18,040,752	-	-		
2013	12,112,590	6,199,400	18,311,990	815,813	4.46%	17,496,177	-6.01%	-6.01%		
2014	12,978,120	6,794,960	19,773,080	1,732,363	8.76%	18,040,717	-1.48%	-3.08%		
2015	14,105,780	7,972,140	22,077,920	1,389,350	6.29%	20,688,570	4.63%	11.14%		
2016	14,864,360	8,919,930	23,784,290	1,219,965	5.13%	22,564,325	2.20%	21.22%		
2017	14,830,930	9,786,490	24,617,420	0	0.00%	24,617,420	3.50%	32.25%		
2018	16,791,480	11,160,920	27,952,400	1,642,580	5.88%	26,309,820	6.87%	41.34%		
2019	17,119,610	11,601,910	28,721,520	1,643,430	5.72%	27,078,090	-3.13%	45.47%		
2020	17,627,130	12,489,710	30,116,840	0	0.00%	30,116,840	4.86%	61.80%		
2021	18,045,970	12,531,490	30,577,460	418,840	1.37%	30,158,620	0.14%	62.02%		
2022	18,292,655	12,521,415	30,814,070	496,405	1.61%	30,317,665	-0.85%	62.87%		
Rate Ann%chg	3.88%		7.42%		5.17%		Ag Imprv+Site w/o growth		1.07%	

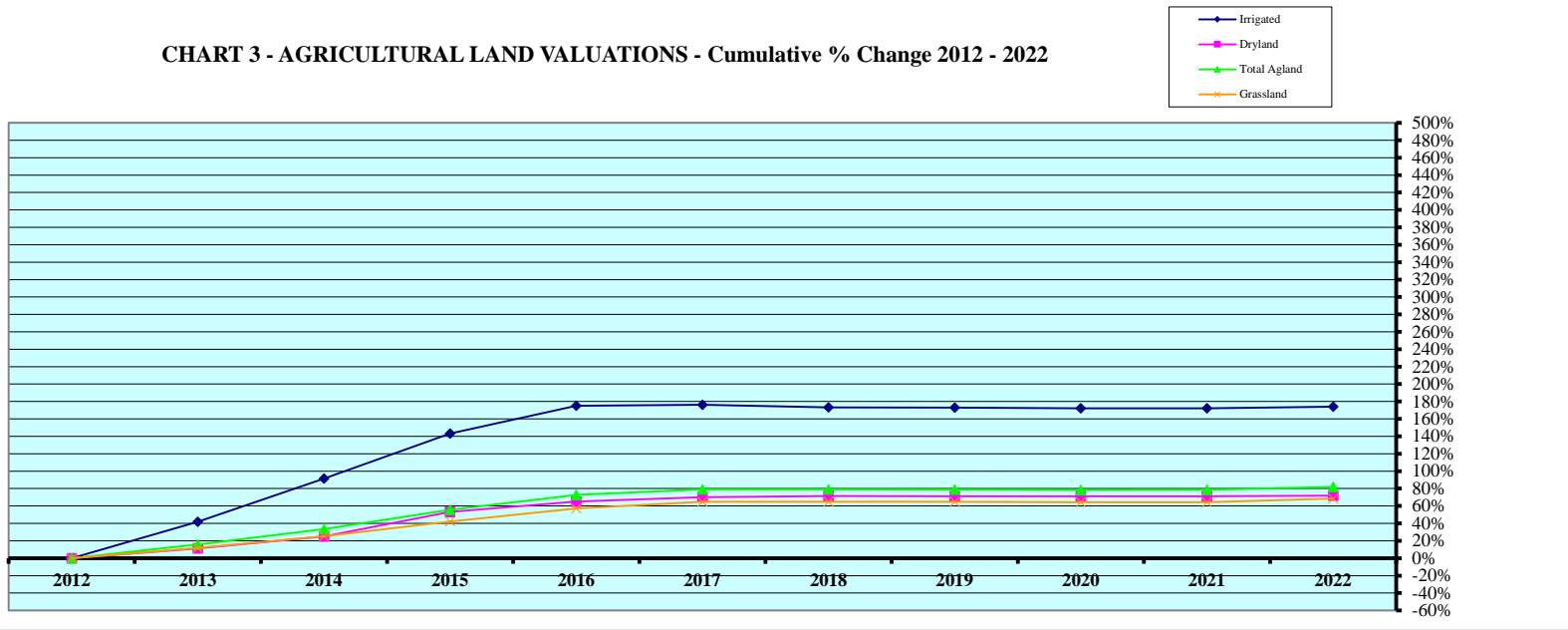
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 52
County KEYA PAHA

