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**DEPARTMENT OF REVENUE**

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

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**ADAMS COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Angel Murtaugh, Adams County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

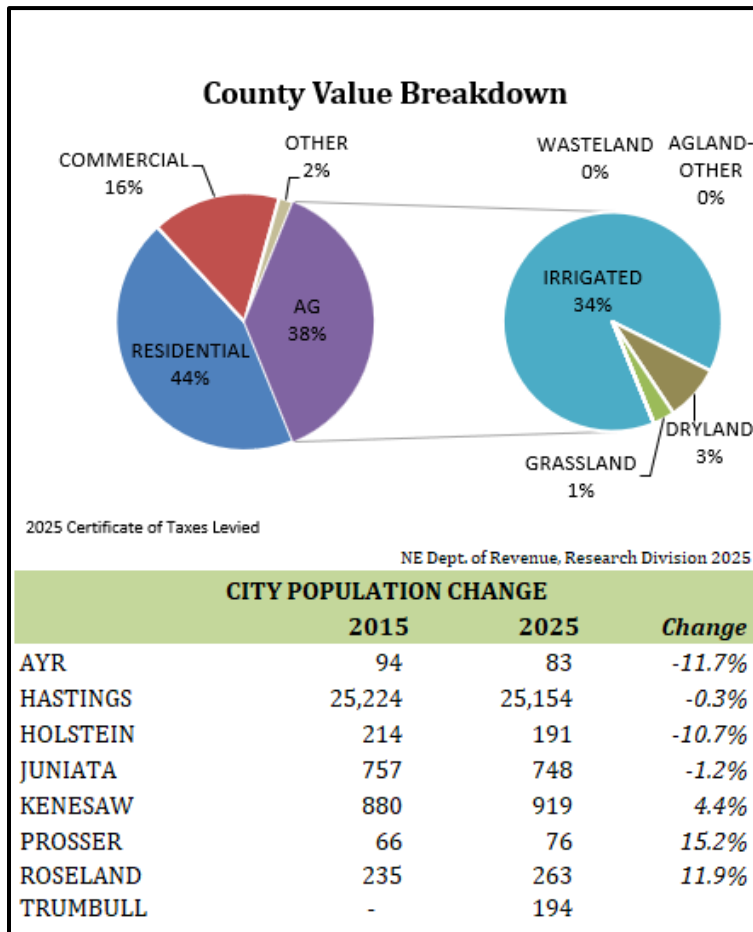
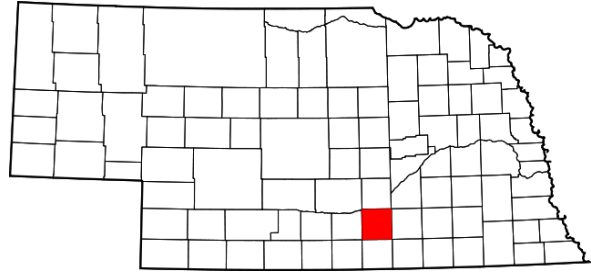
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 563 square miles, Adams County has 31,196 residents, a slight decrease from the 2020 U.S. Census.<sup>1</sup> The report indicates that 70% of county housing is owner occupied and 86% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$202,297.<sup>2</sup>



The majority of the commercial properties in Adams County are located in and around the county seat of Hastings. According to the latest information available from the U.S. Census Bureau, there are 989 employer establishments with a total employment figure of 12,926. This represents a 1% increase in total employment from 2022 to 2023.<sup>1</sup>

Agricultural land makes up a significant percentage of the valuation base of the county. Irrigated land makes up the majority of the agricultural land in the county. Adams County is included in both the Little Blue and Upper Big Blue Natural Resource Districts (NRD).

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

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

## 2026 Residential Correlation for Adams County

### *Assessment Practices & Actions*

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

The sales verification and qualification process was reviewed and indicates that the Adams County Assessor qualifies sales at a rate above the statewide average rate. A review of the sales roster shows no bias in qualifications and that all arm’s-length sales have been made available for measurement. The county assessor utilizes a sales questionnaire to aid in the verification of sales.

There are six valuation groups in Adams County. Valuation Group 1 is the largest town and county seat, Valuation Groups 2 and 3 are the next largest towns, Valuation Groups 4 and 5 are the suburban area around Hastings and rural residential and Valuation Group 6 is comprised of the small villages.

There is a systematic review schedule by neighborhood that is followed, and the county assessor is in compliance with the six-year inspection and review cycle. Review work is completed using aerial imagery, as advised by the county attorney in response to the Nebraska Attorney General Opinion No. 25-003. Updated photos of parcels reviewed are taken from public property only. Letters were sent to rural residential parcels, requesting landowners to schedule an appointment for a physical review. If an appointment is not scheduled, review will be completed using aerial imagery. The assessor reports a low return rate from landowners.

The county assessor has a written valuation methodology on file.

2026 Residential Assessment Details for Adams County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Hastings	2022	2020	2022	*2025-2026	Reduced neighborhoods 1012 and 1011.6 by 9-15% Increased all other neighborhoods, except 1016, by 3-29%
2	Juniata	2022	2020	2022	2020	
3	Kenesaw	2022	2020	2022	2020	Decreased neighborhood 1040 by 5% Increased neighborhood 1045 by 15%
4	Suburban	2022	2020	2022	2024	
5	Rural	2022	2020	2022	*2025-2026	
6	Small Villages	2022	2020	2022	2020	Increased Roseland 18% and Holstein 25%
<u>Additional comments:</u> Pick-up work and routine maintenance was completed on the residential class.						
* = assessment action for current year						

# 2026 Residential Correlation for Adams County

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## *Description of Analysis*

There are 845 qualified sales used to analyze the residential class. All three measures of central tendency and both qualitative statistics are within the acceptable range. Review of the valuation groups show they all have medians within the acceptable range, however Valuations Groups 2 and 6 have high COD's and PRD's and Valuation Group 3 has a high PRD. Review of the sales price substratum for these three valuation groups show that Valuation Groups 2 and 6 are regressive, while Valuation Group 3 only has a few extreme low dollar sales that are over assessed. All three valuation groups are due for inspections in 2026. Substats for each of these three valuation groups can be found in the appendix of this report.

Review of the sold parcels compared to the change in the 2026 County Abstract of Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect the reported assessment actions.

## *Equalization and Quality of Assessment*

A review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range and are therefore equalized. The quality of assessment of the residential property in Adams County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	735	93.72	96.53	94.38	15.26	102.28
2	14	97.57	105.66	92.84	27.60	113.81
3	31	99.13	104.59	97.12	19.46	107.69
4	15	99.16	100.54	97.47	10.96	103.15
5	33	92.92	96.71	93.40	18.68	103.54
6	17	93.78	106.98	100.41	25.46	106.54
<u>ALL</u>	<u>845</u>	<u>93.77</u>	<u>97.27</u>	<u>94.51</u>	<u>15.96</u>	<u>102.92</u>

## *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Adams County is 94%.

## 2026 Commercial Correlation for Adams County

### *Assessment Practices & Actions*

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

The sales verification and qualification process was reviewed and indicated that the Adams County Assessor qualifies sales near the statewide average. A review of the sales roster shows a sufficient reason for non-qualified sales and that all arm’s-length sales were made available for measurement. The county assessor utilizes a sales questionnaire to aid in the verification of sales.

There are two valuation groups for the commercial class. Valuation Group 1 is Hastings, the largest town, and Valuation Group 3 is the rest of the county. The Adams County Assessor is in compliance with the six-year inspection and review cycle. Commercial parcels are generally reviewed in one or two years by the appraisal staff. Review work is completed using aerial imagery, as advised by the county attorney in response to the Nebraska Attorney General Opinion No. 25-003. Updated photos of parcels reviewed are taken from public property only.

2026 Commercial Assessment Details for Adams County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Hastings	*2022	2020	2023	*2024	Adjustments applied to improvements, neighborhood 2003 was decreased 1%, neighborhood 2000 and 2004 were increased 13%, 2005 increased 31%, and all others increased 3%
3	Villages and Rural	*2022	2020	2023	*2024	Increased improvements 3%
<u>Additional comments:</u> Pick-up work and routine maintenance was completed for the commercial class.						
* = assessment action for current year						

### *Description of Analysis*

The statistical profile for the commercial class consists of 94 qualified sales. The overall statistics show the median is within the acceptable range while the weighted mean is low and the mean is high. The qualitative statistics show that the COD is within the acceptable range while the PRD is high. When looking at the valuation groups they both have medians within the acceptable range and high PRD’s. Review of the sales price substratum does shows a regressive pattern, which should be examined in future appraisal models.

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

## 2026 Commercial Correlation for Adams County

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### *Equalization and Quality of Assessment*

Based on the review of the assessment practices for the commercial property in Adams County the values are uniform and equalized. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	80	97.71	100.74	87.23	21.69	115.49
3	14	97.08	105.66	77.07	27.27	137.10
____ALL____	94	97.71	101.47	85.35	22.50	118.89

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Adams County is 98%.

## 2026 Agricultural Correlation for Adams County

### *Assessment Practices & Actions*

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

The sales verification and qualification processes were reviewed and indicate that the Adams County Assessor qualifies sales at a rate below the statewide average rate. The county assessor utilizes a sales questionnaire to aid in the verification of sales. A review of the non-qualified sales revealed the majority are family and partial interest sales that do not reflect market value. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes.

There is a schedule of review for the agricultural dwellings and outbuildings. The county assessor is in compliance with the six-year inspection and review cycle; however, land use has not been reviewed since 2019, and this will need to be completed for the next assessment year. Review of parcels is completed using aerial imagery, as advised by the county attorney in response to the Nebraska Attorney General Opinion No. 25-003. Updated photos of parcels reviewed are taken from public property only. Letters were sent to parcels scheduled for review of agricultural outbuildings and dwellings, requesting landowners to schedule an appointment for a physical review. If no appointment is scheduled, review will be completed using aerial imagery. The assessor reports a low return rate from landowners. Farm Service Agency (FSA) maps were requested to update land use.

2026 Agricultural Assessment Details for Adams County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2022	2020	*2023	*2025	
AB DW	Agricultural dwellings	2022	2020	*2023	*2025	
<u>Additional comments:</u> Pick-up work and routine maintenance was completed for the agricultural class. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
4000	One market area for entire county	2019	Irrigated land and dry land increased by 5%
<u>Additional comments:</u> * = assessment action for current year			

## 2026 Agricultural Correlation for Adams County

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### *Description of Analysis*

There are 50 qualified sales in the statistical profile for the agricultural class. The overall statistics show all three measures of central tendency as well as the COD within the acceptable range. Review of the 80% Majority Land Use (MLU) substrata shows only the irrigated land subclass has enough sales for measurement and all statistics are within the acceptable range.

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

### *Equalization and Quality of Assessment*

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	38	70.03	72.99	71.48	10.97	102.11
4000	38	70.03	72.99	71.48	10.97	102.11
<u>Grass</u>						
County	1	101.91	101.91	101.91	00.00	100.00
4000	1	101.91	101.91	101.91	00.00	100.00
<u>ALL</u>	50	70.03	72.35	71.08	13.31	101.79

### *Level of Value*

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

## 2026 Opinions of the Property Tax Administrator for Adams County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for Adams County

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### Residential Real Property - Current

Number of Sales	845	Median	93.77
Total Sales Price	\$200,629,019	Mean	97.27
Total Adj. Sales Price	\$200,629,019	Wgt. Mean	94.51
Total Assessed Value	\$189,604,748	Average Assessed Value of the Base	\$197,975
Avg. Adj. Sales Price	\$237,431	Avg. Assessed Value	\$224,384

### Confidence Interval - Current

95% Median C.I	92.73 to 95.22
95% Wgt. Mean C.I	93.21 to 95.80
95% Mean C.I	95.85 to 98.69
% of Value of the Class of all Real Property Value in the County	42.44
% of Records Sold in the Study Period	7.23
% of Value Sold in the Study Period	8.19

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	828	93	92.64
2024	921	93	92.90
2023	1,063	93	93.46
2022	1,036	94	93.60

## 2026 Commission Summary for Adams County

### Commercial Real Property - Current

Number of Sales	94	Median	97.71
Total Sales Price	\$64,330,043	Mean	101.47
Total Adj. Sales Price	\$64,330,043	Wgt. Mean	85.35
Total Assessed Value	\$54,906,421	Average Assessed Value of the Base	\$487,366
Avg. Adj. Sales Price	\$684,362	Avg. Assessed Value	\$584,111

### Confidence Interval - Current

95% Median C.I	90.32 to 103.88
95% Wgt. Mean C.I	74.15 to 96.55
95% Mean C.I	95.48 to 107.46
% of Value of the Class of all Real Property Value in the County	16.66
% of Records Sold in the Study Period	5.04
% of Value Sold in the Study Period	6.04

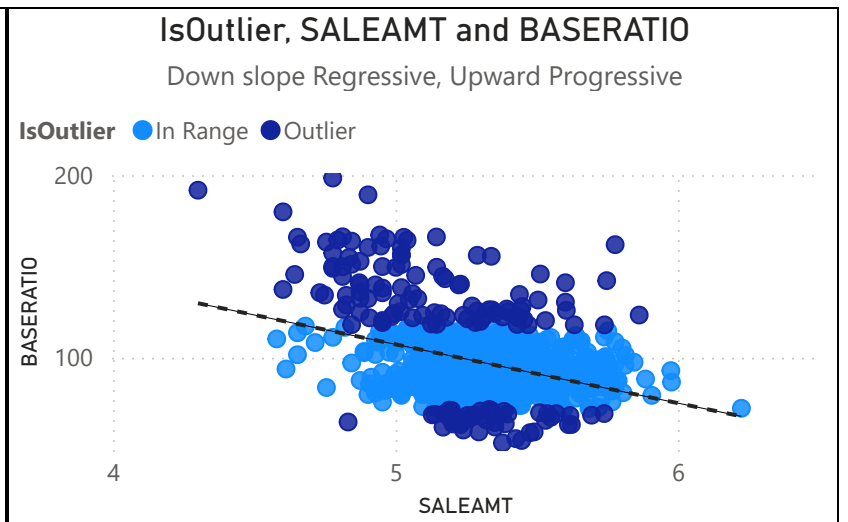
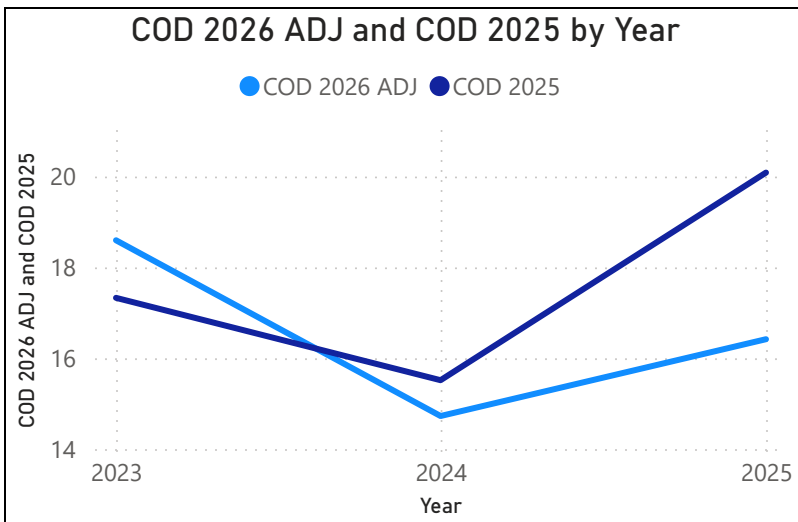
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	147	95	95.32
2024	69	93	92.56
2023	50	96	95.51
2022	35	97	97.17

