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**DEPARTMENT OF REVENUE**

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

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**BOYD COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Boyd 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 Boyd 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: Tammy Haney, Boyd 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.

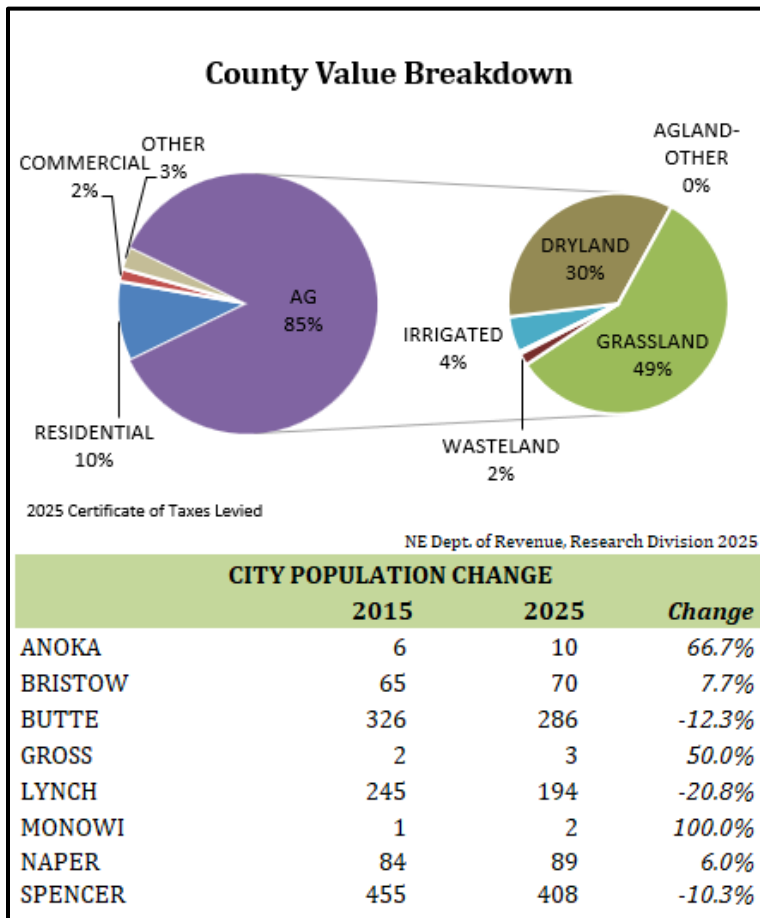
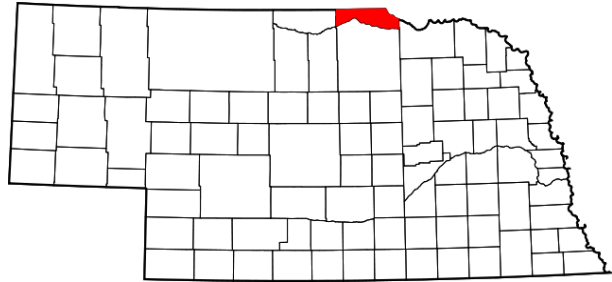
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 540 square miles, Boyd County has 1,700 residents, a 6% decrease in the population from the 2020 U.S. Census.<sup>1</sup> The report indicates that 83% of county housing is owner occupied and 95% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$56,279.<sup>2</sup>



The majority of the commercial properties in Boyd County are evenly disbursed among Butte, Lynch, and Spencer. According to the latest information available from the U.S. Census Bureau, there are 63 employer establishments with a total employment figure of 433. This represents a 7% increase in total employment from 2022-2023.<sup>1</sup>

A majority of the county's valuation base is contributed by agriculture land. Grassland makes up a majority of the agricultural land in the county. Boyd County is included in the Lower Niobrara Natural Resources District (NRD).

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

<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 Boyd 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 qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the residential class is near the statewide average. The county assessor's office utilizes sales questionnaires with occasional phone calls made if the returned questionnaire isn't clear or further questions are needed. Review of the non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the residential class.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. There are seven separate valuation groups. Valuation Group 1 aligns with the five small villages, and Valuation Groups 2 through 5 align with the assessor locations of a town. Valuation Group 6 and 7 are recreational areas that border the Missouri River.

The six-year inspection and review cycle of the county assessor was examined and is in compliance with statutory requirements. The review and inspection process includes a physical review of improvements, new measurements are taken if warranted, as are new pictures and review of quality and conditions. A systematic plan is in place to maintain compliance.

The Boyd County Assessor has a written valuation methodology on file.

2026 Residential Assessment Details for Boyd 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	Anoka, Bristow, Gross, Monowi, Naper	2022	*2025	2021	2021	Added an additional 15% economic depreciation to Naper
2	Butte	*2026	*2025	2021	2021	desk review of quality & conditions
3	Lynch	*2026	*2025	*2026	2021	desk review of quality & conditions
4	Rural	2022	2021	2021	2020	
5	Spencer	*2026	*2025	2024	2021	
6	Son-shine acres	2022	2021	2022	2022	
7	Sleepy Hollow	2022	2021	2022	2022	
<u>Additional comments:</u> The mobile home depreciation table was adjusted based on a sales study. All pick up work was completed and placed on the assessment roll.  * = assessment action for current year						

# 2026 Residential Correlation for Boyd County

## *Description of Analysis*

The statistical sample in the residential class consists of 32 qualified sales. The median and mean are within the acceptable range; the weighted mean is low. The COD is within the acceptable range. The PRD is high overall and for most individual valuation groups.

The trend by year shows a declining market, which is inconsistent with most of the state. This pattern may reflect dispersion in the sample more than a true market trend. The county assessor conducted a desk review of two assessor locations for 2026 of quality and conditions; this review should be completed for the remainder of the county for 2027 assessment year, using consistent parameters for determining condition. Due to the dispersion in the sample the median will not be used as an indicator of the level of value.

Of the five valuation groups, only Valuation Group 5 has a sample large enough for statistical analysis and is within the acceptable range. Although the majority of the valuation groups have samples that are too small for measurement purposes, three of the five have medians within the acceptable range.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the abstract increased 15%, while the sales in total increased 40%; however, the difference is due to large adjustments in four sales.

## *Equalization and Quality of Assessment*

Based on the review of assessment practices, residential values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	3	112.25	100.14	86.37	17.34	115.94
2	6	98.98	102.63	96.39	19.97	106.47
3	6	93.32	102.33	85.92	21.13	119.10
5	16	99.18	101.72	93.17	23.27	109.18
6	1	30.82	30.82	30.82	00.00	100.00
____ALL____	32	95.31	99.64	84.64	24.68	117.72

## *Level of Value*

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

## 2026 Commercial Correlation for Boyd 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 qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the commercial class is near the statewide average. Review of the non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the commercial class.

Only one valuation group is utilized in the commercial class, due to the low volume of commercial parcels. The county assessor complies with the six-year inspection and review requirement. Each property is physically reviewed with new measurements and pictures taken.

2026 Commercial Assessment Details for Boyd 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	Anoka, Bristow, Gross, Monowi, Naper, Butte, Lynch, Spencer and Rural	2024	*2025	2022	2023	
<p><u>Additional comments:</u>                      Pick-up work was completed and placed on the assessment roll. Removed economic depreciation from Lynch. Updated lot values in Lynch.                      * = assessment action for current year</p>						

### *Description of Analysis*

The statistical sample of the commercial class consists of only eight qualified sales. The median of the small sample is below the acceptable range, the weighted mean and mean are high. The measures of central tendency lack correlation. The COD is 51%, supporting that statistics have too much dispersion to rely upon the median from the small sample to determine the level of value. The median is the mathematical average of ratios at 84% and 90%; the range around the median is 65% to 126%, providing no confidence in the use of the median in determining a level of value.

The assessment practices indicate the county assessor has kept the costing year, land values and depreciation tables updated within the six-year inspection cycle, increasing all assessor locations using a similar process. Based on the analysis, commercial properties are valued at an acceptable level.

## 2026 Commercial Correlation for Boyd County

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### *Equalization and Quality of Assessment*

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

### *Level of Value*

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

# 2026 Agricultural Correlation for Boyd 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 qualification and verification processes were reviewed to determine if all arm’s-length sales are made available for measurement purposes. The sales usability rate for the agricultural class is near the statewide average. The county assessor utilizes sales verification questionnaires. Review of the non-qualified sales rosters supports that all arm’s-length sales have been utilized for the measurement of the agricultural class.

The six-year inspection and review cycle of the county assessor was examined and is in compliance with statutory requirements. A lister physically reviews all improved agricultural improvements. Land use is reviewed using aerial imagery.

2026 Agricultural Assessment Details for Boyd 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	2021	2021	2020	
AB DW	Agricultural dwellings	2022	2021	2021	2020	
<u>Additional comments:</u>						
All pick-up work 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	Entire county	2024	Irrigated land increased approximately 10%, dryland 10%, grassland 4%, and irrigated grass went up 12%. Waste/ slope increased by 14%.
<u>Additional comments:</u>			

***Description of Analysis***

The agricultural sample consists of 36 qualified sales. The median and mean are within the acceptable range; the weighted mean is low. The COD is high and reflects significant dispersion in the sample.

## 2026 Agricultural Correlation for Boyd County

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A review of each class by 80% Majority Land Use (MLU) indicates that majority of sales are grassland; that median is within the acceptable range. There are too few sales of irrigated land for measurement purposes. Comparison of per acre values with neighboring counties shows comparable agricultural land values.

Dryland consists of seven sales with a median below range, and COD of 38%, suggesting that there is significant dispersion in the sample. Two of the seven sales in the sample were sold for more than \$10,000 per acre; this price per acre is uncommon in the area and surrounding counties. When comparing the average acre value comparison of Boyd to the surrounding county dryland values Boyd County has the second highest average acre value, behind only Knox County Market Area 2.

Several additional statistics and tables concerning dryland can be found in the appendix of this report. A substat of 80% MLU dryland, highlights the dispersion in the sample. Two what if statistics have been provided, demonstrating that it would take an adjustment of 40% to move the dryland median to midpoint; this statistic is offered as both a substat and a profile of the over class. It is noted that the adjustment does bring dryland into the acceptable range but does little to improve the qualitative statistics of the overall class. Finally, a hypothetical LCG Chart can be found in the appendix of this report; indicating that the adjustment would result in values being significantly higher than surrounding counties. The adjustment does not improve equalization, regardless of whether equalization is measured with qualitative statistics or a comparison of values to adjacent markets. For that reason, the adjustment is not recommended.

The county assessor increased all cropland in the county at the same rate for the current, dryland is equalized 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) indicates that the sales file and the abstract changed at similar rates.

### ***Equalization and Quality of Assessment***

Agricultural homes and outbuildings are treated similarly to the rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values are within the acceptable range and are comparable to adjoining counties. The quality of assessment of agricultural land in Boyd County complies with generally accepted mass appraisal techniques.

## 2026 Agricultural Correlation for Boyd County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	1	62.93	62.93	62.93	00.00	100.00
1	1	62.93	62.93	62.93	00.00	100.00
<u>    Dry    </u>						
County	7	51.73	53.02	44.01	38.14	120.47
1	7	51.73	53.02	44.01	38.14	120.47
<u>    Grass    </u>						
County	18	73.72	86.45	79.39	25.75	108.89
1	18	73.72	86.45	79.39	25.75	108.89
<u>    ALL    </u>						
	36	71.92	75.12	63.14	29.71	118.97

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Boyd County is 72%.

## 2026 Opinions of the Property Tax Administrator for Boyd 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>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>72</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 Boyd County

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### Residential Real Property - Current

Number of Sales	32	Median	95.31
Total Sales Price	\$3,025,640	Mean	99.64
Total Adj. Sales Price	\$3,025,640	Wgt. Mean	84.64
Total Assessed Value	\$2,560,925	Average Assessed Value of the Base	
Avg. Adj. Sales Price	\$94,551	Avg. Assessed Value	\$80,029

### Confidence Interval - Current

95% Median C.I	86.81 to 116.15
95% Wgt. Mean C.I	68.54 to 100.75
95% Mean C.I	89.15 to 110.13
% of Value of the Class of all Real Property Value in the County	
% of Records Sold in the Study Period	
% of Value Sold in the Study Period	

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	38	95	95.31
2024	39	95	95.25
2023	36	92	92.35
2022	39	96	95.62

## 2026 Commission Summary for Boyd County

### Commercial Real Property - Current

Number of Sales	8	Median	86.76
Total Sales Price	\$572,830	Mean	111.21
Total Adj. Sales Price	\$572,830	Wgt. Mean	111.48
Total Assessed Value	\$638,615	Average Assessed Value of the Base	
Avg. Adj. Sales Price	\$71,604	Avg. Assessed Value	\$79,827

### Confidence Interval - Current

95% Median C.I	59.31 to 214.61
95% Wgt. Mean C.I	52.87 to 170.10
95% Mean C.I	60.34 to 162.08
% of Value of the Class of all Real Property Value in the County	
% of Records Sold in the Study Period	
% of Value Sold in the Study Period	