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	28,412,660	-	-	-	20,715,140	-	-	-	183,847,530	-	-	-
2013	40,297,560	11,884,900	41.83%	41.83%	23,078,600	2,363,460	11.41%	11.41%	205,757,590	21,910,060	11.92%	11.92%
2014	54,364,840	14,067,280	34.91%	91.34%	25,888,180	2,809,580	12.17%	24.97%	230,191,350	24,433,760	11.88%	25.21%
2015	69,120,790	14,755,950	27.14%	143.27%	31,762,130	5,873,950	22.69%	53.33%	261,126,560	30,935,210	13.44%	42.03%
2016	78,183,530	9,062,740	13.11%	175.17%	34,223,670	2,461,540	7.75%	65.21%	289,150,270	28,023,710	10.73%	57.28%
2017	78,491,240	307,710	0.39%	176.25%	35,217,160	993,490	2.90%	70.01%	303,146,460	13,996,190	4.84%	64.89%
2018	77,659,310	-831,930	-1.06%	173.33%	35,497,540	280,380	0.80%	71.36%	302,889,280	-257,180	-0.08%	64.75%
2019	77,553,720	-105,590	-0.14%	172.95%	35,470,880	-26,660	-0.08%	71.23%	302,924,840	35,560	0.01%	64.77%
2020	77,309,180	-244,540	-0.32%	172.09%	35,469,920	-960	0.00%	71.23%	302,182,880	-741,960	-0.24%	64.37%
2021	77,297,400	-11,780	-0.02%	172.05%	35,469,975	55	0.00%	71.23%	302,207,515	24,635	0.01%	64.38%
2022	77,839,580	542,180	0.70%	173.96%	35,603,950	133,975	0.38%	71.87%	309,845,265	7,637,750	2.53%	68.53%

Rate Ann.%chg: Irrigated **10.60%** Dryland **5.57%** Grassland **5.36%**

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
2012	212,280	-	-	-	(437,950)	-	-	-	232,749,660	-	-	-
2013	212,030	-250	-0.12%	-0.12%	0	437,950	-	-	269,345,780	36,596,120	15.72%	15.72%
2014	253,370	41,340	19.50%	19.36%	0	0	-	-	310,697,740	41,351,960	15.35%	33.49%
2015	261,770	8,400	3.32%	23.31%	147,460	147,460	-	-	362,418,710	51,720,970	16.65%	55.71%
2016	261,650	-120	-0.05%	23.26%	90,750	-56,710	-38.46%	-	401,909,870	39,491,160	10.90%	72.68%
2017	258,960	-2,690	-1.03%	21.99%	(211,600)	-302,350	-333.17%	-	416,902,220	14,992,350	3.73%	79.12%
2018	259,010	50	0.02%	22.01%	269,710	481,310	-	-	416,574,850	-327,370	-0.08%	78.98%
2019	249,690	-9,320	-3.60%	17.62%	(90,730)	-360,440	-133.64%	-	416,108,400	-466,450	-0.11%	78.78%
2020	277,460	27,770	11.12%	30.70%	0	90,730	-	-	415,239,440	-868,960	-0.21%	78.41%
2021	277,465	5	0.00%	30.71%	0	0	-	-	415,252,355	12,915	0.00%	78.41%
2022	277,285	-180	-0.06%	30.62%	0	0	-	-	423,566,080	8,313,725	2.00%	81.98%

Cnty# **52**
County **KEYA PAHA**

Rate Ann.%chg: Total Agric Land **6.17%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	28,244,720	24,022	1,176			20,628,250	36,773	561			183,843,740	418,842	439		
2013	40,114,260	25,159	1,594	35.61%	35.61%	23,126,020	37,553	616	9.78%	9.78%	205,686,470	416,958	493	12.39%	12.39%
2014	54,132,420	26,531	2,040	27.97%	73.53%	25,890,490	37,200	696	13.01%	24.07%	230,109,350	415,850	553	12.17%	26.07%
2015	69,044,210	27,359	2,524	23.69%	114.64%	31,758,470	36,705	865	24.32%	54.24%	261,006,710	415,423	628	13.54%	43.14%
2016	78,110,960	27,383	2,852	13.03%	142.61%	34,222,130	36,537	937	8.25%	66.97%	289,038,910	415,591	695	10.70%	58.45%
2017	78,633,530	27,569	2,852	-0.01%	142.59%	35,355,920	36,307	974	3.97%	73.60%	303,098,570	415,336	730	4.93%	66.26%
2018	77,721,270	27,264	2,851	-0.06%	142.45%	35,440,700	36,402	974	-0.02%	73.56%	302,760,590	414,875	730	0.00%	66.26%
2019	77,256,260	27,116	2,849	-0.06%	142.32%	35,496,860	36,459	974	0.00%	73.56%	302,723,960	414,828	730	0.00%	66.26%
2020	77,309,140	27,137	2,849	-0.01%	142.30%	35,469,240	36,377	975	0.15%	73.82%	302,204,680	414,781	729	-0.16%	65.99%
2021	77,297,400	27,133	2,849	0.00%	142.30%	35,469,960	36,380	975	0.00%	73.81%	302,139,910	414,973	728	-0.07%	65.88%
2022	77,839,580	27,133	2,869	0.70%	144.00%	35,603,950	36,380	979	0.38%	74.47%	309,620,880	414,980	746	2.47%	69.98%