# Adams Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	735	93.72	85.36	9.80%	96.53	87.84	9.89%	94.38	85.90	9.88%
2	14	97.57	91.25	6.92%	105.66	107.12	-1.36%	92.84	91.62	1.33%
3	31	99.13	89.64	10.59%	104.59	93.34	12.05%	97.12	88.36	9.91%
4	15	99.16	99.16	0.00%	100.54	98.53	2.05%	97.47	95.00	2.60%
5	33	92.92	90.62	2.53%	96.71	94.10	2.77%	93.40	91.44	2.14%
6	17	93.78	77.58	20.88%	106.98	92.79	15.30%	100.41	86.69	15.82%
<b>Total</b>	<b>845</b>	<b>93.77</b>	<b>86.02</b>	<b>9.02%</b>	<b>97.27</b>	<b>88.89</b>	<b>9.42%</b>	<b>94.51</b>	<b>86.65</b>	<b>9.06%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	735	15.26	17.10	-10.74%	102.28	102.26	0.01%	53.35	16.49	223.51%	167.16	213.31	-21.63%
2	14	27.59	31.95	-13.63%	113.81	116.91	-2.66%	55.68	55.68	0.00%	191.68	230.13	-16.71%
3	31	19.46	21.16	-8.06%	107.69	105.64	1.95%	68.36	51.67	32.30%	198.34	177.04	12.03%
4	15	10.96	11.64	-5.88%	103.16	103.72	-0.54%	82.60	74.77	10.48%	156.05	156.05	0.00%
5	33	18.68	16.73	11.63%	103.54	102.91	0.62%	59.36	59.36	0.00%	154.82	141.64	9.31%
6	17	25.46	29.65	-14.14%	106.54	107.03	-0.45%	73.80	62.97	17.21%	165.87	141.21	17.46%
<b>Total</b>	<b>845</b>	<b>15.97</b>	<b>17.73</b>	<b>-9.92%</b>	<b>102.92</b>	<b>102.58</b>	<b>0.33%</b>	<b>53.35</b>	<b>16.49</b>	<b>223.51%</b>	<b>198.34</b>	<b>230.13</b>	<b>-13.81%</b>



**01 Adams**  
**RESIDENTIAL**

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

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 845  
 Total Sales Price : 200,629,019  
 Total Adj. Sales Price : 200,629,019  
 Total Assessed Value : 189,604,748  
 Avg. Adj. Sales Price : 237,431  
 Avg. Assessed Value : 224,384

MEDIAN : 94  
 WGT. MEAN : 95  
 MEAN : 97  
 COD : 15.96  
 PRD : 102.92

COV : 21.58  
 STD : 20.99  
 Avg. Abs. Dev : 14.97  
 MAX Sales Ratio : 198.34  
 MIN Sales Ratio : 53.35

95% Median C.I. : 92.73 to 95.22  
 95% Wgt. Mean C.I. : 93.21 to 95.80  
 95% Mean C.I. : 95.85 to 98.69

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	94	100.10	106.37	100.89	18.59	105.43	55.68	198.34	94.61 to 106.79	194,195	195,921	
01-JAN-24 To 31-MAR-24	85	97.50	99.91	96.55	13.55	103.48	65.68	156.09	92.73 to 102.46	253,267	244,523	
01-APR-24 To 30-JUN-24	116	94.37	97.34	98.24	14.04	99.08	65.39	165.92	91.20 to 97.15	231,671	227,598	
01-JUL-24 To 30-SEP-24	115	91.27	94.23	92.53	14.42	101.84	63.35	167.16	87.40 to 93.97	244,386	226,128	
01-OCT-24 To 31-DEC-24	106	93.88	95.12	94.27	16.05	100.90	60.38	162.25	86.93 to 95.81	221,785	209,073	
01-JAN-25 To 31-MAR-25	84	92.96	98.18	95.70	17.20	102.59	65.07	154.82	89.52 to 100.60	228,910	219,069	
01-APR-25 To 30-JUN-25	136	91.29	94.03	89.94	15.32	104.55	54.66	166.16	88.33 to 95.35	276,877	249,033	
01-JUL-25 To 30-SEP-25	109	93.72	95.91	92.50	16.97	103.69	53.35	191.68	86.66 to 98.41	233,723	216,199	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	410	94.62	99.07	96.67	15.60	102.48	55.68	198.34	92.94 to 96.48	231,123	223,432	
01-OCT-24 To 30-SEP-25	435	92.92	95.57	92.57	16.30	103.24	53.35	191.68	90.82 to 95.23	243,376	225,282	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	422	93.60	96.45	95.34	14.72	101.16	60.38	167.16	92.22 to 94.97	237,003	225,953	
<u>ALL</u>	845	93.77	97.27	94.51	15.96	102.92	53.35	198.34	92.73 to 95.22	237,431	224,384	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	735	93.72	96.53	94.38	15.26	102.28	53.35	167.16	92.38 to 95.16	233,244	220,144	
2	14	97.57	105.66	92.84	27.60	113.81	55.68	191.68	77.45 to 118.49	193,993	180,109	
3	31	99.13	104.59	97.12	19.46	107.69	68.36	198.34	86.36 to 106.66	163,158	158,453	
4	15	99.16	100.54	97.47	10.96	103.15	82.60	156.05	89.53 to 105.41	314,217	306,252	
5	33	92.92	96.71	93.40	18.68	103.54	59.36	154.82	83.62 to 101.37	434,404	405,745	
6	17	93.78	106.98	100.41	25.46	106.54	73.80	165.87	80.46 to 135.59	139,535	140,113	
<u>ALL</u>	845	93.77	97.27	94.51	15.96	102.92	53.35	198.34	92.73 to 95.22	237,431	224,384	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	843	93.77	97.23	94.49	15.95	102.90	53.35	198.34	92.68 to 95.22	237,881	224,784	
06												
07	2	114.69	114.69	117.54	18.23	97.58	93.78	135.59	N/A	47,500	55,833	
<u>ALL</u>	845	93.77	97.27	94.51	15.96	102.92	53.35	198.34	92.73 to 95.22	237,431	224,384	

**01 Adams**  
**RESIDENTIAL**

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

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 845  
 Total Sales Price : 200,629,019  
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 Total Assessed Value : 189,604,748  
 Avg. Adj. Sales Price : 237,431  
 Avg. Assessed Value : 224,384

MEDIAN : 94  
 WGT. MEAN : 95  
 MEAN : 97  
 COD : 15.96  
 PRD : 102.92

COV : 21.58  
 STD : 20.99  
 Avg. Abs. Dev : 14.97  
 MAX Sales Ratio : 198.34  
 MIN Sales Ratio : 53.35

95% Median C.I. : 92.73 to 95.22  
 95% Wgt. Mean C.I. : 93.21 to 95.80  
 95% Mean C.I. : 95.85 to 98.69

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SALE PRICE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	191.68	191.68	191.68	00.00	100.00	191.68	191.68	N/A	20,000	38,335	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	845	93.77	97.27	94.51	15.96	102.92	53.35	198.34	92.73 to 95.22	237,431	224,384	
Greater Than 14,999	845	93.77	97.27	94.51	15.96	102.92	53.35	198.34	92.73 to 95.22	237,431	224,384	
Greater Than 29,999	844	93.77	97.16	94.50	15.87	102.81	53.35	198.34	92.73 to 95.17	237,688	224,605	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	191.68	191.68	191.68	00.00	100.00	191.68	191.68	N/A	20,000	38,335	
30,000 TO 59,999	15	134.25	130.17	129.84	17.94	100.25	83.65	179.82	108.27 to 162.25	47,220	61,308	
60,000 TO 99,999	63	122.59	123.98	122.20	20.30	101.46	64.79	198.34	112.98 to 135.52	79,914	97,652	
100,000 TO 149,999	128	94.80	102.36	101.57	17.58	100.78	61.95	166.07	92.10 to 102.32	125,990	127,972	
150,000 TO 249,999	337	89.92	91.39	91.39	14.19	100.00	53.35	156.05	86.84 to 93.22	197,497	180,490	
250,000 TO 499,999	259	94.06	94.01	93.82	11.34	100.20	54.66	145.79	91.77 to 95.35	330,732	310,299	
500,000 TO 999,999	41	92.89	95.51	95.43	12.75	100.08	69.41	161.87	86.93 to 97.29	605,934	578,224	
1,000,000 +	1	72.30	72.30	72.30	00.00	100.00	72.30	72.30	N/A	1,680,000	1,214,568	
<u>ALL</u>	845	93.77	97.27	94.51	15.96	102.92	53.35	198.34	92.73 to 95.22	237,431	224,384	

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	98	COV :	36.27	95% Median C.I. :	77.45 to 118.49
Total Sales Price :	2,715,900	Wgt. Mean :	93	STD :	38.32	95% Wgt. Mean C.I. :	80.47 to 105.22
Total Adj. Sales Price :	2,715,900	Mean :	106	Avg. Abs. Dev :	26.93	95% Mean C.I. :	83.54 to 127.78
Total Assessed Value :	2,521,519						
Avg. Adj. Sales Price :	193,993	COD :	27.60	MAX Sales Ratio :	191.68		
Avg. Assessed Value :	180,109	PRD :	113.81	MIN Sales Ratio :	55.68		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	5	90.48	104.99	88.81	34.12	118.22	55.68	179.82	N/A	199,400	177,079
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	108.14	108.14	107.55	03.22	100.55	104.66	111.62	N/A	216,250	232,586
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	2	102.60	102.60	98.91	15.49	103.73	86.71	118.49	N/A	174,500	172,599
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025	2	80.61	80.61	80.43	03.92	100.22	77.45	83.76	N/A	259,950	209,067
07/01/2025 To 09/30/2025	3	107.25	123.87	97.63	36.99	126.88	72.68	191.68	N/A	139,167	135,874
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	7	104.66	105.89	94.48	23.95	112.08	55.68	179.82	55.68 to 179.82	204,214	192,938
10/01/2024 To 09/30/2025	7	86.71	105.43	91.03	30.24	115.82	72.68	191.68	72.68 to 191.68	183,771	167,279
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	4	108.14	105.37	103.69	08.96	101.62	86.71	118.49	N/A	195,375	202,592
<u>ALL</u>											
10/01/2023 To 09/30/2025	14	97.57	105.66	92.84	27.60	113.81	55.68	191.68	77.45 to 118.49	193,993	180,109

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
2	14	97.57	105.66	92.84	27.60	113.81	55.68	191.68	77.45 to 118.49	193,993	180,109
<u>ALL</u>											
10/01/2023 To 09/30/2025	14	97.57	105.66	92.84	27.60	113.81	55.68	191.68	77.45 to 118.49	193,993	180,109

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	98	COV :	36.27	95% Median C.I. :	77.45 to 118.49
Total Sales Price :	2,715,900	Wgt. Mean :	93	STD :	38.32	95% Wgt. Mean C.I. :	80.47 to 105.22
Total Adj. Sales Price :	2,715,900	Mean :	106	Avg. Abs. Dev :	26.93	95% Mean C.I. :	83.54 to 127.78
Total Assessed Value :	2,521,519						
Avg. Adj. Sales Price :	193,993	COD :	27.60	MAX Sales Ratio :	191.68		
Avg. Assessed Value :	180,109	PRD :	113.81	MIN Sales Ratio :	55.68		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	14	97.57	105.66	92.84	27.60	113.81	55.68	191.68	77.45 to 118.49	193,993	180,109
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	14	97.57	105.66	92.84	27.60	113.81	55.68	191.68	77.45 to 118.49	193,993	180,109

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	98	COV :	36.27	95% Median C.I. :	77.45 to 118.49
Total Sales Price :	2,715,900	Wgt. Mean :	93	STD :	38.32	95% Wgt. Mean C.I. :	80.47 to 105.22
Total Adj. Sales Price :	2,715,900	Mean :	106	Avg. Abs. Dev :	26.93	95% Mean C.I. :	83.54 to 127.78
Total Assessed Value :	2,521,519						
Avg. Adj. Sales Price :	193,993	COD :	27.60	MAX Sales Ratio :	191.68		
Avg. Assessed Value :	180,109	PRD :	113.81	MIN Sales Ratio :	55.68		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	191.68	191.68	191.68		100.00	191.68	191.68	N/A	20,000	38,335
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	14	97.57	105.66	92.84	27.60	113.81	55.68	191.68	77.45 to 118.49	193,993	180,109
Greater Than 15,000	14	97.57	105.66	92.84	27.60	113.81	55.68	191.68	77.45 to 118.49	193,993	180,109
Greater Than 30,000	13	90.48	99.04	92.11	23.44	107.52	55.68	179.82	77.45 to 114.58	207,377	191,014
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	191.68	191.68	191.68		100.00	191.68	191.68	N/A	20,000	38,335
30,000 TO 59,999	1	179.82	179.82	179.82		100.00	179.82	179.82	N/A	40,000	71,929
60,000 TO 99,999											
100,000 TO 149,999	1	118.49	118.49	118.49		100.00	118.49	118.49	N/A	134,000	158,771
150,000 TO 249,999	7	90.48	95.30	95.93	14.26	99.34	72.68	114.58	72.68 to 114.58	208,929	200,431
250,000 TO 499,999	4	80.92	80.55	80.18	17.28	100.46	55.68	104.66	N/A	264,850	212,366
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	14	97.57	105.66	92.84	27.60	113.81	55.68	191.68	77.45 to 118.49	193,993	180,109

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	31	Median :	99	COV :	28.85	95% Median C.I. :	86.36 to 106.66
Total Sales Price :	5,057,900	Wgt. Mean :	97	STD :	30.17	95% Wgt. Mean C.I. :	90.42 to 103.82
Total Adj. Sales Price :	5,057,900	Mean :	105	Avg. Abs. Dev :	19.29	95% Mean C.I. :	93.53 to 115.65
Total Assessed Value :	4,912,040						
Avg. Adj. Sales Price :	163,158	COD :	19.46	MAX Sales Ratio :	198.34		
Avg. Assessed Value :	158,453	PRD :	107.69	MIN Sales Ratio :	68.36		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	10	105.21	120.90	109.22	26.17	110.69	84.50	198.34	85.52 to 189.16	135,050	147,507
01/01/2024 To 03/31/2024	4	115.53	116.65	98.99	21.95	117.84	85.77	149.75	N/A	205,275	203,195
04/01/2024 To 06/30/2024	4	97.68	96.83	98.56	04.27	98.24	89.28	102.66	N/A	192,375	189,602
07/01/2024 To 09/30/2024	2	110.71	110.71	111.04	00.40	99.70	110.27	111.15	N/A	155,250	172,390
10/01/2024 To 12/31/2024	4	88.02	87.75	85.65	10.03	102.45	73.82	101.14	N/A	170,000	145,608
01/01/2025 To 03/31/2025	2	101.48	101.48	94.84	14.90	107.00	86.36	116.59	N/A	118,150	112,052
04/01/2025 To 06/30/2025	1	76.36	76.36	76.36		100.00	76.36	76.36	N/A	235,000	179,451
07/01/2025 To 09/30/2025	4	80.07	81.91	81.68	09.83	100.28	68.36	99.13	N/A	163,750	133,754
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	20	103.21	114.21	104.29	20.27	109.51	84.50	198.34	96.04 to 111.15	162,580	169,552
10/01/2024 To 09/30/2025	11	84.02	87.08	84.21	12.62	103.41	68.36	116.59	73.82 to 101.14	164,209	138,273
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	14	98.07	101.88	96.80	13.90	105.25	73.82	149.75	85.77 to 111.15	184,364	178,457
<u>ALL</u>											
10/01/2023 To 09/30/2025	31	99.13	104.59	97.12	19.46	107.69	68.36	198.34	86.36 to 106.66	163,158	158,453