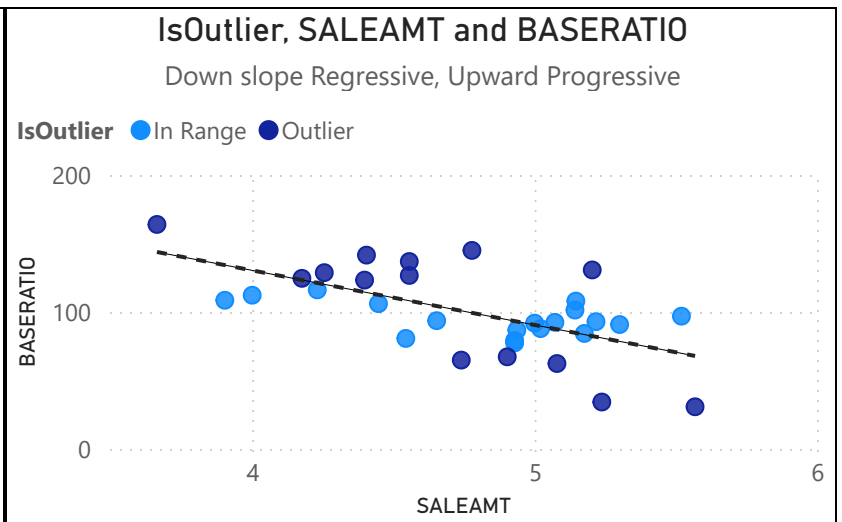
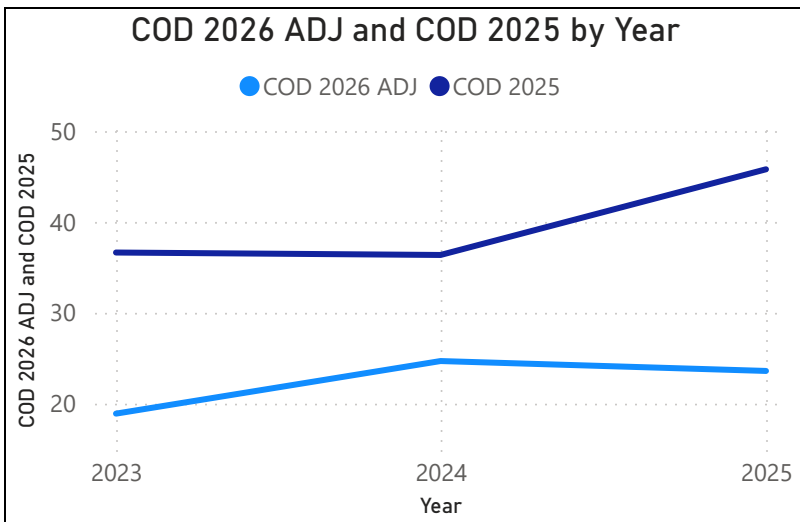
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	5	100	91.06
2024	8	100	87.37
2023	7	100	83.00
2022	10	100	95.25

# Boyd 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	3	112.25	106.45	5.45%	100.14	96.14	4.16%	86.37	82.72	4.42%
2	6	98.98	82.41	20.10%	102.63	97.03	5.77%	96.39	83.70	15.17%
3	6	93.32	69.40	34.46%	102.33	77.35	32.28%	85.92	49.22	74.56%
5	16	99.18	86.14	15.14%	101.72	91.75	10.87%	93.17	63.30	47.20%
6	1	30.82	30.82	0.00%	30.82	30.82	0.00%	30.82	30.82	0.00%
<b>Total</b>	<b>32</b>	<b>95.31</b>	<b>84.73</b>	<b>12.49%</b>	<b>99.64</b>	<b>88.55</b>	<b>12.53%</b>	<b>84.64</b>	<b>60.29</b>	<b>40.39%</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	3	17.34	18.77	-7.62%	115.94	116.23	-0.25%	64.89	61.02	6.35%	123.28	120.96	1.92%
2	6	19.98	30.10	-33.62%	106.46	115.93	-8.16%	77.45	65.62	18.04%	144.96	165.85	-12.60%
3	6	21.13	49.55	-57.35%	119.10	157.16	-24.22%	62.39	30.33	105.69%	163.91	128.75	27.31%
5	16	23.27	41.82	-44.35%	109.17	144.95	-24.68%	34.29	12.76	168.74%	141.52	155.88	-9.21%
6	1	0.00	0.00	0.00%	100.00	100.00	0.00%	30.82	30.82	0.00%	30.82	30.82	0.00%
<b>Total</b>	<b>32</b>	<b>24.68</b>	<b>39.52</b>	<b>-37.55%</b>	<b>117.72</b>	<b>146.87</b>	<b>-19.85%</b>	<b>30.82</b>	<b>12.76</b>	<b>141.52%</b>	<b>163.91</b>	<b>165.85</b>	<b>-1.17%</b>



**08 Boyd**  
**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 : 32  
 Total Sales Price : 3,025,640  
 Total Adj. Sales Price : 3,025,640  
 Total Assessed Value : 2,560,925  
 Avg. Adj. Sales Price : 94,551  
 Avg. Assessed Value : 80,029

MEDIAN : 95  
 WGT. MEAN : 85  
 MEAN : 100  
 COD : 24.68  
 PRD : 117.72

COV : 30.38  
 STD : 30.27  
 Avg. Abs. Dev : 23.52  
 MAX Sales Ratio : 163.91  
 MIN Sales Ratio : 30.82

95% Median C.I. : 86.81 to 116.15  
 95% Wgt. Mean C.I. : 68.54 to 100.75  
 95% Mean C.I. : 89.15 to 110.13

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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-23 To 31-DEC-23	2	97.70	97.70	85.39	18.89	114.42	79.24	116.15	N/A	51,000	43,548
01-JAN-24 To 31-MAR-24	5	130.70	123.58	120.62	13.12	102.45	77.45	144.96	N/A	71,078	85,736
01-APR-24 To 30-JUN-24	5	90.85	78.53	66.43	15.73	118.21	30.82	93.67	N/A	186,000	123,560
01-JUL-24 To 30-SEP-24	5	112.25	107.03	96.39	19.28	111.04	64.89	136.85	N/A	47,400	45,690
01-OCT-24 To 31-DEC-24	5	106.09	102.50	90.95	18.12	112.70	67.28	126.69	N/A	52,800	48,020
01-JAN-25 To 31-MAR-25	2	77.13	77.13	75.79	19.11	101.77	62.39	91.87	N/A	110,000	83,370
01-APR-25 To 30-JUN-25	5	101.40	108.16	99.48	20.58	108.73	80.71	163.91	N/A	81,020	80,598
01-JUL-25 To 30-SEP-25	3	96.95	79.93	75.97	25.54	105.21	34.29	108.56	N/A	170,716	129,690
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	17	93.67	102.42	83.85	26.47	122.15	30.82	144.96	79.24 to 130.70	95,552	80,119
01-OCT-24 To 30-SEP-25	15	96.95	96.49	85.56	22.55	112.77	34.29	163.91	80.71 to 108.56	93,417	79,927
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	20	99.88	102.91	84.81	24.68	121.34	30.82	144.96	87.88 to 126.69	89,320	75,752
<u>ALL</u>	32	95.31	99.64	84.64	24.68	117.72	30.82	163.91	86.81 to 116.15	94,551	80,029

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	3	112.25	100.14	86.37	17.34	115.94	64.89	123.28	N/A	30,000	25,912
2	6	98.98	102.63	96.39	19.97	106.47	77.45	144.96	77.45 to 144.96	62,500	60,247
3	6	93.32	102.33	85.92	21.13	119.10	62.39	163.91	62.39 to 163.91	76,767	65,957
5	16	99.18	101.72	93.17	23.27	109.18	34.29	141.52	84.36 to 128.72	108,128	100,746
6	1	30.82	30.82	30.82	00.00	100.00	30.82	30.82	N/A	370,000	114,030
<u>ALL</u>	32	95.31	99.64	84.64	24.68	117.72	30.82	163.91	86.81 to 116.15	94,551	80,029

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	31	96.95	101.86	92.14	22.85	110.55	34.29	163.91	87.88 to 116.15	85,666	78,932
06	1	30.82	30.82	30.82	00.00	100.00	30.82	30.82	N/A	370,000	114,030
07											
<u>ALL</u>	32	95.31	99.64	84.64	24.68	117.72	30.82	163.91	86.81 to 116.15	94,551	80,029

**08 Boyd  
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 : 32  
 Total Sales Price : 3,025,640  
 Total Adj. Sales Price : 3,025,640  
 Total Assessed Value : 2,560,925  
 Avg. Adj. Sales Price : 94,551  
 Avg. Assessed Value : 80,029

MEDIAN : 95  
 WGT. MEAN : 85  
 MEAN : 100  
 COD : 24.68  
 PRD : 117.72

COV : 30.38  
 STD : 30.27  
 Avg. Abs. Dev : 23.52  
 MAX Sales Ratio : 163.91  
 MIN Sales Ratio : 30.82

95% Median C.I. : 86.81 to 116.15  
 95% Wgt. Mean C.I. : 68.54 to 100.75  
 95% Mean C.I. : 89.15 to 110.13

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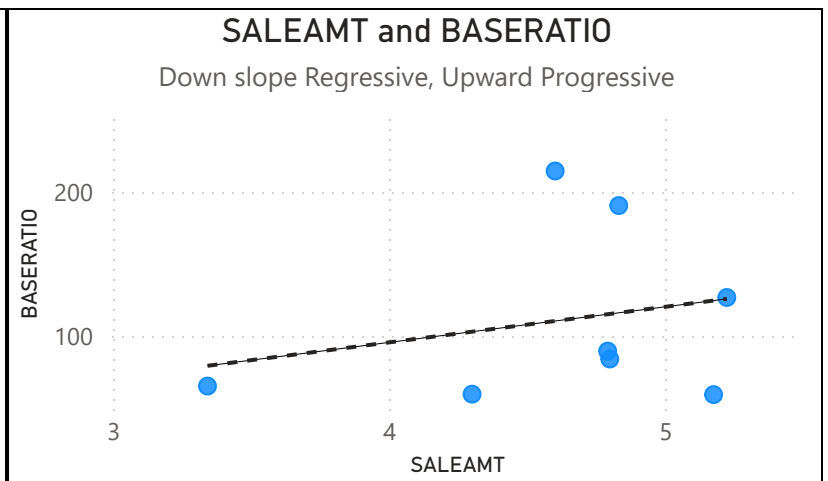
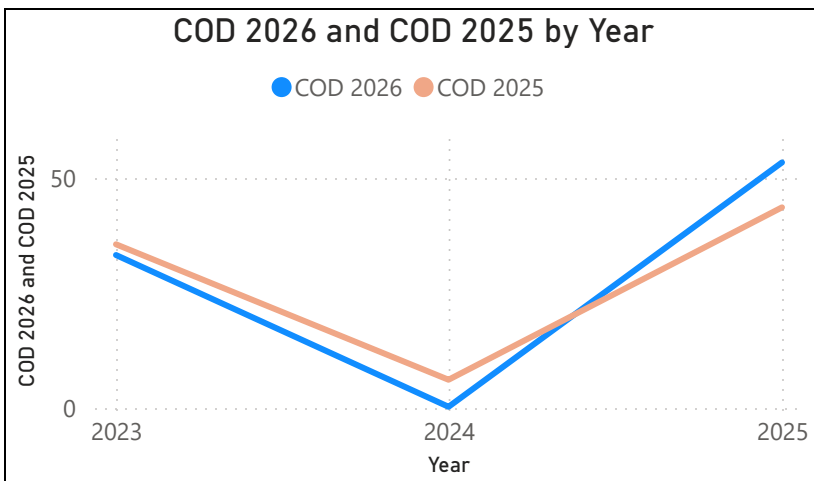
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	163.91	163.91	163.91	00.00	100.00	163.91	163.91	N/A	4,600	7,540
Less Than 15,000	3	112.25	128.24	121.46	16.44	105.58	108.56	163.91	N/A	7,533	9,150
Less Than 30,000	9	123.28	125.01	122.86	10.42	101.75	106.09	163.91	108.56 to 141.52	16,777	20,612
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	31	93.67	97.57	84.52	23.50	115.44	30.82	144.96	86.81 to 112.25	97,453	82,367
Greater Than 14,999	29	92.97	96.68	84.36	24.04	114.60	30.82	144.96	84.36 to 116.15	103,553	87,361
Greater Than 29,999	23	90.85	89.72	82.63	22.04	108.58	30.82	144.96	79.24 to 96.95	124,985	103,279
<b>Incremental Ranges</b>											
0 TO 4,999	1	163.91	163.91	163.91	00.00	100.00	163.91	163.91	N/A	4,600	7,540
5,000 TO 14,999	2	110.41	110.41	110.61	01.68	99.82	108.56	112.25	N/A	9,000	9,955
15,000 TO 29,999	6	123.93	123.39	123.11	06.63	100.23	106.09	141.52	106.09 to 141.52	21,399	26,343
30,000 TO 59,999	5	93.67	100.56	97.08	25.18	103.58	64.89	136.85	N/A	41,400	40,193
60,000 TO 99,999	5	79.24	91.15	88.04	21.97	103.53	67.28	144.96	N/A	79,300	69,815
100,000 TO 149,999	6	92.17	90.66	91.44	10.80	99.15	62.39	107.98	62.39 to 107.98	120,333	110,038
150,000 TO 249,999	5	90.85	86.63	86.09	23.12	100.63	34.29	130.70	N/A	169,600	146,012
250,000 TO 499,999	2	63.89	63.89	62.05	51.76	102.97	30.82	96.95	N/A	350,574	217,545
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>32</b>	<b>95.31</b>	<b>99.64</b>	<b>84.64</b>	<b>24.68</b>	<b>117.72</b>	<b>30.82</b>	<b>163.91</b>	<b>86.81 to 116.15</b>	<b>94,551</b>	<b>80,029</b>

# Boyd Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	8	86.76	76.23	13.81%	111.20	90.21	23.28%	111.48	93.41	19.35%
<b>Total</b>	<b>8</b>	<b>86.76</b>	<b>76.23</b>	<b>13.81%</b>	<b>111.20</b>	<b>90.21</b>	<b>23.28%</b>	<b>111.48</b>	<b>93.41</b>	<b>19.35%</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	8	50.90	45.33	12.29%	99.75	96.57	23.28%	59.31	45.30	30.94%	214.61	176.00	21.94%
<b>Total</b>	<b>8</b>	<b>50.90</b>	<b>45.33</b>	<b>12.29%</b>	<b>99.75</b>	<b>96.57</b>	<b>23.28%</b>	<b>59.31</b>	<b>45.30</b>	<b>30.94%</b>	<b>214.61</b>	<b>176.00</b>	<b>21.94%</b>