Rate Annual %chg Average Value/Acre: 9.33%

5.72%

5.45%

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
2012	232,310	4,784	49			790	16	51			232,949,810	484,437	481		
2013	212,410	4,383	48	-0.21%	-0.21%	128,340	440	292	473.90%	473.90%	269,267,500	484,493	556	15.58%	15.58%
2014	253,430	4,377	58	19.49%	19.23%	128,000	439	292	0.11%	474.54%	310,513,690	484,396	641	15.34%	33.31%
2015	261,820	4,376	60	3.33%	23.21%	431,590	581	743	154.67%	1363.20%	362,502,800	484,443	748	16.73%	55.61%
2016	261,770	4,375	60	0.00%	23.21%	271,190	555	488	-34.31%	861.16%	401,904,960	484,441	830	10.87%	72.53%
2017	260,370	4,350	60	0.04%	23.26%	364,990	647	564	15.53%	1010.44%	417,713,380	484,209	863	3.98%	79.40%
2018	258,920	4,325	60	0.01%	23.27%	373,350	674	554	-1.87%	989.72%	416,554,830	483,540	861	-0.14%	79.15%
2019	259,010	4,327	60	-0.01%	23.26%	373,460	675	553	-0.03%	989.39%	416,109,550	483,404	861	-0.08%	79.01%
2020	248,430	4,150	60	0.01%	23.27%	426,540	957	446	-19.46%	777.36%	415,658,030	483,403	860	-0.11%	78.81%
2021	277,305	4,619	60	0.27%	23.61%	0	0				415,184,575	483,105	859	-0.05%	78.72%
2022	277,285	4,622	60	-0.07%	23.53%	0	0				423,341,695	483,115	876	1.96%	82.23%

52
KEYA PAHA

Rate Annual %chg Average Value/Acre: 6.18%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 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
769	KEYA PAHA	14,537,889	637,840	7,178	14,210,005	3,192,550	0	0	423,566,080	18,292,655	12,521,415	0	486,965,612
cnty sectorvalue % of total value:		2.99%	0.13%	0.00%	2.92%	0.66%			86.98%	3.76%	2.57%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10	BURTON	0	0	0	199,530	64,950	0	0	0	0	0	0	264,480
1.30%	%sector of county sector				1.40%	2.03%							0.05%
	%sector of municipality				75.44%	24.56%							100.00%
242	SPRINGVIEW	1,868,926	165,163	0	7,617,010	2,008,745	0	0	18,985	274,440	64,700	0	12,017,969
31.47%	%sector of county sector	12.86%	25.89%		53.60%	62.92%			0.00%	1.50%	0.52%		2.47%
	%sector of municipality	15.55%	1.37%		63.38%	16.71%			0.16%	2.28%	0.54%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
252	Total Municipalities	1,868,926	165,163	0	7,816,542	2,073,696	0	0	18,985	274,440	64,700	0	12,282,451
32.81%	%all municip.sectors of cnty	12.86%	25.89%		55.01%	64.95%			0.00%	1.50%	0.52%		2.52%

Total Real Property Sum Lines 17, 25, & 30	Records : 2,523	Value : 552,006,115	Growth 1,237,950	Sum Lines 17, 25, & 41
--	------------------------	----------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	120	288,220	7	37,790	44	1,483,310	171	1,809,320	
02. Res Improve Land	157	406,760	8	33,200	27	175,050	192	615,010	
03. Res Improvements	167	6,589,485	9	531,410	87	4,644,600	263	11,765,495	
04. Res Total	287	7,284,465	16	602,400	131	6,302,960	434	14,189,825	271,730
% of Res Total	66.13	51.34	3.69	4.25	30.18	44.42	17.20	2.57	21.95
05. Com UnImp Land	8	20,790	1	3,500	1	5,495	10	29,785	
06. Com Improve Land	47	132,910	3	111,265	4	74,475	54	318,650	
07. Com Improvements	48	1,939,240	3	389,130	12	519,245	63	2,847,615	
08. Com Total	56	2,092,940	4	503,895	13	599,215	73	3,196,050	0
% of Com Total	76.71	65.49	5.48	15.77	17.81	18.75	2.89	0.58	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	287	7,284,465	16	602,400	131	6,302,960	434	14,189,825	271,730
% of Res & Rec Total	66.13	51.34	3.69	4.25	30.18	44.42	17.20	2.57	21.95
Com & Ind Total	56	2,092,940	4	503,895	13	599,215	73	3,196,050	0
% of Com & Ind Total	76.71	65.49	5.48	15.77	17.81	18.75	2.89	0.58	0.00
17. Taxable Total	343	9,377,405	20	1,106,295	144	6,902,175	507	17,385,875	271,730
% of Taxable Total	67.65	53.94	3.94	6.36	28.40	39.70	20.10	3.15	21.95