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	31	99.13	104.59	97.12	19.46	107.69	68.36	198.34	86.36 to 106.66	163,158	158,453
<u>ALL</u>											
10/01/2023 To 09/30/2025	31	99.13	104.59	97.12	19.46	107.69	68.36	198.34	86.36 to 106.66	163,158	158,453

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	31	Median :	99	COV :	28.85	95% Median C.I. :	86.36 to 106.66
Total Sales Price :	5,057,900	Wgt. Mean :	97	STD :	30.17	95% Wgt. Mean C.I. :	90.42 to 103.82
Total Adj. Sales Price :	5,057,900	Mean :	105	Avg. Abs. Dev :	19.29	95% Mean C.I. :	93.53 to 115.65
Total Assessed Value :	4,912,040						
Avg. Adj. Sales Price :	163,158	COD :	19.46	MAX Sales Ratio :	198.34		
Avg. Assessed Value :	158,453	PRD :	107.69	MIN Sales Ratio :	68.36		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	31	99.13	104.59	97.12	19.46	107.69	68.36	198.34	86.36 to 106.66	163,158	158,453
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	31	99.13	104.59	97.12	19.46	107.69	68.36	198.34	86.36 to 106.66	163,158	158,453

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	31	Median :	99	COV :	28.85	95% Median C.I. :	86.36 to 106.66
Total Sales Price :	5,057,900	Wgt. Mean :	97	STD :	30.17	95% Wgt. Mean C.I. :	90.42 to 103.82
Total Adj. Sales Price :	5,057,900	Mean :	105	Avg. Abs. Dev :	19.29	95% Mean C.I. :	93.53 to 115.65
Total Assessed Value :	4,912,040						
Avg. Adj. Sales Price :	163,158	COD :	19.46	MAX Sales Ratio :	198.34		
Avg. Assessed Value :	158,453	PRD :	107.69	MIN Sales Ratio :	68.36		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	31	99.13	104.59	97.12	19.46	107.69	68.36	198.34	86.36 to 106.66	163,158	158,453
Greater Than 15,000	31	99.13	104.59	97.12	19.46	107.69	68.36	198.34	86.36 to 106.66	163,158	158,453
Greater Than 30,000	31	99.13	104.59	97.12	19.46	107.69	68.36	198.34	86.36 to 106.66	163,158	158,453
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	122.26	122.26	124.57	09.81	98.15	110.27	134.25	N/A	47,050	58,608
60,000 TO 99,999	7	141.01	139.45	136.35	24.25	102.27	89.28	198.34	89.28 to 198.34	73,971	100,862
100,000 TO 149,999	6	100.30	96.41	96.38	08.49	100.03	79.72	106.96	79.72 to 106.96	133,333	128,504
150,000 TO 249,999	11	85.52	86.12	86.01	10.20	100.13	68.36	103.75	73.82 to 99.13	197,364	169,750
250,000 TO 499,999	5	99.32	99.14	98.34	06.29	100.81	85.77	111.15	N/A	295,000	290,105
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	31	99.13	104.59	97.12	19.46	107.69	68.36	198.34	86.36 to 106.66	163,158	158,453

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	94	COV :	27.88	95% Median C.I. :	80.46 to 135.59
Total Sales Price :	2,372,100	Wgt. Mean :	100	STD :	29.83	95% Wgt. Mean C.I. :	85.89 to 114.93
Total Adj. Sales Price :	2,372,100	Mean :	107	Avg. Abs. Dev :	23.88	95% Mean C.I. :	91.64 to 122.32
Total Assessed Value :	2,381,920						
Avg. Adj. Sales Price :	139,535	COD :	25.46	MAX Sales Ratio :	165.87		
Avg. Assessed Value :	140,113	PRD :	106.54	MIN Sales Ratio :	73.80		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	3	122.64	121.46	115.13	24.46	105.50	75.88	165.87	N/A	188,867	217,438
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	4	87.95	101.45	96.32	20.45	105.33	80.46	149.44	N/A	149,625	144,114
07/01/2024 To 09/30/2024	1	91.45	91.45	91.45		100.00	91.45	91.45	N/A	142,000	129,866
10/01/2024 To 12/31/2024	4	81.01	85.30	83.38	11.81	102.30	73.80	105.37	N/A	182,500	152,168
01/01/2025 To 03/31/2025	1	135.59	135.59	135.59		100.00	135.59	135.59	N/A	54,000	73,216
04/01/2025 To 06/30/2025	3	132.50	125.80	130.97	14.42	96.05	93.78	151.11	N/A	62,000	81,200
07/01/2025 To 09/30/2025	1	102.94	102.94	102.94		100.00	102.94	102.94	N/A	95,000	97,797
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	8	90.45	107.70	103.94	27.25	103.62	75.88	165.87	75.88 to 165.87	163,388	169,830
10/01/2024 To 09/30/2025	9	102.94	106.34	96.08	21.04	110.68	73.80	151.11	77.65 to 135.59	118,333	113,698
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	9	86.45	93.16	89.42	15.35	104.18	73.80	149.44	77.65 to 105.37	163,389	146,110
<u>ALL</u>											
10/01/2023 To 09/30/2025	17	93.78	106.98	100.41	25.46	106.54	73.80	165.87	80.46 to 135.59	139,535	140,113

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
6	17	93.78	106.98	100.41	25.46	106.54	73.80	165.87	80.46 to 135.59	139,535	140,113
<u>ALL</u>											
10/01/2023 To 09/30/2025	17	93.78	106.98	100.41	25.46	106.54	73.80	165.87	80.46 to 135.59	139,535	140,113

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	94	COV :	27.88	95% Median C.I. :	80.46 to 135.59
Total Sales Price :	2,372,100	Wgt. Mean :	100	STD :	29.83	95% Wgt. Mean C.I. :	85.89 to 114.93
Total Adj. Sales Price :	2,372,100	Mean :	107	Avg. Abs. Dev :	23.88	95% Mean C.I. :	91.64 to 122.32
Total Assessed Value :	2,381,920						
Avg. Adj. Sales Price :	139,535	COD :	25.46	MAX Sales Ratio :	165.87		
Avg. Assessed Value :	140,113	PRD :	106.54	MIN Sales Ratio :	73.80		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	15	91.45	105.96	99.70	26.38	106.28	73.80	165.87	80.46 to 132.50	151,807	151,350
06											
07	2	114.69	114.69	117.54	18.23	97.58	93.78	135.59	N/A	47,500	55,833
<u>ALL</u>											
10/01/2023 To 09/30/2025	17	93.78	106.98	100.41	25.46	106.54	73.80	165.87	80.46 to 135.59	139,535	140,113

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	94	COV :	27.88	95% Median C.I. :	80.46 to 135.59
Total Sales Price :	2,372,100	Wgt. Mean :	100	STD :	29.83	95% Wgt. Mean C.I. :	85.89 to 114.93
Total Adj. Sales Price :	2,372,100	Mean :	107	Avg. Abs. Dev :	23.88	95% Mean C.I. :	91.64 to 122.32
Total Assessed Value :	2,381,920						
Avg. Adj. Sales Price :	139,535	COD :	25.46	MAX Sales Ratio :	165.87		
Avg. Assessed Value :	140,113	PRD :	106.54	MIN Sales Ratio :	73.80		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	17	93.78	106.98	100.41	25.46	106.54	73.80	165.87	80.46 to 135.59	139,535	140,113
Greater Than 15,000	17	93.78	106.98	100.41	25.46	106.54	73.80	165.87	80.46 to 135.59	139,535	140,113
Greater Than 30,000	17	93.78	106.98	100.41	25.46	106.54	73.80	165.87	80.46 to 135.59	139,535	140,113
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	114.69	114.69	117.54	18.23	97.58	93.78	135.59	N/A	47,500	55,833
60,000 TO 99,999	3	132.50	128.85	126.23	12.12	102.08	102.94	151.11	N/A	80,000	100,983
100,000 TO 149,999	6	90.45	110.17	106.67	28.10	103.28	80.46	165.87	80.46 to 165.87	122,600	130,773
150,000 TO 249,999	4	82.05	86.34	85.76	11.66	100.68	75.88	105.37	N/A	189,250	162,303
250,000 TO 499,999	2	98.22	98.22	97.97	24.86	100.26	73.80	122.64	N/A	272,250	266,729
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	17	93.78	106.98	100.41	25.46	106.54	73.80	165.87	80.46 to 135.59	139,535	140,113

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

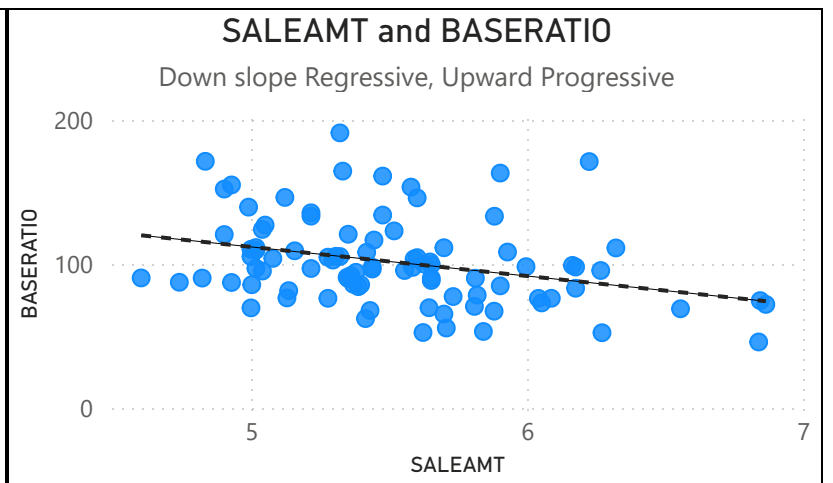
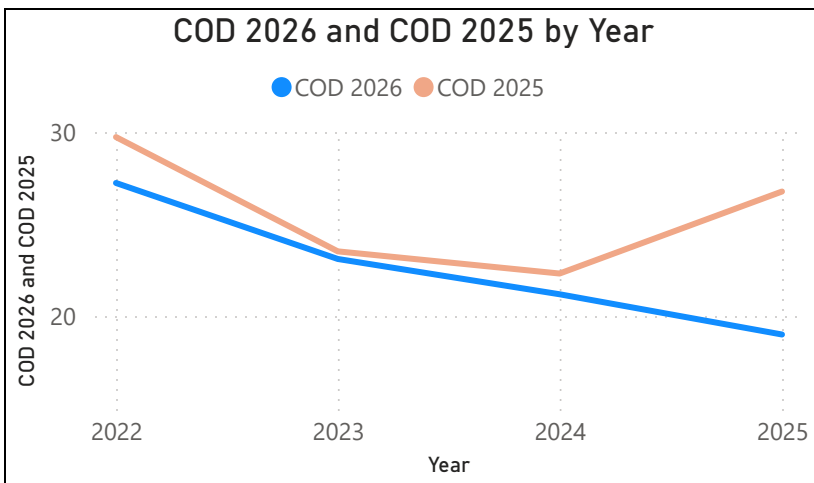
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	6	Total	Increase	0%

What IF

# Adams Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	80	97.71	90.60	7.85%	100.74	91.42	10.19%	87.23	76.50	14.02%
3	14	97.08	77.30	25.59%	105.66	86.11	22.69%	77.07	66.41	16.06%
<b>Total</b>	<b>94</b>	<b>97.71</b>	<b>89.65</b>	<b>9.00%</b>	<b>101.47</b>	<b>90.63</b>	<b>11.96%</b>	<b>85.35</b>	<b>74.63</b>	<b>14.36%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	80	21.69	24.61	-11.87%	115.49	119.51	10.19%	52.27	33.33	56.80%	191.05	175.57	8.82%
3	14	27.27	38.53	-29.22%	137.09	129.67	22.69%	45.84	32.37	41.61%	171.31	160.54	6.71%
<b>Total</b>	<b>94</b>	<b>22.50</b>	<b>26.25</b>	<b>-14.29%</b>	<b>118.89</b>	<b>121.44</b>	<b>11.96%</b>	<b>45.84</b>	<b>32.37</b>	<b>41.61%</b>	<b>191.05</b>	<b>175.57</b>	<b>8.82%</b>



**01 Adams  
COMMERCIAL**

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

Qualified

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

Number of Sales : 94  
 Total Sales Price : 64,330,043  
 Total Adj. Sales Price : 64,330,043  
 Total Assessed Value : 54,906,421  
 Avg. Adj. Sales Price : 684,362  
 Avg. Assessed Value : 584,111

MEDIAN : 98  
 WGT. MEAN : 85  
 MEAN : 101  
 COD : 22.50  
 PRD : 118.89

COV : 29.19  
 STD : 29.62  
 Avg. Abs. Dev : 21.98  
 MAX Sales Ratio : 191.05  
 MIN Sales Ratio : 45.84

95% Median C.I. : 90.32 to 103.88  
 95% Wgt. Mean C.I. : 74.15 to 96.55  
 95% Mean C.I. : 95.48 to 107.46