**08 Boyd**  
**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 : 8  
Total Sales Price : 572,830  
Total Adj. Sales Price : 572,830  
Total Assessed Value : 638,615  
Avg. Adj. Sales Price : 71,604  
Avg. Assessed Value : 79,827

MEDIAN : 87  
WGT. MEAN : 111  
MEAN : 111  
COD : 50.90  
PRD : 99.76

COV : 54.71  
STD : 60.84  
Avg. Abs. Dev : 44.16  
MAX Sales Ratio : 214.61  
MIN Sales Ratio : 59.31

95% Median C.I. : 59.31 to 214.61  
95% Wgt. Mean C.I. : 52.87 to 170.10  
95% Mean C.I. : 60.34 to 162.08

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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	1	190.59	190.59	190.59	00.00	100.00	190.59	190.59	N/A	68,000	129,600
01-JUL-23 To 30-SEP-23	2	86.76	86.76	86.73	03.16	100.03	84.02	89.50	N/A	62,550	54,253
01-OCT-23 To 31-DEC-23	1	126.75	126.75	126.75	00.00	100.00	126.75	126.75	N/A	167,530	212,340
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	1	59.31	59.31	59.31	00.00	100.00	59.31	59.31	N/A	150,000	88,965
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24	1	59.63	59.63	59.63	00.00	100.00	59.63	59.63	N/A	20,000	11,925
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25	2	139.92	139.92	206.82	53.38	67.65	65.23	214.61	N/A	21,100	43,640
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	3	89.50	121.37	123.31	39.69	98.43	84.02	190.59	N/A	64,367	79,368
01-OCT-23 To 30-SEP-24	2	93.03	93.03	94.89	36.25	98.04	59.31	126.75	N/A	158,765	150,653
01-OCT-24 To 30-SEP-25	3	65.23	113.16	159.49	79.20	70.95	59.63	214.61	N/A	20,733	33,068
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	4	108.13	122.72	124.91	33.26	98.25	84.02	190.59	N/A	90,158	112,611
01-JAN-24 To 31-DEC-24	2	59.47	59.47	59.35	00.27	100.20	59.31	59.63	N/A	85,000	50,445
<u>ALL</u>	8	86.76	111.21	111.48	50.90	99.76	59.31	214.61	59.31 to 214.61	71,604	79,827

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	8	86.76	111.21	111.48	50.90	99.76	59.31	214.61	59.31 to 214.61	71,604	79,827
<u>ALL</u>	8	86.76	111.21	111.48	50.90	99.76	59.31	214.61	59.31 to 214.61	71,604	79,827

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	8	86.76	111.21	111.48	50.90	99.76	59.31	214.61	59.31 to 214.61	71,604	79,827
04											
<u>ALL</u>	8	86.76	111.21	111.48	50.90	99.76	59.31	214.61	59.31 to 214.61	71,604	79,827

**08 Boyd**  
**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 : 8	MEDIAN : 87	COV : 54.71	95% Median C.I. : 59.31 to 214.61
Total Sales Price : 572,830	WGT. MEAN : 111	STD : 60.84	95% Wgt. Mean C.I. : 52.87 to 170.10
Total Adj. Sales Price : 572,830	MEAN : 111	Avg. Abs. Dev : 44.16	95% Mean C.I. : 60.34 to 162.08
Total Assessed Value : 638,615			
Avg. Adj. Sales Price : 71,604	COD : 50.90	MAX Sales Ratio : 214.61	
Avg. Assessed Value : 79,827	PRD : 99.76	MIN Sales Ratio : 59.31	

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	65.23	65.23	65.23	00.00	100.00	65.23	65.23	N/A	2,200	1,435
Less Than 15,000	1	65.23	65.23	65.23	00.00	100.00	65.23	65.23	N/A	2,200	1,435
Less Than 30,000	2	62.43	62.43	60.18	04.49	103.74	59.63	65.23	N/A	11,100	6,680
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	7	89.50	117.77	111.66	52.51	105.47	59.31	214.61	59.31 to 214.61	81,519	91,026
Greater Than 14,999	7	89.50	117.77	111.66	52.51	105.47	59.31	214.61	59.31 to 214.61	81,519	91,026
Greater Than 29,999	6	108.13	127.46	113.55	46.10	112.25	59.31	214.61	59.31 to 214.61	91,772	104,209
<b>Incremental Ranges</b>											
0 TO 4,999	1	65.23	65.23	65.23	00.00	100.00	65.23	65.23	N/A	2,200	1,435
5,000 TO 14,999											
15,000 TO 29,999	1	59.63	59.63	59.63	00.00	100.00	59.63	59.63	N/A	20,000	11,925
30,000 TO 59,999	1	214.61	214.61	214.61	00.00	100.00	214.61	214.61	N/A	40,000	85,845
60,000 TO 99,999	3	89.50	121.37	123.31	39.69	98.43	84.02	190.59	N/A	64,367	79,368
100,000 TO 149,999											
150,000 TO 249,999	2	93.03	93.03	94.89	36.25	98.04	59.31	126.75	N/A	158,765	150,653
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 +											
<b>ALL</b>	<b>8</b>	<b>86.76</b>	<b>111.21</b>	<b>111.48</b>	<b>50.90</b>	<b>99.76</b>	<b>59.31</b>	<b>214.61</b>	<b>59.31 to 214.61</b>	<b>71,604</b>	<b>79,827</b>

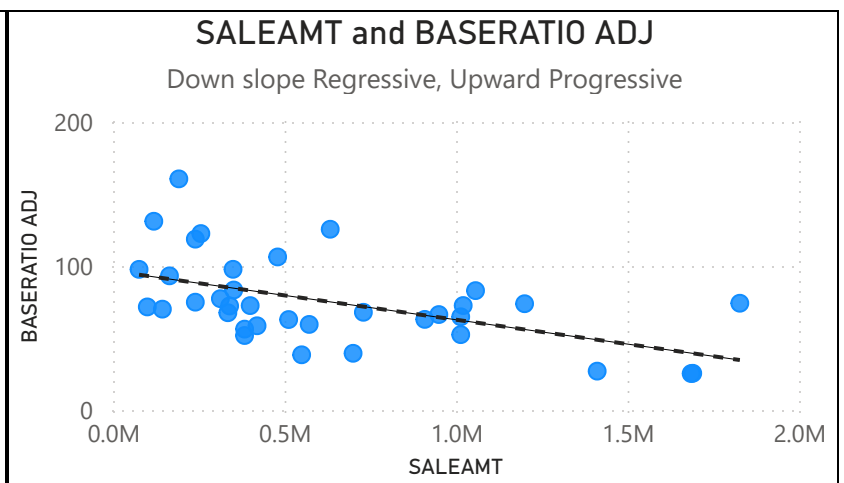
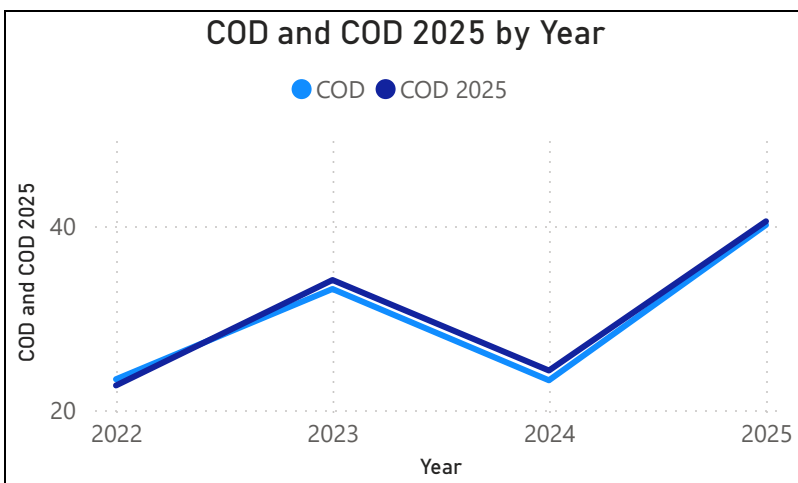
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
106	1	89.50	89.50	89.50	00.00	100.00	89.50	89.50	N/A	62,000	55,490
342	1	126.75	126.75	126.75	00.00	100.00	126.75	126.75	N/A	167,530	212,340
344	2	124.95	124.95	100.26	52.53	124.63	59.31	190.59	N/A	109,000	109,283
353	1	59.63	59.63	59.63	00.00	100.00	59.63	59.63	N/A	20,000	11,925
442	2	149.32	149.32	134.68	43.73	110.87	84.02	214.61	N/A	51,550	69,430
471	1	65.23	65.23	65.23	00.00	100.00	65.23	65.23	N/A	2,200	1,435
<b>ALL</b>	<b>8</b>	<b>86.76</b>	<b>111.21</b>	<b>111.48</b>	<b>50.90</b>	<b>99.76</b>	<b>59.31</b>	<b>214.61</b>	<b>59.31 to 214.61</b>	<b>71,604</b>	<b>79,827</b>

# Boyd 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	36	71.92	67.86	5.97%	75.12	70.75	6.17%	63.14	59.04	6.94%
<b>Total</b>	<b>36</b>	<b>71.92</b>	<b>67.86</b>	<b>5.97%</b>	<b>75.12</b>	<b>70.75</b>	<b>6.17%</b>	<b>63.14</b>	<b>59.04</b>	<b>6.94%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	36	29.72	30.09	-1.25%	118.97	119.84	-0.73%
<b>Total</b>	<b>36</b>	<b>29.72</b>	<b>30.09</b>	<b>-1.25%</b>	<b>118.97</b>	<b>119.84</b>	<b>-0.73%</b>



**08 Boyd**  
**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 : 36  
Total Sales Price : 22,766,249  
Total Adj. Sales Price : 22,766,249  
Total Assessed Value : 14,374,895  
Avg. Adj. Sales Price : 632,396  
Avg. Assessed Value : 399,303

MEDIAN : 72  
WGT. MEAN : 63  
MEAN : 75  
COD : 29.71  
PRD : 118.97

COV : 40.28  
STD : 30.26  
Avg. Abs. Dev : 21.37  
MAX Sales Ratio : 160.51  
MIN Sales Ratio : 25.31

95% Median C.I. : 62.93 to 77.31  
95% Wgt. Mean C.I. : 52.16 to 74.12  
95% Mean C.I. : 65.24 to 85.00

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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	3	64.73	71.58	59.95	23.34	119.40	52.34	97.67	N/A	701,203	420,345
01-JAN-23 To 31-MAR-23	1	66.28	66.28	66.28	00.00	100.00	66.28	66.28	N/A	950,000	629,655
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	6	70.05	66.10	48.09	37.09	137.45	25.51	106.29	25.51 to 106.29	833,639	400,881
01-JAN-24 To 31-MAR-24	8	73.33	79.94	61.23	29.81	130.56	25.31	131.07	25.31 to 131.07	704,141	431,154
01-APR-24 To 30-JUN-24	2	72.46	72.46	73.06	03.34	99.18	70.04	74.88	N/A	192,000	140,283
01-JUL-24 To 30-SEP-24	3	72.55	72.47	72.44	04.49	100.04	67.54	77.31	N/A	556,337	403,012
01-OCT-24 To 31-DEC-24	4	59.50	73.31	68.35	32.54	107.26	51.73	122.53	N/A	383,924	262,398
01-JAN-25 To 31-MAR-25	5	93.17	98.48	83.66	37.10	117.71	39.38	160.51	N/A	577,993	483,561
01-APR-25 To 30-JUN-25	2	71.17	71.17	74.66	16.50	95.33	59.43	82.90	N/A	814,504	608,090
01-JUL-25 To 30-SEP-25	2	48.42	48.42	47.06	20.82	102.89	38.34	58.49	N/A	485,000	228,258
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	4	65.51	70.26	61.92	17.89	113.47	52.34	97.67	N/A	763,403	472,673
01-OCT-23 To 30-SEP-24	19	72.51	73.60	57.88	25.11	127.16	25.31	131.07	67.54 to 83.33	667,788	386,532
01-OCT-24 To 30-SEP-25	13	62.82	78.83	73.17	43.46	107.74	38.34	160.51	51.73 to 122.53	540,359	395,392
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	7	67.85	66.13	50.99	33.16	129.69	25.51	106.29	25.51 to 106.29	850,262	433,563
01-JAN-24 To 31-DEC-24	17	72.51	76.18	64.94	23.22	117.31	25.31	131.07	62.82 to 83.33	542,461	352,260
<u>ALL</u>	36	71.92	75.12	63.14	29.71	118.97	25.31	160.51	62.93 to 77.31	632,396	399,303

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	36	71.92	75.12	63.14	29.71	118.97	25.31	160.51	62.93 to 77.31	632,396	399,303
<u>ALL</u>	36	71.92	75.12	63.14	29.71	118.97	25.31	160.51	62.93 to 77.31	632,396	399,303

**08 Boyd**  
**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 : 36  
 Total Sales Price : 22,766,249  
 Total Adj. Sales Price : 22,766,249  
 Total Assessed Value : 14,374,895  
 Avg. Adj. Sales Price : 632,396  
 Avg. Assessed Value : 399,303

MEDIAN : 72  
 WGT. MEAN : 63  
 MEAN : 75  
 COD : 29.71  
 PRD : 118.97

COV : 40.28  
 STD : 30.26  
 Avg. Abs. Dev : 21.37  
 MAX Sales Ratio : 160.51  
 MIN Sales Ratio : 25.31

95% Median C.I. : 62.93 to 77.31  
 95% Wgt. Mean C.I. : 52.16 to 74.12  
 95% Mean C.I. : 65.24 to 85.00

