

NEBRASKA

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DEPARTMENT OF REVENUE

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

ARTHUR COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Arthur 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 Arthur 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: Becky Swanson, Arthur County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

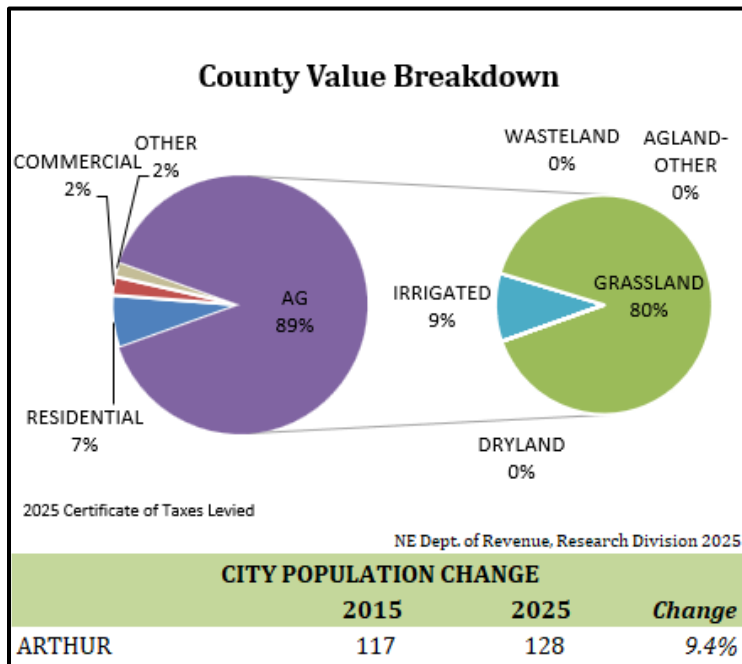
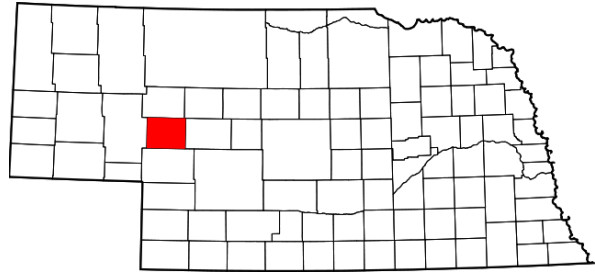
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 715 square miles, Arthur County has 423 residents, a 2% decrease from the 2020 U.S. Census.¹ The report indicates that 80% of county housing is owner occupied and 99% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$84,439.²



Most of the commercial properties in Arthur County are in and around the city of Arthur, the county seat. According to the latest information available from the U.S. Census Bureau, there are 12 employer establishments with a total employment figure of 68. This represents a 6% decrease in total employment from 2022-2023.¹

A majority of the county's valuation base comes from agricultural land. Grassland makes up most of the agricultural land in the county. Arthur County is included in the Twin Platte Natural Resource District (NRD).

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

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

2026 Residential Correlation for Arthur 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 usability rate for the residential sales in Arthur County is near the statewide average. An analysis of the sales roster demonstrates that all arm’s-length transactions are being used for measurement purposes.

Only one valuation group is used for analysis purposes, which is adequate given the small number of residential parcels in the county. The six-year inspection and review cycle is up to date. All reappraisal, data entry and pick-up work is completed by a contract appraiser.

A written valuation methodology is on file.

2026 Residential Assessment Details for Arthur County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Entire County	*2026	2023	2023	2023	
Additional comments: Routine maintenance and pick-up work was completed and placed on the assessment roll.						
* = assessment action for current year						

Description of Analysis

With very few sales, the median and mean are within the range. The PRD indicates the small sample is regressive and the wide COD shows that the sample is not reliable for a precise level of value.

The statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) both changed over 30%. There was an eight percentage point difference between the sample and population, but the small sample is not expected to be representative of the population with only five sales in the study period.

Equalization and Quality of Assessment

With a small sample and unreliable statistics, review of the assessment practices is used to determine the quality of assessment in Arthur County. The entire class was inspected three years ago, and depreciation adjustments were made this year to better reflect market value. The quality

2026 Residential Correlation for Arthur County

of assessment for the residential class of real property complies with generally accepted mass appraisal techniques.

Level of Value

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

2026 Commercial Correlation for Arthur 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.

A review of the sales verification and qualification for Arthur County indicated that all the sales in the commercial class were used for measurement purposes. This reflects the county assessor's desire to use any sales possible, in a county with a very small commercial population.

Only one valuation group is used for the analysis of the commercial class, given the few commercial properties in the rural county. All reappraisal, data entry and pick-up work is completed by Lake Mac Assessments and was recently completed in 2024. The Arthur County Assessor is within the six-year inspection and review cycle.

2026 Commercial Assessment Details for Arthur County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Entire County	2023	2023	2023	2023	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

In the commercial class, there are only two sales in the study period. The statistics are not reliable and the sample is too small to be statistically significant. There is no competitive commercial market in the county; therefore, a level of value can only be achieved through analysis of assessment practices. The entire county was last reappraised in 2023.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) and the statistical sample reflect no actions taken by the county assessor this year for the commercial class.

Equalization and Quality of Assessment

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

2026 Commercial Correlation for Arthur County

Level of Value

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

2026 Agricultural Correlation for Arthur 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 were reviewed for the agricultural class and the usability rate for this study period is comparable to the statewide average. A review of the few sales within the study period indicates that all are arm’s-length transactions.

In Arthur County, only one market area is necessary. Almost 90% of the county is grassland comprised of Valentine sandy soils. Home site and farm home site values are the same for agricultural parcels and rural residential. Land use for the county is reviewed using aerial imagery. All reappraisal, data entry and pick-up work are completed by a contract appraiser. The Arthur County Assessor is compliant with the six-year inspection and review cycle.

There is one hog confinement identified in the county for intensive use. The Conservation Reserve Program (CRP) acres in the county have not been identified, however, minimal CRP acres exist in the county.

2026 Agricultural Assessment Details for Arthur County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2023	2023	2023	2023	
AB DW	Agricultural dwellings	*2026	2023	2023	2023	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Majority is grassland with small amount of irrigated and waste acres.	2023	
<u>Additional comments:</u> * = assessment action for current year			

2026 Agricultural Correlation for Arthur County

Description of Analysis

With only two sales in the study period, neither of which are in the acceptable range, the statistics are not reliable for determination of the level of value. A more useful measurement of value is comparison to neighboring counties through the Average Acre Value Comparison chart. Grassland values in Arthur County are in line with regional values, most closely to those of Garden County.

There were no agricultural land value changes reported or observed in either the statistical sample or the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the Certificate of Taxes Levied Report (CTL).

Equalization and Quality of Assessment

Agricultural homes are inspected and valued the same as rural residential parcels in Arthur County. Agricultural improvements are equalized at the statutory level. Agricultural land values are equalized, uniformly representing market value. The quality of assessment of agricultural property in Arthur County complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Arthur County is determined to be at the statutory level of 75% of market value.

2026 Opinions of the Property Tax Administrator for Arthur County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Arthur County

Residential Real Property - Current

Number of Sales	5	Median	92.24
Total Sales Price	\$357,000	Mean	91.94
Total Adj. Sales Price	\$357,000	Wgt. Mean	68.04
Total Assessed Value	\$242,897	Average Assessed Value of the Base	\$80,043
Avg. Adj. Sales Price	\$71,400	Avg. Assessed Value	\$48,579

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	27.02 to 156.86
% of Value of the Class of all Real Property Value in the County	3.91
% of Records Sold in the Study Period	3.60
% of Value Sold in the Study Period	2.18

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	5	100	92.05
2024	4	100	96.70
2023	7	100	103.20
2022	5	100	100.00

2026 Commission Summary for Arthur County

Commercial Real Property - Current

Number of Sales	2	Median	133.94
Total Sales Price	\$147,000	Mean	133.94
Total Adj. Sales Price	\$147,000	Wgt. Mean	101.31
Total Assessed Value	\$148,921	Average Assessed Value of the Base	\$144,895
Avg. Adj. Sales Price	\$73,500	Avg. Assessed Value	\$74,461

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-334.87 to 602.75
% of Value of the Class of all Real Property Value in the County	2.29
% of Records Sold in the Study Period	4.44
% of Value Sold in the Study Period	2.28

