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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**BURT COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Burt 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 Burt 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,

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Katie Hart, Burt 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.

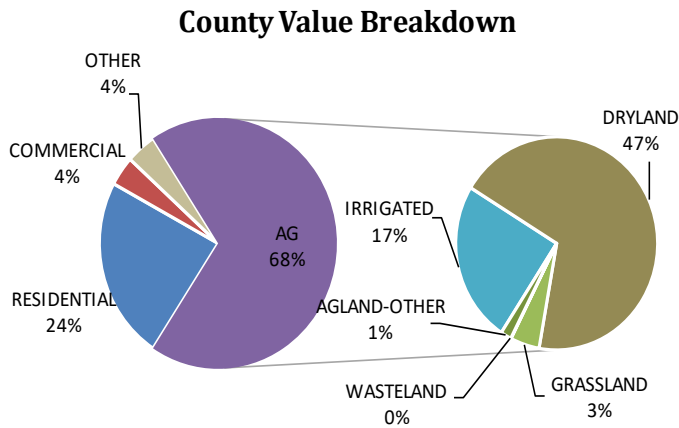
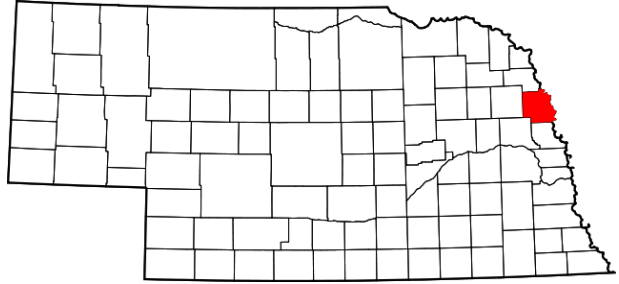
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 492 square miles, Burt County has 6,727 residents, per the Census Bureau Quick Facts for 2023, a slight population increase from the 2020 U.S. Census. Reports indicate that 77% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$158,509 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



2024 Certificate of Taxes Levied

NE Dept. of Revenue, Research Division 2024

CITY POPULATION CHANGE			
	2014	2024	Change
CRAIG	199	202	1.5%
DECATUR	481	410	-14.8%
LYONS	851	824	-3.2%
OAKLAND	1,244	1,369	10.0%
TEKAMAH	1,823	1,714	-6.0%

The majority of the commercial properties in Burt County are located in and around Tekamah, the county seat. According to the latest information available from the U.S. Census Bureau, there are 192 employer establishments with total employment of 1,133 a 6% increase.

Over three-quarters of Burt County's valuation base comes from agricultural land. Dryland makes up a majority of the land in the county. Burt County is included in both the Papio-Missouri River and Lower Elkhorn Natural Resources Districts (NRD).

## 2025 Residential Correlation for Burt County

### *Assessment Practices & Actions*

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

Sales verification and qualification processes are reviewed. The county assessor's office verifies the sales by mailing out questionnaires. The usability percentage for residential is slightly above the statewide average. Review of the non-qualified sales roster supports that all arms-length sales have been utilized for the measurement of the residential class.

The county assessor recognizes six valuation groups, which categorize each of the towns in the county and the rural area. Valuation Group 1, 2, and 3, represent Tekamah, Oakland, and Lyons, respectively. Each has a local school and some services, and each is represented with an adequate number of sales in the state sales file. Valuation group 15 and 20 are the smaller towns of Decatur and Craig, which have fewer services, neither group has a sufficient sample of sales, but the county assessor applies the same assessment process to these valuation groups as is utilized in the rest of the county. Valuation Group 25 is rural residential property.

The required six-year inspection and review cycle is current for the residential class, the county assessor reviews and inspects all properties within the required six years. By doing a physical review with pictures, the county maintains compliance.

The county assessor does have a written valuation methodology on file and updates this each year.