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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
____Dry____											
County	1	25.31	25.31	25.31	00.00	100.00	25.31	25.31	N/A	1,685,625	426,600
1	1	25.31	25.31	25.31	00.00	100.00	25.31	25.31	N/A	1,685,625	426,600
____Grass____											
County	14	72.53	80.52	74.72	18.09	107.76	58.49	131.07	67.54 to 97.67	333,716	249,336
1	14	72.53	80.52	74.72	18.09	107.76	58.49	131.07	67.54 to 97.67	333,716	249,336
____ALL____	36	71.92	75.12	63.14	29.71	118.97	25.31	160.51	62.93 to 77.31	632,396	399,303

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	1	62.93	62.93	62.93	00.00	100.00	62.93	62.93	N/A	909,000	572,045
1	1	62.93	62.93	62.93	00.00	100.00	62.93	62.93	N/A	909,000	572,045
____Dry____											
County	7	51.73	53.02	44.01	38.14	120.47	25.31	106.29	25.31 to 106.29	834,943	367,474
1	7	51.73	53.02	44.01	38.14	120.47	25.31	106.29	25.31 to 106.29	834,943	367,474
____Grass____											
County	18	73.72	86.45	79.39	25.75	108.89	58.49	160.51	70.04 to 97.67	371,630	295,041
1	18	73.72	86.45	79.39	25.75	108.89	58.49	160.51	70.04 to 97.67	371,630	295,041
____ALL____	36	71.92	75.12	63.14	29.71	118.97	25.31	160.51	62.93 to 77.31	632,396	399,303

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	52	COV :	52.72	95% Median C.I. :	25.31 to 106.29
Total Sales Price :	5,844,598	Wgt. Mean :	44	STD :	27.95	95% Wgt. Mean C.I. :	18.84 to 69.18
Total Adj. Sales Price :	5,844,598	Mean :	53	Avg. Abs. Dev :	19.73	95% Mean C.I. :	27.17 to 78.87
Total Assessed Value :	2,572,315						
Avg. Adj. Sales Price :	834,943	COD :	38.14	MAX Sales Ratio :	106.29		
Avg. Assessed Value :	367,474	PRD :	120.47	MIN Sales Ratio :	25.31		

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>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	66.28	66.28	66.28		100.00	66.28	66.28	N/A	950,000	629,655
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	2	66.64	66.64	47.11	59.50	141.46	26.99	106.29	N/A	945,800	445,613
01/01/2024 To 03/31/2024	1	25.31	25.31	25.31		100.00	25.31	25.31	N/A	1,685,625	426,600
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	2	53.95	53.95	53.95	04.11	100.00	51.73	56.17	N/A	383,687	206,990
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	1	38.34	38.34	38.34		100.00	38.34	38.34	N/A	550,000	210,855
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	1	66.28	66.28	66.28		100.00	66.28	66.28	N/A	950,000	629,655
10/01/2023 To 09/30/2024	3	26.99	52.86	36.84	100.00	143.49	25.31	106.29	N/A	1,192,408	439,275
10/01/2024 To 09/30/2025	3	51.73	48.75	47.43	11.48	102.78	38.34	56.17	N/A	439,124	208,278
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	3	66.28	66.52	53.52	39.88	124.29	26.99	106.29	N/A	947,200	506,960
01/01/2024 To 12/31/2024	3	51.73	44.40	34.27	19.89	129.56	25.31	56.17	N/A	817,666	280,193
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	51.73	53.02	44.01	38.14	120.47	25.31	106.29	25.31 to 106.29	834,943	367,474

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	52	COV :	52.72	95% Median C.I. :	25.31 to 106.29
Total Sales Price :	5,844,598	Wgt. Mean :	44	STD :	27.95	95% Wgt. Mean C.I. :	18.84 to 69.18
Total Adj. Sales Price :	5,844,598	Mean :	53	Avg. Abs. Dev :	19.73	95% Mean C.I. :	27.17 to 78.87
Total Assessed Value :	2,572,315						
Avg. Adj. Sales Price :	834,943	COD :	38.14	MAX Sales Ratio :	106.29		
Avg. Assessed Value :	367,474	PRD :	120.47	MIN Sales Ratio :	25.31		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	7	51.73	53.02	44.01	38.14	120.47	25.31	106.29	25.31 to 106.29	834,943	367,474

ALL

10/01/2022 To 09/30/2025	7	51.73	53.02	44.01	38.14	120.47	25.31	106.29	25.31 to 106.29	834,943	367,474
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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 Value
<u>Dry</u>											
County	1	25.31	25.31	25.31		100.00	25.31	25.31	N/A	1,685,625	426,600
1	1	25.31	25.31	25.31		100.00	25.31	25.31	N/A	1,685,625	426,600

ALL

10/01/2022 To 09/30/2025	7	51.73	53.02	44.01	38.14	120.47	25.31	106.29	25.31 to 106.29	834,943	367,474
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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 Value
<u>Dry</u>											
County	7	51.73	53.02	44.01	38.14	120.47	25.31	106.29	25.31 to 106.29	834,943	367,474
1	7	51.73	53.02	44.01	38.14	120.47	25.31	106.29	25.31 to 106.29	834,943	367,474

ALL

10/01/2022 To 09/30/2025	7	51.73	53.02	44.01	38.14	120.47	25.31	106.29	25.31 to 106.29	834,943	367,474
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SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_County	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	72	COV :	52.71	95% Median C.I. :	35.43 to 148.80
Total Sales Price :	5,844,598	Wgt. Mean :	62	STD :	39.12	95% Wgt. Mean C.I. :	24.29 to 98.94
Total Adj. Sales Price :	5,844,598	Mean :	74	Avg. Abs. Dev :	27.62	95% Mean C.I. :	38.04 to 110.40
Total Assessed Value :	3,601,241						
Avg. Adj. Sales Price :	834,943	COD :	38.14	MAX Sales Ratio :	148.80		
Avg. Assessed Value :	514,463	PRD :	120.45	MIN Sales Ratio :	35.43		

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>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	92.79	92.79	92.79		100.00	92.79	92.79	N/A	950,000	881,517
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	2	93.30	93.30	65.96	59.50	141.45	37.79	148.80	N/A	945,800	623,858
01/01/2024 To 03/31/2024	1	35.43	35.43	35.43		100.00	35.43	35.43	N/A	1,685,625	597,240
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	2	75.53	75.53	75.53	04.12	100.00	72.42	78.64	N/A	383,687	289,786
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	1	53.67	53.67	53.67		100.00	53.67	53.67	N/A	550,000	295,197
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	1	92.79	92.79	92.79		100.00	92.79	92.79	N/A	950,000	881,517
10/01/2023 To 09/30/2024	3	37.79	74.01	51.58	100.00	143.49	35.43	148.80	N/A	1,192,408	614,985
10/01/2024 To 09/30/2025	3	72.42	68.24	66.40	11.49	102.77	53.67	78.64	N/A	439,124	291,590
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	3	92.79	93.13	74.93	39.87	124.29	37.79	148.80	N/A	947,200	709,744
01/01/2024 To 12/31/2024	3	72.42	62.16	47.97	19.88	129.58	35.43	78.64	N/A	817,666	392,271
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	72.42	74.22	61.62	38.14	120.45	35.43	148.80	35.43 to 148.80	834,943	514,463

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	72	COV :	52.71	95% Median C.I. :	35.43 to 148.80
Total Sales Price :	5,844,598	Wgt. Mean :	62	STD :	39.12	95% Wgt. Mean C.I. :	24.29 to 98.94
Total Adj. Sales Price :	5,844,598	Mean :	74	Avg. Abs. Dev :	27.62	95% Mean C.I. :	38.04 to 110.40
Total Assessed Value :	3,601,241						
Avg. Adj. Sales Price :	834,943	COD :	38.14	MAX Sales Ratio :	148.80		
Avg. Assessed Value :	514,463	PRD :	120.45	MIN Sales Ratio :	35.43		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	7	72.42	74.22	61.62	38.14	120.45	35.43	148.80	35.43 to 148.80	834,943	514,463

ALL

10/01/2022 To 09/30/2025	7	72.42	74.22	61.62	38.14	120.45	35.43	148.80	35.43 to 148.80	834,943	514,463
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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.SalePrice	Avg.AssdValue
<u>Dry</u>											
County	1	35.43	35.43	35.43		100.00	35.43	35.43	N/A	1,685,625	597,240
1	1	35.43	35.43	35.43		100.00	35.43	35.43	N/A	1,685,625	597,240

ALL

10/01/2022 To 09/30/2025	7	72.42	74.22	61.62	38.14	120.45	35.43	148.80	35.43 to 148.80	834,943	514,463
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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.SalePrice	Avg.AssdValue
<u>Dry</u>											
County	7	72.42	74.22	61.62	38.14	120.45	35.43	148.80	35.43 to 148.80	834,943	514,463
1	7	72.42	74.22	61.62	38.14	120.45	35.43	148.80	35.43 to 148.80	834,943	514,463

ALL

10/01/2022 To 09/30/2025	7	72.42	74.22	61.62	38.14	120.45	35.43	148.80	35.43 to 148.80	834,943	514,463
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SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_County	Total	Increase	40%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	36	Median :	73	COV :	38.47	95% Median C.I. :	67.54 to 82.90
Total Sales Price :	22,766,249	Wgt. Mean :	68	STD :	30.48	95% Wgt. Mean C.I. :	56.08 to 79.24
Total Adj. Sales Price :	22,766,249	Mean :	79	Avg. Abs.Dev :	21.09	95% Mean C.I. :	69.28 to 89.20
Total Assessed Value :	15,403,821						
Avg. Adj. Sales Price :	632,396	COD :	29.08	MAX Sales Ratio :	160.51		
Avg. Assessed Value :	427,884	PRD :	117.11	MIN Sales Ratio :	25.51		

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>											
10/01/2022 To 12/31/2022	3	64.73	71.58	59.95	23.34	119.40	52.34	97.67	N/A	701,203	420,345
01/01/2023 To 03/31/2023	1	92.79	92.79	92.79		100.00	92.79	92.79	N/A	950,000	881,517
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	6	70.05	74.99	55.22	44.64	135.80	25.51	148.80	25.51 to 148.80	833,639	460,296
01/01/2024 To 03/31/2024	8	73.33	81.20	64.26	28.08	126.36	35.43	131.07	35.43 to 131.07	704,141	452,484
04/01/2024 To 06/30/2024	2	72.46	72.46	73.06	03.34	99.18	70.04	74.88	N/A	192,000	140,283
07/01/2024 To 09/30/2024	3	72.55	72.47	72.44	04.49	100.04	67.54	77.31	N/A	556,337	403,012
10/01/2024 To 12/31/2024	4	75.53	84.10	79.13	21.82	106.28	62.82	122.53	N/A	383,924	303,796
01/01/2025 To 03/31/2025	5	93.17	98.48	83.66	37.10	117.71	39.38	160.51	N/A	577,993	483,561
04/01/2025 To 06/30/2025	2	71.17	71.17	74.66	16.50	95.33	59.43	82.90	N/A	814,504	608,090
07/01/2025 To 09/30/2025	2	56.08	56.08	55.76	04.30	100.57	53.67	58.49	N/A	485,000	270,429
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	4	78.76	76.88	70.16	23.30	109.58	52.34	97.67	N/A	763,403	535,638
10/01/2023 To 09/30/2024	19	72.51	76.94	62.04	26.67	124.02	25.51	148.80	67.54 to 83.33	667,788	414,276
10/01/2024 To 09/30/2025	13	73.80	83.33	76.73	33.05	108.60	39.38	160.51	58.49 to 122.53	540,359	414,617
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	7	72.25	77.53	61.21	41.16	126.66	25.51	148.80	25.51 to 148.80	850,262	520,470
01/01/2024 To 12/31/2024	17	72.55	79.32	68.58	19.89	115.66	35.43	131.07	67.54 to 83.33	542,461	372,038
<u>ALL</u>											
10/01/2022 To 09/30/2025	36	72.53	79.24	67.66	29.08	117.11	25.51	160.51	67.54 to 82.90	632,396	427,884

AGRICULTURAL

Type : Qualified

Number of Sales :	36	Median :	73	COV :	38.47	95% Median C.I. :	67.54 to 82.90
Total Sales Price :	22,766,249	Wgt. Mean :	68	STD :	30.48	95% Wgt. Mean C.I. :	56.08 to 79.24
Total Adj. Sales Price :	22,766,249	Mean :	79	Avg. Abs.Dev :	21.09	95% Mean C.I. :	69.28 to 89.20
Total Assessed Value :	15,403,821						
Avg. Adj. Sales Price :	632,396	COD :	29.08	MAX Sales Ratio :	160.51		
Avg. Assessed Value :	427,884	PRD :	117.11	MIN Sales Ratio :	25.51		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	36	72.53	79.24	67.66	29.08	117.11	25.51	160.51	67.54 to 82.90	632,396	427,884

ALL

10/01/2022 To 09/30/2025	36	72.53	79.24	67.66	29.08	117.11	25.51	160.51	67.54 to 82.90	632,396	427,884
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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.SalePrice	Avg.AssdValue
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Dry

County	1	35.43	35.43	35.43		100.00	35.43	35.43	N/A	1,685,625	597,240
1	1	35.43	35.43	35.43		100.00	35.43	35.43	N/A	1,685,625	597,240

Grass

County	14	72.53	80.52	74.72	18.09	107.76	58.49	131.07	67.54 to 97.67	333,716	249,336
1	14	72.53	80.52	74.72	18.09	107.76	58.49	131.07	67.54 to 97.67	333,716	249,336

ALL

10/01/2022 To 09/30/2025	36	72.53	79.24	67.66	29.08	117.11	25.51	160.51	67.54 to 82.90	632,396	427,884
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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.SalePrice	Avg.AssdValue
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Irrigated