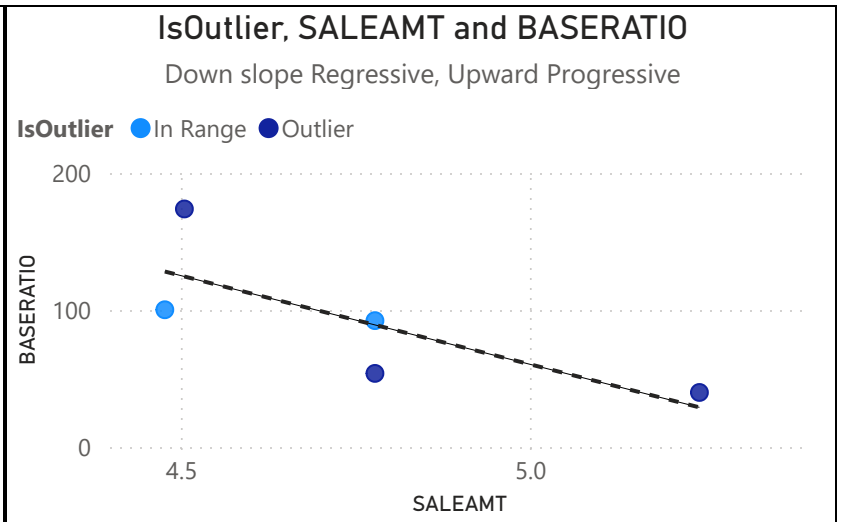
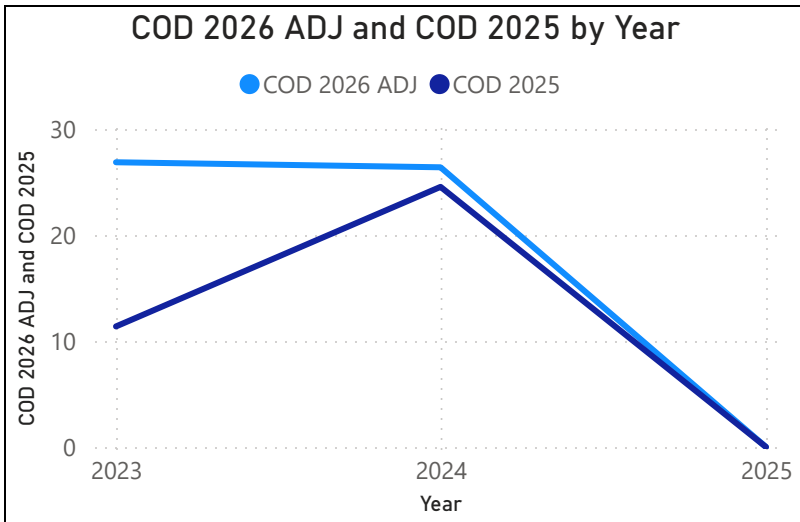
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	5	100	97.04
2024	2	100	146.55
2023	2	100	134.21
2022	2	100	114.93

Arthur 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	5	92.24	66.24	39.24%	91.94	64.04	43.56%	68.04	48.85	39.29%
Total	5	92.24	66.24	39.24%	91.94	64.04	43.56%	68.04	48.85	39.29%

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	5	39.12	33.97	15.15%	135.13	131.11	3.06%	39.81	30.59	30.13%	173.75	102.04	70.28%
Total	5	39.12	33.97	15.15%	135.13	131.11	3.06%	39.81	30.59	30.13%	173.75	102.04	70.28%



**03 Arthur
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 : 5
 Total Sales Price : 357,000
 Total Adj. Sales Price : 357,000
 Total Assessed Value : 242,897
 Avg. Adj. Sales Price : 71,400
 Avg. Assessed Value : 48,579

MEDIAN : 92
 WGT. MEAN : 68
 MEAN : 92
 COD : 39.12
 PRD : 135.13

COV : 56.87
 STD : 52.29
 Avg. Abs. Dev : 36.08
 MAX Sales Ratio : 173.75
 MIN Sales Ratio : 39.81

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 27.02 to 156.86

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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	2	136.96	136.96	138.15	26.86	99.14	100.17	173.75	N/A	31,000	42,827	
01-JAN-24 To 31-MAR-24												
01-APR-24 To 30-JUN-24												
01-JUL-24 To 30-SEP-24	1	92.24	92.24	92.24	00.00	100.00	92.24	92.24	N/A	60,000	55,342	
01-OCT-24 To 31-DEC-24	1	53.72	53.72	53.72	00.00	100.00	53.72	53.72	N/A	60,000	32,233	
01-JAN-25 To 31-MAR-25												
01-APR-25 To 30-JUN-25												
01-JUL-25 To 30-SEP-25	1	39.81	39.81	39.81	00.00	100.00	39.81	39.81	N/A	175,000	69,669	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	3	100.17	122.05	115.57	27.12	105.61	92.24	173.75	N/A	40,667	46,998	
01-OCT-24 To 30-SEP-25	2	46.77	46.77	43.36	14.88	107.86	39.81	53.72	N/A	117,500	50,951	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	2	72.98	72.98	72.98	26.39	100.00	53.72	92.24	N/A	60,000	43,788	
<u>ALL</u>	5	92.24	91.94	68.04	39.12	135.13	39.81	173.75	N/A	71,400	48,579	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	5	92.24	91.94	68.04	39.12	135.13	39.81	173.75	N/A	71,400	48,579	
<u>ALL</u>	5	92.24	91.94	68.04	39.12	135.13	39.81	173.75	N/A	71,400	48,579	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	5	92.24	91.94	68.04	39.12	135.13	39.81	173.75	N/A	71,400	48,579	
06												
07												
<u>ALL</u>	5	92.24	91.94	68.04	39.12	135.13	39.81	173.75	N/A	71,400	48,579	

**03 Arthur
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 : 5
 Total Sales Price : 357,000
 Total Adj. Sales Price : 357,000
 Total Assessed Value : 242,897
 Avg. Adj. Sales Price : 71,400
 Avg. Assessed Value : 48,579

MEDIAN : 92
 WGT. MEAN : 68
 MEAN : 92
 COD : 39.12
 PRD : 135.13

COV : 56.87
 STD : 52.29
 Avg. Abs. Dev : 36.08
 MAX Sales Ratio : 173.75
 MIN Sales Ratio : 39.81

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 27.02 to 156.86

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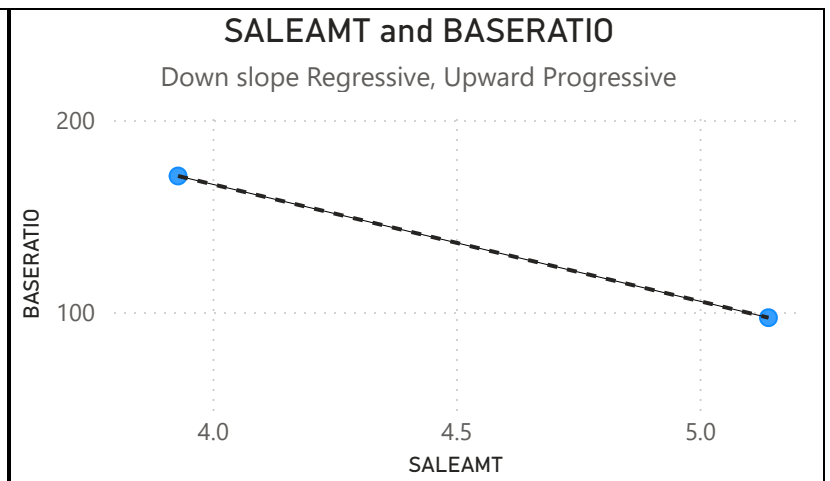
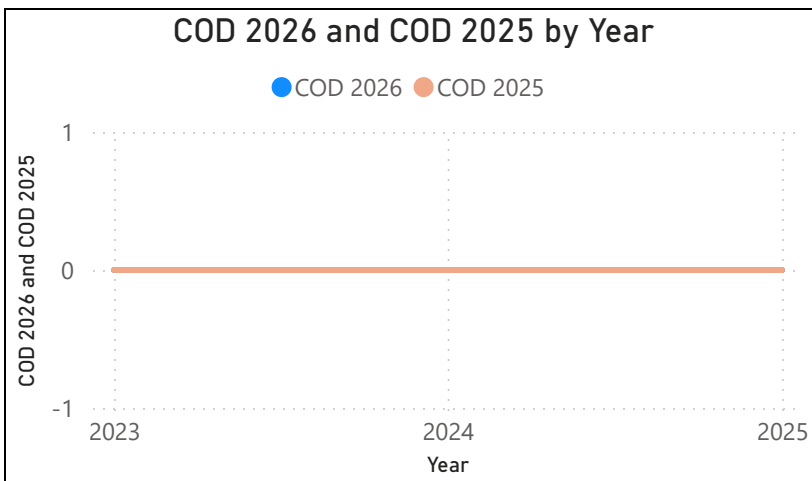
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	5	92.24	91.94	68.04	39.12	135.13	39.81	173.75	N/A	71,400	48,579
Greater Than 14,999	5	92.24	91.94	68.04	39.12	135.13	39.81	173.75	N/A	71,400	48,579
Greater Than 29,999	5	92.24	91.94	68.04	39.12	135.13	39.81	173.75	N/A	71,400	48,579
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	136.96	136.96	138.15	26.86	99.14	100.17	173.75	N/A	31,000	42,827
60,000 TO 99,999	2	72.98	72.98	72.98	26.39	100.00	53.72	92.24	N/A	60,000	43,788
100,000 TO 149,999											
150,000 TO 249,999	1	39.81	39.81	39.81	00.00	100.00	39.81	39.81	N/A	175,000	69,669
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	5	92.24	91.94	68.04	39.12	135.13	39.81	173.75	N/A	71,400	48,579