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

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	49	5	112	166

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,578	375,646,430	1,578	375,646,430
28. Ag-Improved Land	0	0	1	1,295,915	421	128,104,265	422	129,400,180
29. Ag Improvements	0	0	1	449,030	437	29,124,600	438	29,573,630

30. Ag Total				2,016	534,620,240
--------------	--	--	--	-------	-------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	1.54	5,390	
37. FarmSite Improvements	0	0.00	0	1	0.00	449,030	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	3.75	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	28	51.39	398,900	28	51.39	398,900	
32. HomeSite Improv Land	270	313.42	1,604,200	270	313.42	1,604,200	
33. HomeSite Improvements	307	0.00	18,609,980	307	0.00	18,609,980	0
34. HomeSite Total				335	364.81	20,613,080	
35. FarmSite UnImp Land	26	130.20	181,450	26	130.20	181,450	
36. FarmSite Improv Land	254	627.94	1,778,020	255	629.48	1,783,410	
37. FarmSite Improvements	397	0.00	10,514,620	398	0.00	10,963,650	966,220
38. FarmSite Total				424	759.68	12,928,510	
39. Road & Ditches	1,020	3,403.71	0	1,021	3,407.46	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				759	4,531.95	33,541,590	966,220

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	1,325.01	1,145,080	7	1,325.01	1,145,080

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	412.53	1.51%	1,272,660	1.53%	3,085.01
46. 1A	2,373.21	8.71%	7,321,340	8.78%	3,084.99
47. 2A1	4,958.79	18.20%	15,297,865	18.35%	3,085.00
48. 2A	9,934.52	36.47%	30,647,945	36.77%	3,085.00
49. 3A1	4,423.42	16.24%	13,491,520	16.19%	3,050.02
50. 3A	717.55	2.63%	2,188,525	2.63%	3,050.00
51. 4A1	466.27	1.71%	1,268,260	1.52%	2,720.01
52. 4A	3,954.37	14.52%	11,862,965	14.23%	2,999.96
53. Total	27,240.66	100.00%	83,351,080	100.00%	3,059.80
Dry					
54. 1D1	567.17	1.56%	643,740	1.57%	1,135.00
55. 1D	8,950.80	24.60%	10,159,185	24.73%	1,135.00
56. 2D1	4,749.20	13.05%	5,390,370	13.12%	1,135.01
57. 2D	10,961.92	30.13%	12,441,820	30.29%	1,135.00
58. 3D1	4,520.25	12.42%	5,040,090	12.27%	1,115.00
59. 3D	362.22	1.00%	403,865	0.98%	1,114.97
60. 4D1	1,709.58	4.70%	1,906,205	4.64%	1,115.01
61. 4D	4,565.69	12.55%	5,088,915	12.39%	1,114.60
62. Total	36,386.83	100.00%	41,074,190	100.00%	1,128.82
Grass					
63. 1G1	41,989.00	10.12%	38,423,885	10.21%	915.09
64. 1G	7,129.65	1.72%	6,523,670	1.73%	915.01
65. 2G1	42,630.21	10.27%	39,006,680	10.37%	915.00
66. 2G	32,145.26	7.75%	29,412,165	7.82%	914.98
67. 3G1	115,458.59	27.82%	104,490,085	27.77%	905.00
68. 3G	147,313.12	35.49%	133,318,440	35.43%	905.00
69. 4G1	5,765.65	1.39%	5,160,230	1.37%	895.00
70. 4G	22,606.66	5.45%	19,950,760	5.30%	882.52
71. Total	415,038.14	100.00%	376,285,915	100.00%	906.63
Irrigated Total					
	27,240.66	5.64%	83,351,080	16.63%	3,059.80
Dry Total					
	36,386.83	7.53%	41,074,190	8.20%	1,128.82
Grass Total					
	415,038.14	85.88%	376,285,915	75.10%	906.63
72. Waste	4,630.28	0.96%	367,465	0.07%	79.36
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	394.01	0.08%	357,575	0.07%	907.53
75. Market Area Total	483,295.91	100.00%	501,078,650	100.00%	1,036.79