County	1	62.93	62.93	62.93		100.00	62.93	62.93	N/A	909,000	572,045
1	1	62.93	62.93	62.93		100.00	62.93	62.93	N/A	909,000	572,045

Dry

County	7	72.42	74.22	61.62	38.14	120.45	35.43	148.80	35.43 to 148.80	834,943	514,463
1	7	72.42	74.22	61.62	38.14	120.45	35.43	148.80	35.43 to 148.80	834,943	514,463

Grass

County	18	73.72	86.45	79.39	25.75	108.89	58.49	160.51	70.04 to 97.67	371,630	295,041
1	18	73.72	86.45	79.39	25.75	108.89	58.49	160.51	70.04 to 97.67	371,630	295,041

ALL

10/01/2022 To 09/30/2025	36	72.53	79.24	67.66	29.08	117.11	25.51	160.51	67.54 to 82.90	632,396	427,884
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SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_County	Total	Increase	40%

What IF

## Boyd County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Boyd	1	4,500	4,500	4,300	4,300	4,000	4,000	3,800	3,800	<b>4,159</b>
Keya Paha	1	3,905	3,905	3,875	3,875	3,850	3,850	3,830	3,830	<b>3,866</b>
Rock	3	n/a	4,150	4,000	3,900	3,827	3,825	3,799	2,305	<b>3,679</b>
Knox	2	6,565	6,301	6,112	6,170	5,695	5,550	5,107	5,029	<b>5,978</b>
Holt	3	4,200	4,200	4,200	4,200	3,876	4,000	3,800	3,800	<b>3,978</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Boyd	1	2,975	2,975	2,775	2,775	2,675	2,675	2,500	2,500	<b>2,807</b>
Keya Paha	1	1,330	1,330	1,320	1,320	1,300	1,300	1,295	1,295	<b>1,316</b>
Rock	3	n/a	1,325	1,325	1,325	1,150	1,100	1,050	975	<b>1,150</b>
Knox	2	3,740	3,640	3,070	2,860	2,780	2,670	2,645	2,625	<b>3,045</b>
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,099	<b>2,519</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Boyd	1	1,950	1,950	1,900	1,900	1,850	1,850	1,750	1,750	<b>1,861</b>
Keya Paha	1	1,220	1,220	1,210	1,210	1,200	1,200	1,195	1,171	<b>1,202</b>
Rock	3	1,200	1,160	1,100	1,001	950	855	750	713	<b>966</b>
Knox	2	2,627	2,626	2,626	2,625	2,625	2,626	2,634	2,625	<b>2,626</b>
Holt	3	1,885	2,051	1,723	1,873	1,603	1,603	1,602	1,603	<b>1,780</b>

County	Mkt Area	CRP	TIMBER	WASTE
Boyd	1	n/a	n/a	862
Keya Paha	1	n/a	n/a	79
Rock	3	775	603	100
Knox	2	2,750	720	300
Holt	3	1,884	500	250

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.

## Boyd County 2026 Average Acre Value Comparison

### Hypothetical increase of Dry 40%

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Boyd	1	4,500	4,500	4,300	4,300	4,000	4,000	3,800	3,800	<b>4,159</b>
Keya Paha	1	3,905	3,905	3,875	3,875	3,850	3,850	3,830	3,830	<b>3,866</b>
Rock	3	n/a	4,150	4,000	3,900	3,827	3,825	3,799	2,305	<b>3,679</b>
Knox	2	6,565	6,301	6,112	6,170	5,695	5,550	5,107	5,029	<b>5,978</b>
Holt	3	4,200	4,200	4,200	4,200	3,876	4,000	3,800	3,800	<b>3,978</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Boyd	1	4,165	4,165	3,885	3,885	3,745	3,745	3,500	3,500	<b>3,930</b>
Keya Paha	1	1,330	1,330	1,320	1,320	1,300	1,300	1,295	1,295	<b>1,316</b>
Rock	3	n/a	1,325	1,325	1,325	1,150	1,100	1,050	975	<b>1,150</b>
Knox	2	3,740	3,640	3,070	2,860	2,780	2,670	2,645	2,625	<b>3,045</b>
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,099	<b>2,519</b>

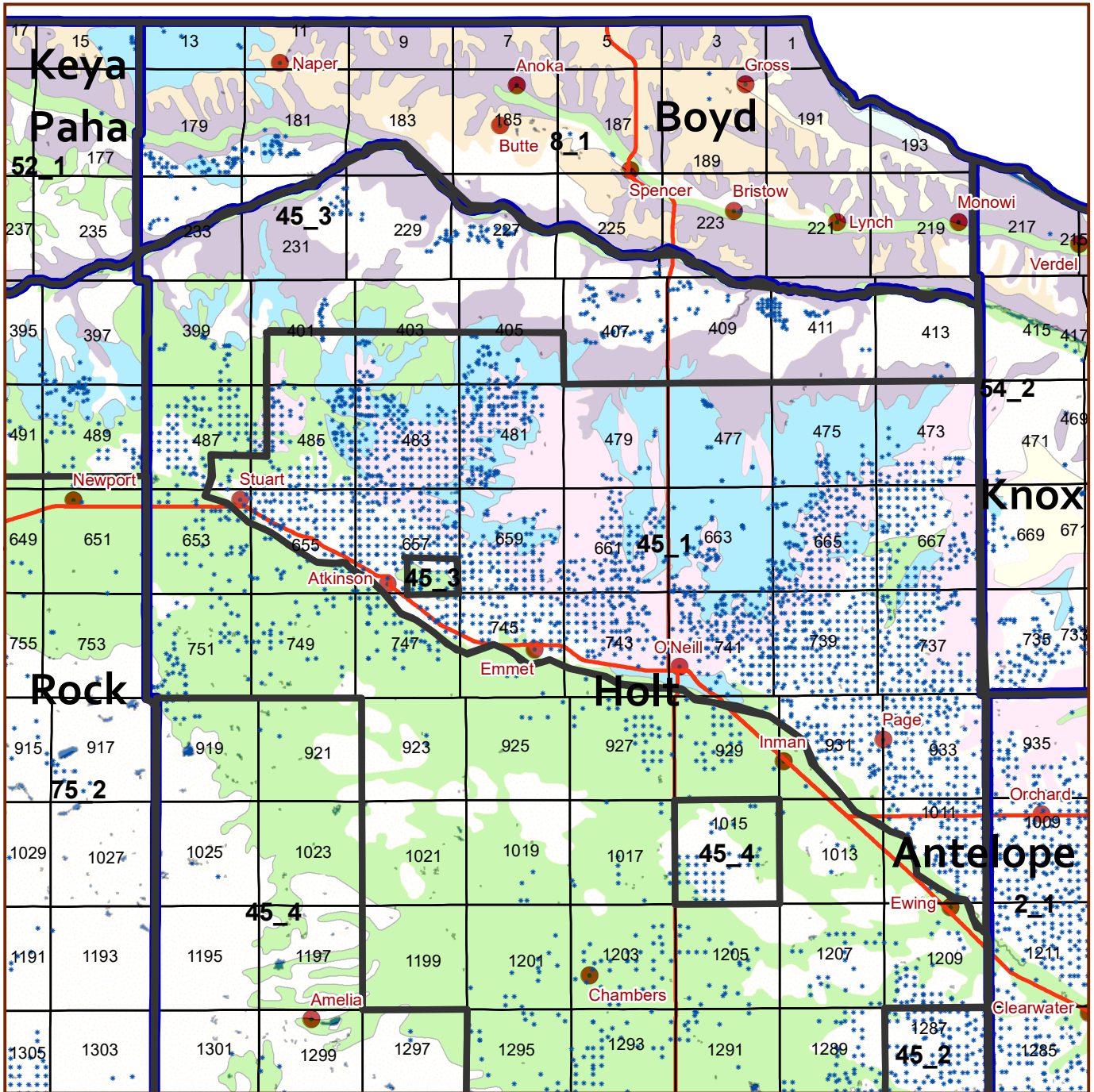
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Boyd	1	1,950	1,950	1,900	1,900	1,850	1,850	1,750	1,750	<b>1,861</b>
Keya Paha	1	1,220	1,220	1,210	1,210	1,200	1,200	1,195	1,171	<b>1,202</b>
Rock	3	1,200	1,160	1,100	1,001	950	855	750	713	<b>966</b>
Knox	2	2,627	2,626	2,626	2,625	2,625	2,626	2,634	2,625	<b>2,626</b>
Holt	3	1,885	2,051	1,723	1,873	1,603	1,603	1,602	1,603	<b>1,780</b>

County	Mkt Area	CRP	TIMBER	WASTE
Boyd	1	n/a	n/a	862
Keya Paha	1	n/a	n/a	79
Rock	3	775	603	100
Knox	2	2,750	720	300
Holt	3	1,884	500	250

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.

# BOYD COUNTY



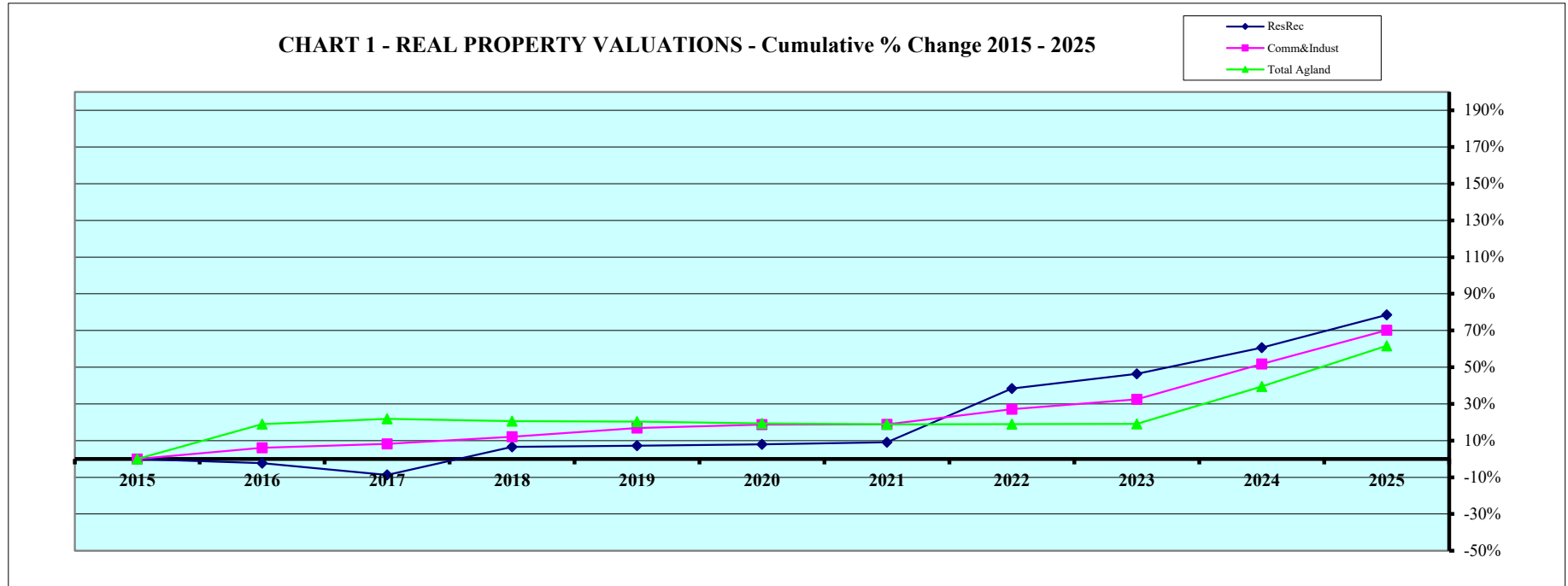
**Legend**

- 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	28,362,820	-	-	-	7,140,315	-	-	-	407,387,955	-	-	-
2016	27,710,410	-652,410	-2.30%	-2.30%	7,576,635	436,320	6.11%	6.11%	484,573,580	77,185,625	18.95%	18.95%
2017	25,890,675	-1,819,735	-6.57%	-8.72%	7,729,865	153,230	2.02%	8.26%	496,385,750	11,812,170	2.44%	21.85%
2018	30,221,470	4,330,795	16.73%	6.55%	8,005,745	275,880	3.57%	12.12%	491,451,160	-4,934,590	-0.99%	20.63%
2019	30,396,869	175,399	0.58%	7.17%	8,347,850	342,105	4.27%	16.91%	490,518,565	-932,595	-0.19%	20.41%
2020	30,625,500	228,631	0.75%	7.98%	8,477,635	129,785	1.55%	18.73%	486,055,685	-4,462,880	-0.91%	19.31%
2021	30,950,795	325,295	1.06%	9.12%	8,485,205	7,570	0.09%	18.84%	484,424,735	-1,630,950	-0.34%	18.91%
2022	39,265,235	8,314,440	26.86%	38.44%	9,077,080	591,875	6.98%	27.12%	484,857,625	432,890	0.09%	19.02%
2023	41,514,205	2,248,970	5.73%	46.37%	9,459,445	382,365	4.21%	32.48%	485,378,225	520,600	0.11%	19.14%
2024	45,576,375	4,062,170	9.79%	60.69%	10,839,460	1,380,015	14.59%	51.81%	568,218,770	82,840,545	17.07%	39.48%
2025	50,627,240	5,050,865	11.08%	78.50%	12,149,005	1,309,545	12.08%	70.15%	658,636,730	90,417,960	15.91%	61.67%