Arthur 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	2	133.94	133.94	0.00%	133.94	133.94	0.00%	101.31	101.31	0.00%
Total	2	133.94	133.94	0.00%	133.94	133.94	0.00%	101.31	101.31	0.00%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	2	27.55	27.55	0.00%	132.21	132.21	0.00%	97.04	97.04	0.00%	170.84	170.84	0.00%
Total	2	27.55	27.55	0.00%	132.21	132.21	0.00%	97.04	97.04	0.00%	170.84	170.84	0.00%



**03 Arthur
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 : 2
 Total Sales Price : 147,000
 Total Adj. Sales Price : 147,000
 Total Assessed Value : 148,921
 Avg. Adj. Sales Price : 73,500
 Avg. Assessed Value : 74,461

MEDIAN : 134
 WGT. MEAN : 101
 MEAN : 134
 COD : 27.55
 PRD : 132.21

COV : 38.96
 STD : 52.18
 Avg. Abs. Dev : 36.90
 MAX Sales Ratio : 170.84
 MIN Sales Ratio : 97.04

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -334.87 to 602.75

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	138,500	134,400
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25	1	170.84	170.84	170.84	00.00	100.00	170.84	170.84	N/A	8,500	14,521
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	138,500	134,400
01-OCT-23 To 30-SEP-24											
01-OCT-24 To 30-SEP-25	1	170.84	170.84	170.84	00.00	100.00	170.84	170.84	N/A	8,500	14,521
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	138,500	134,400
01-JAN-24 To 31-DEC-24											
<u>ALL</u>	2	133.94	133.94	101.31	27.55	132.21	97.04	170.84	N/A	73,500	74,461

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	2	133.94	133.94	101.31	27.55	132.21	97.04	170.84	N/A	73,500	74,461
<u>ALL</u>	2	133.94	133.94	101.31	27.55	132.21	97.04	170.84	N/A	73,500	74,461

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	2	133.94	133.94	101.31	27.55	132.21	97.04	170.84	N/A	73,500	74,461
04											
<u>ALL</u>	2	133.94	133.94	101.31	27.55	132.21	97.04	170.84	N/A	73,500	74,461

**03 Arthur
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 : 2
 Total Sales Price : 147,000
 Total Adj. Sales Price : 147,000
 Total Assessed Value : 148,921
 Avg. Adj. Sales Price : 73,500
 Avg. Assessed Value : 74,461

MEDIAN : 134
 WGT. MEAN : 101
 MEAN : 134
 COD : 27.55
 PRD : 132.21

COV : 38.96
 STD : 52.18
 Avg. Abs. Dev : 36.90
 MAX Sales Ratio : 170.84
 MIN Sales Ratio : 97.04

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -334.87 to 602.75

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	170.84	170.84	170.84	00.00	100.00	170.84	170.84	N/A	8,500	14,521
Less Than 30,000	1	170.84	170.84	170.84	00.00	100.00	170.84	170.84	N/A	8,500	14,521
Ranges Excl. Low \$											
Greater Than 4,999	2	133.94	133.94	101.31	27.55	132.21	97.04	170.84	N/A	73,500	74,461
Greater Than 14,999	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	138,500	134,400
Greater Than 29,999	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	138,500	134,400
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	170.84	170.84	170.84	00.00	100.00	170.84	170.84	N/A	8,500	14,521
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	138,500	134,400
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	2	133.94	133.94	101.31	27.55	132.21	97.04	170.84	N/A	73,500	74,461

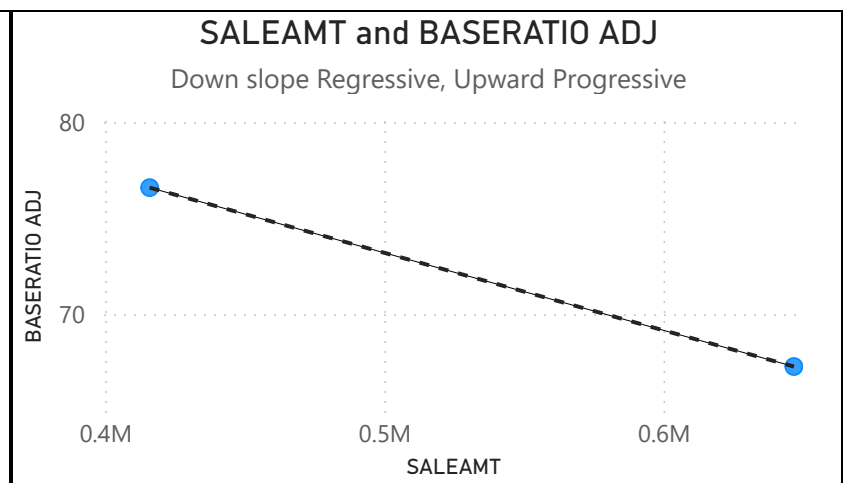
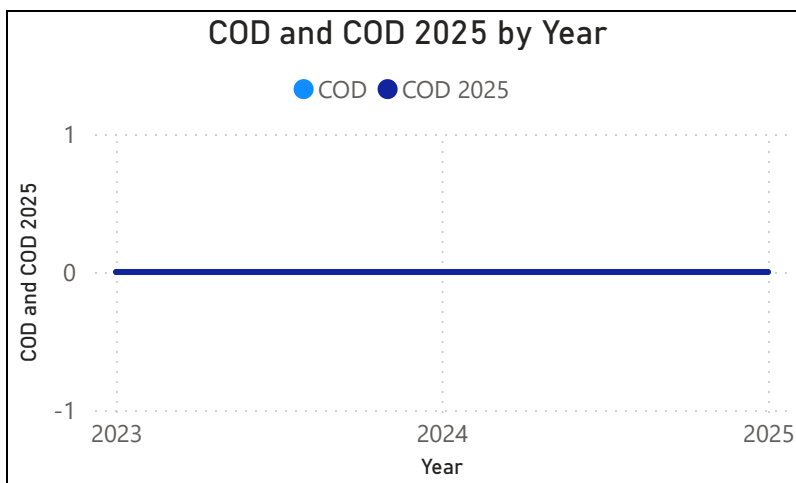
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
406	1	170.84	170.84	170.84	00.00	100.00	170.84	170.84	N/A	8,500	14,521
442	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	138,500	134,400
ALL	2	133.94	133.94	101.31	27.55	132.21	97.04	170.84	N/A	73,500	74,461

Arthur Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	2	71.92	71.92	0.00%	71.92	71.92	0.00%	70.91	70.91	0.00%
Total	2	71.92	71.92	0.00%	71.92	71.92	0.00%	70.91	70.91	0.00%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	2	6.48	6.48	0.03%	101.43	101.43	0.00%
Total	2	6.48	6.48	0.03%	101.43	101.43	0.00%



03 Arthur
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 : 2
Total Sales Price : 1,062,735
Total Adj. Sales Price : 1,062,735
Total Assessed Value : 753,596
Avg. Adj. Sales Price : 531,368
Avg. Assessed Value : 376,798

MEDIAN : 72
WGT. MEAN : 71
MEAN : 72
COD : 06.48
PRD : 101.42

COV : 09.16
STD : 06.59
Avg. Abs. Dev : 04.66
MAX Sales Ratio : 76.58
MIN Sales Ratio : 67.26