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	9	95.12	104.91	93.64	27.23	112.04	53.14	191.05	72.97 to 153.40	536,236	502,146
01-JAN-23 To 31-MAR-23	8	106.01	111.59	100.72	19.59	110.79	78.38	146.24	78.38 to 146.24	253,150	254,972
01-APR-23 To 30-JUN-23	8	102.66	99.32	102.81	16.08	96.61	67.72	133.99	67.72 to 133.99	245,325	252,207
01-JUL-23 To 30-SEP-23	3	103.50	117.08	105.15	30.55	111.35	76.44	171.31	N/A	197,767	207,951
01-OCT-23 To 31-DEC-23	7	120.66	115.36	124.15	26.98	92.92	55.54	163.14	55.54 to 163.14	442,460	549,311
01-JAN-24 To 31-MAR-24	4	79.69	87.91	79.41	21.57	110.70	65.24	127.03	N/A	834,375	662,550
01-APR-24 To 30-JUN-24	7	101.43	108.26	110.27	12.81	98.18	90.74	145.91	90.74 to 145.91	317,571	350,190
01-JUL-24 To 30-SEP-24	17	96.88	101.55	85.02	18.12	119.44	67.23	164.50	85.61 to 111.29	860,267	731,411
01-OCT-24 To 31-DEC-24	5	62.09	75.48	61.35	34.13	123.03	52.27	133.23	N/A	650,941	399,324
01-JAN-25 To 31-MAR-25	8	94.21	90.28	75.68	16.83	119.29	68.91	110.20	68.91 to 110.20	751,068	568,411
01-APR-25 To 30-JUN-25	6	92.53	86.10	62.62	14.58	137.50	45.84	102.72	45.84 to 102.72	1,747,473	1,094,243
01-JUL-25 To 30-SEP-25	12	99.11	108.01	94.31	22.67	114.53	74.59	171.13	85.63 to 124.02	991,040	934,647
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	28	99.28	106.53	97.80	23.32	108.93	53.14	191.05	90.32 to 109.62	335,972	328,593
01-OCT-23 To 30-SEP-24	35	97.79	104.09	91.83	22.08	113.35	55.54	164.50	90.23 to 111.14	665,207	610,877
01-OCT-24 To 30-SEP-25	31	88.55	93.94	76.88	23.53	122.19	45.84	171.13	84.28 to 102.72	1,020,663	784,682
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	26	106.27	109.46	111.05	23.10	98.57	55.54	171.31	90.32 to 133.17	295,320	327,941
01-JAN-24 To 31-DEC-24	33	95.49	97.37	83.33	21.19	116.85	52.27	164.50	85.61 to 105.20	710,295	591,883
<u>ALL</u>	94	97.71	101.47	85.35	22.50	118.89	45.84	191.05	90.32 to 103.88	684,362	584,111

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	80	97.71	100.74	87.23	21.69	115.49	52.27	191.05	90.13 to 104.40	655,674	571,916
3	14	97.08	105.66	77.07	27.27	137.10	45.84	171.31	85.91 to 154.91	848,293	653,797
<u>ALL</u>	94	97.71	101.47	85.35	22.50	118.89	45.84	191.05	90.32 to 103.88	684,362	584,111

**01 Adams**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 94  
 Total Sales Price : 64,330,043  
 Total Adj. Sales Price : 64,330,043  
 Total Assessed Value : 54,906,421  
 Avg. Adj. Sales Price : 684,362  
 Avg. Assessed Value : 584,111

MEDIAN : 98  
 WGT. MEAN : 85  
 MEAN : 101  
 COD : 22.50  
 PRD : 118.89

COV : 29.19  
 STD : 29.62  
 Avg. Abs. Dev : 21.98  
 MAX Sales Ratio : 191.05  
 MIN Sales Ratio : 45.84

95% Median C.I. : 90.32 to 103.88  
 95% Wgt. Mean C.I. : 74.15 to 96.55  
 95% Mean C.I. : 95.48 to 107.46

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	16	96.19	103.98	94.39	18.86	110.16	78.38	152.04	84.81 to 127.03	267,506	252,491
03	76	97.84	101.09	84.40	23.52	119.77	45.84	191.05	90.23 to 104.40	759,210	640,768
04	2	95.75	95.75	92.27	13.13	103.77	83.18	108.31	N/A	1,175,000	1,084,118
<u>ALL</u>	<u>94</u>	<u>97.71</u>	<u>101.47</u>	<u>85.35</u>	<u>22.50</u>	<u>118.89</u>	<u>45.84</u>	<u>191.05</u>	<u>90.32 to 103.88</u>	<u>684,362</u>	<u>584,111</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	94	97.71	101.47	85.35	22.50	118.89	45.84	191.05	90.32 to 103.88	684,362	584,111
Greater Than 14,999	94	97.71	101.47	85.35	22.50	118.89	45.84	191.05	90.32 to 103.88	684,362	584,111
Greater Than 29,999	94	97.71	101.47	85.35	22.50	118.89	45.84	191.05	90.32 to 103.88	684,362	584,111
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	88.82	88.82	88.58	01.69	100.27	87.32	90.32	N/A	47,500	42,077
60,000 TO 99,999	7	139.50	130.80	131.03	18.47	99.82	87.17	171.31	87.17 to 171.31	80,407	105,361
100,000 TO 149,999	16	107.20	103.85	104.00	13.58	99.86	69.52	146.24	85.61 to 111.41	113,666	118,215
150,000 TO 249,999	19	102.72	108.50	107.48	18.82	100.95	76.18	191.05	89.92 to 120.66	209,558	225,233
250,000 TO 499,999	22	99.70	103.12	102.43	19.78	100.67	52.42	161.06	90.06 to 116.64	361,275	370,058
500,000 TO 999,999	14	81.60	89.75	92.25	28.15	97.29	53.14	163.14	65.24 to 111.29	690,290	636,786
1,000,000 TO 1,999,999	9	83.18	91.59	92.95	24.84	98.54	52.27	171.13	72.97 to 99.03	1,479,612	1,375,358
2,000,000 TO 4,999,999	2	90.03	90.03	84.47	23.46	106.58	68.91	111.14	N/A	2,850,000	2,407,292
5,000,000 TO 9,999,999	3	71.95	64.13	64.33	13.31	99.69	45.84	74.59	N/A	7,081,111	4,554,931
10,000,000 +											
<u>ALL</u>	<u>94</u>	<u>97.71</u>	<u>101.47</u>	<u>85.35</u>	<u>22.50</u>	<u>118.89</u>	<u>45.84</u>	<u>191.05</u>	<u>90.32 to 103.88</u>	<u>684,362</u>	<u>584,111</u>

**01 Adams**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 94  
 Total Sales Price : 64,330,043  
 Total Adj. Sales Price : 64,330,043  
 Total Assessed Value : 54,906,421  
 Avg. Adj. Sales Price : 684,362  
 Avg. Assessed Value : 584,111

MEDIAN : 98  
 WGT. MEAN : 85  
 MEAN : 101  
 COD : 22.50  
 PRD : 118.89

COV : 29.19  
 STD : 29.62  
 Avg. Abs. Dev : 21.98  
 MAX Sales Ratio : 191.05  
 MIN Sales Ratio : 45.84

95% Median C.I. : 90.32 to 103.88  
 95% Wgt. Mean C.I. : 74.15 to 96.55  
 95% Mean C.I. : 95.48 to 107.46

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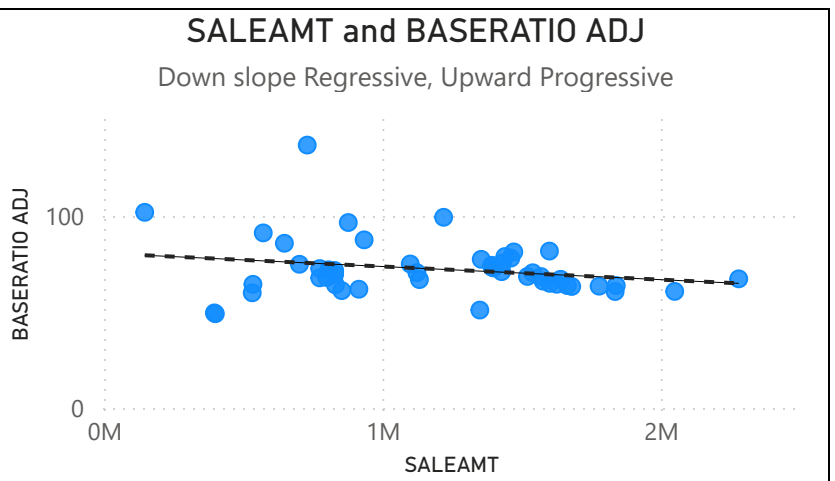
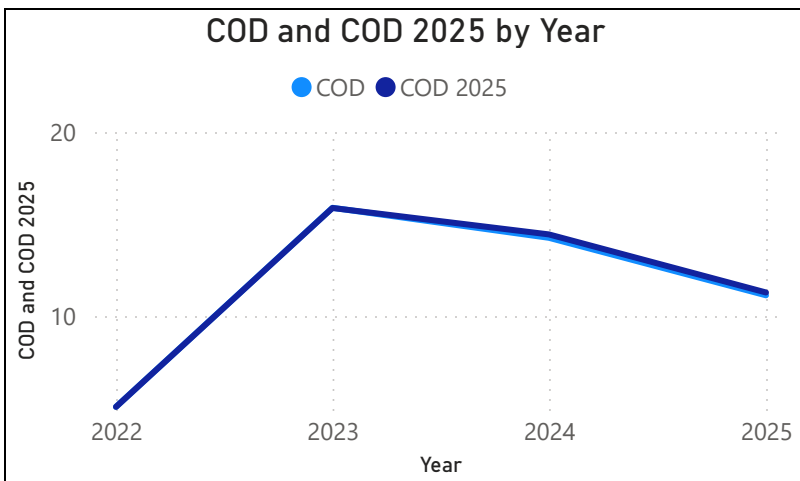
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
303	2	86.24	86.24	78.70	13.51	109.58	74.59	97.89	N/A	4,250,000	3,344,644
318	1	72.97	72.97	72.97	00.00	100.00	72.97	72.97	N/A	1,130,000	824,561
319	1	52.27	52.27	52.27	00.00	100.00	52.27	52.27	N/A	1,869,707	977,252
341	2	101.87	101.87	104.47	30.74	97.51	70.56	133.17	N/A	703,610	735,083
344	8	92.78	96.31	95.15	17.28	101.22	67.72	135.57	67.72 to 135.57	452,500	430,560
346	1	87.32	87.32	87.32	00.00	100.00	87.32	87.32	N/A	55,000	48,025
349	3	98.15	111.80	94.96	28.82	117.73	76.20	161.06	N/A	838,945	796,694
352	16	96.19	103.98	94.39	18.86	110.16	78.38	152.04	84.81 to 127.03	267,506	252,491
353	5	103.88	131.39	122.75	29.90	107.04	99.03	191.05	N/A	603,225	740,463
384	1	90.32	90.32	90.32	00.00	100.00	90.32	90.32	N/A	40,000	36,129
386	2	68.43	68.43	68.11	01.75	100.47	67.23	69.63	N/A	600,772	409,195
406	24	99.86	97.12	80.14	18.22	121.19	52.42	154.91	77.40 to 109.62	391,460	313,698
410	2	107.75	107.75	116.31	42.38	92.64	62.09	153.40	N/A	320,000	372,187
419	2	113.97	113.97	113.20	02.35	100.68	111.29	116.64	N/A	389,500	440,925
434	1	164.50	164.50	164.50	00.00	100.00	164.50	164.50	N/A	215,000	353,674
442	3	133.99	133.17	122.49	19.18	108.72	94.22	171.31	N/A	202,767	248,366
471	1	108.13	108.13	108.13	00.00	100.00	108.13	108.13	N/A	262,500	283,832
494	7	91.97	84.39	58.40	20.13	144.50	45.84	108.31	45.84 to 108.31	1,375,807	803,479
495	2	77.57	77.57	73.85	07.25	105.04	71.95	83.18	N/A	4,416,667	3,261,830
528	2	109.74	109.74	110.94	12.06	98.92	96.50	122.98	N/A	302,500	335,605
530	2	103.48	103.48	101.70	05.50	101.75	97.79	109.16	N/A	209,500	213,061
594	1	111.14	111.14	111.14	00.00	100.00	111.14	111.14	N/A	2,100,000	2,333,994
595	1	145.91	145.91	145.91	00.00	100.00	145.91	145.91	N/A	400,000	583,635
841	1	171.13	171.13	171.13	00.00	100.00	171.13	171.13	N/A	1,680,680	2,876,104
851	1	55.54	55.54	55.54	00.00	100.00	55.54	55.54	N/A	510,000	283,259
987	2	96.71	96.71	98.53	07.02	98.15	89.92	103.50	N/A	307,500	302,986
<u>ALL</u>	<u>94</u>	<u>97.71</u>	<u>101.47</u>	<u>85.35</u>	<u>22.50</u>	<u>118.89</u>	<u>45.84</u>	<u>191.05</u>	<u>90.32 to 103.88</u>	<u>684,362</u>	<u>584,111</u>

# Adams Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
4000	50	70.03	67.31	4.04%	72.35	69.08	4.75%	71.08	67.71	4.98%
<b>Total</b>	<b>50</b>	<b>70.03</b>	<b>67.31</b>	<b>4.04%</b>	<b>72.35</b>	<b>69.08</b>	<b>4.75%</b>	<b>71.08</b>	<b>67.71</b>	<b>4.98%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
4000	50	13.31	13.32	-0.05%	101.79	102.02	-0.22%
<b>Total</b>	<b>50</b>	<b>13.31</b>	<b>13.32</b>	<b>-0.05%</b>	<b>101.79</b>	<b>102.02</b>	<b>-0.22%</b>



**01 Adams**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 50  
 Total Sales Price : 59,825,407  
 Total Adj. Sales Price : 59,825,407  
 Total Assessed Value : 42,523,766  
 Avg. Adj. Sales Price : 1,196,508  
 Avg. Assessed Value : 850,475

MEDIAN : 70  
 WGT. MEAN : 71  
 MEAN : 72  
 COD : 13.31  
 PRD : 101.79

COV : 20.11  
 STD : 14.55  
 Avg. Abs. Dev : 09.32  
 MAX Sales Ratio : 136.93  
 MIN Sales Ratio : 49.10

95% Median C.I. : 66.88 to 72.95  
 95% Wgt. Mean C.I. : 68.12 to 74.04  
 95% Mean C.I. : 68.32 to 76.38

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	2	65.16	65.16	66.03	05.06	98.68	61.86	68.46	N/A		1,242,650	820,511
01-JAN-23 To 31-MAR-23	3	87.58	82.65	77.75	12.49	106.30	63.77	96.60	N/A		1,217,331	946,476
01-APR-23 To 30-JUN-23												
01-JUL-23 To 30-SEP-23												
01-OCT-23 To 31-DEC-23	3	64.14	63.92	63.17	03.20	101.19	60.73	66.88	N/A		1,338,088	845,320
01-JAN-24 To 31-MAR-24	4	73.90	77.74	76.10	07.16	102.16	71.96	91.20	N/A		870,215	662,254
01-APR-24 To 30-JUN-24	4	75.35	70.27	74.95	12.08	93.76	49.10	81.29	N/A		1,155,278	865,883
01-JUL-24 To 30-SEP-24	1	136.93	136.93	136.93	00.00	100.00	136.93	136.93	N/A		730,000	999,613
01-OCT-24 To 31-DEC-24	15	69.62	69.83	68.66	10.21	101.70	49.53	101.91	63.77 to 71.63		1,195,976	821,119
01-JAN-25 To 31-MAR-25	10	71.82	72.70	72.94	07.31	99.67	64.42	85.80	66.08 to 78.88		1,083,305	790,153
01-APR-25 To 30-JUN-25	7	63.45	68.18	67.86	15.87	100.47	51.01	99.33	51.01 to 99.33		1,489,870	1,011,082
01-JUL-25 To 30-SEP-25	1	67.03	67.03	67.03	00.00	100.00	67.03	67.03	N/A		1,640,103	1,099,311
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	5	68.46	75.65	73.00	17.10	103.63	61.86	96.60	N/A		1,227,458	896,090
01-OCT-23 To 30-SEP-24	12	73.10	76.73	75.10	17.00	102.17	49.10	136.93	64.14 to 81.29		1,070,519	804,010
01-OCT-24 To 30-SEP-25	33	68.52	70.26	69.52	10.81	101.06	49.53	101.91	64.91 to 71.63		1,237,633	860,461
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	6	65.51	73.28	70.12	15.88	104.51	60.73	96.60	60.73 to 96.60		1,277,709	895,898
01-JAN-24 To 31-DEC-24	24	71.32	74.02	72.57	14.25	102.00	49.10	136.93	64.91 to 75.00		1,115,484	809,539
<u>ALL</u>	50	70.03	72.35	71.08	13.31	101.79	49.10	136.93	66.88 to 72.95		1,196,508	850,475