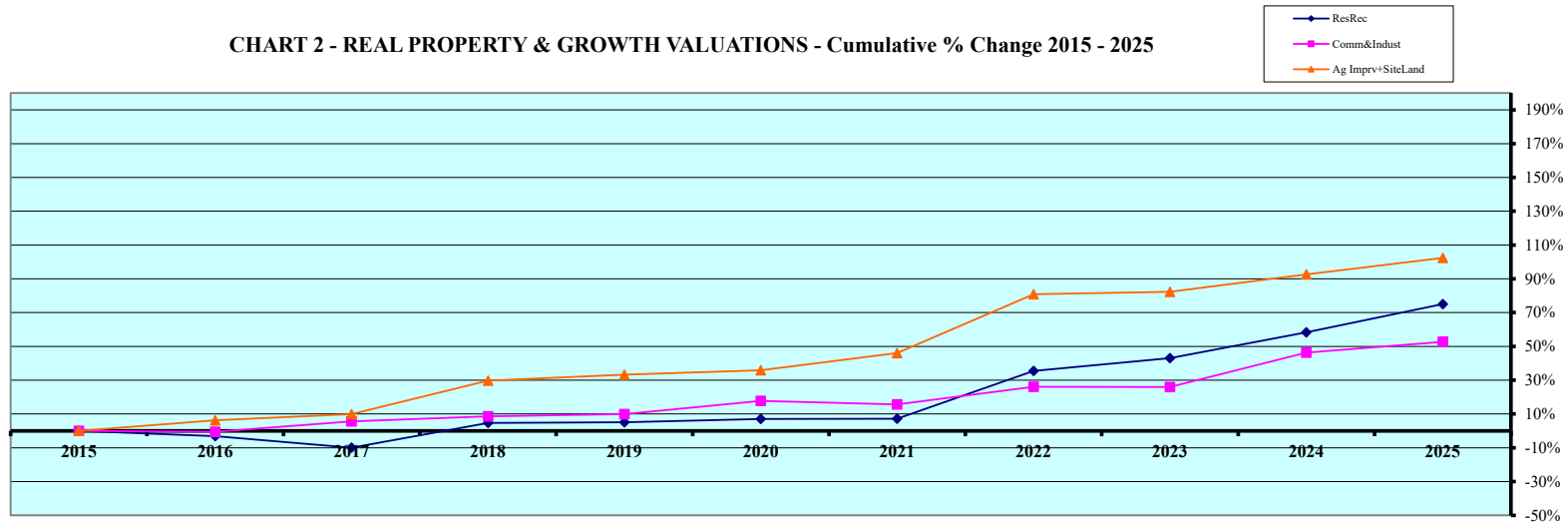
Rate Annual %chg: Residential & Recreational **5.97%** Commercial & Industrial **5.46%** Agricultural Land **4.92%**

Cnty# **8**  
County **BOYD**

**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	28,362,820	630,985	2.22%	27,731,835	--	--	7,140,315	225,695	3.16%	6,914,620	--	--	
2016	27,710,410	226,810	0.82%	27,483,600	-3.10%	-3.10%	7,576,635	472,525	6.24%	7,104,110	-0.51%	-0.51%	
2017	25,890,675	349,865	1.35%	25,540,810	-7.83%	-9.95%	7,729,865	186,745	2.42%	7,543,120	-0.44%	5.64%	
2018	30,221,470	515,890	1.71%	29,705,580	14.73%	4.73%	8,005,745	249,550	3.12%	7,756,195	0.34%	8.63%	
2019	30,396,869	581,090	1.91%	29,815,779	-1.34%	5.12%	8,347,850	502,245	6.02%	7,845,605	-2.00%	9.88%	
2020	30,625,500	250,365	0.82%	30,375,135	-0.07%	7.09%	8,477,635	68,940	0.81%	8,408,695	0.73%	17.76%	
2021	30,950,795	549,720	1.78%	30,401,075	-0.73%	7.19%	8,485,205	228,920	2.70%	8,256,285	-2.61%	15.63%	
2022	39,265,235	826,460	2.10%	38,438,775	24.19%	35.53%	9,077,080	69,900	0.77%	9,007,180	6.15%	26.15%	
2023	41,514,205	926,815	2.23%	40,587,390	3.37%	43.10%	9,459,445	466,900	4.93%	8,993,055	-0.93%	25.95%	
2024	45,576,375	679,318	1.49%	44,897,057	8.15%	58.30%	10,839,460	389,695	3.60%	10,449,765	10.47%	46.35%	
2025	50,627,240	974,845	1.93%	49,652,395	8.94%	75.06%	12,149,005	1,246,570	10.26%	10,902,435	0.58%	52.69%	
Rate Ann%chg	5.97%	Resid & Recreat w/o growth				4.63%		5.46%	C & I w/o growth				1.18%

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	13,529,020	9,837,055	23,366,075	1,422,750	6.09%	21,943,325	--	--
2016	14,568,680	11,116,855	25,685,535	863,225	3.36%	24,822,310	6.23%	6.23%
2017	13,397,310	12,973,245	26,370,555	671,575	2.55%	25,698,980	0.05%	9.98%
2018	17,572,865	13,244,145	30,817,010	498,520	1.62%	30,318,490	14.97%	29.75%
2019	17,808,260	13,912,750	31,721,010	565,515	1.78%	31,155,495	1.10%	33.34%
2020	17,998,285	14,130,855	32,129,140	392,025	1.22%	31,737,115	0.05%	35.83%
2021	19,452,010	16,893,180	36,345,190	2,224,240	6.12%	34,120,950	6.20%	46.03%
2022	22,795,895	19,905,020	42,700,915	432,150	1.01%	42,268,765	16.30%	80.90%
2023	23,193,995	20,902,215	44,096,210	1,496,750	3.39%	42,599,460	-0.24%	82.31%
2024	25,258,840	21,720,165	46,979,005	1,961,355	4.17%	45,017,650	2.09%	92.66%
2025	25,967,940	21,987,345	47,955,285	667,295	1.39%	47,287,990	0.66%	102.38%
Rate Ann%chg	6.74%	8.38%	7.45%	Ag Imprv+Site w/o growth			4.74%	

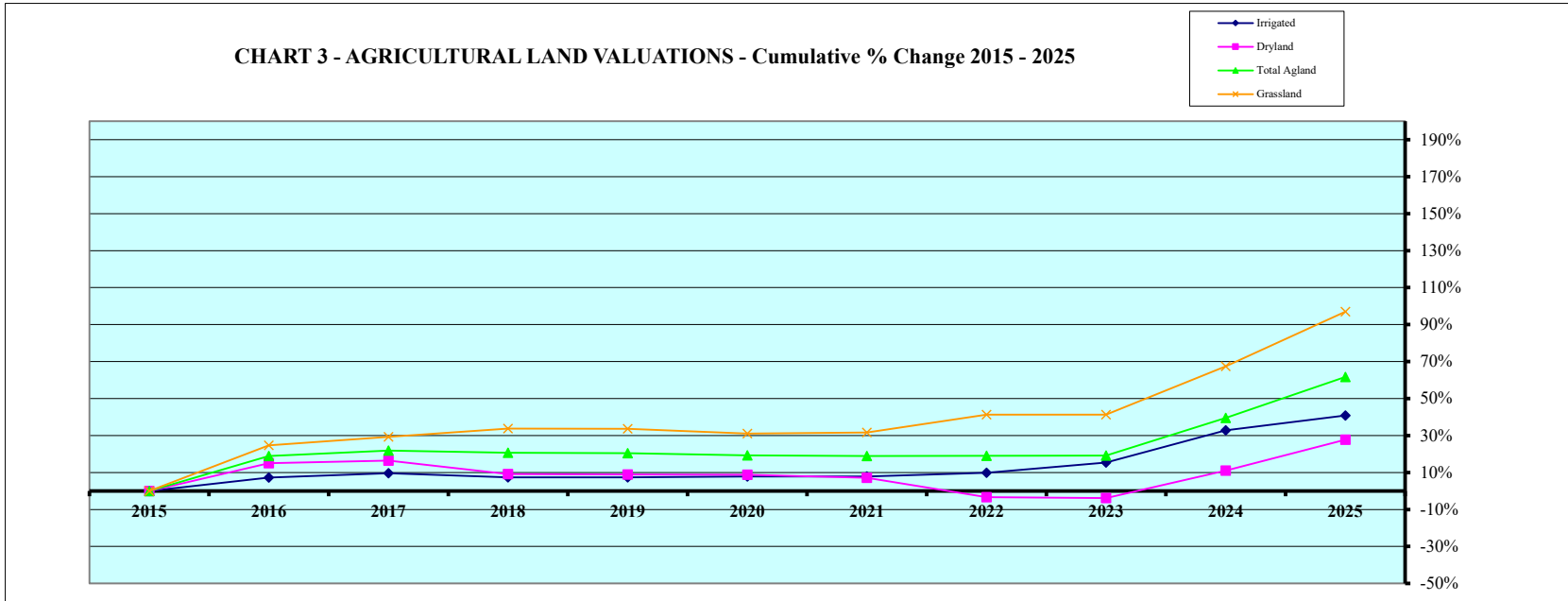
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 8  
County BOYD

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	24,720,225	-	-	-	179,833,580	-	-	-	192,979,725	-	-	-
2016	26,527,905	1,807,680	7.31%	7.31%	206,882,340	27,048,760	15.04%	15.04%	240,695,325	47,715,600	24.73%	24.73%
2017	27,093,035	565,130	2.13%	9.60%	209,377,630	2,495,290	1.21%	16.43%	249,432,465	8,737,140	3.63%	29.25%
2018	26,531,530	-561,505	-2.07%	7.33%	196,243,235	-13,134,395	-6.27%	9.12%	258,165,775	8,733,310	3.50%	33.78%
2019	26,531,530	0	0.00%	7.33%	195,766,045	-477,190	-0.24%	8.86%	257,944,265	-221,510	-0.09%	33.66%
2020	26,659,865	128,335	0.48%	7.85%	195,729,335	-36,710	-0.02%	8.84%	252,972,970	-4,971,295	-1.93%	31.09%
2021	26,662,495	2,630	0.01%	7.86%	192,733,035	-2,996,300	-1.53%	7.17%	253,964,580	991,610	0.39%	31.60%
2022	27,166,990	504,495	1.89%	9.90%	173,759,270	-18,973,765	-9.84%	-3.38%	272,702,245	18,737,665	7.38%	41.31%
2023	28,529,330	1,362,340	5.01%	15.41%	172,938,540	-820,730	-0.47%	-3.83%	272,682,140	-20,105	-0.01%	41.30%
2024	32,844,205	4,314,875	15.12%	32.86%	199,725,100	26,786,560	15.49%	11.06%	323,205,065	50,522,925	18.53%	67.48%
2025	34,813,990	1,969,785	6.00%	40.83%	229,703,730	29,978,630	15.01%	27.73%	380,086,860	56,881,795	17.60%	96.96%

Rate Ann.%chg: Irrigated **3.48%** Dryland **2.48%** Grassland **7.01%**

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	8,010,430	-	-	-	1,843,995	-	-	-	407,387,955	-	-	-
2016	9,180,315	1,169,885	14.60%	14.60%	1,287,695	-556,300	-30.17%	-30.17%	484,573,580	77,185,625	18.95%	18.95%
2017	9,179,445	-870	-0.01%	14.59%	1,303,175	15,480	1.20%	-29.33%	496,385,750	11,812,170	2.44%	21.85%
2018	9,186,350	6,905	0.08%	14.68%	1,324,270	21,095	1.62%	-28.18%	491,451,160	-4,934,590	-0.99%	20.63%
2019	9,186,340	-10	0.00%	14.68%	1,090,385	-233,885	-17.66%	-40.87%	490,518,565	-932,595	-0.19%	20.41%
2020	9,291,735	105,395	1.15%	16.00%	1,401,780	311,395	28.56%	-23.98%	486,055,685	-4,462,880	-0.91%	19.31%
2021	9,217,060	-74,675	-0.80%	15.06%	1,847,565	445,785	31.80%	0.19%	484,424,735	-1,630,950	-0.34%	18.91%
2022	9,235,375	18,315	0.20%	15.29%	1,993,745	146,180	7.91%	8.12%	484,857,625	432,890	0.09%	19.02%
2023	9,235,325	-50	0.00%	15.29%	1,992,890	-855	-0.04%	8.07%	485,378,225	520,600	0.11%	19.14%
2024	10,292,965	1,057,640	11.45%	28.49%	2,151,435	158,545	7.96%	16.67%	568,218,770	82,840,545	17.07%	39.48%
2025	11,880,505	1,587,540	15.42%	48.31%	2,151,645	210	0.01%	16.68%	658,636,730	90,417,960	15.91%	61.67%

Cnty# **8**  
County **BOYD**

Rate Ann.%chg: Total Agric Land **4.92%**

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	23,875,100	8,083	2,954			179,987,080	100,434	1,792			193,185,670	205,779	939		
2016	26,312,235	8,526	3,086	4.48%	4.48%	206,934,455	100,346	2,062	15.07%	15.07%	240,753,035	205,412	1,172	24.85%	24.85%
2017	27,091,965	8,775	3,087	0.04%	4.52%	209,879,240	99,935	2,100	1.84%	17.19%	249,112,525	205,486	1,212	3.43%	29.13%
2018	26,531,530	8,602	3,084	-0.10%	4.42%	196,346,145	92,747	2,117	0.80%	18.13%	258,101,875	212,722	1,213	0.08%	29.24%
2019	26,531,530	8,602	3,084	0.00%	4.42%	195,821,940	92,495	2,117	0.01%	18.14%	257,943,530	212,603	1,213	-0.01%	29.24%
2020	26,659,865	8,589	3,104	0.64%	5.08%	195,818,225	91,642	2,137	0.93%	19.23%	253,024,270	211,482	1,196	-1.39%	27.44%
2021	26,662,495	8,590	3,104	0.00%	5.08%	192,732,850	91,574	2,105	-1.50%	17.44%	253,955,995	212,255	1,196	0.00%	27.45%
2022	27,166,985	8,753	3,104	-0.01%	5.08%	173,760,360	90,474	1,921	-8.75%	7.17%	272,719,620	213,013	1,280	7.01%	36.38%
2023	29,082,000	9,364	3,106	0.06%	5.14%	172,611,580	89,868	1,921	0.01%	7.18%	272,685,725	212,983	1,280	0.00%	36.38%
2024	32,844,205	9,237	3,556	14.49%	20.37%	199,861,745	90,031	2,220	15.58%	23.87%	323,106,080	212,771	1,519	18.61%	61.76%
2025	34,813,990	9,237	3,769	6.00%	27.59%	229,707,990	90,045	2,551	14.91%	42.35%	380,086,870	212,770	1,786	17.64%	90.28%