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 12.71 to 131.13

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	76.58	76.58	76.58	00.00	100.00	76.58	76.58	N/A	416,000	318,579
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25	1	67.26	67.26	67.26	00.00	100.00	67.26	67.26	N/A	646,735	435,017
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23											
01-OCT-23 To 30-SEP-24	1	76.58	76.58	76.58	00.00	100.00	76.58	76.58	N/A	416,000	318,579
01-OCT-24 To 30-SEP-25	1	67.26	67.26	67.26	00.00	100.00	67.26	67.26	N/A	646,735	435,017
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	1	76.58	76.58	76.58	00.00	100.00	76.58	76.58	N/A	416,000	318,579
01-JAN-24 To 31-DEC-24											
<u>ALL</u>	2	71.92	71.92	70.91	06.48	101.42	67.26	76.58	N/A	531,368	376,798

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	2	71.92	71.92	70.91	06.48	101.42	67.26	76.58	N/A	531,368	376,798
<u>ALL</u>	2	71.92	71.92	70.91	06.48	101.42	67.26	76.58	N/A	531,368	376,798

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	2	71.92	71.92	70.91	06.48	101.42	67.26	76.58	N/A	531,368	376,798
1	2	71.92	71.92	70.91	06.48	101.42	67.26	76.58	N/A	531,368	376,798
<u>ALL</u>	2	71.92	71.92	70.91	06.48	101.42	67.26	76.58	N/A	531,368	376,798

03 Arthur
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 : 2
 Total Sales Price : 1,062,735
 Total Adj. Sales Price : 1,062,735
 Total Assessed Value : 753,596
 Avg. Adj. Sales Price : 531,368
 Avg. Assessed Value : 376,798

MEDIAN : 72
 WGT. MEAN : 71
 MEAN : 72
 COD : 06.48
 PRD : 101.42

COV : 09.16
 STD : 06.59
 Avg. Abs. Dev : 04.66
 MAX Sales Ratio : 76.58
 MIN Sales Ratio : 67.26

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 12.71 to 131.13

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	2	71.92	71.92	70.91	06.48	101.42	67.26	76.58	N/A	531,368	376,798
1	2	71.92	71.92	70.91	06.48	101.42	67.26	76.58	N/A	531,368	376,798
____ ALL ____	2	71.92	71.92	70.91	06.48	101.42	67.26	76.58	N/A	531,368	376,798

Arthur County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Grant	1	n/a	n/a	n/a	1,830	1,830	1,830	1,830	1,830	1,830
Hooker	1	n/a	n/a	n/a	1,950	1,950	1,950	1,950	1,950	1,950
McPherson	1	n/a	2,310	n/a	2,310	2,310	n/a	2,310	2,310	2,310
Keith	1	n/a	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Keith	1	n/a	625	625	625	600	600	600	600	609
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925

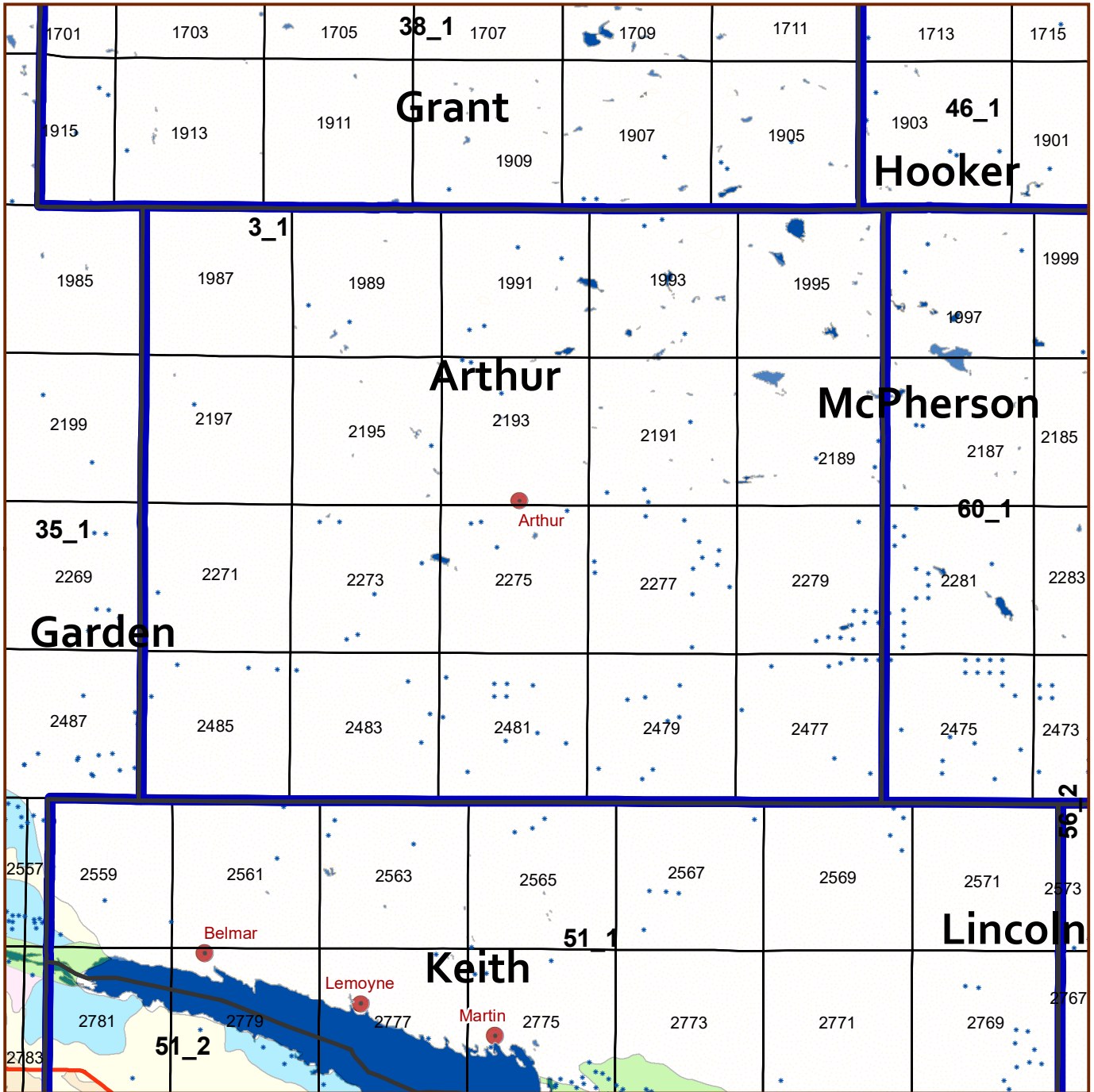
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Arthur	1	505	505	505	505	505	505	n/a	505	505
Grant	1	675	675	675	675	675	675	n/a	675	675
Hooker	1	656	656	656	656	656	656	656	656	656
McPherson	1	670	670	670	670	670	670	670	670	670
Keith	1	760	760	n/a	760	720	720	720	720	722
Garden	1	495	n/a	498	495	485	485	485	485	486

County	Mkt Area	CRP	TIMBER	WASTE
Arthur	1	n/a	n/a	10
Grant	1	n/a	n/a	10
Hooker	1	n/a	n/a	9
McPherson	1	725	n/a	10
Keith	1	484	n/a	319
Garden	1	854	n/a	50

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.