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
4000	50	70.03	72.35	71.08	13.31	101.79	49.10	136.93	66.88 to 72.95		1,196,508	850,475
<u>ALL</u>	50	70.03	72.35	71.08	13.31	101.79	49.10	136.93	66.88 to 72.95		1,196,508	850,475

**01 Adams**  
**AGRICULTURAL LAND**

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

Qualified

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 MEAN : 72  
 COD : 13.31  
 PRD : 101.79

COV : 20.11  
 STD : 14.55  
 Avg. Abs. Dev : 09.32  
 MAX Sales Ratio : 136.93  
 MIN Sales Ratio : 49.10

95% Median C.I. : 66.88 to 72.95  
 95% Wgt. Mean C.I. : 68.12 to 74.04  
 95% Mean C.I. : 68.32 to 76.38

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	11	69.62	72.19	71.47	09.87	101.01	61.86	96.60	63.45 to 81.73	1,240,012	886,229
4000	11	69.62	72.19	71.47	09.87	101.01	61.86	96.60	63.45 to 81.73	1,240,012	886,229
<b>Grass</b>											
County	1	101.91	101.91	101.91	00.00	100.00	101.91	101.91	N/A	146,300	149,101
4000	1	101.91	101.91	101.91	00.00	100.00	101.91	101.91	N/A	146,300	149,101
<b>ALL</b>	<b>50</b>	<b>70.03</b>	<b>72.35</b>	<b>71.08</b>	<b>13.31</b>	<b>101.79</b>	<b>49.10</b>	<b>136.93</b>	<b>66.88 to 72.95</b>	<b>1,196,508</b>	<b>850,475</b>

**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
<b>Irrigated</b>											
County	38	70.03	72.99	71.48	10.97	102.11	60.66	136.93	67.03 to 74.33	1,281,715	916,217
4000	38	70.03	72.99	71.48	10.97	102.11	60.66	136.93	67.03 to 74.33	1,281,715	916,217
<b>Grass</b>											
County	1	101.91	101.91	101.91	00.00	100.00	101.91	101.91	N/A	146,300	149,101
4000	1	101.91	101.91	101.91	00.00	100.00	101.91	101.91	N/A	146,300	149,101
<b>ALL</b>	<b>50</b>	<b>70.03</b>	<b>72.35</b>	<b>71.08</b>	<b>13.31</b>	<b>101.79</b>	<b>49.10</b>	<b>136.93</b>	<b>66.88 to 72.95</b>	<b>1,196,508</b>	<b>850,475</b>

## Adams County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Adams	4	7,622	7,541	7,386	7,232	6,395	6,924	6,887	6,615	7,441
Hall	1	7,240	6,970	5,277	5,261	5,161	5,104	4,705	4,713	6,284
Hamilton	1	8,488	8,490	8,367	8,399	2,200	8,085	7,875	7,875	8,411
Clay	1	8,345	8,345	8,220	8,220	n/a	7,915	7,735	7,735	8,230
Nuckolls	1	6,712	6,712	6,029	6,029	n/a	5,966	5,283	5,283	6,252
Webster	1	6,595	6,545	6,469	6,492	5,827	6,265	6,198	6,090	6,385
Franklin	2	5,683	5,411	5,060	5,124	1,225	4,608	4,678	4,572	5,336
Kearney	1	8,000	7,898	7,500	6,500	5,000	4,500	4,300	4,000	7,164
Buffalo	6	4,181	7,960	7,680	7,500	3,295	7,000	6,515	6,515	7,158

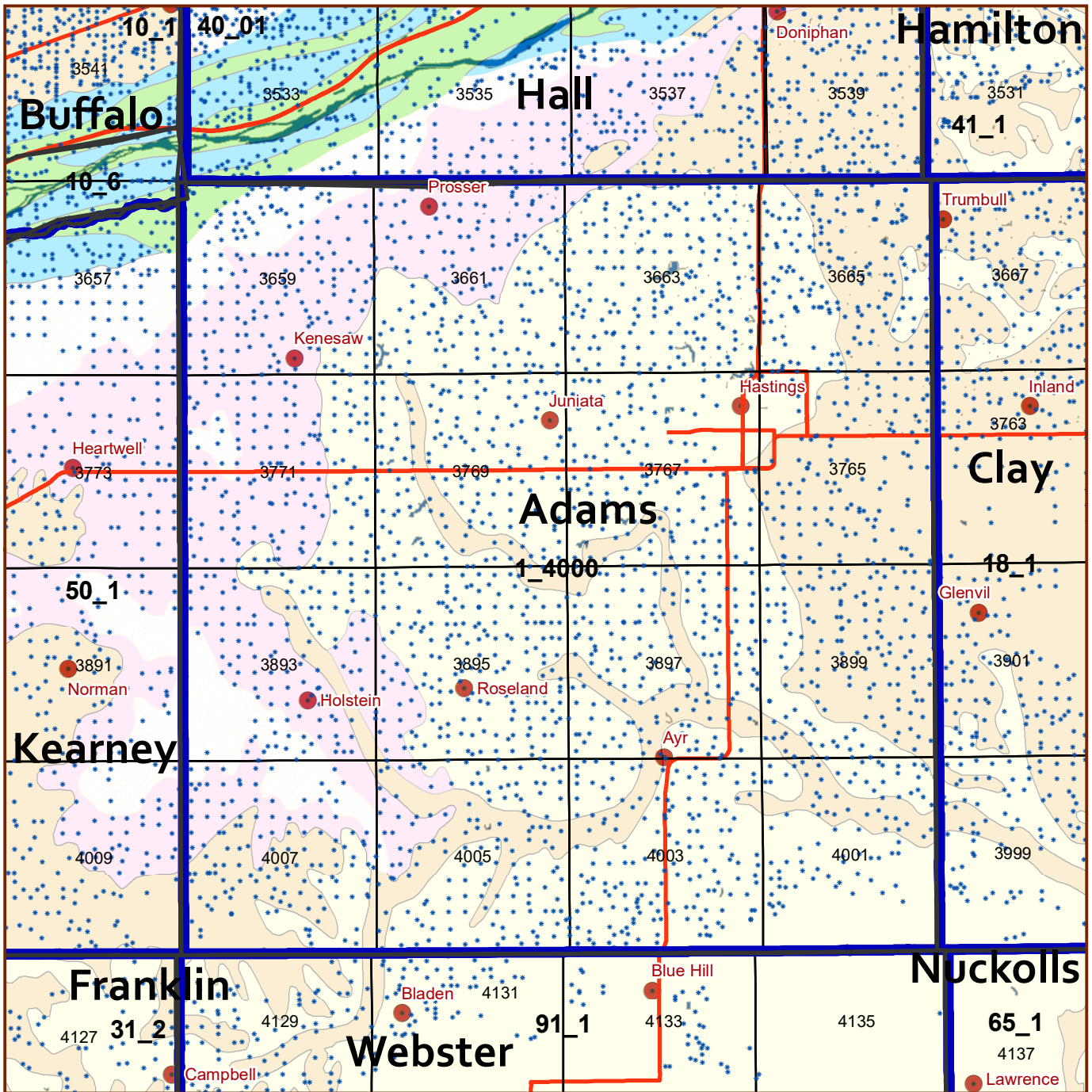
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Adams	4	4,197	3,974	3,738	3,483	3,486	3,486	3,249	3,253	3,843
Hall	1	2,855	2,866	2,445	2,445	2,155	2,155	1,925	1,935	2,499
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	5,149
Clay	1	4,275	4,275	3,905	3,905	3,670	3,670	3,545	3,545	4,038
Nuckolls	1	3,142	3,142	2,970	2,970	2,685	2,685	2,628	2,628	2,989
Webster	1	3,305	3,305	3,134	3,135	2,965	n/a	2,925	2,925	3,157
Franklin	2	3,020	2,995	2,700	2,575	2,351	2,250	1,830	1,780	2,723
Kearney	1	n/a	3,900	3,250	3,250	2,790	2,500	2,500	2,200	3,572
Buffalo	6	n/a	2,860	2,670	2,670	2,480	n/a	n/a	2,320	2,432

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Adams	4	1,605	1,605	1,570	1,570	1,550	n/a	1,550	1,550	1,580
Hall	1	1,529	1,529	1,455	1,452	1,380	1,380	1,335	1,335	1,490
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,697
Clay	1	1,695	1,695	1,695	1,695	n/a	n/a	n/a	1,580	1,687
Nuckolls	1	1,508	1,508	1,496	1,496	n/a	1,485	1,486	1,485	1,499
Webster	1	1,715	1,715	1,555	1,555	1,495	1,495	1,340	1,340	1,632
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	1,253
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Buffalo	6	2,090	2,090	2,045	n/a	1,985	n/a	n/a	n/a	2,090

County	Mkt Area	CRP	TIMBER	WASTE
Adams	4	n/a	n/a	206
Hall	1	n/a	n/a	596
Hamilton	1	n/a	n/a	900
Clay	1	1,260	n/a	n/a
Nuckolls	1	1,312	126	124
Webster	1	1,885	500	500
Franklin	2	1,234	650	150
Kearney	1	1,300	n/a	150
Buffalo	6	1,869	703	554

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.  
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# ADAMS COUNTY



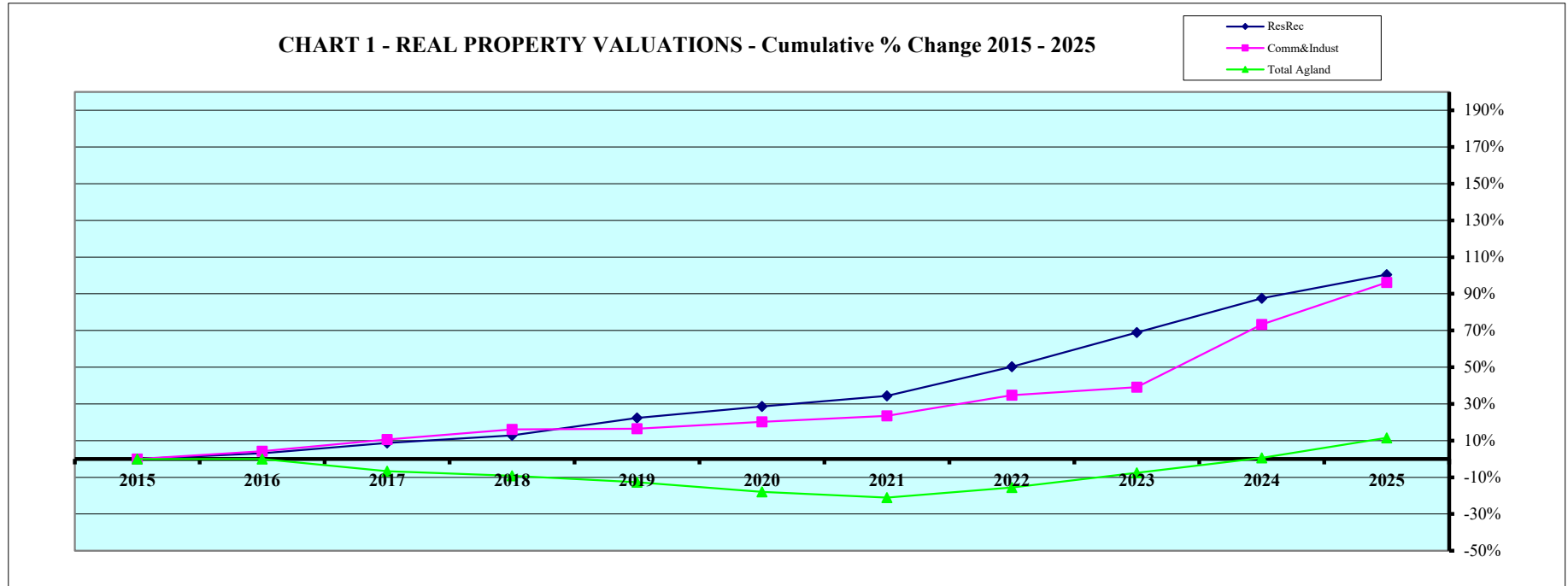
**Legend**

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

**Soils  
CLASS**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	1,077,081,805	-	-	-	423,553,036	-	-	-	1,734,202,225	-	-	-
2016	1,109,759,390	32,677,585	3.03%	3.03%	441,429,631	17,876,595	4.22%	4.22%	1,734,646,870	444,645	0.03%	0.03%
2017	1,171,428,280	61,668,890	5.56%	8.76%	468,681,430	27,251,799	6.17%	10.65%	1,618,434,305	-116,212,565	-6.70%	-6.68%
2018	1,215,890,040	44,461,760	3.80%	12.89%	491,955,072	23,273,642	4.97%	16.15%	1,575,362,795	-43,071,510	-2.66%	-9.16%
2019	1,317,645,512	101,755,472	8.37%	22.33%	493,480,653	1,525,581	0.31%	16.51%	1,513,664,488	-61,698,307	-3.92%	-12.72%
2020	1,385,527,240	67,881,728	5.15%	28.64%	509,033,564	15,552,911	3.15%	20.18%	1,424,111,989	-89,552,499	-5.92%	-17.88%
2021	1,447,724,706	62,197,466	4.49%	34.41%	522,855,794	13,822,230	2.72%	23.45%	1,368,943,775	-55,168,214	-3.87%	-21.06%
2022	1,618,378,808	170,654,102	11.79%	50.26%	570,563,671	47,707,877	9.12%	34.71%	1,464,107,078	95,163,303	6.95%	-15.57%
2023	1,819,024,634	200,645,826	12.40%	68.88%	589,506,039	18,942,368	3.32%	39.18%	1,602,425,778	138,318,700	9.45%	-7.60%
2024	2,020,173,200	201,148,566	11.06%	87.56%	733,826,205	144,320,166	24.48%	73.25%	1,743,839,749	141,413,971	8.82%	0.56%
2025	2,159,487,229	139,314,029	6.90%	100.49%	830,820,066	96,993,861	13.22%	96.15%	1,934,030,834	190,191,085	10.91%	11.52%