Rate Annual %chg Average Value/Acre: 3.84%

2.47%

7.00%

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	8,010,430	14,524	552			1,208,335	1,875	644			406,266,615	330,695	1,229		
2016	9,177,205	14,524	632	14.56%	14.56%	1,287,965	1,872	688	6.76%	6.76%	484,464,895	330,679	1,465	19.25%	19.25%
2017	9,179,260	14,536	632	-0.06%	14.50%	1,301,630	1,870	696	1.14%	7.98%	496,564,620	330,603	1,502	2.52%	22.26%
2018	9,186,350	14,657	627	-0.75%	13.64%	1,322,860	1,922	688	-1.09%	6.80%	491,488,760	330,651	1,486	-1.04%	20.99%
2019	9,186,350	14,657	627	0.00%	13.64%	1,325,660	1,922	690	0.21%	7.03%	490,809,010	330,279	1,486	-0.03%	20.96%
2020	9,304,915	16,473	565	-9.88%	2.41%	1,401,775	2,153	651	-5.60%	1.04%	486,209,050	330,340	1,472	-0.96%	19.81%
2021	9,217,060	15,622	590	4.45%	6.97%	1,847,565	2,602	710	9.03%	10.16%	484,415,965	330,644	1,465	-0.46%	19.25%
2022	9,235,375	15,637	591	0.11%	7.08%	1,993,970	2,750	725	2.13%	12.51%	484,876,310	330,627	1,467	0.10%	19.37%
2023	9,235,375	15,637	591	0.00%	7.08%	1,992,895	2,748	725	0.02%	12.53%	485,607,575	330,601	1,469	0.16%	19.56%
2024	10,292,965	15,633	658	11.48%	19.37%	2,151,435	2,915	738	1.76%	14.51%	568,256,430	330,588	1,719	17.02%	39.92%
2025	11,880,505	15,633	760	15.42%	37.79%	2,151,645	2,916	738	0.00%	14.50%	658,641,000	330,601	1,992	15.90%	62.17%

8  
**BOYD**

Rate Annual %chg Average Value/Acre: 4.95%

(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
1,810	BOYD	32,292,575	460,269	67,637	41,190,750	12,149,005	0	9,436,490	658,636,730	25,967,940	21,987,345	0	802,188,741
cnty sectorvalue % of total value:		4.03%	0.06%	0.01%	5.13%	1.51%		1.18%	82.10%	3.24%	2.74%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10	ANOKA	96,465	412	116	216,145	0	25,975	0	0	350,400	4,940	0	694,453
0.55%	%sector of county sector	0.30%	0.09%	0.17%	0.52%					1.35%	0.02%		0.09%
	%sector of municipality	13.89%	0.06%	0.02%	31.12%		3.74%			50.46%	0.71%		100.00%
70	BRISTOW	17,925	23,017	6,470	1,053,645	0	0	113,360	0	4,705	523,570	0	1,742,692
3.87%	%sector of county sector	0.06%	5.00%	9.57%	2.56%			1.20%		0.02%	2.38%		0.22%
	%sector of municipality	1.03%	1.32%	0.37%	60.46%			6.50%		0.27%	30.04%		100.00%
286	BUTTE	354,178	50,657	0	9,120,610	0	0	2,674,175	0	277,125	13,160	0	12,489,905
15.80%	%sector of county sector	1.10%	11.01%		22.14%			28.34%		1.07%	0.06%		1.56%
	%sector of municipality	2.84%	0.41%		73.02%			21.41%		2.22%	0.11%		100.00%
3	GROSS	5,895	0	0	106,620	0	0	15,815	0	0	0	0	128,330
0.17%	%sector of county sector	0.02%			0.26%			0.17%					0.02%
	%sector of municipality	4.59%			83.08%			12.32%					100.00%
194	LYNCH	155,171	592	166	7,449,870	0	0	1,167,930	0	32,585	0	0	8,806,314
10.72%	%sector of county sector	0.48%	0.13%	0.25%	18.09%			12.38%		0.13%			1.10%
	%sector of municipality	1.76%	0.01%	0.00%	84.60%			13.26%		0.37%			100.00%
2	MONOWI	4,952	0	0	17,485	0	0	3,210	0	16,790	2,660	0	45,097
0.11%	%sector of county sector	0.02%			0.04%			0.03%		0.06%	0.01%		0.01%
	%sector of municipality	10.98%			38.77%			7.12%		37.23%	5.90%		100.00%
89	NAPER	98,044	0	0	1,523,010	0	0	116,380	0	0	0	0	1,737,434
4.92%	%sector of county sector	0.30%			3.70%			1.23%					0.22%
	%sector of municipality	5.64%			87.66%			6.70%					100.00%
408	SPENCER	3,049,693	150,851	57,755	18,458,390	0	0	5,680,765	0	0	0	0	27,397,454
22.54%	%sector of county sector	9.44%	32.77%	85.39%	44.81%			60.20%					3.42%
	%sector of municipality	11.13%	0.55%	0.21%	67.37%			20.73%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
1,063	Total Municipalities	3,782,324	225,530	64,508	37,945,781	0	25,975	9,771,637	0	681,606	544,330	0	53,041,687
58.71%	%all municip.sectors of cnty	11.71%	49.00%	95.37%	92.12%		#DIV/0!	103.55%		2.62%	2.48%		6.61%

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,781</b>	<b>Value : 829,296,440</b>	<b>Growth 2,767,060</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>	305	826,025	22	168,780	5	60,425	332	1,055,230	
<b>02. Res Improve Land</b>	741	2,713,425	29	86,385	4	27,075	774	2,826,885	
<b>03. Res Improvements</b>	743	46,139,065	29	1,980,490	14	1,438,025	786	49,557,580	
<b>04. Res Total</b>	1,048	49,678,515	51	2,235,655	19	1,525,525	1,118	53,439,695	960,015
<b>% of Res Total</b>	93.74	92.96	4.56	4.18	1.70	2.85	29.57	6.44	34.69
<b>05. Com UnImp Land</b>	26	77,685	3	25,450	3	15,410	32	118,545	
<b>06. Com Improve Land</b>	137	599,275	15	140,120	1	120,295	153	859,690	
<b>07. Com Improvements</b>	149	9,874,190	16	1,690,675	7	989,380	172	12,554,245	
<b>08. Com Total</b>	175	10,551,150	19	1,856,245	10	1,125,085	204	13,532,480	358,575
<b>% of Com Total</b>	85.78	77.97	9.31	13.72	4.90	8.31	5.40	1.63	12.96
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	16	918,880	16	918,880	
<b>14. Rec Improve Land</b>	0	0	0	0	42	1,423,250	42	1,423,250	
<b>15. Rec Improvements</b>	0	0	0	0	131	7,919,145	131	7,919,145	
<b>16. Rec Total</b>	0	0	0	0	147	10,261,275	147	10,261,275	726,320
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	3.89	1.24	26.25
<b>Res &amp; Rec Total</b>	1,048	49,678,515	51	2,235,655	166	11,786,800	1,265	63,700,970	1,686,335
<b>% of Res &amp; Rec Total</b>	82.85	77.99	4.03	3.51	13.12	18.50	33.46	7.68	60.94
<b>Com &amp; Ind Total</b>	175	10,551,150	19	1,856,245	10	1,125,085	204	13,532,480	358,575
<b>% of Com &amp; Ind Total</b>	85.78	77.97	9.31	13.72	4.90	8.31	5.40	1.63	12.96
<b>17. Taxable Total</b>	1,223	60,229,665	70	4,091,900	176	12,911,885	1,469	77,233,450	2,044,910
<b>% of Taxable Total</b>	83.25	77.98	4.77	5.30	11.98	16.72	38.85	9.31	73.90

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	155	2	42	199

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	99,755	6	370,035	1,700	487,599,155	1,709	488,068,945
28. Ag-Improved Land	3	20,080	6	94,595	576	222,535,960	585	222,650,635
29. Ag Improvements	5	699,065	6	157,920	592	40,486,425	603	41,343,410

30. Ag Total				2,312	752,062,990
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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	1	2.00	3,300	
32. HomeSite Improv Land	0	0.00	0	2	1.64	8,555	
33. HomeSite Improvements	0	0.00	0	2	0.00	74,500	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.30	600	
36. FarmSite Improv Land	3	2.99	5,980	5	3.52	7,040	
37. FarmSite Improvements	5	0.00	699,065	6	0.00	83,420	
38. FarmSite Total							
39. Road & Ditches	2	0.81	0	4	3.82	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	86	85.76	643,200	87	87.76	646,500	
32. HomeSite Improv Land	364	376.14	2,821,050	366	377.78	2,829,605	
33. HomeSite Improvements	378	0.00	22,477,800	380	0.00	22,552,300	236,655
34. HomeSite Total				<b>467</b>	<b>465.54</b>	<b>26,028,405</b>	
35. FarmSite UnImp Land	125	182.43	364,860	126	182.73	365,460	
36. FarmSite Improv Land	458	1,479.31	2,958,620	466	1,485.82	2,971,640	
37. FarmSite Improvements	562	0.00	18,008,625	573	0.00	18,791,110	485,495
38. FarmSite Total				<b>699</b>	<b>1,668.55</b>	<b>22,128,210</b>	
39. Road & Ditches	1,604	4,251.63	0	1,610	4,256.26	0	
40. Other- Non Ag Use	2	16.95	635,625	2	16.95	635,625	
41. Total Section VI				<b>1,166</b>	<b>6,407.30</b>	<b>48,792,240</b>	<b>722,150</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	230.24	249,215	3	230.24	249,215

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	1,077.77	11.25%	4,849,965	12.18%	4,500.00
46. 1A	363.82	3.80%	1,637,190	4.11%	4,500.00
47. 2A1	1,015.34	10.60%	4,365,975	10.96%	4,300.01
48. 2A	2,755.91	28.77%	11,850,410	29.75%	4,300.00
49. 3A1	1,203.28	12.56%	4,813,120	12.08%	4,000.00
50. 3A	1,510.57	15.77%	6,042,280	15.17%	4,000.00
51. 4A1	560.94	5.86%	2,131,575	5.35%	3,800.01
52. 4A	1,090.05	11.38%	4,142,180	10.40%	3,799.99
<b>53. Total</b>	<b>9,577.68</b>	<b>100.00%</b>	<b>39,832,695</b>	<b>100.00%</b>	<b>4,158.91</b>
<b>Dry</b>					
54. 1D1	2,381.26	2.65%	7,084,250	2.81%	2,975.00
55. 1D	33,428.23	37.27%	99,449,160	39.50%	2,975.01
56. 2D1	4,909.42	5.47%	13,623,710	5.41%	2,775.01
57. 2D	30,892.72	34.44%	85,718,680	34.04%	2,774.72
58. 3D1	1,569.44	1.75%	4,198,305	1.67%	2,675.03
59. 3D	2,388.94	2.66%	6,390,465	2.54%	2,675.02
60. 4D1	9,933.92	11.07%	24,834,800	9.86%	2,500.00
61. 4D	4,196.01	4.68%	10,490,025	4.17%	2,500.00
<b>62. Total</b>	<b>89,699.94</b>	<b>100.00%</b>	<b>251,789,395</b>	<b>100.00%</b>	<b>2,807.02</b>
<b>Grass</b>					
63. 1G1	10,191.62	4.79%	19,876,795	5.02%	1,950.31
64. 1G	4,571.28	2.15%	8,914,200	2.25%	1,950.04
65. 2G1	40,815.28	19.19%	77,556,520	19.59%	1,900.18
66. 2G	23,305.67	10.96%	44,287,950	11.18%	1,900.31
67. 3G1	68,658.79	32.28%	127,042,170	32.08%	1,850.34
68. 3G	42,272.71	19.87%	78,211,605	19.75%	1,850.17
69. 4G1	17,299.39	8.13%	30,274,675	7.65%	1,750.04
70. 4G	5,608.17	2.64%	9,814,580	2.48%	1,750.05
<b>71. Total</b>	<b>212,722.91</b>	<b>100.00%</b>	<b>395,978,495</b>	<b>100.00%</b>	<b>1,861.48</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>9,577.68</b>	<b>2.90%</b>	<b>39,832,695</b>	<b>5.66%</b>	<b>4,158.91</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>89,699.94</b>	<b>27.13%</b>	<b>251,789,395</b>	<b>35.80%</b>	<b>2,807.02</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>212,722.91</b>	<b>64.35%</b>	<b>395,978,495</b>	<b>56.31%</b>	<b>1,861.48</b>
72. Waste	15,672.20	4.74%	13,516,890	1.92%	862.48
73. Other	2,918.72	0.88%	2,153,275	0.31%	737.75
74. Exempt	107.00	0.03%	128,010	0.02%	1,196.36
<b>75. Market Area Total</b>	<b>330,591.45</b>	<b>100.00%</b>	<b>703,270,750</b>	<b>100.00%</b>	<b>2,127.31</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	9,577.68	39,832,695	9,577.68	39,832,695
<b>77. Dry Land</b>	22.46	65,795	79.28	217,590	89,598.20	251,506,010	89,699.94	251,789,395
<b>78. Grass</b>	25.70	48,060	119.09	226,730	212,578.12	395,703,705	212,722.91	395,978,495
<b>79. Waste</b>	0.00	0	11.94	815	15,660.26	13,516,075	15,672.20	13,516,890
<b>80. Other</b>	0.00	0	0.00	0	2,918.72	2,153,275	2,918.72	2,153,275
<b>81. Exempt</b>	1.65	4,715	0.10	185	105.25	123,110	107.00	128,010
<b>82. Total</b>	<b>48.16</b>	<b>113,855</b>	<b>210.31</b>	<b>445,135</b>	<b>330,332.98</b>	<b>702,711,760</b>	<b>330,591.45</b>	<b>703,270,750</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	9,577.68	2.90%	39,832,695	5.66%	4,158.91
<b>Dry Land</b>	89,699.94	27.13%	251,789,395	35.80%	2,807.02
<b>Grass</b>	212,722.91	64.35%	395,978,495	56.31%	1,861.48
<b>Waste</b>	15,672.20	4.74%	13,516,890	1.92%	862.48
<b>Other</b>	2,918.72	0.88%	2,153,275	0.31%	737.75
<b>Exempt</b>	107.00	0.03%	128,010	0.02%	1,196.36
<b>Total</b>	<b>330,591.45</b>	<b>100.00%</b>	<b>703,270,750</b>	<b>100.00%</b>	<b>2,127.31</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 Anoka	31	12,155	6	1,140	6	243,990	37	257,285	12,600
83.2 Bristow	24	38,710	57	77,225	57	1,203,115	81	1,319,050	0
83.3 Butte	48	198,560	192	537,070	192	11,074,945	240	11,810,575	58,225
83.4 Gross	20	8,245	2	770	2	70,260	22	79,275	0
83.5 Lynch	87	361,260	170	670,450	181	9,908,090	268	10,939,800	29,335
83.6 Monowi	32	2,595	1	115	1	18,915	33	21,625	0
83.7 Naper	22	21,260	64	66,570	65	1,521,210	87	1,609,040	0
83.8 Rural Residential	42	1,141,750	73	1,524,070	162	10,439,370	204	13,105,190	861,745
83.9 Spencer	42	189,575	251	1,372,725	251	22,996,830	293	24,559,130	724,430
84 Residential Total	348	1,974,110	816	4,250,135	917	57,476,725	1,265	63,700,970	1,686,335