ARTHUR COUNTY



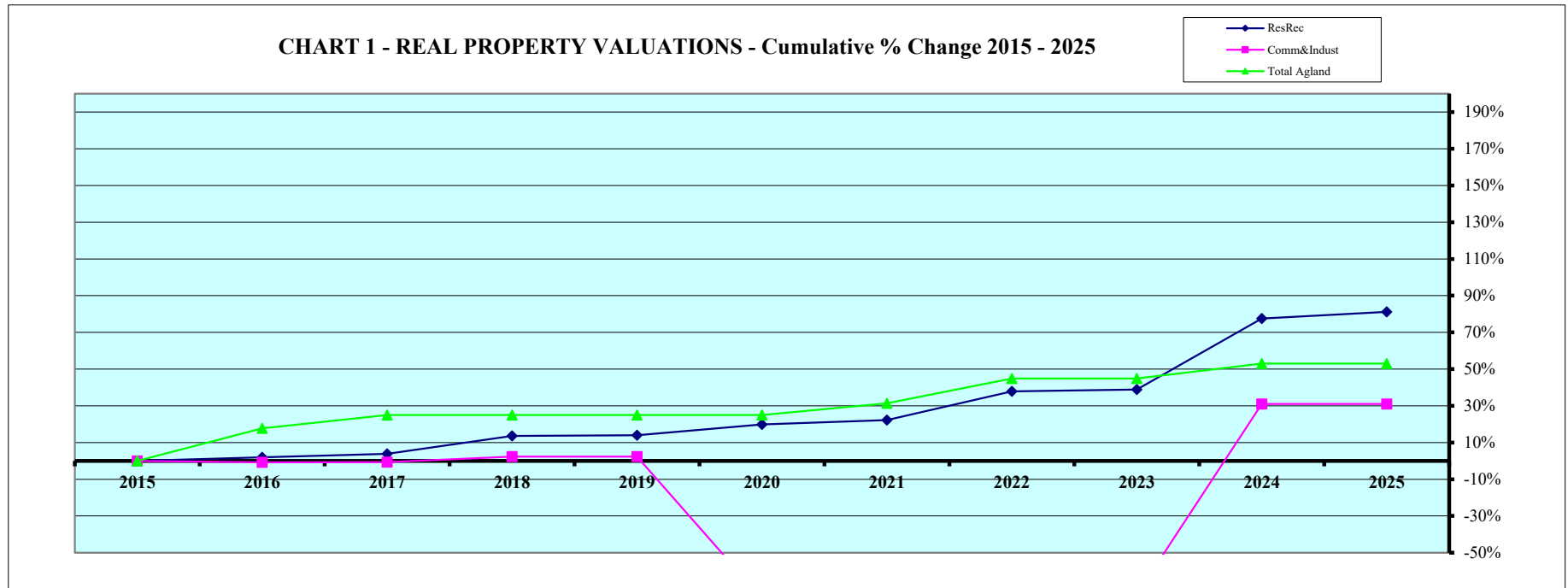
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils
CLASS

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	4,625,503	-	-	-	4,928,166	-	-	-	161,725,380	-	-	-
2016	4,718,177	92,674	2.00%	2.00%	4,891,342	-36,824	-0.75%	-0.75%	190,454,210	28,728,830	17.76%	17.76%
2017	4,800,443	82,266	1.74%	3.78%	4,894,202	2,860	0.06%	-0.69%	202,231,879	11,777,669	6.18%	25.05%
2018	5,256,811	456,368	9.51%	13.65%	5,043,194	148,992	3.04%	2.33%	202,165,052	-66,827	-0.03%	25.01%
2019	5,271,326	14,515	0.28%	13.96%	5,044,194	1,000	0.02%	2.35%	202,166,802	1,750	0.00%	25.01%
2020	5,546,071	274,745	5.21%	19.90%	1,234,004	-3,810,190	-75.54%	-74.96%	202,187,395	20,593	0.01%	25.02%
2021	5,653,372	107,301	1.93%	22.22%	1,237,082	3,078	0.25%	-74.90%	212,375,635	10,188,240	5.04%	31.32%
2022	6,374,846	721,474	12.76%	37.82%	1,319,900	82,818	6.69%	-73.22%	234,297,657	21,922,022	10.32%	44.87%
2023	6,423,404	48,558	0.76%	38.87%	1,338,594	18,694	1.42%	-72.84%	234,286,367	-11,290	0.00%	44.87%
2024	8,211,237	1,787,833	27.83%	77.52%	6,456,305	5,117,711	382.32%	31.01%	247,473,807	13,187,440	5.63%	53.02%
2025	8,380,015	168,778	2.06%	81.17%	6,456,305	0	0.00%	31.01%	247,473,806	-1	0.00%	53.02%

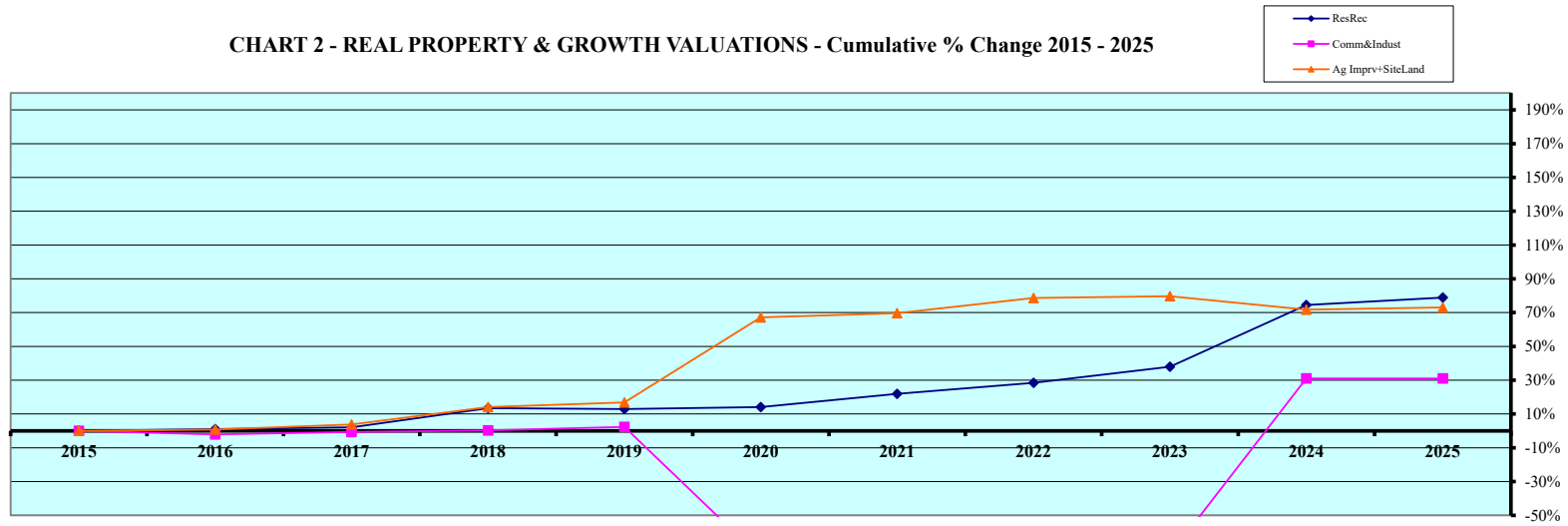
Rate Annual %chg: Residential & Recreational **6.12%** Commercial & Industrial **2.74%** Agricultural Land **4.35%**

Cnty# **3**
County **ARTHUR**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	4,625,503	0	0.00%	4,625,503	--	--	4,928,166	79,560	1.61%	4,848,606	--	--
2016	4,718,177	40,955	0.87%	4,677,222	1.12%	1.12%	4,891,342	67,480	1.38%	4,823,862	-2.12%	-2.12%
2017	4,800,443	78,105	1.63%	4,722,338	0.09%	2.09%	4,894,202	0	0.00%	4,894,202	0.06%	-0.69%
2018	5,256,811	12,210	0.23%	5,244,601	9.25%	13.38%	5,043,194	103,510	2.05%	4,939,684	0.93%	0.23%
2019	5,271,326	48,890	0.93%	5,222,436	-0.65%	12.91%	5,044,194	0	0.00%	5,044,194	0.02%	2.35%
2020	5,546,071	266,780	4.81%	5,279,291	0.15%	14.13%	1,234,004	0	0.00%	1,234,004	-75.54%	-74.96%
2021	5,653,372	16,020	0.28%	5,637,352	1.65%	21.88%	1,237,082	54,965	4.44%	1,182,117	-4.20%	-76.01%
2022	6,374,846	433,385	6.80%	5,941,461	5.10%	28.45%	1,319,900	0	0.00%	1,319,900	6.69%	-73.22%
2023	6,423,404	42,370	0.66%	6,381,034	0.10%	37.95%	1,338,594	20,005	1.49%	1,318,589	-0.10%	-73.24%
2024	8,211,237	140,182	1.71%	8,071,055	25.65%	74.49%	6,456,305	0	0.00%	6,456,305	382.32%	31.01%
2025	8,380,015	105,055	1.25%	8,274,960	0.78%	78.90%	6,456,305	0	0.00%	6,456,305	0.00%	31.01%
Rate Ann%chg	6.12%		Resid & Recreat w/o growth			4.32%	2.74%		C & I w/o growth			30.81%