Rate Annual %chg: Residential & Recreational **7.20%**

Commercial & Industrial **6.97%**

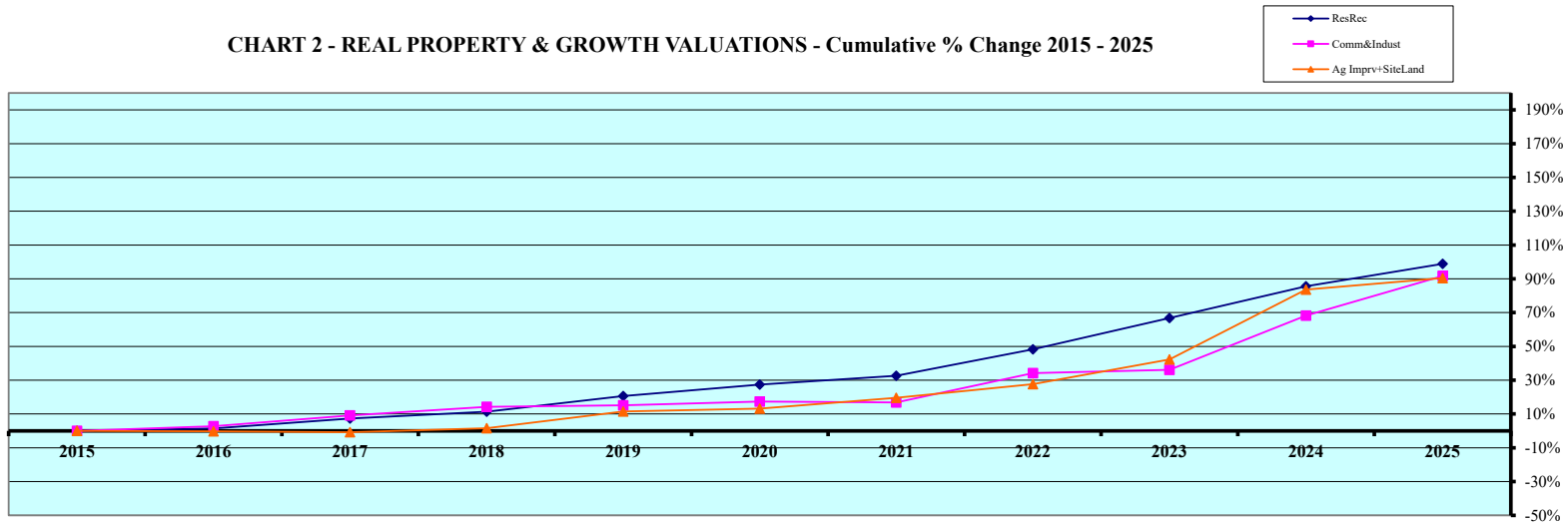
Agricultural Land **1.10%**

Cnty# **1**  
County **ADAMS**

**CHART 1**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	1,077,081,805	15,990,432	1.48%	1,061,091,373	--	--	423,553,036	17,281,608	4.08%	406,271,428	--	--
2016	1,109,759,390	16,497,335	1.49%	1,093,262,055	1.50%	1.50%	441,429,631	6,457,775	1.46%	434,971,856	2.70%	2.70%
2017	1,171,428,280	14,980,681	1.28%	1,156,447,599	4.21%	7.37%	468,681,430	6,628,658	1.41%	462,052,772	4.67%	9.09%
2018	1,215,890,040	16,341,648	1.34%	1,199,548,392	2.40%	11.37%	491,955,072	7,900,384	1.61%	484,054,688	3.28%	14.28%
2019	1,317,645,512	17,797,075	1.35%	1,299,848,437	6.91%	20.68%	493,480,653	5,557,192	1.13%	487,923,461	-0.82%	15.20%
2020	1,385,527,240	12,691,482	0.92%	1,372,835,758	4.19%	27.46%	509,033,564	12,110,737	2.38%	496,922,827	0.70%	17.32%
2021	1,447,724,706	19,901,213	1.37%	1,427,823,493	3.05%	32.56%	522,855,794	27,873,153	5.33%	494,982,641	-2.76%	16.86%
2022	1,618,378,808	21,813,405	1.35%	1,596,565,403	10.28%	48.23%	570,563,671	2,076,951	0.36%	568,486,720	8.73%	34.22%
2023	1,819,024,634	23,127,432	1.27%	1,795,897,202	10.97%	66.74%	589,506,039	13,112,962	2.22%	576,393,077	1.02%	36.09%
2024	2,020,173,200	21,372,309	1.06%	1,998,800,891	9.88%	85.58%	733,826,205	21,510,804	2.93%	712,315,401	20.83%	68.18%
2025	2,159,487,229	17,518,711	0.81%	2,141,968,518	6.03%	98.87%	830,820,066	18,998,762	2.29%	811,821,304	10.63%	91.67%
Rate Ann%chg	7.20%	Resid & Recreat w/o growth				5.94%	C & I w/o growth				4.90%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	67,173,420	39,113,185	106,286,605	2,011,085	1.89%	104,275,520	--	--
2016	67,192,960	39,886,755	107,079,715	1,120,720	1.05%	105,958,995	-0.31%	-0.31%
2017	67,141,130	40,546,615	107,687,745	2,255,690	2.09%	105,432,055	-1.54%	-0.80%
2018	67,982,370	40,845,552	108,827,922	876,510	0.81%	107,951,412	0.24%	1.57%
2019	72,831,839	46,628,980	119,460,819	902,559	0.76%	118,558,260	8.94%	11.55%
2020	73,822,355	48,996,026	122,818,381	2,474,984	2.02%	120,343,397	0.74%	13.23%
2021	77,219,921	52,905,772	130,125,693	2,991,627	2.30%	127,134,066	3.51%	19.61%
2022	82,857,144	55,965,602	138,822,746	3,078,485	2.22%	135,744,261	4.32%	27.72%
2023	91,952,815	64,590,134	156,542,949	5,297,095	3.38%	151,245,854	8.95%	42.30%
2024	108,514,209	88,461,236	196,975,445	1,815,538	0.92%	195,159,907	24.67%	83.62%
2025	111,694,643	91,981,331	203,675,974	1,249,221	0.61%	202,426,753	2.77%	90.45%
Rate Ann%chg	5.22%	8.93%	6.72%	Ag Imprv+Site w/o growth			5.23%	

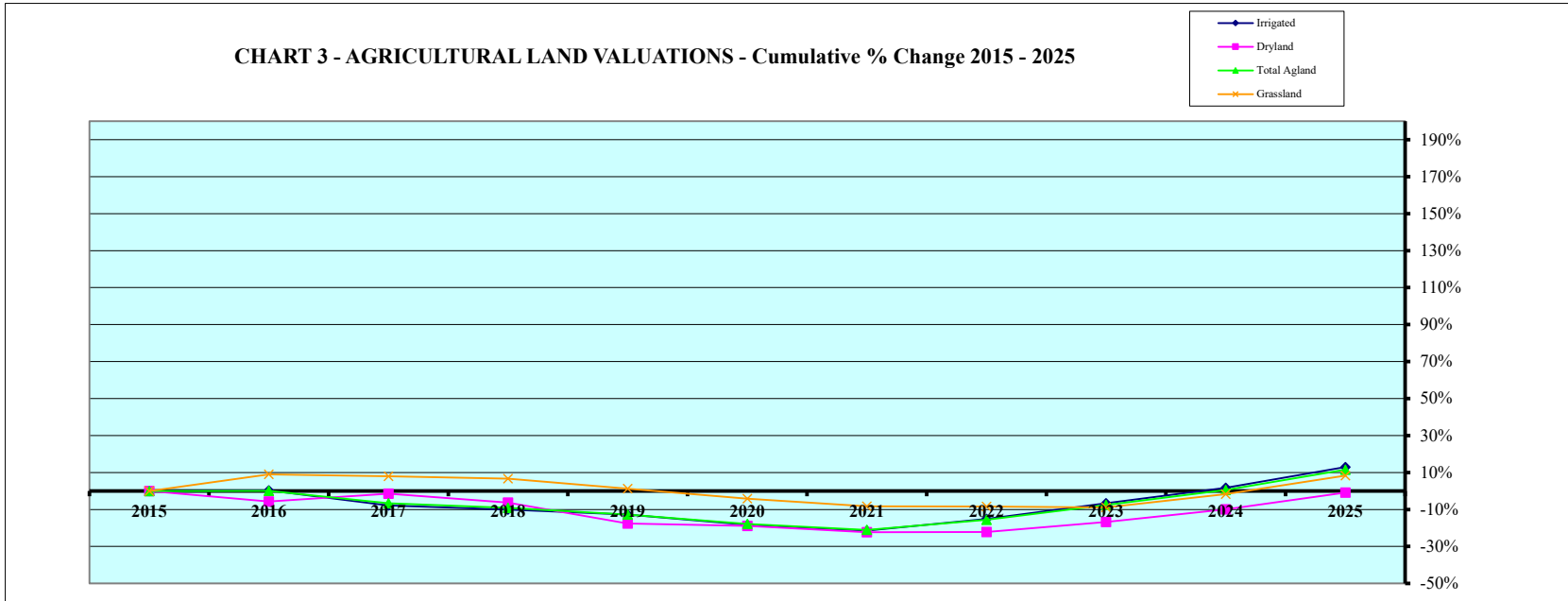
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

Cnty# 1  
County ADAMS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	1,515,767,555	-	-	-	161,012,785	-	-	-	57,068,910	-	-	-
2016	1,520,398,675	4,631,120	0.31%	0.31%	151,847,315	-9,165,470	-5.69%	-5.69%	62,198,330	5,129,420	8.99%	8.99%
2017	1,398,002,220	-122,396,455	-8.05%	-7.77%	158,611,105	6,763,790	4.45%	-1.49%	61,612,765	-585,565	-0.94%	7.96%
2018	1,363,220,090	-34,782,130	-2.49%	-10.06%	150,908,819	-7,702,286	-4.86%	-6.28%	60,853,556	-759,209	-1.23%	6.63%
2019	1,322,690,788	-40,529,302	-2.97%	-12.74%	132,663,604	-18,245,215	-12.09%	-17.61%	57,815,410	-3,038,146	-4.99%	1.31%
2020	1,238,219,028	-84,471,760	-6.39%	-18.31%	130,675,591	-1,988,013	-1.50%	-18.84%	54,701,959	-3,113,451	-5.39%	-4.15%
2021	1,190,975,465	-47,243,563	-3.82%	-21.43%	125,100,666	-5,574,925	-4.27%	-22.30%	52,355,245	-2,346,714	-4.29%	-8.26%
2022	1,286,109,307	95,133,842	7.99%	-15.15%	125,234,087	133,421	0.11%	-22.22%	52,240,672	-114,573	-0.22%	-8.46%
2023	1,415,916,553	129,807,246	10.09%	-6.59%	133,994,632	8,760,545	7.00%	-16.78%	51,994,325	-246,347	-0.47%	-8.89%
2024	1,542,190,347	126,273,794	8.92%	1.74%	145,013,603	11,018,971	8.22%	-9.94%	56,117,459	4,123,134	7.93%	-1.67%
2025	1,712,104,065	169,913,718	11.02%	12.95%	159,603,773	14,590,170	10.06%	-0.88%	61,802,938	5,685,479	10.13%	8.30%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	194,935	-	-	-	158,040	-	-	-	1,734,202,225	-	-	-
2016	202,550	7,615	3.91%	3.91%	0	-158,040	-100.00%	-100.00%	1,734,646,870	444,645	0.03%	0.03%
2017	208,215	5,665	2.80%	6.81%	0	0	-	-100.00%	1,618,434,305	-116,212,565	-6.70%	-6.68%
2018	216,575	8,360	4.02%	11.10%	163,755	163,755	-	3.62%	1,575,362,795	-43,071,510	-2.66%	-9.16%
2019	236,409	19,834	9.16%	21.28%	258,277	94,522	57.72%	63.43%	1,513,664,488	-61,698,307	-3.92%	-12.72%
2020	254,464	18,055	7.64%	30.54%	260,947	2,670	1.03%	65.11%	1,424,111,989	-89,552,499	-5.92%	-17.88%
2021	254,349	-115	-0.05%	30.48%	258,050	-2,897	-1.11%	63.28%	1,368,943,775	-55,168,214	-3.87%	-21.06%
2022	269,367	15,018	5.90%	38.18%	253,645	-4,405	-1.71%	60.49%	1,464,107,078	95,163,303	6.95%	-15.57%
2023	263,672	-5,695	-2.11%	35.26%	256,596	2,951	1.16%	62.36%	1,602,425,778	138,318,700	9.45%	-7.60%
2024	261,810	-1,862	-0.71%	34.31%	256,530	-66	-0.03%	62.32%	1,743,839,749	141,413,971	8.82%	0.56%
2025	261,810	0	0.00%	34.31%	258,248	1,718	0.67%	63.41%	1,934,030,834	190,191,085	10.91%	11.52%

Cnty#   
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(<sup>1</sup>)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	1,517,994,325	231,801	6,549			160,461,680	50,298	3,190			57,205,970	43,330	1,320		
2016	1,521,163,475	232,319	6,548	-0.01%	-0.01%	151,769,475	50,071	3,031	-4.99%	-4.99%	62,236,805	42,813	1,454	10.11%	10.11%
2017	1,398,239,390	233,187	5,996	-8.42%	-8.44%	158,100,190	49,569	3,189	5.23%	-0.02%	61,484,660	42,293	1,454	0.01%	10.11%
2018	1,363,023,070	234,383	5,815	-3.02%	-11.20%	151,226,850	48,841	3,096	-2.92%	-2.94%	60,981,470	41,939	1,454	0.02%	10.14%
2019	1,322,998,834	240,678	5,497	-5.47%	-16.06%	132,798,305	44,684	2,972	-4.02%	-6.84%	57,983,667	39,882	1,454	-0.01%	10.12%
2020	1,238,896,036	241,455	5,131	-6.66%	-21.65%	130,931,680	43,979	2,977	0.17%	-6.68%	54,704,885	39,504	1,385	-4.75%	4.89%
2021	1,191,019,015	241,529	4,931	-3.89%	-24.70%	125,258,969	43,888	2,854	-4.13%	-10.54%	52,309,677	39,365	1,329	-4.04%	0.65%
2022	1,286,194,672	241,317	5,330	8.09%	-18.61%	125,291,070	43,892	2,855	0.02%	-10.52%	52,266,605	39,332	1,329	0.00%	0.65%
2023	1,416,384,547	241,812	5,857	9.90%	-10.56%	133,811,822	43,426	3,081	7.95%	-3.41%	51,980,894	39,118	1,329	0.00%	0.65%
2024	1,541,713,849	241,459	6,385	9.01%	-2.50%	145,045,670	43,585	3,328	8.00%	4.31%	56,124,141	39,089	1,436	8.05%	8.75%
2025	1,712,151,796	241,576	7,087	11.00%	8.23%	159,613,510	43,605	3,660	9.99%	14.74%	61,796,428	39,122	1,580	10.01%	19.64%

Rate Annual %chg Average Value/Acre: 1.21% -0.05% 0.77%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	162,440	773	210			0	0				1,735,824,415	326,201	5,321		
2016	194,935	936	208	-0.90%	-0.90%	0	0				1,735,364,690	326,139	5,321	-0.01%	-0.01%
2017	206,820	993	208	0.05%	-0.85%	0	0				1,618,031,060	326,043	4,963	-6.73%	-6.74%
2018	211,615	1,015	208	0.02%	-0.84%	0	0				1,575,443,005	326,178	4,830	-2.67%	-9.23%
2019	214,649	1,070	201	-3.76%	-4.57%	258,385	762	339			1,514,253,840	327,076	4,630	-4.15%	-13.00%
2020	255,294	1,264	202	0.72%	-3.88%	257,964	760	339	0.06%		1,425,045,859	326,962	4,358	-5.86%	-18.09%
2021	254,196	1,259	202	-0.02%	-3.90%	256,469	754	340	0.22%		1,369,098,326	326,794	4,189	-3.88%	-21.27%
2022	262,208	1,294	203	0.34%	-3.57%	253,645	718	353	3.85%		1,464,268,200	326,553	4,484	7.03%	-15.74%
2023	263,672	1,278	206	1.78%	-1.86%	256,596	718	358	1.22%		1,602,697,531	326,351	4,911	9.52%	-7.71%
2024	261,934	1,270	206	-0.01%	-1.87%	256,530	717	358	0.01%		1,743,402,124	326,120	5,346	8.86%	0.46%
2025	261,810	1,269	206	0.00%	-1.87%	258,247	720	359	0.37%		1,934,081,791	326,293	5,927	10.88%	11.39%