2025 Residential Assessment Details for Burt 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	Tekamah	*2024	2020	*2024	*2024	
5	Oakland	*2024	2020	*2024	2019	
10	Lyons	*2024	2020	*2024	2022	
15	Decatur	*2024	2020	*2024	2021	
20	Craig	*2024	2020	*2024	2023	
25	Rural	*2024	2020	*2024	2018-*2024	
<b>Additional comments:</b> Silver Creek and Summit were reviewed in valuation group 25(Rural) * = assessment action for current year						

## 2025 Residential Correlation for Burt County

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### *Description of Analysis*

A review of the of the overall statistical sample shows 174 qualified sales representing all six valuation groups. The median, mean and weighted mean all correlate to support a level of value within the acceptable range. The COD supports uniformity of appraisal and supports the use of the median as the point estimate of the level of value. The PRD is high, review of the sales price substratum does display a regressive pattern

Analysis of the statistics by valuation group show that all have a median within the acceptable range and support uniformity between locations. Further analysis shows that the regressivity in the overall sample is mostly prevalent in Valuation Group 25, while the PRD in Valuation Group 1 is impacted by two extreme outliers. Valuation Group 25 reflects rural properties, which are revalued cyclically; the county assessor may need to reexamine depreciation for the entire valuation group for the 2026 assessment year, rather than focusing on the subset scheduled for reappraisal.

A review of the sold parcels compared to the change in the 2025 County Abstract of Real Property Form 45 compared with the 2024 Certificate of Taxes Levied Report (CTL) supports that the assessment actions were equitably applied to sold and unsold parcels and reflected the reported actions of the county assessor.

### *Equalization and Quality of Assessment*

Review of the statistics and assessment practices indicated that Burt County's residential property assessments fall within the acceptable range and are equalized. The quality of the assessment of the residential property in Burt County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	64	94.78	98.66	92.53	18.23	106.62
5	36	97.17	96.28	93.71	16.67	102.74
10	39	95.68	101.67	97.77	18.52	103.99
15	6	93.38	92.90	89.08	12.29	104.29
20	3	98.50	88.81	79.75	17.20	111.36
25	26	93.87	97.52	92.57	16.47	105.35
____ALL____	174	95.26	98.30	93.48	17.54	105.16

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Burt County is 95%.

## 2025 Commercial Correlation for Burt County

### *Assessment Practices & Actions*

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

Sales verification and qualification processes are reviewed. The county assessor's office utilizes the sales by mailing out review questioners. The usability percentage for commercial properties is above the statewide average; review of the non-qualified sales roster supports that only arms-length sales have been utilized for the measurement of the commercial class, and no apparent bias in sales qualification exists.

The Burt County Assessor recognizes six valuation groups in the commercial class; none of the valuation groups have a sufficient sample size, therefore analysis is limited to the overall sample. The inspection and review work in the county adhere to the statutory six-year inspection requirement and most of the review work is completed by the county assessor and staff. However, the largest industrial properties are completed by a contract appraiser. The county made a contract with a licensed appraiser for the largest industrial properties for the commercial class.

2025 Commercial Assessment Details for Burt 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	Tekamah	2022	2020	*2024	*2024	
5	Oakland	2022	2020	*2024	2021	
10	Lyons	2022	2020	*2024	2021	
15	Decatur	2022	2020	*2024	2021	
20	Craig	2022	2020	*2024	2023	
25	Rural	2022	2020	*2024	*2024	
<u>Additional comments:</u> Silver Creek and Summit were reviewed in valuation group 25(Rural) * = assessment action for current year						

### *Description of Analysis*

There are 32 sales within the commercial class, the median and mean correlate closely and support a level of value within the acceptable range. The COD supports the use of the median as an indicator of the level of value. The weighted mean is low, and the PRD is high, although the sale

## **2025 Commercial Correlation for Burt County**

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price substratum does not display a clear pattern of regressivity and the statistics reflect outlier ratios and several of the incremental ranges.

None of the valuation groups have a sufficient sample for individual analysis, though all display medians within the acceptable range and support that there is uniformity between locations in the county.

Changes to commercial sales between the preliminary and final statistics increased commercial assessments by 18%, shifting the median from 88% to 95% and the COD from 32% to 15%. The 2025 Abstract of Assessment, Form 45 Compared to the 2024 Certificate of Taxes Levied (CTL) reflects only a 1% increase to the commercial class when growth was excluded.