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	6,236,181	2,211,855	8,448,036	486,240	5.76%	7,961,796	--	--
2016	6,375,261	2,354,707	8,729,968	213,450	2.45%	8,516,518	0.81%	0.81%
2017	6,540,001	2,436,677	8,976,678	204,800	2.28%	8,771,878	0.48%	3.83%
2018	7,034,615	2,836,379	9,870,994	232,510	2.36%	9,638,484	7.37%	14.09%
2019	7,214,155	2,932,194	10,146,349	279,075	2.75%	9,867,274	-0.04%	16.80%
2020	7,277,410	7,003,209	14,280,619	157,140	1.10%	14,123,479	39.20%	67.18%
2021	7,312,745	7,091,409	14,404,154	74,540	0.52%	14,329,614	0.34%	69.62%
2022	7,723,855	7,446,064	15,169,919	75,060	0.49%	15,094,859	4.80%	78.68%
2023	7,779,625	7,635,938	15,415,563	234,745	1.52%	15,180,818	0.07%	79.70%
2024	9,631,255	5,046,813	14,678,068	169,175	1.15%	14,508,893	-5.88%	71.74%
2025	10,001,205	5,254,788	15,255,993	638,475	4.19%	14,617,518	-0.41%	73.03%
Rate Ann%chg	4.84%	9.04%	6.09%	Ag Imprv+Site w/o growth		4.67%		

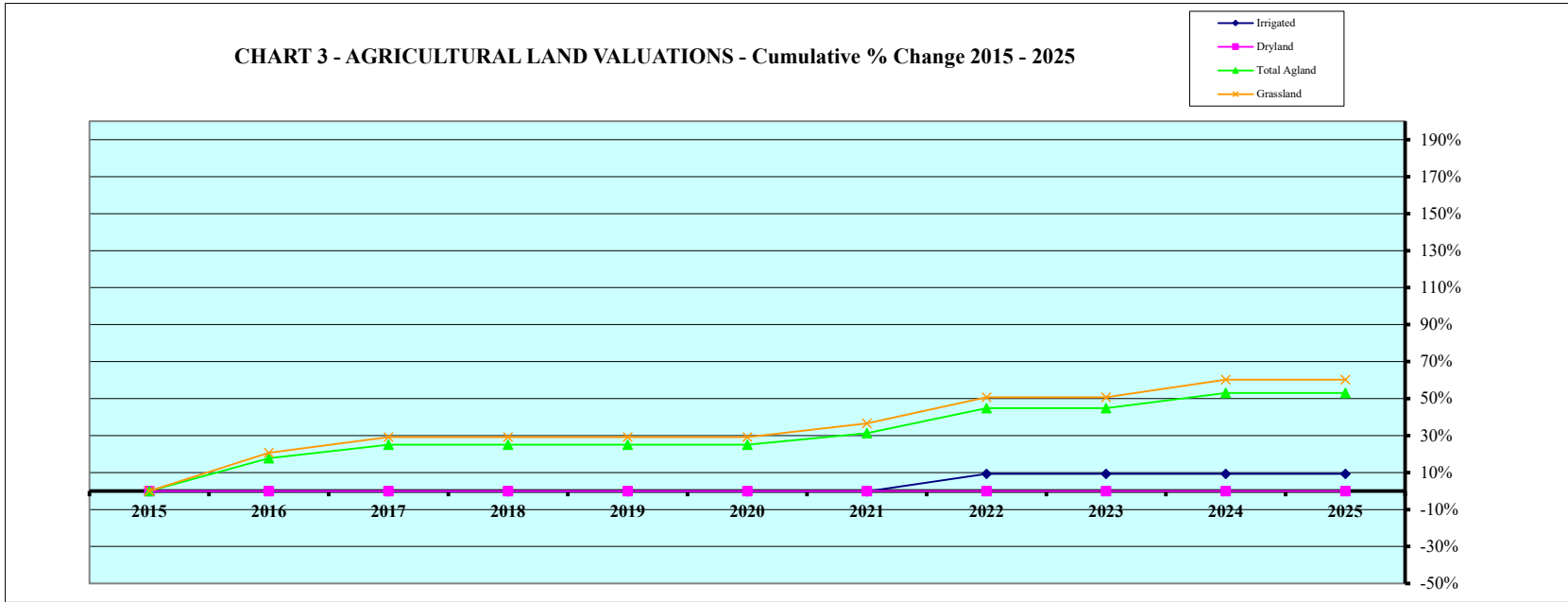
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 3
County ARTHUR

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	22,846,026	-	-	-	0	-	-	-	138,840,233	-	-	-
2016	22,846,026	0	0.00%	0.00%	0	0	-	-	167,569,063	28,728,830	20.69%	20.69%
2017	22,796,865	-49,161	-0.22%	-0.22%	0	0	-	-	179,395,893	11,826,830	7.06%	29.21%
2018	22,796,865	0	0.00%	-0.22%	0	0	-	-	179,329,066	-66,827	-0.04%	29.16%
2019	22,796,865	0	0.00%	-0.22%	0	0	-	-	179,330,816	1,750	0.00%	29.16%
2020	22,796,865	0	0.00%	-0.22%	0	0	-	-	179,351,324	20,508	0.01%	29.18%
2021	22,796,865	0	0.00%	-0.22%	0	0	-	-	189,539,564	10,188,240	5.68%	36.52%
2022	24,967,995	2,171,130	9.52%	9.29%	0	0	-	-	209,290,541	19,750,977	10.42%	50.74%
2023	24,967,995	0	0.00%	9.29%	0	0	-	-	209,279,251	-11,290	-0.01%	50.73%
2024	24,967,995	0	0.00%	9.29%	0	0	-	-	222,466,691	13,187,440	6.30%	60.23%
2025	24,967,995	0	0.00%	9.29%	0	0	-	-	222,466,690	-1	0.00%	60.23%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	39,121	-	-	-	0	-	-	-	161,725,380	-	-	-
2016	39,121	0	0.00%	0.00%	0	0	-	-	190,454,210	28,728,830	17.76%	17.76%
2017	39,121	0	0.00%	0.00%	0	0	-	-	202,231,879	11,777,669	6.18%	25.05%
2018	39,121	0	0.00%	0.00%	0	0	-	-	202,165,052	-66,827	-0.03%	25.01%
2019	39,121	0	0.00%	0.00%	0	0	-	-	202,166,802	1,750	0.00%	25.01%
2020	39,206	85	0.22%	0.22%	0	0	-	-	202,187,395	20,593	0.01%	25.02%
2021	39,206	0	0.00%	0.22%	0	0	-	-	212,375,635	10,188,240	5.04%	31.32%
2022	39,121	-85	-0.22%	0.00%	0	0	-	-	234,297,657	21,922,022	10.32%	44.87%
2023	39,121	0	0.00%	0.00%	0	0	-	-	234,286,367	-11,290	0.00%	44.87%
2024	39,121	0	0.00%	0.00%	0	0	-	-	247,473,807	13,187,440	5.63%	53.02%
2025	39,121	0	0.00%	0.00%	0	0	-	-	247,473,806	-1	0.00%	53.02%

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Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	22,846,026	10,879	2,100			0	0				138,840,233	440,762	315		
2016	22,846,026	10,879	2,100	0.00%	0.00%	0	0				167,569,063	440,971	380	20.63%	
2017	22,796,865	10,856	2,100	0.00%	0.00%	0	0				179,395,893	440,776	407	7.11%	
2018	22,796,865	10,856	2,100	0.00%	0.00%	0	0				179,385,925	440,752	407	0.00%	
2019	22,796,865	10,856	2,100	0.00%	0.00%	0	0				179,330,818	440,616	407	0.00%	
2020	22,796,865	10,856	2,100	0.00%	0.00%	0	0				179,351,324	440,667	407	0.00%	
2021	22,796,865	10,856	2,100	0.00%	0.00%	0	0				189,540,751	440,666	430	5.68%	
2022	24,967,995	10,856	2,300	9.52%	9.52%	0	0				209,290,541	440,611	475	10.43%	
2023	24,967,995	10,856	2,300	0.00%	9.52%	0	0				209,280,913	440,590	475	0.00%	
2024	24,967,995	10,856	2,300	0.00%	9.52%	0	0				222,466,692	440,528	505	6.32%	
2025	24,967,995	10,856	2,300	0.00%	9.52%	0	0				222,466,691	440,528	505	0.00%	

Rate Annual %chg Average Value/Acre: 0.89%

#DIV/0!