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	386.93	1,193,655	26,853.73	82,157,425	27,240.66	83,351,080
77. Dry Land	0.00	0	27.39	31,090	36,359.44	41,043,100	36,386.83	41,074,190
78. Grass	0.00	0	72.65	65,780	414,965.49	376,220,135	415,038.14	376,285,915
79. Waste	0.00	0	0.00	0	4,630.28	367,465	4,630.28	367,465
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	12.31	11,175	4.60	3,100	377.10	343,300	394.01	357,575
82. Total	0.00	0	486.97	1,290,525	482,808.94	499,788,125	483,295.91	501,078,650

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	27,240.66	5.64%	83,351,080	16.63%	3,059.80
Dry Land	36,386.83	7.53%	41,074,190	8.20%	1,128.82
Grass	415,038.14	85.88%	376,285,915	75.10%	906.63
Waste	4,630.28	0.96%	367,465	0.07%	79.36
Other	0.00	0.00%	0	0.00%	0.00
Exempt	394.01	0.08%	357,575	0.07%	907.53
Total	483,295.91	100.00%	501,078,650	100.00%	1,036.79

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 N/a Or Error	3	970	1	2,250	7	669,945	10	673,165	0
83.2 Brocksburg	3	1,500	1	300	1	300	4	2,100	0
83.3 Burton	30	9,580	5	1,730	6	187,870	36	199,180	0
83.4 Jamison	15	14,640	3	3,600	4	36,450	19	54,690	0
83.5 Meadville	16	76,940	9	61,820	9	1,209,015	25	1,347,775	0
83.6 Mills	5	910	0	0	0	0	5	910	0
83.7 Norden	35	24,470	6	4,500	7	236,615	42	265,585	0
83.8 Rural	25	1,423,090	12	105,000	67	2,487,940	92	4,016,030	262,400
83.9 Springview	39	257,220	155	435,810	162	6,937,360	201	7,630,390	9,330
84 Residential Total	171	1,809,320	192	615,010	263	11,765,495	434	14,189,825	271,730

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	2	4,750	0	0	0	0	2	4,750	0
85.2	Burton	0	0	1	600	1	64,350	1	64,950	0
85.3	Jamison	0	0	1	1,040	1	6,050	1	7,090	0
85.4	Meadville	0	0	1	2,520	1	53,575	1	56,095	0
85.5	Mills	0	0	1	2,030	1	28,595	1	30,625	0
85.6	Rural	1	5,495	6	183,220	13	836,330	14	1,025,045	0
85.7	Springview	7	19,540	44	129,240	46	1,858,715	53	2,007,495	0
86	Commercial Total	10	29,785	54	318,650	63	2,847,615	73	3,196,050	0

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	41,989.00	10.12%	38,423,885	10.21%	915.09
88. 1G	7,129.65	1.72%	6,523,670	1.73%	915.01
89. 2G1	42,630.21	10.27%	39,006,680	10.37%	915.00
90. 2G	32,145.26	7.75%	29,412,165	7.82%	914.98
91. 3G1	115,458.59	27.82%	104,490,085	27.77%	905.00
92. 3G	147,313.12	35.49%	133,318,440	35.43%	905.00
93. 4G1	5,765.65	1.39%	5,160,230	1.37%	895.00
94. 4G	22,606.66	5.45%	19,950,760	5.30%	882.52
95. Total	415,038.14	100.00%	376,285,915	100.00%	906.63
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	415,038.14	100.00%	376,285,915	100.00%	906.63
CRP Total					
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
114. Market Area Total	415,038.14	100.00%	376,285,915	100.00%	906.63

**2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

52 Keya Paha

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	14,210,005	14,189,825	-20,180	-0.14%	271,730	-2.05%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	18,292,655	20,613,080	2,320,425	12.69%	0	12.69%
04. Total Residential (sum lines 1-3)	32,502,660	34,802,905	2,300,245	7.08%	271,730	6.24%
05. Commercial	3,192,550	3,196,050	3,500	0.11%	0	0.11%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	3,192,550	3,196,050	3,500	0.11%	0	0.11%
08. Ag-Farmsite Land, Outbuildings	12,480,525	12,928,510	447,985	3.59%	966,220	-4.15%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	40,890	0	-40,890	-100.00%		
11. Total Non-Agland (sum lines 8-10)	12,521,415	12,928,510	407,095	3.25%	966,220	-4.47%
12. Irrigated	77,839,580	83,351,080	5,511,500	7.08%		
13. Dryland	35,603,950	41,074,190	5,470,240	15.36%		
14. Grassland	309,845,265	376,285,915	66,440,650	21.44%		
15. Wasteland	277,285	367,465	90,180	32.52%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	423,566,080	501,078,650	77,512,570	18.30%		
18. Total Value of all Real Property (Locally Assessed)	471,782,705	552,006,115	80,223,410	17.00%	1,237,950	16.74%