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	Butte	1	1,890	0	0	0	0	1	1,890	0
85.2	Commercial-bristow	4	3,430	13	8,450	13	121,235	17	133,115	0
85.3	Commercial-butte	9	19,490	37	95,910	38	1,596,545	47	1,711,945	0
85.4	Commercial-gross	0	0	1	140	1	18,670	1	18,810	0
85.5	Commercial-lynch	5	6,020	29	55,335	30	1,521,155	35	1,582,510	0
85.6	Commercial-monowi	0	0	1	30	1	3,605	1	3,635	0
85.7	Commercial-naper	1	245	9	3,935	10	126,700	11	130,880	0
85.8	Commercial-rural Res.	5	31,205	17	266,995	21	2,990,970	26	3,289,170	244,805
85.9	Commercial-spencer	5	45,215	46	428,895	54	6,124,610	59	6,598,720	113,770
85.10	Lynch	1	1,395	0	0	0	0	1	1,395	0
85.11	Rural Residential	1	9,655	0	0	4	50,755	5	60,410	0
86	Commercial Total	32	118,545	153	859,690	172	12,554,245	204	13,532,480	358,575

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	10,191.62	4.79%	19,876,795	5.02%	1,950.31
88. 1G	4,571.28	2.15%	8,914,200	2.25%	1,950.04
89. 2G1	40,815.28	19.19%	77,556,520	19.59%	1,900.18
90. 2G	23,305.67	10.96%	44,287,950	11.18%	1,900.31
91. 3G1	68,658.79	32.28%	127,042,170	32.08%	1,850.34
92. 3G	42,272.71	19.87%	78,211,605	19.75%	1,850.17
93. 4G1	17,299.39	8.13%	30,274,675	7.65%	1,750.04
94. 4G	5,608.17	2.64%	9,814,580	2.48%	1,750.05
95. Total	212,722.91	100.00%	395,978,495	100.00%	1,861.48
<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	212,722.91	100.00%	395,978,495	100.00%	1,861.48
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	212,722.91	100.00%	395,978,495	100.00%	1,861.48

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

**08 Boyd**

	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	41,190,750	53,439,695	12,248,945	29.74%	960,015	27.41%
02. Recreational	9,436,490	10,261,275	824,785	8.74%	726,320	1.04%
03. Ag-Homesite Land, Ag-Res Dwelling	25,967,940	26,028,405	60,465	0.23%	236,655	-0.68%
<b>04. Total Residential (sum lines 1-3)</b>	<b>76,595,180</b>	<b>89,729,375</b>	<b>13,134,195</b>	<b>17.15%</b>	<b>1,922,990</b>	<b>14.64%</b>
05. Commercial	12,149,005	13,532,480	1,383,475	11.39%	358,575	8.44%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>12,149,005</b>	<b>13,532,480</b>	<b>1,383,475</b>	<b>11.39%</b>	<b>358,575</b>	<b>8.44%</b>
08. Ag-Farmsite Land, Outbuildings	21,351,720	22,128,210	776,490	3.64%	485,495	1.36%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	635,625	635,625	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>21,987,345</b>	<b>22,763,835</b>	<b>776,490</b>	<b>3.53%</b>	<b>485,495</b>	<b>1.32%</b>
12. Irrigated	34,813,990	39,832,695	5,018,705	14.42%		
13. Dryland	229,703,730	251,789,395	22,085,665	9.61%		
14. Grassland	380,086,860	395,978,495	15,891,635	4.18%		
15. Wasteland	11,880,505	13,516,890	1,636,385	13.77%		
16. Other Agland	2,151,645	2,153,275	1,630	0.08%		
<b>17. Total Agricultural Land</b>	<b>658,636,730</b>	<b>703,270,750</b>	<b>44,634,020</b>	<b>6.78%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>769,368,260</b>	<b>829,296,440</b>	<b>59,928,180</b>	<b>7.79%</b>	<b>2,767,060</b>	<b>7.43%</b>

## 2026 Assessment Survey for Boyd County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$133,550 this includes \$10,500 for GIS
<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>
	\$11,300
<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>
	\$9,800, plus \$500 computer consultant
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,500, plus \$2,000 for travel expenses
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$18,383.08

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS INC
2.	<b>CAMA software:</b>
	MIPS INC V 3.186
3.	<b>Personal Property software:</b>
	MIPS INC V 3.186
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Deputy
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>
	GIS is available to the public. <a href="https://boyd.gworks.com">https://boyd.gworks.com</a> and we have <a href="https://nebraska.assessorsonline.us">nebraska.assessorsonline.us</a> .
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks is 100% support. The assessor and deputy also assist
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	GIS aerial imagery
10.	<b>When was the aerial imagery last updated?</b>
	2024

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Butte
<b>4.</b>	<b>When was zoning implemented?</b>
	2003

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

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

## 2026 Residential Assessment Survey for Boyd County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor, Deputy, and lister
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.
<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>
	A depreciation study was developed based on local market information. A mobile home deprecation study was implemented for the 2026 assessment year.
<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>
	1 depreciation table for Spencer, Butte, and Lynch (Larger towns). 1 depreciation table for Valuation Group 1 (Anoka, Bristow, Gross, Monowi, & Naper (Smaller towns). Economic depreciation is applied as needed.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Market analysis of vacant land sales to determine square foot value.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Rural residential site values are developed based on sales and through local market information. Surrounding county site values are also studied.
<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>
	All lots are treated the same, currently there is no difference.

## 2026 Commercial Assessment Survey for Boyd County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor, Deputy Assessor and lister
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	The county would hire a licensed appraiser, compare with adjoining counties, then state wide.
<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 County develops depreciation studies based on local market information.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No, but an economic depreciation is applied to individual groupings based on the study
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Market analysis of vacant land sales to determine square foot value.

## 2026 Agricultural Assessment Survey for Boyd County

1.	<b>Valuation data collection done by:</b>
	Assessor, Deputy Assessor and lister
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Each year agricultural sales and characteristics are studied to see if the market is showing any trends that may say a market area or areas are needed.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. Questionnaires from buyers and sellers are also reviewed for any recreational influences.
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, they carry the same value.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	Feedlots are drawn out on GIS and valued at \$1,000 an acre.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	WRP is flat valued at \$1,000 per acre based on a sales study of the surrounding area.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><i><u>If your county has special value applications, please answer the following</u></i></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><i><u>If your county recognizes a special value, please answer the following</u></i></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

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

# 2025 BOYD COUNTY 3 YEAR PLAN OF ASSESSMENT

July 22, 2025

## APPROACHES TO VALUE

**-APPROACHES TO VALUE ARE USED IN ACCORDANCE WITH IAAO  
MASS APPRAISAL TECHNIQUES**

### 1. Market Approach

- ✓ Sales of like properties are analyzed and used to establish values. Examples include: dryland sales, grassland sales, irrigated land sales, etc., throughout the county are studied used to set assessed values. Residential and commercial properties are separated by Assessor Location to set values. Sales help to establish market depreciation for each Assessor Location.

### 2. Cost Approach

- ✓ The Marshall & Swift cost index is currently being utilized in Boyd County. This approach is best suited for new construction. An updated cost index is utilized as they become available from the vendor.

## 3 YEAR APPRAISAL PLAN

### 2026

#### 1. Residential

- ✓ All villages will be reviewed using questionnaires, building permit review and/or notification of changes made by owners. Properties will be physically inspected as needed to account for any changes made. Sales will be studied to determine if adjustments need to be made.
- ✓ Recreational properties will be updated with all changes from building permit review and/or from notifications from owners. As needed, staff will conduct a drive thru review using the property record cards as this area is always changing. Sales review, building

permit verification, and pickup work will also be completed and if any changes are found, they will be implemented for the following tax year.

## 2. Commercial

- ✓ Sales will be studied to determine if any adjustments need to be made. Commercial properties will be reappraised using questionnaires, building permit review and notification of changes made by owners.

## 3. Agricultural

- ✓ All agricultural properties will be reviewed in accordance with 6-year review requirement. Review packets will be made of each improved agricultural parcel. At this time, all building permits will be verified and reviewed to determine what changes have been made. This review will begin mid-summer of 2026, with new information gathered along with updated photos being entered into the computer system by March of 2027.

We are scheduled to receive new 2026 aerial imagery from GIS in late fall of 2026 or early 2027. Land use changes will be made, if needed, as a result of this updated imagery. Land use changes are also updated by the owners reporting changes.

After this review is completed, a sales ratio study will be done on the agricultural properties to be certain our values are in compliance with the required statistical measures.

## 2027

### 1. Residential

- ✓ All residential properties will be reviewed in accordance with 6-year review requirement. Review packets will be made of each improved residential parcel. At this time, all building permits will be verified and reviewed to determine what changes have been made. This review will begin mid-summer of 2027, with new information gathered along with updated photos being returned and entered in to the computer system by March of 2028.

After this review is completed, a sales ratio study will be done on the residential properties to be certain our values are in compliance with the required statistical measures. Sales will also be reviewed to determine if the current market areas are supported by the current sales.

- ✓ Recreational properties will be updated with all changes from building permit information or from notifications from owners. As needed, staff will conduct a drive thru review when needed using the property record cards as this area is always changing. Sales review, building permit verification, and pickup work will also be completed and if any changes are found, they will be implemented for the following tax year.

We will randomly conduct a drive-thru review using the property record cards as this area is always changing. Sales review, building permit verification, and pickup work will also be completed and if any changes are found, they will be implemented for the following tax year.

## 2. Commercial

- ✓ Sales will be studied to determine if any adjustments need to be made. Commercial properties will be reappraised using questionnaires, building permit review and notification of changes made by owners

## 3. Agricultural

- ✓ A market analysis of agricultural sales by land classification group will be conducted to determine if any adjustment is needed to comply with statistical measures. Sales will also be platted on a map to determine if the current market areas are supported by the current sales. The market analysis is conducted in-house by utilizing the county's current MIPS system. Sales review and pickup work will also be completed for agricultural purposes.

We are scheduled to have received new 2026 aerial imagery from GIS in late fall of 2026 or early 2027. Land use changes will be made if needed as a result of this updated imagery or by the owners reporting changes.

## 2028

### 1. Residential

- ✓ All villages will be reviewed using questionnaires, building permit review and notification of changes made by owners. Properties will be physically inspected as needed to account for any changes made. Sales will be studied to determine if adjustments need to be made.

- ✓ Recreational properties will be reviewed in 2028 for the 3-year review by our lister. That information, along with new pictures, will be reviewed and entered into CAMA. Those changes will be implemented for the 2029 tax year.

## 2. Commercial

- ✓ Sales will be studied to determine if any adjustments need to be made. Commercial properties will be reappraised using questionnaires, building permit review and notification of changes made by owners.

## 3. Agricultural

- ✓ A market analysis of agricultural sales by land classification group will be conducted to determine if any adjustment is needed to comply with statistical measures. Sales will also be plotted on a map to determine if the current market areas are supported by the current sales.

## CONCLUSION

The Boyd County Assessor's Office strives to serve its citizens in a professional manner in accordance with the laws of the great State of Nebraska. The Assessor and their employees (including Deputy Assessor, listers, etc.) aim to work efficiently in an ethical manner to provide the highest quality of work that is fair and just. The Assessor's responsibility is to value and assess real estate and personal property located within the county.

The assessor's work is subject to review by the Board of Equalization and the State Tax Commission. The State Tax Commission is the state agency charged with general supervision of assessors and with enforcing property tax laws.