4.83%

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	39,121	3,911	10			0	0				161,725,380	455,552	355		
2016	39,121	3,911	10	0.00%	0.00%	0	0				190,454,210	455,761	418	17.71%	17.71%
2017	39,121	3,911	10	0.00%	0.00%	0	0				202,231,879	455,543	444	6.23%	25.05%
2018	39,121	3,911	10	0.00%	0.00%	0	0				202,221,911	455,518	444	0.00%	25.05%
2019	39,121	3,911	10	0.00%	0.00%	0	0				202,166,804	455,383	444	0.00%	25.05%
2020	39,206	3,919	10	0.00%	0.00%	0	0				202,187,395	455,442	444	0.00%	25.05%
2021	39,206	3,919	10	0.00%	0.00%	0	0				212,376,822	455,441	466	5.04%	31.35%
2022	39,121	3,911	10	0.00%	0.00%	0	0				234,297,657	455,377	515	10.34%	44.93%
2023	39,121	3,911	10	0.00%	0.00%	0	0				234,288,029	455,357	515	0.00%	44.93%
2024	39,121	3,911	10	0.00%	0.00%	0	0				247,473,808	455,295	544	5.64%	53.11%
2025	39,121	3,911	10	0.00%	0.00%	0	0				247,473,807	455,295	544	0.00%	53.11%

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ARTHUR

Rate Annual %chg Average Value/Acre: 4.35%

(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

Total Real Property Sum Lines 17, 25, & 30	Records : 1,141	Value : 284,528,574	Growth 887,745	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	14	102,891	4	821	5	1,500	23	105,212	
02. Res Improve Land	83	767,970	12	155,431	14	116,857	109	1,040,258	
03. Res Improvements	84	5,971,350	15	1,795,835	17	2,213,300	116	9,980,485	
04. Res Total	98	6,842,211	19	1,952,087	22	2,331,657	139	11,125,955	119,335
% of Res Total	70.50	61.50	13.67	17.55	15.83	20.96	12.18	3.91	13.44
05. Com UnImp Land	10	39,763	0	0	0	0	10	39,763	
06. Com Improve Land	21	105,154	4	24,907	4	60,938	29	190,999	
07. Com Improvements	21	751,935	5	334,470	9	5,203,128	35	6,289,533	
08. Com Total	31	896,852	5	359,377	9	5,264,066	45	6,520,295	0
% of Com Total	68.89	13.75	11.11	5.51	20.00	80.73	3.94	2.29	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	98	6,842,211	19	1,952,087	22	2,331,657	139	11,125,955	119,335
% of Res & Rec Total	70.50	61.50	13.67	17.55	15.83	20.96	12.18	3.91	13.44
Com & Ind Total	31	896,852	5	359,377	9	5,264,066	45	6,520,295	0
% of Com & Ind Total	68.89	13.75	11.11	5.51	20.00	80.73	3.94	2.29	0.00
17. Taxable Total	129	7,739,063	24	2,311,464	31	7,595,723	184	17,646,250	119,335
% of Taxable Total	70.11	43.86	13.04	13.10	16.85	43.04	16.13	6.20	13.44

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	3	0	1	4

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	80,755	832	212,840,452	833	212,921,207
28. Ag-Improved Land	0	0	3	99,534	119	35,494,123	122	35,593,657
29. Ag Improvements	0	0	3	344,490	121	18,022,970	124	18,367,460

30. Ag Total				957	266,882,324
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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	0	0.00	0	2	2.00	10,000	
33. HomeSite Improvements	0	0.00	0	2	0.00	237,765	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	3	6.76	4,225	
37. FarmSite Improvements	0	0.00	0	3	0.00	106,725	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	4.01	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	10	10.00	50,000	10	10.00	50,000	
32. HomeSite Improv Land	97	139.00	695,000	99	141.00	705,000	
33. HomeSite Improvements	99	0.00	12,931,690	101	0.00	13,169,455	721,850
34. HomeSite Total				111	151.00	13,924,455	
35. FarmSite UnImp Land	11	50.27	31,419	11	50.27	31,419	
36. FarmSite Improv Land	107	401.47	250,919	110	408.23	255,144	
37. FarmSite Improvements	113	0.00	5,091,280	116	0.00	5,198,005	46,560
38. FarmSite Total				127	458.50	5,484,568	
39. Road & Ditches	359	2,105.55	0	360	2,109.56	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				238	2,719.06	19,409,023	768,410

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	21.85	0.20%	50,255	0.20%	2,300.00
47. 2A1	37.06	0.34%	85,238	0.34%	2,300.00
48. 2A	989.48	9.11%	2,275,804	9.11%	2,300.00
49. 3A1	1,103.13	10.16%	2,537,199	10.16%	2,300.00
50. 3A	31.78	0.29%	73,094	0.29%	2,300.00
51. 4A1	4,123.77	37.99%	9,484,671	37.99%	2,300.00
52. 4A	4,548.58	41.90%	10,461,734	41.90%	2,300.00
53. Total	10,855.65	100.00%	24,967,995	100.00%	2,300.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	10,387.56	2.36%	5,245,730	2.36%	505.00
64. 1G	1,239.81	0.28%	626,101	0.28%	505.00
65. 2G1	5,474.48	1.24%	2,764,621	1.24%	505.00
66. 2G	6,731.63	1.53%	3,399,477	1.53%	505.00
67. 3G1	8,080.32	1.83%	4,080,572	1.83%	505.00
68. 3G	408,443.98	92.72%	206,264,253	92.72%	505.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	169.17	0.04%	85,431	0.04%	505.00
71. Total	440,526.95	100.00%	222,466,185	100.00%	505.00
Irrigated Total					
	10,855.65	2.38%	24,967,995	10.09%	2,300.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	440,526.95	96.76%	222,466,185	89.90%	505.00
72. Waste	3,911.00	0.86%	39,121	0.02%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	455,293.60	100.00%	247,473,301	100.00%	543.55

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	10,855.65	24,967,995	10,855.65	24,967,995
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	328.84	166,064	440,198.11	222,300,121	440,526.95	222,466,185
79. Waste	0.00	0	0.00	0	3,911.00	39,121	3,911.00	39,121
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	328.84	166,064	454,964.76	247,307,237	455,293.60	247,473,301

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,855.65	2.38%	24,967,995	10.09%	2,300.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	440,526.95	96.76%	222,466,185	89.90%	505.00
Waste	3,911.00	0.86%	39,121	0.02%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	455,293.60	100.00%	247,473,301	100.00%	543.55

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 Arthur	14	102,891	83	767,970	85	6,006,350	99	6,877,211	76,940
83.2 Rural	9	2,321	26	272,288	31	3,974,135	40	4,248,744	42,395
84 Residential Total	23	105,212	109	1,040,258	116	9,980,485	139	11,125,955	119,335

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Arthur	10	39,763	21	105,154	21	751,935	31	896,852	0
85.2	Rural	0	0	8	85,845	14	5,537,598	14	5,623,443	0
86	Commercial Total	10	39,763	29	190,999	35	6,289,533	45	6,520,295	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	10,387.56	2.36%	5,245,730	2.36%	505.00
88. 1G	1,239.81	0.28%	626,101	0.28%	505.00
89. 2G1	5,474.48	1.24%	2,764,621	1.24%	505.00
90. 2G	6,731.63	1.53%	3,399,477	1.53%	505.00
91. 3G1	8,080.32	1.83%	4,080,572	1.83%	505.00
92. 3G	408,443.98	92.72%	206,264,253	92.72%	505.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	169.17	0.04%	85,431	0.04%	505.00
95. Total	440,526.95	100.00%	222,466,185	100.00%	505.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	440,526.95	100.00%	222,466,185	100.00%	505.00
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	440,526.95	100.00%	222,466,185	100.00%	505.00

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

03 Arthur

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	8,380,015	11,125,955	2,745,940	32.77%	119,335	31.34%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	10,001,205	13,924,455	3,923,250	39.23%	721,850	32.01%
04. Total Residential (sum lines 1-3)	18,381,220	25,050,410	6,669,190	36.28%	841,185	31.71%
05. Commercial	6,456,305	6,520,295	63,990	0.99%	0	0.99%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	6,456,305	6,520,295	63,990	0.99%	0	0.99%
08. Ag-Farmsite Land, Outbuildings	5,254,788	5,484,568	229,780	4.37%	46,560	3.49%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	5,254,788	5,484,568	229,780	4.37%	46,560	3.49%
12. Irrigated	24,967,995	24,967,995	0	0.00%		
13. Dryland	0	0	0			
14. Grassland	222,466,690	222,466,185	-505	0.00%		
15. Wasteland	39,121	39,121	0	0.00%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	247,473,806	247,473,301	-505	0.00%		
18. Total Value of all Real Property (Locally Assessed)	277,566,119	284,528,574	6,962,455	2.51%	887,745	2.19%

2026 Assessment Survey for Arthur County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$18,950
7.	Adopted budget, or granted budget if different from above:
	\$18,950
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$3,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$7,100
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,300
12.	Amount of last year's assessor's budget not used:
	\$9,204.15

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No

3.	What municipalities in the county are zoned?
	None
4.	When was zoning implemented?
	Zoning was implemented in 1999.

D. Contracted Services

1.	Appraisal Services:
	Lake Mac Assessments with Bryan Hill is hired by the county for pickup work and for the six-year inspection and review cycle.
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, Lake Mac Assessments with Bryan Hill is hired by the county for appraisal and listing services.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county requires appraisal knowledge and experience, familiarity with CAMA system, and knowledge of the county itself.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The appraiser will review all data obtained with the county assessor and may make recommendations; however, final value estimates are determined by the county assessor. The appraiser assists with the depreciation and valuation estimates. The county assessor is then responsible for final value estimates.