2023 Assessment Survey for Keya Paha County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$61,050
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$40,000
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:
	\$6,500 for CAMA system and \$7,500 for GIS
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Amount of last year's assessor's budget not used:
	\$20,701.73 which stays in for the next year.

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes – https://keyapaha.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks, with input from the county assessor.
9.	What type of aerial imagery is used in the cyclical review of properties?
	gworks
10.	When was the aerial imagery last updated?
	2022

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?
	None
4.	When was zoning implemented?
	1995

D. Contracted Services

1.	Appraisal Services:
	none
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	When they're used they provide a value subject to assessor's opinion.

2023 Residential Assessment Survey for Keya Paha County

1.	Valuation data collection done by:														
	Assessor, staff and appraiser when needed.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Burton, Jamison, Mills & Norden: all improved and unimproved properties located within these villages. These villages contain very few livable houses.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Meadville: all improved and unimproved properties located within the Village of Meadville. Approximately 20-25 lots with 10-15 having improvements. The village is located on the Niobrara River and contains a Bar/Grill/Store. Also located next to the river is a village park for camping that is privately owned.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Rural: all improved and unimproved properties located outside the village limits in the rural areas.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Springview: all improved and unimproved properties located within the Village of Springview. Population of approximately 242. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Homes</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Burton, Jamison, Mills & Norden: all improved and unimproved properties located within these villages. These villages contain very few livable houses.	2	Meadville: all improved and unimproved properties located within the Village of Meadville. Approximately 20-25 lots with 10-15 having improvements. The village is located on the Niobrara River and contains a Bar/Grill/Store. Also located next to the river is a village park for camping that is privately owned.	3	Rural: all improved and unimproved properties located outside the village limits in the rural areas.	4	Springview: all improved and unimproved properties located within the Village of Springview. Population of approximately 242. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.	AG DW	Agricultural Homes	AG OB	Agricultural Outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
1	Burton, Jamison, Mills & Norden: all improved and unimproved properties located within these villages. These villages contain very few livable houses.														
2	Meadville: all improved and unimproved properties located within the Village of Meadville. Approximately 20-25 lots with 10-15 having improvements. The village is located on the Niobrara River and contains a Bar/Grill/Store. Also located next to the river is a village park for camping that is privately owned.														
3	Rural: all improved and unimproved properties located outside the village limits in the rural areas.														
4	Springview: all improved and unimproved properties located within the Village of Springview. Population of approximately 242. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.														
AG DW	Agricultural Homes														
AG OB	Agricultural Outbuildings														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
4.	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?														
	Depreciation studies are based on local market information.														
5.	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, one table is developed with additional economic deprecation added to the other groups based on the sales study at the time.														
6.	Describe the methodology used to determine the residential lot values?														
	The lot values were established by completing a sales study using a price per square foot analysis. One table is used for residential.														
7.	How are rural residential site values developed?														

Rural residential site values are developed based on sales and through local market information

8. Are there form 191 applications on file?

No

9. Describe the methodology used to determine value for vacant lots being held for sale or resale?

All lots are treated the same, currently there is no difference.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2022	2017	2022	2022
2	2022	2017	2022	2022
3	2017	2017	2017	2017
4	2018	2017	2018	2019
AG DW	2017	2017	2017	2017
AG OB	2017	2017	2017	2017

2023 Commercial Assessment Survey for Keya Paha County

1.	Valuation data collection done by:													
	Assessor, staff and appraiser when needed.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Burton, Jamison, Mills, Norden, Meadville, Rural and Springview: all improved and unimproved properties located within these villages. The old school house in Burton is now a taxidermy business. Norden has the county fairgrounds along with a Dance Hall. Meadville has a bar/grill/general store. Rural area consists of a Coop, canoe outfitters and hair salons. Springview has a population of approximately 290. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Burton, Jamison, Mills, Norden, Meadville, Rural and Springview: all improved and unimproved properties located within these villages. The old school house in Burton is now a taxidermy business. Norden has the county fairgrounds along with a Dance Hall. Meadville has a bar/grill/general store. Rural area consists of a Coop, canoe outfitters and hair salons. Springview has a population of approximately 290. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	Burton, Jamison, Mills, Norden, Meadville, Rural and Springview: all improved and unimproved properties located within these villages. The old school house in Burton is now a taxidermy business. Norden has the county fairgrounds along with a Dance Hall. Meadville has a bar/grill/general store. Rural area consists of a Coop, canoe outfitters and hair salons. Springview has a population of approximately 290. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	Unique properties are valued by the contract appraisal company when needed.													
4.	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?													
	Depreciation studies are based on local market information.													
5.	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.													
	One depreciation table is used for all commercial with additional economic added to the smaller villages based on the sales and market.													
6.	Describe the methodology used to determine the commercial lot values.													
	The lot values were established by completing a sales study using a price per square foot analysis.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2022	2017	2022	2022
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2022	2017	2022	2022										