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**ADAMS**

Rate Annual %chg Average Value/Acre: 1.09%

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
31,205	ADAMS	268,360,090	65,117,063	130,548,862	2,158,524,446	661,013,252	169,806,814	962,783	1,934,030,834	111,694,643	91,981,331	0	5,592,040,118
cnty sectorvalue % of total value:		4.80%	1.16%	2.33%	38.60%	11.82%	3.04%	0.02%	34.59%	2.00%	1.64%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
83	AYR	20,586	103,447	280,315	6,466,806	0	0	666,135	0	108,361	34,273	0	7,679,923
0.27%	%sector of county sector	0.01%	0.16%	0.21%	0.30%			69.19%		0.10%	0.04%		0.14%
	%sector of municipality	0.27%	1.35%	3.65%	84.20%			8.67%		1.41%	0.45%		100.00%
25,154	HASTINGS	61,439,101	24,864,763	22,625,975	1,586,050,384	0	1,379,146	535,779,043	52,995,775	5,946,105	2,557,554	0	2,293,637,846
80.61%	%sector of county sector	22.89%	38.18%	17.33%	73.48%		0.81%	55648.99%	2.74%	5.32%	2.78%		41.02%
	%sector of municipality	2.68%	1.08%	0.99%	69.15%		0.06%	23.36%	2.31%	0.26%	0.11%		100.00%
191	HOLSTEIN	556,422	0	0	12,014,499	0	0	3,357,338	0	99,692	13,504	0	16,041,455
0.61%	%sector of county sector	0.21%			0.56%			348.71%		0.09%	0.01%		0.29%
	%sector of municipality	3.47%			74.90%			20.93%		0.62%	0.08%		100.00%
748	JUNIATA	589,481	711,036	560,314	50,425,344	0	0	11,183,558	351,117	114,997	0	0	63,935,847
2.40%	%sector of county sector	0.22%	1.09%	0.43%	2.34%			1161.59%	0.02%	0.10%			1.14%
	%sector of municipality	0.92%	1.11%	0.88%	78.87%			17.49%	0.55%	0.18%			100.00%
919	KENESAW	1,752,897	1,092,631	1,216,060	56,869,199	0	686,421	9,430,487	0	1,100,154	268,266	0	72,416,115
2.95%	%sector of county sector	0.65%	1.68%	0.93%	2.63%		0.40%	979.50%		0.98%	0.29%		1.29%
	%sector of municipality	2.42%	1.51%	1.68%	78.53%		0.95%	13.02%		1.52%	0.37%		100.00%
76	PROSSER	490,905	20,136	632	4,818,609	0	200,851	169,223	60,987	123,652	11,647	0	5,896,642
0.24%	%sector of county sector	0.18%	0.03%	0.00%	0.22%		0.12%	17.58%	0.00%	0.11%	0.01%		0.11%
	%sector of municipality	8.33%	0.34%	0.01%	81.72%		3.41%	2.87%	1.03%	2.10%	0.20%		100.00%
263	ROSELAND	469,242	52,071	282,962	16,713,485	0	0	4,437,887	185,776	43,520	0	0	22,184,943
0.84%	%sector of county sector	0.17%	0.08%	0.22%	0.77%			460.94%	0.01%	0.04%			0.40%
	%sector of municipality	2.12%	0.23%	1.28%	75.34%			20.00%	0.84%	0.20%			100.00%
194	TRUMBULL	0	84	2	264,369	0	0	0	0	54,443	0	0	318,898
0.62%	%sector of county sector		0.00%	0.00%	0.01%					0.05%			0.01%
	%sector of municipality		0.03%	0.00%	82.90%					17.07%			100.00%
	%sector of county sector												
	%sector of municipality												
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	%sector of county sector												
	%sector of municipality												
27,629	Total Municipalities	65,318,634	26,844,168	24,966,260	1,733,622,702	0	2,266,418	565,024,259	53,593,655	7,590,924	2,885,244	0	2,482,111,677
88.54%	%all municip.sectors of cnty	24.34%	41.22%	19.12%	80.32%		1.33%	58686.56%	2.77%	6.80%	3.14%		44.39%

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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 16,749</b>	<b>Value : 5,454,429,515</b>	<b>Growth 57,366,285</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	600	7,176,564	37	624,741	36	483,303	673	8,284,608	
<b>02. Res Improve Land</b>	9,056	218,683,456	647	31,527,251	729	28,391,407	10,432	278,602,114	
<b>03. Res Improvements</b>	9,612	1,562,907,550	657	223,182,615	744	240,963,335	11,013	2,027,053,500	
<b>04. Res Total</b>	10,212	1,788,767,570	694	255,334,607	780	269,838,045	11,686	2,313,940,222	26,360,850
<b>% of Res Total</b>	87.39	77.30	5.94	11.03	6.67	11.66	69.77	42.42	45.95
<b>05. Com UnImp Land</b>	227	12,435,269	28	1,039,495	38	949,499	293	14,424,263	
<b>06. Com Improve Land</b>	1,245	72,195,861	109	5,255,236	90	4,119,013	1,444	81,570,110	
<b>07. Com Improvements</b>	1,258	523,157,062	121	83,453,009	99	40,971,987	1,478	647,582,058	
<b>08. Com Total</b>	1,485	607,788,192	149	89,747,740	137	46,040,499	1,771	743,576,431	29,685,198
<b>% of Com Total</b>	83.85	81.74	8.41	12.07	7.74	6.19	10.57	13.63	51.75
<b>09. Ind UnImp Land</b>	17	1,485,022	2	67,648	4	67,507	23	1,620,177	
<b>10. Ind Improve Land</b>	25	2,389,334	30	2,611,709	14	605,216	69	5,606,259	
<b>11. Ind Improvements</b>	25	31,650,155	30	111,540,610	15	14,456,068	70	157,646,833	
<b>12. Ind Total</b>	42	35,524,511	32	114,219,967	19	15,128,791	93	164,873,269	74,187
<b>% of Ind Total</b>	45.16	21.55	34.41	69.28	20.43	9.18	0.56	3.02	0.13
<b>13. Rec UnImp Land</b>	0	0	0	0	4	382,190	4	382,190	
<b>14. Rec Improve Land</b>	0	0	0	0	3	291,532	3	291,532	
<b>15. Rec Improvements</b>	0	0	0	0	3	302,717	3	302,717	
<b>16. Rec Total</b>	0	0	0	0	7	976,439	7	976,439	1,770
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.04	0.02	0.00
<b>Res &amp; Rec Total</b>	10,212	1,788,767,570	694	255,334,607	787	270,814,484	11,693	2,314,916,661	26,362,620
<b>% of Res &amp; Rec Total</b>	87.33	77.27	5.94	11.03	6.73	11.70	69.81	42.44	45.95
<b>Com &amp; Ind Total</b>	1,527	643,312,703	181	203,967,707	156	61,169,290	1,864	908,449,700	29,759,385
<b>% of Com &amp; Ind Total</b>	81.92	70.81	9.71	22.45	8.37	6.73	11.13	16.66	51.88
<b>17. Taxable Total</b>	11,739	2,432,080,273	875	459,302,314	943	331,983,774	13,557	3,223,366,361	56,122,005
<b>% of Taxable Total</b>	86.59	75.45	6.45	14.25	6.96	10.30	80.94	59.10	97.83

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	131	2,276,146	40,911,659	4	21,680	1,337,116
19. Commercial	78	4,144,333	54,815,633	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	135	2,297,826	42,248,775
19. Commercial	0	0	0	78	4,144,333	54,815,633
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				213	6,442,159	97,064,408

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	841	77	571	1,489

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	126	5,984,576	313	187,840,513	1,963	1,338,980,422	2,402	1,532,805,511
28. Ag-Improved Land	18	1,062,134	75	31,996,486	664	480,555,095	757	513,613,715
29. Ag Improvements	18	4,224,238	76	18,991,980	696	161,427,710	790	184,643,928

30. Ag Total					3,192	2,231,063,154
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	4	4.97	119,248	39	40.00	1,698,000	
33. HomeSite Improvements	5	0.00	2,179,113	40	0.00	11,610,830	
34. HomeSite Total							
35. FarmSite UnImp Land	2	10.29	88,000	2	20.27	35,751	
36. FarmSite Improv Land	14	63.45	155,883	70	156.56	513,634	
37. FarmSite Improvements	17	0.00	2,045,125	72	0.00	7,381,150	
38. FarmSite Total							
39. Road & Ditches	0	15.20	0	0	643.58	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	4	4.00	116,000	4	4.00	116,000	
32. HomeSite Improv Land	347	362.53	10,222,360	390	407.50	12,039,608	
33. HomeSite Improvements	373	0.00	85,328,073	418	0.00	99,118,016	522,016
34. HomeSite Total				422	411.50	111,273,624	
35. FarmSite UnImp Land	27	60.24	229,125	31	90.80	352,876	
36. FarmSite Improv Land	623	1,474.72	5,078,193	707	1,694.73	5,747,710	
37. FarmSite Improvements	676	0.00	76,099,637	765	0.00	85,525,912	722,264
38. FarmSite Total				796	1,785.53	91,626,498	
39. Road & Ditches	0	6,234.85	0	0	6,893.63	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,218	9,090.66	202,900,122	1,244,280

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	4	332.38	367,046	4	332.38	367,046

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 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	118,752.08	49.12%	905,071,345	50.31%	7,621.52
46. 1A	47,497.00	19.65%	358,191,886	19.91%	7,541.36
47. 2A1	19,299.52	7.98%	142,546,408	7.92%	7,386.01
48. 2A	26,574.16	10.99%	192,173,491	10.68%	7,231.59
49. 3A1	61.38	0.03%	392,535	0.02%	6,395.16
50. 3A	2,276.18	0.94%	15,759,526	0.88%	6,923.67
51. 4A1	15,718.53	6.50%	108,248,834	6.02%	6,886.70
52. 4A	11,594.11	4.80%	76,693,937	4.26%	6,614.91
53. Total	241,772.96	100.00%	1,799,077,962	100.00%	7,441.19
<b>Dry</b>					
54. 1D1	12,629.96	29.11%	53,011,562	31.79%	4,197.29
55. 1D	14,666.99	33.81%	58,286,650	34.95%	3,974.00
56. 2D1	3,068.79	7.07%	11,471,154	6.88%	3,738.01
57. 2D	6,600.90	15.21%	22,991,360	13.79%	3,483.06
58. 3D1	409.47	0.94%	1,427,414	0.86%	3,486.00
59. 3D	82.84	0.19%	288,781	0.17%	3,486.01
60. 4D1	3,547.76	8.18%	11,528,252	6.91%	3,249.45
61. 4D	2,380.22	5.49%	7,743,936	4.64%	3,253.45
62. Total	43,386.93	100.00%	166,749,109	100.00%	3,843.30
<b>Grass</b>					
63. 1G1	14,689.92	37.54%	23,577,541	38.14%	1,605.01
64. 1G	798.40	2.04%	1,281,442	2.07%	1,605.01
65. 2G1	11,495.38	29.38%	18,047,045	29.20%	1,569.94
66. 2G	4,243.85	10.85%	6,662,863	10.78%	1,570.00
67. 3G1	7,737.02	19.77%	11,991,483	19.40%	1,549.88
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	107.65	0.28%	166,860	0.27%	1,550.02
70. 4G	56.35	0.14%	87,346	0.14%	1,550.06
71. Total	39,128.57	100.00%	61,814,580	100.00%	1,579.78
<b>Irrigated Total</b>					
	241,772.96	74.10%	1,799,077,962	88.70%	7,441.19
<b>Dry Total</b>					
	43,386.93	13.30%	166,749,109	8.22%	3,843.30
<b>Grass Total</b>					
	39,128.57	11.99%	61,814,580	3.05%	1,579.78
72. Waste	1,269.46	0.39%	261,810	0.01%	206.24
73. Other	724.95	0.22%	259,571	0.01%	358.05
74. Exempt	488.21	0.15%	0	0.00%	0.00
75. Market Area Total	326,282.87	100.00%	2,028,163,032	100.00%	6,215.97

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	644.05	4,861,540	26,289.50	197,305,364	214,839.41	1,596,911,058	241,772.96	1,799,077,962
<b>77. Dry Land</b>	371.64	1,505,779	4,622.59	18,365,743	38,392.70	146,877,587	43,386.93	166,749,109
<b>78. Grass</b>	195.73	311,827	1,160.11	1,852,884	37,772.73	59,649,869	39,128.57	61,814,580
<b>79. Waste</b>	11.33	2,213	200.88	42,185	1,057.25	217,412	1,269.46	261,810
<b>80. Other</b>	9.06	2,220	95.65	23,438	620.24	233,913	724.95	259,571
<b>81. Exempt</b>	10.59	0	183.75	0	293.87	0	488.21	0
<b>82. Total</b>	<b>1,231.81</b>	<b>6,683,579</b>	<b>32,368.73</b>	<b>217,589,614</b>	<b>292,682.33</b>	<b>1,803,889,839</b>	<b>326,282.87</b>	<b>2,028,163,032</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	241,772.96	74.10%	1,799,077,962	88.70%	7,441.19
<b>Dry Land</b>	43,386.93	13.30%	166,749,109	8.22%	3,843.30
<b>Grass</b>	39,128.57	11.99%	61,814,580	3.05%	1,579.78
<b>Waste</b>	1,269.46	0.39%	261,810	0.01%	206.24
<b>Other</b>	724.95	0.22%	259,571	0.01%	358.05
<b>Exempt</b>	488.21	0.15%	0	0.00%	0.00
<b>Total</b>	<b>326,282.87</b>	<b>100.00%</b>	<b>2,028,163,032</b>	<b>100.00%</b>	<b>6,215.97</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ayr	24	116,381	48	731,128	50	5,616,881	74	6,464,390	0
83.2 Hansen	8	59,621	30	588,603	30	5,431,306	38	6,079,530	12,640
83.3 Hastings	425	6,285,913	8,283	211,635,389	8,803	1,508,720,265	9,228	1,726,641,567	21,514,189
83.4 Holstein	18	108,670	105	1,432,889	105	13,146,778	123	14,688,337	0
83.5 Juniata	85	446,611	292	7,973,281	325	42,449,483	410	50,869,375	332,510
83.6 Kenesaw	25	226,166	367	6,532,220	375	53,979,529	400	60,737,915	214,074
83.7 Pauline	7	20,930	31	210,785	31	1,850,027	38	2,081,742	0
83.8 Prosser	8	21,963	49	457,452	50	4,313,996	58	4,793,411	11,005
83.9 Roseland	8	82,185	109	1,970,454	109	17,547,332	117	19,599,971	0
83.10 Rural	59	1,184,410	826	33,807,636	842	278,974,547	901	313,966,593	3,086,907
83.11 Suburban	10	113,948	295	13,553,809	296	95,326,073	306	108,993,830	1,191,295
84 Residential Total	677	8,666,798	10,435	278,893,646	11,016	2,027,356,217	11,693	2,314,916,661	26,362,620