Changes to the statistics that are not equalized within the population suggests selective reappraisal and does not support a level of assessment within the acceptable range. The Burt County Assessor was contacted for an explanation, she provided a brief explanation that the sales contained condition and physical changes; however, she was not able to provide more information at the time of the report. The Division will continue to work with the Burt County Assessor to gain clarity, however, based on the evidence available a level of value cannot be determined.

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

Review of assessment changes in the sales properties compared to the population do not support uniformity in assessment. The quality of assessment of commercial property in Burt County does not comply 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 Burt County cannot be determined.

## 2025 Agricultural Correlation for Burt 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 county's sales verification is monitored by gathering additional information. Questionnaires are mailed to the buyer and seller for additional information. The sales usability rate for the agricultural class is near the state average; all arm's-length sales have been utilized for measurement of the class.

There are three market areas in Burt County; the northwest portion of the county and the southeast portion of the county are similar geographically and consist of hills and valleys. They are differentiated to equalize valuation with adjoining counties. Market Area 3 is the flat river bottom of the Missouri River valley. The county assessor and staff conduct physical inspections of agricultural improvements, completing a portion of the rural area each year. Land use is reviewed with aerial imagery.

Feedlots, wineries, hog confinements, and sod farms are all classified as intensive use within the county. Wetland Reserve Program (WRP) and Conservation Reserve Program (CRP) are identified within the county assessor's land inventory and are valued using separate land schedules at the appropriate level of value.

There are special valuation applications on file in the county; however, the county assessor has not identified any non-agricultural influences in the market.

2025 Agricultural Assessment Details for Burt County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2022	2020	*2024	*2024	
AB DW	Agricultural dwellings	*2024	2020	*2024	*2024	
<u>Additional comments:</u> Silver Creek and Summit were reviewed in valuation group 25(Rural) * = assessment action for current year						

## 2025 Agricultural Correlation for Burt County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Northwestern portion of county	*2024	irrigated increased 16%; dryland increased 3%
2	Southeastern portion of county	*2024	irrigated increased 5%, dryland 14%, grassland decreased 9%
3	Area along Missouri River	2023	dryland increased 10%
<u>Additional comments:</u> Craig, Silver Creek, and Summit were reviewed. TWP's * = assessment action for current year			

### *Description of Analysis*

There are 75 sales in the agricultural class; all three measures of central tendency are within the acceptable range and correlate closely; the COD supports that the median reliably represents the level of value for the class.

Review of the statistics by market area show that all are within the acceptable range, and support that there is equity among the various market areas. Review of the statistics by 80% Majority Land Use (MLU) shows that where there are sufficient sales the statistics are within the acceptable range. Comparison of Burt County's sales to the adjacent counties also support that values are equalized.

Changes in the sold parcels are proportionately reflected in the population, when comparing sales to the 2025 Abstract of Assessment, Form 45 Compared to the 2024 Certificate of Taxes Levied, CTL Report.

Burt County has a school bond subject to a 50% assessment pursuant to LB2. The school district statistics for the Lyons-Decatur school district can be found in the Appendix of this report and reflect a median within the acceptable range. The Bancroft-Rosalie school district also contains a school bond, however, there were no sales within this district. Based on the review of the statistics and the assessed values reported by the Burt County Assessor, the valuations for both districts were reduced as required.

### *Equalization and Quality of Assessment*

Based on a review of both statistics and the assessment practices, agricultural land in the agricultural class has been equalized. Agricultural improvements are valued using the same

## 2025 Agricultural Correlation for Burt County

appraisal tables and processes that are used for comparable non-agricultural improvements throughout the county and are therefore assessed at the statutory level of value.

The quality of assessment of the agricultural class adheres to generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	12	73.59	69.98	66.34	15.15	105.49
2	1	83.81	83.81	83.81	00.00	100.00
3	11	72.39	68.72	65.65	15.38	104.68
<u>Dry</u>						
County	50	72.14	70.83	68.65	11.59	103.18
1	27	71.92	71.19	68.57	10.97	103.82
2	17	72.09	70.08	68.43	12.50	102.41
3	6	74.74	71.35	70.17	10.41	101.68
<u>Grass</u>						
County	1	47.26	47.26	47.26	00.00	100.00
2	1	47.26	47.26	47.26	00.00	100.00
<u>ALL</u>	75	72.19	71.36	69.46	13.01	102.74

### ***Level of Value***

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

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

A review of agricultural land value in Burt County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 35%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Burt County 50%.