2023 Agricultural Assessment Survey for Keya Paha County

1.	Valuation data collection done by:						
	Assessor, staff and appraiser when needed.						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2018-2021</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2018-2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	Soils, land use and geographic characteristics.	2018-2021					
3.	Describe the process used to determine and monitor market areas.						
	Each year agricultural sales and characteristics are studied and plotted to see if the market is showing any trend that may say a market area or areas are needed.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. Sales are reviewed and inspected before a determination is made as to usage.						
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?						
	Yes						
6.	What separate market analysis has been conducted where intensive use is identified in the county?						
	The feedlots are currently valued at \$3,000/acre based on a study that was performed with also looking at the surrounding counties values.						
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	N/A						
7a.	Are any other agricultural subclasses used? If yes, please explain.						
	No						
	<u>If your county has special value applications, please answer the following</u>						
8a.	How many parcels have a special valuation application on file?						
	21 applications which is 165 records						
8b.	What process was used to determine if non-agricultural influences exist in the county?						
	Review of the sales and area the sale took place.						
	<u>If your county recognizes a special value, please answer the following</u>						

8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**Keya Paha County Plan of Assessment
Assessment Years 2023, 2024 & 2025
October 2022**

INTRODUCTION

The Plan of Assessment is a required documentation of the assessor to the Property Tax Administrator and the County Board of Equalization to help them understand the plans and workings of the Keya Paha County Assessor's Office. This plan is to be submitted by July 31st to the CBOE and October 31st to PA&T.

LEVEL OF VALUE

The level of value for Keya Paha for the 2022 year is as follows:

Residential Class is 97%
Commercial Class is 100%
Agricultural Class is 69%

PARCEL COUNT

The 2022 County Abstract record shows 2,532 parcels.

STAFF AND EQUIPMENT

The Keya Paha County Assessor is also the County Clerk and has one full time deputy to perform all the duties of the ex-officio office. The Assessor and Deputy attend schooling and workshops offered by the Department of Property Assessment and Taxation and are also taking online classes offered by IAAO. Working around board meetings and workload is a juggling act to work in the required continuing education hours, especially during an election year. A weeklong class is a burden for the office, having one person gone makes it difficult to clerk commissioners meetings, answering phone and etc. The Deputy is working towards having her assessor certificate.

The Assessor budget submitted for the 2022-2023 year is \$61,050 which would include a percentage of the office personnel salaries on a shared basis with all of the positions. There is \$40,000 budgeted for appraisal and another \$7,500 for cost of maintaining GIS in Keya Paha County. The property record cards are very well kept and always current. They contain all pertinent information required plus some extra information. They include: name, address, legal, acres, and current land use and value. The record also includes historic information dating back at least 18 years.

The records are kept in pull out file cabinets that are very well marked with townships and ranges so that anyone can easily access a file. The folders have a metal clasp so that all records are secure and kept in the same order for each record so that similar information can easily be compared to other parcels.

The Marshall & Swift pricing for all improvements is done with the use of MIPS. Keya Paha County has all assessment information available on GIS and a website.

PROCEEDURES MANUAL

The Property Tax Division's "Assessor Reference Manual" is the main book of reference for filing deadlines and reposts. A policy and procedure manual was developed in 2002. It describes the steps taken in the office when changes are made and values are set. It outlines real and personal property procedures in the office.

REPORT GENERATION

The reports required by the State are all filed in a timely manner from the MIPS program. The Assessor completes and files all of the reports. The reports are generated as well as supporting documents to compare that all information is correct. The reports are kept in chronological order and easily accessible. The tax corrections are in a bound book and numbered. The Treasurer is also on MIPS so all tax rolls are easily delivered to her and both have the same information available at all times.

REAL PROPERTY

Discovery is done by building permits from the Zoning Administrator, Village Clerk and personal knowledge of county officials and employees.