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	Ayr	3	27,376	1	6,808	1	33,900	4	68,084	0
85.2	Hansen	0	0	2	24,320	2	1,310,551	2	1,334,871	0
85.3	Hastings	223	12,918,899	1,178	76,248,712	1,185	598,267,174	1,408	687,434,785	24,995,679
85.4	Holstein	2	20,032	16	166,693	17	3,316,256	19	3,502,981	13,965
85.5	Juniata	11	193,486	33	725,779	35	10,979,271	46	11,898,536	0
85.6	Kenesaw	10	129,838	50	730,988	53	6,071,315	63	6,932,141	0
85.7	Pauline	1	700	0	0	0	0	1	700	0
85.8	Prosser	1	11,612	9	52,540	9	247,125	10	311,277	0
85.9	Roseland	8	83,996	25	274,534	26	4,613,612	34	4,972,142	0
85.10	Rural	52	2,392,042	185	7,591,999	197	148,926,699	249	158,910,740	984,564
85.11	Suburban	5	266,459	14	1,353,996	23	31,462,988	28	33,083,443	3,765,177
86	Commercial Total	316	16,044,440	1,513	87,176,369	1,548	805,228,891	1,864	908,449,700	29,759,385

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	14,689.92	37.54%	23,577,541	38.14%	1,605.01
88. 1G	798.40	2.04%	1,281,442	2.07%	1,605.01
89. 2G1	11,495.38	29.38%	18,047,045	29.20%	1,569.94
90. 2G	4,243.85	10.85%	6,662,863	10.78%	1,570.00
91. 3G1	7,737.02	19.77%	11,991,483	19.40%	1,549.88
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	107.65	0.28%	166,860	0.27%	1,550.02
94. 4G	56.35	0.14%	87,346	0.14%	1,550.06
95. Total	39,128.57	100.00%	61,814,580	100.00%	1,579.78
<b>CRP</b>					
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
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	39,128.57	100.00%	61,814,580	100.00%	1,579.78
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	39,128.57	100.00%	61,814,580	100.00%	1,579.78

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

**01 Adams**

	<b>2025 CTL County Total</b>	<b>2026 Form 45 County Total</b>	<b>Value Difference (2026 form 45 - 2025 CTL)</b>	<b>Percent Change</b>	<b>2026 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	2,158,524,446	2,313,940,222	155,415,776	7.20%	26,360,850	5.98%
02. Recreational	962,783	976,439	13,656	1.42%	1,770	1.23%
03. Ag-Homesite Land, Ag-Res Dwelling	111,694,643	111,273,624	-421,019	-0.38%	522,016	-0.84%
<b>04. Total Residential (sum lines 1-3)</b>	<b>2,271,181,872</b>	<b>2,426,190,285</b>	<b>155,008,413</b>	<b>6.83%</b>	<b>26,884,636</b>	<b>5.64%</b>
05. Commercial	661,013,252	743,576,431	82,563,179	12.49%	29,685,198	8.00%
06. Industrial	169,806,814	164,873,269	-4,933,545	-2.91%	74,187	-2.95%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>830,820,066</b>	<b>908,449,700</b>	<b>77,629,634</b>	<b>9.34%</b>	<b>29,759,385</b>	<b>5.76%</b>
08. Ag-Farmsite Land, Outbuildings	91,981,331	91,626,498	-354,833	-0.39%	722,264	-1.17%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>91,981,331</b>	<b>91,626,498</b>	<b>-354,833</b>	<b>-0.39%</b>	<b>722,264</b>	<b>-1.17%</b>
12. Irrigated	1,712,104,065	1,799,077,962	86,973,897	5.08%		
13. Dryland	159,603,773	166,749,109	7,145,336	4.48%		
14. Grassland	61,802,938	61,814,580	11,642	0.02%		
15. Wasteland	261,810	261,810	0	0.00%		
16. Other Agland	258,248	259,571	1,323	0.51%		
<b>17. Total Agricultural Land</b>	<b>1,934,030,834</b>	<b>2,028,163,032</b>	<b>94,132,198</b>	<b>4.87%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>5,128,014,103</b>	<b>5,454,429,515</b>	<b>326,415,412</b>	<b>6.37%</b>	<b>57,366,285</b>	<b>5.25%</b>

## 2026 Assessment Survey for Adams County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	6
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$691,135
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$26,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$35,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$58,414

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	CAMAVISION
2.	<b>CAMA software:</b>
	CAMAVISION
3.	<b>Personal Property software:</b>
	CAMAVISION
4.	<b>Are cadastral maps currently being used?</b>
	No use GIS maps
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes; <a href="http://gis.adamscounty.org">gis.adamscounty.org</a>
8.	<b>Who maintains the GIS software and maps?</b>
	IT Department and the City of Hastings
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	3/2025 anticipated flyover date.

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	All
<b>4.</b>	<b>When was zoning implemented?</b>
	2001

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	N/A
<b>2.</b>	<b>GIS Services:</b>
	Pictometry/In House
<b>3.</b>	<b>Other services:</b>
	N/A

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	N/A
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/a
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2026 Residential Assessment Survey for Adams County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The appraisal staff.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The county reconciles the sales comparison and cost approach to estimate market value.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The depreciation tables are developed based on the local market information.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No adjusted with a map factor.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The allocation is used with the 15% of the sale price of the land improvement ratio.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Using an allocation method from rural residential sales.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	If a residential lot is vacant, 50% of a vacant lot is used until its improved.

## 2026 Commercial Assessment Survey for Adams County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The appraisal staff.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The cost approach is primarily used to estimate the market value of commercial property; the income approach is used when the data is available. All three approaches to value are reconciled.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	All unique commercial properties are appraised in-house; comparable sales from outside of the county are used when necessary.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Commercial Depreciation tables by Vendor used currently with new costing. Not enough data yet for changes from current market.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes, one for each valuation group based on occupancy code and neighborhood according to the local market.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	15-20% allocation

## 2026 Agricultural Assessment Survey for Adams County

1.	<b>Valuation data collection done by:</b>
	The appraisal staff.
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Sales are annually plotted and reviewed to determine any differences across the county. Sales are analyzed annually to determine if market areas need to be created or adjusted.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Small parcels are reviewed for primary use, and either typically considered agricultural or rural residential; recreational land influences are studied through sales verification.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	In Adams County, only feedlots and hog confinements fall into the intensive use category. The intensive use land is valued at \$1,000 an acre based on sales analysis and comparison to other counties in the region.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	The county values WRP land based on sales of land enrolled in WRP and is valued at \$1,000 per acre. Currently there are six WRP parcels in Adams County.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	CRP
	<b><u>If your county has special value applications, please answer the following</u></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	N/A
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><u>If your county recognizes a special value, please answer the following</u></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
7d.	<b>Where is the influenced area located within the county?</b>

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

# **Adams County Assessor's Office**

## **Three Year Plan of Assessment**

**June 15, 2025**

# Adams County Assessor's Office Overview

## **Introduction:**

Required by law- pursuant to Neb. Laws 2005, LB 263, Section 9

The Purpose: To submit a plan to the County Board of Equalization and to the Department of Property Assessment and Taxation on or before July 31st of each year. The plan describes the assessment actions planned for the next assessment year and the two years thereafter. This plan is required every 3 years and an update to the plan is required between the adoptions of each 3-year plan.

## **General Description of Office:**

There are approximately 16,500 non-exempt parcels in Adams County. There is an average of 250 permits per year. There are approximately 2,000 personal property schedules filed and approximately 1,100 homestead exemptions forms processed per year.

The office staff typically consists of the county assessor, one deputy assessor, one full time head appraiser, three associate appraisers, and two full time senior clerks. Associate appraisers has been a hard position to keep fully staffed with wages and the stress of the job.

The assessor supervises all proceedings in the office and controls the valuation procedures. The head appraiser oversees the job duties and performance of the associate appraisers and assists the assessor in valuation procedures. The associate appraisers assist with the valuation for the residential, agricultural, and commercial properties, and do the pick-up work for all property classes as assigned. The deputy assessor is in charge of the transfer statements, splits, combos, and reporting to the state as well as assisting the senior clerks in handling everyday occurrences and taxpayer inquiries/issues by taking personal property schedules, homestead exemptions, address changes, and any other assistance as needed. One senior clerk specializes in exemptions (homestead and permissive) and mobile home issues while the other senior clerks' job has been personal property. Both clerks also handle everyday occurrences.

## **Budgeting:**

The proposed budget for 2025-2026 is \$691,135. The county board accommodates for a GIS technician through the Information & Technology budget.

## **Responsibilities of Assessment:**

Record Maintenance:

Mapping - Cadastral maps are updated as the real estate transfers are processed but with the implementation of GIS, the information is also available electronically. All of the books were reprinted which was completed in 2010.

Property Record Cards - Cards contain all improvement information about the property including the required legal description, ownership, and valuation.

**Reports Filed:**

- Abstract- Due March 19<sup>th</sup>
- Certification of Values- August 20<sup>th</sup>
- School District Taxable Value Report- August 25<sup>th</sup>
- Generate Tax Roll- November 22<sup>nd</sup>
- Certificate of Taxes Levied- December 1<sup>st</sup>

**Filing for Homestead Exemptions:**

Applications for homestead exemptions are accepted from February 2<sup>nd</sup> – June 30<sup>th</sup>.

**Filing Personal Property:**

Applications for personal property are accepted from January 1<sup>st</sup> – May 1<sup>st</sup>. After which there is a 10% penalty until July 1<sup>st</sup> when the penalty changes to 25%.

**Real Property:**

Adams County consists of the following real property types taken from the March Abstract Values before protest changes and August value certification:

2025 Prelim						
	Parcels	% of Total Parcels	Values	% of Taxable Value Base	Increase from Previous Year	% Increase
Residential	11,605	69.6%	2,170,543,253	41%	138,070,267	6.79%
Commercial	1,757	10.5%	705,394,836	13%	66,026,113	10.33%
Industrial	86	0.5%	221,428,781	4%	62,219,724	39.08%
Recreational	7	0.0%	962,783	0%	12,787	1.35%
Agricultural	3,222	19.3%	2,141,005,897	41%	198,635,273	10.23%
<b>Total</b>	<b>16,677</b>		<b>5,239,335,550</b>	<b>100%</b>	<b>464,964,164</b>	<b>9.74%</b>

Agricultural land is 41% of the real property valuation base and 80% of that is assessed as irrigated.

**Pick-up Work:**

Pick-up work will be done from November through January of the next year.

**Sales File:**

The real estate transfer statements (521s) are filed within 45 days of receiving them from the Register of Deeds. They are recorded on the property record cards, in the CAMA system, and in the cadastral maps.

A sales review of residential, commercial, and rural properties will be completed for the sales file. A questionnaire is sent to each buyer of a sold property and an inspection is performed as needed.

## Three Year Plan of Assessment Adams County Assessor's Office

Ratio studies are done on each property type and market area based on current sales beginning in September of each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted each year in all categories of properties to ensure that the level of value and quality of assessment in Adams County is in compliance with state statutes. Grading also plays such

an important role in the overall valuation process of properties. We are continuing to ensure that the Vanguard grade guide is utilized appropriately on each parcel before conducting the complete revaluation. Previously physical reviews consisted of checking measurements, qualities, conditions, interior information and a new photo. If there was no one present at the property, a door hanger was left and appointments for a review were set up if needed. In light of the attorney general's opinion our county attorney has advised us to cease on site inspections unless an appointment has been set up by the property owner. We will be utilizing our aerial imagery for our reviews along with observations on public roads or sidewalks.

Agriculture land sales were reviewed and land use was updated if need be.

### **Assessment Actions Planned for the 2025 Calendar Year:**

#### **Residential:**

Hastings urban areas (1011/1011.4/1011.5/1011.6/1012/1013/1013.1/1014/1015) consisting of 944 parcels and mobile home areas (1900) consisting of approximately 512 parcels are set to be physically reviewed. The physical review consists of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, a door hanger is left and appointments for a review are set up if needed. Reviews being conducted after this date will not be physically reviewed due to the opinion of the AG. All further inspections will be with aerial or by appointment with the owner. Sales reviews and pick-up work for all residential parcels will be completed by March 1<sup>st</sup> of the following assessment year.

#### **Agricultural Land:**

An Ag land sales review will be completed and land use will be updated as the information becomes available. A review of the ag properties will be completed to verify the land use utilizing imagery from the 2025 pictometry flyover of all Ag land (nbhd 4000) of 2,318 parcels. Physical inspections will be conducted as needed.

#### **Commercial:**

There will be a statistical review of the Hastings market areas or occupancy codes most out of compliance. Commercial sales reviews and pick-up work will be completed by March 1<sup>st</sup> of the following assessment year.

#### **GIS:**

The GIS system will continue to be maintained, fine-tuned and improved.

#### **Exempt:**

All exempt parcels throughout the county are set for physical inspection during this year but we have pushed this review to 2026 due to us being behind on other neighborhoods. This includes approximately 1,500 parcels.

### **Assessment Actions Planned for the 2026 Calendar Year:**

#### **Residential:**

Small Villages & 1 Hastings urban (1030,1032,1040,1045,1050,1060,1070,1071,1075,1076,) consisting of approximately 1500 parcels for review. The review will consist of our office sending out letters to homeowners along with performing an aerial review of the property. Reviews from public spaces will be done as needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1<sup>st</sup> of the following assessment year

#### **Agricultural Land:**

An Ag land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use if need be.

**Commercial:**

There will be a statistical review of the Hastings market areas or occupancy codes most out of compliance. A statutory review for the rural commercial properties will be performed with letters being sent to property owners along with aerial reviews. Commercial sales reviews and pick-up work will be completed by March 1<sup>st</sup> of the following assessment year.

**Exempt:**

All exempt parcels throughout the county will be reviewed. This includes approximately 1,500 parcels.

**GIS:**

The GIS system will continue to be maintained, fine-tuned and improved.

**Assessment Actions Planned for the 2027 Calendar Year:**

**Residential:**

Hastings and a few outside areas will be reviewed for their six-year review. (1001, 1002, 1016, 1022). Letters will be sent to property owners to contact our office to set up a physical inspection. Statistical reviews of the Hastings market area will be done for areas most out of compliance. Reviews will be done by aerial inspection and on public spaces unless reviewed with property owner.

**Agricultural Land:**

An Ag land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use if need be.

**Commercial:**

There will be a statistical review of the Hastings market areas or occupancy codes most out of compliance. A statutory review for the rural commercial properties will be performed with letters being sent to property owners along with aerial reviews. Commercial sales reviews and pick-up work will be completed by March 1<sup>st</sup> of the following assessment year.

**GIS:**

The GIS system will continue to be maintained, fine-tuned and improved.