2026 Residential Assessment Survey for Arthur County

1.	Valuation data collection done by:
	The county assessor and Lake Mac Assessments with Bryan Hill
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Residential property values are determined by the cost approach. Sales are used to develop a depreciation table for residential properties. With the lack of residential sales in the county other valuation approaches are not viable.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables are developed by Lake Mac Assessments with Bryan Hill for the county.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Only one valuation group is used for residential property in the county.
5.	Describe the methodology used to determine the residential lot values?
	Residential lot values are set at \$5,000 per lot. On rural acreage lots with more than 1 acre are valued at \$5,000 for the first acre and \$600 per acre for the 2nd - 10th acre and then to grass value. For Farm site \$5000 for the first acre, \$600 per acre for 2-4 acres and then to grass values.
6.	How are rural residential site values developed?
	Rural residential site values are developed based on the lot value within the village of Arthur.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are no vacant lots being held for sale or resale in Arthur County. If there were they would be valued the same as the vacant lots.

2026 Commercial Assessment Survey for Arthur County

1.	Valuation data collection done by:
	The county assessor and Lake Mac Assessments with Bryan Hill
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Due to the lack of sales and meaningful income and expense information, a sales comparison approach can not be used. The county uses a cost approach to value commercial property.
2a.	Describe the process used to determine the value of unique commercial properties.
	A contract appraiser will be hired to properly value any unique commercial properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables are developed based on local market experience and information provided by Lake Mac Assessments with Bryan Hill
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Only one valuation group is utilized to value commercial property.
5.	Describe the methodology used to determine the commercial lot values.
	There are not many commercial lot sales in Arthur. The assessor depends on Lake Mac Assessments with Bryan Hill to help with the valuation methodology.

2026 Agricultural Assessment Survey for Arthur County

1.	Valuation data collection done by:
	The county assessor.
2.	Describe the process used to determine and monitor market areas.
	Only one market area is utilized due to the homogenous nature of the land countywide.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The county does not have any recreational land in the county. It is primarily ranch land. There are some rural residential sites near the Village of Arthur. Any small acreages that are not part of a larger ranch holding or adjoining another property are considered to be rural residential.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	The farm home site values are the same as rural residential home sites.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	A hog facility is located in the county, but is not currently valued through intensive use. The assessor is going to look at other possible locations where intensive use may be involved.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A

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

2025 Plan of Assessment for Arthur County
Assessment Years 2026, 2027, 2028
June 16, 2025

Plan of Assessment Requirements

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 69% to 75% of actual value for agricultural land and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

General Description of Real Property in Arthur County

Per the 2025 County Abstract, Arthur County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	135	12%	2%
Commercial	45	3%	2%
Agricultural	953	85%	96%

There is approximately 455,419 vacant acres in Arthur County and only about 3% of that is irrigated. I would estimate there will be approximately 2 building permits filed for new construction and additions.

Current Resources/Staff/Training

- A. The 2025-26 budget has not been prepared. I do not see the budget for the assessor to increase this next fiscal year as the six year physical inspection has been complete. The cost of an

appraiser should go down. The cost of the software program and gWorks seems to increase annually.

- B. I am required to get 60 hours of continuing education as set out in REG.71-0062A. Most of the hours are obtained at workshops and meetings. I am an ex-officio County Official. I have no office help right now. I have been in office since January 1981. Since I am the only one in the office, Arthur County hires Lake Mac Assessment to assist with the appraisal work.
- C. I have contracted with gWorks to provide support services and maintenance for Arthur County. We have Assessor GIS and WebGIS services. gWorks has made county information more accessible to everyone since it is on the web. gWorks built out the Village of Arthur in 2018.

Current Assessment Procedures for Real Property

- A. Discover, List & Inventory: I am also county clerk. I handle the real estate transfer statements that are filed with the deeds. So I am immediately able to change ownership on the record cards. Building permits are reviewed as well as phone calls made to the buyers or sellers. I also visit with real estate agents or an abstractor about some of the sales.
- B. Data Collection: I sometimes inspect the property that has been sold. More often I visit with the buyer to find the condition and quality of the property they purchased and make sure it is an arm's length transaction.
- C. Review assessment sales ratio studies before assessment actions: I consistently work with the field liaison, Alison Rauch, on the analysis of the assessment sales ratio studies. I review preliminary statistics to help me determine what the values should be.
- D. Approaches to Value: The cost approach to value is the only approach that seems feasible to use in Arthur County.

Notice of value changes were sent by the 1st of June, 2025. I publish in the local paper when homestead exemption and personal property schedules are due. I follow up with a reminder by phone. Real Estate Transfer Statements are sent monthly.

Level of Value, Quality and Uniformity for Assessment Year 2025:

Property Class	Median	COD	PRD
Residential	92.00	11.14	101.87
Commercial	97.00	37.86	145.27
Agriculture	79.00	09.08	108.39

Assessment Actions Planned for Assessment Year 2026

Residential: Sales will be reviewed. I plan on reviewing the properties that have been sold. All residential properties were reviewed by Lake Mac Assessment the fall of 2023. The data entry was completed and the new values were applied in 2024. I will continue to do the annual pick up work. I used the 2023 cost tables for 2025 values.

Commercials: There are minimal commercial properties in Arthur County. I will continue to do the pick-up work with the help of an appraisal firm. We implemented the new cost table and depreciation tables in 2023.

Agricultural: Sales will be reviewed. The field liaison will help me gather information from surrounding counties to expand the sales base for Arthur County if necessary. gWorks will help Arthur County keep the agricultural parcels up to date.

Assessment Actions Planned for Assessment Year 2027

Residential: The sales will be reviewed. Annual pick up work will be done by the county assessor and an appraisal firm. The county wide physical inspection should be complete.

Commercials: Pick up work will be done by the assessor and an appraisal firm.

Agricultural: Sales will be reviewed. Surrounding counties sales will be used if necessary to expand the sales base. gWorks will help keep the agricultural parcels updated and current as far as land splits, ownership and land use.

Assessment Actions Planned for Assessment Year 2028

Residential: Sales will be reviewed. Pick up work will be done by the assessor and an appraisal firm. Building permits will be reviewed.

Commercials: Pick up work will be done. Sales will be reviewed.

Agricultural: Sales will be reviewed. I will work with the field liaison to expand the sales files with sales from surrounding counties. gWorks will help keep the agricultural parcels updated and current.

Other functions performed by the Assessor's Office

1. Record maintenance, mapping updates and ownership changes
2. Annually prepare and file the administrative reports required by law/regulation
 - a. Abstracts
 - b. Assessor Survey
 - c. Sales information to PAD monthly
 - d. Certification of value to political subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report
 - g. Certificate of Taxes Levied
 - h. Report exempt properties
 - i. Annual Plan of Assessment Report

3. Personal Property-administer annual filings of all personal property schedules.
4. Permissive Exemptions: Administer annual filings of applications for new or continued filings for exempt use, review and make recommendations to the county board.
5. Homestead Exemptions-Administer the annual filings of applications of homesteads, notify taxpayers and assist taxpayers with the paperwork.
6. Centrally Assessed-Review valuations as certified by PAD for public service entities, establish assessment records and tax billing for tax list.
7. Tax District and Tax Rates-Manage school district and other tax entity boundary changes as necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
8. Tax Lists-prepare and certify tax lists to county treasurer for real, personal and centrally assessed properties.
9. Tax List Corrections-prepare tax list correction documents for county board approval.
10. County Board of Equalization-attend board of equalization meetings for valuation protests; assemble and provide information.
11. Education-Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.

Conclusion

I used Lake Mac Assessment to help with Arthur County's pick-up work and physical review of Arthur County. I have no office help at this time so it is difficult for me to get out in the field for any length of time.

Respectfully Submitted:

Becky Swanson
Arthur Co. Assessor
06/16/2025