When new improvements are discovered through sales process, building permits, and information received there is a list compiled for the appraiser. The appraiser does the data collection and measurements, along with the yearly review of property according to the 5 year plan of reappraisal.

The Real Estate Transfer Statements are received with the Deeds at the time of recording. This office is also the Register of Deeds and Clerk so there is no waiting to receive them. The property record cards are changed and updated along with the recording process. The Assessor does the 521's monthly and the 521's are scanned and e-mailed to the Department of Revenue with the revenue mailed in.

Each 521 is reviewed along with the Property Record Card. After a deed is recorded the property record card is left with the 521 until the sale is reviewed. The sale properties are not physically reviewed at the time of the sale, as this is a small county the Assessor and Deputy are familiar with most properties in the county. The Assessor and Deputy visit about the sale as the review is conducted. All pertinent sales information is put into a binder containing all the sales for that year. We also have a sales map on display in the office that has a different color for each year and a flag stating the book and page of recording as well as the price per acre. The map is placed where the public can easily see it and it is a great point of interest to most visitors in the office.

After the sales are added to the sales file and the preliminary statistics are released by PA&T the valuation studies are done on all classes of property. Use is determined and ag studies are done. The market approach is applied to all sales properties as well as unsold properties. A review of improvements is done on the 5 year cycle depending on the study that is to be done that year.

Valuation change notices are mailed timely after the abstract is submitted and the report and opinion is rendered and no shoe cause hearing changes any value. The appeal process for valuation protest is as prescribed by law. Taxpayer fills the appropriate forms for protest and submits them to the County Clerk and a schedule of hearing dates is set up for the County Board of Equalization hearings. Hearings are held on protests and a final review and determination is made by the CBOE. The Clerk notifies the taxpayer of the CBOE decision as prescribed by law within the time allowed.

Taxpayers may then appeal to the TERC if not satisfied by the CBOE's decision. The Assessor attends any hearings and show cause hearings to defend values and preparation of any defense of that value.

PERSONAL PROPERTY

Non residents as well as new taxpayers are sent a postcard to let them know about Nebraska personal property law. The personal property files are included in the MIPS program and easily and quickly accessed by the staff. A personal property roster is printed as soon after the 1st of January as possible. This roster includes the schedule number, name and all property that was listed the prior year. The roster also includes the type, year, adjusted basis, recovery, depreciation percent and tax value. The roster is compared to the depreciation sheets as the taxpayer is in the office so that they do not have to make follow-up trips to the office. Every effort is made to get everything done for them to file in a timely manner with only one trip to the courthouse. Follow up reminders are sent after the filing deadline in June and August to get all the schedules filed and all the personal property in the county listed. The schedules are filed in alphabetical order as received and kept in a secure place as personal property lists are not available to the public. The roster printed for the office use is shredded after the taxpayer files.

PLAN BREAKDOWN BY YEAR

2023—Rural

2024--Springview

2025—Just Pick-Up Work

2026— Villages (other than Springview) & Commercial

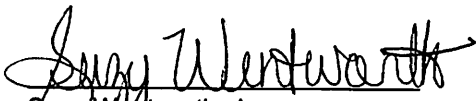
2027—Just Pick-up Work

CONCLUSION

We continue to struggle to get all things accomplished in our ex-officio office. Our county was hit hard with flooding in 2019 and all the paper work for FEMA has fallen into my lap, we have 10 bridges and 114 major damage areas that I am tracking all man hours, equipment hours and loads of dirt for. It will be exceptionally challenging to keep up with the work of the Clerk, Assessor, Register of Deeds, Clerk of the District Court and the Election Commissioner. Even with flood being in 2019, we are still actively working with FEMA and working on getting approval of all the damage documentation.

The pick-up work is kept up on a yearly basis.

The three year plan, that of reviewing the property classes on a 5 year cycle, would also include continued growth in knowledge and implementation of the changes that need to be made to keep the level, quality, and uniformity of assessment equal to statutory and administrative guidelines.


Suzy Westworth, Assessor

9/26/2022
Date



Keya Paha County

310 Courthouse Drive
PO Box 349
Springview, NE 68778-0349
(402) 497-3791 Fax: (402) 497-3799
clerk@keypaha.nacone.org

Suzy Wentworth
County Clerk/Assessor
Register of Deeds
Election Commissioner
Clerk of District Court

2023 Methodology Report for Special Valuation

KEYA PAHA COUNTY

There is nothing at this time to indicate implementing special value. The parcels approved for special value are no different than the rest of the agricultural land.

The applications on file were received from 2004 to 2006. At that time, and each year thereafter all sales are examined thoroughly. The sales study determined there is no difference in the market to show a reason for special value.

Suzy Wentworth
Keya Paha County Assessor