## 2025 Opinions of the Property Tax Administrator for Burt County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	*NEI	Does not meet generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	50	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, 2025.



A handwritten signature in black ink, appearing to read "Sarah Scott", written over a horizontal line.

Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2025 Commission Summary for Burt County

### Residential Real Property - Current

Number of Sales	174	Median	95.26
Total Sales Price	\$29,300,481	Mean	98.30
Total Adj. Sales Price	\$29,300,481	Wgt. Mean	93.48
Total Assessed Value	\$27,389,453	Average Assessed Value of the Base	\$145,841
Avg. Adj. Sales Price	\$168,394	Avg. Assessed Value	\$157,411

### Confidence Interval - Current

95% Median C.I	91.63 to 99.02
95% Wgt. Mean C.I	90.72 to 96.23
95% Mean C.I	94.92 to 101.68
% of Value of the Class of all Real Property Value in the County	20.53
% of Records Sold in the Study Period	5.23
% of Value Sold in the Study Period	5.64

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	162	95	94.66
2023	190	95	94.63
2022	188	0	94.50
2021	190	0	97.80

## 2025 Commission Summary for Burt County

### Commercial Real Property - Current

Number of Sales	32	Median	94.50
Total Sales Price	\$5,371,900	Mean	93.48
Total Adj. Sales Price	\$5,371,900	Wgt. Mean	87.79
Total Assessed Value	\$4,716,140	Average Assessed Value of the Base	\$210,795
Avg. Adj. Sales Price	\$167,872	Avg. Assessed Value	\$147,379

### Confidence Interval - Current

95% Median C.I	87.68 to 101.65
95% Wgt. Mean C.I	81.79 to 93.80
95% Mean C.I	86.74 to 100.22
% of Value of the Class of all Real Property Value in the County	3.71
% of Records Sold in the Study Period	7.69
% of Value Sold in the Study Period	5.38

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	21	96	95.04
2023	20	96	95.56
2022	22	0	95.00
2021	21	96	95.74

**11 Burt**  
**RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 174  
 Total Sales Price : 29,300,481  
 Total Adj. Sales Price : 29,300,481  
 Total Assessed Value : 27,389,453  
 Avg. Adj. Sales Price : 168,394  
 Avg. Assessed Value : 157,411

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 98  
  
 COD : 17.54  
 PRD : 105.16

COV : 23.17  
 STD : 22.78  
 Avg. Abs. Dev : 16.71  
  
 MAX Sales Ratio : 186.68  
 MIN Sales Ratio : 58.56

95% Median C.I. : 91.63 to 99.02  
 95% Wgt. Mean C.I. : 90.72 to 96.23  
 95% Mean C.I. : 94.92 to 101.68

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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	22	99.90	107.37	99.67	22.41	107.73	63.01	175.07	84.55 to 127.25	119,276	118,879
01-JAN-23 To 31-MAR-23	14	100.91	98.36	93.98	15.57	104.66	66.86	133.33	77.13 to 113.96	158,875	149,307
01-APR-23 To 30-JUN-23	25	99.77	103.24	97.00	21.91	106.43	61.31	186.68	89.27 to 108.85	146,840	142,439
01-JUL-23 To 30-SEP-23	24	93.74	94.71	92.43	14.35	102.47	63.92	136.68	82.39 to 103.03	199,364	184,280
01-OCT-23 To 31-DEC-23	22	94.70	97.28	93.02	13.39	104.58	72.16	160.29	83.74 to 103.58	165,677	154,115
01-JAN-24 To 31-MAR-24	17	106.15	106.31	104.09	15.14	102.13	67.79	160.78	88.17 to 124.38	135,712	141,263
01-APR-24 To 30-JUN-24	16	90.20	91.83	87.03	15.60	105.52	69.83	128.57	76.41 to 103.03	211,371	183,952
01-JUL-24 To 30-SEP-24	34	88.98	91.02	89.53	14.67	101.66	58.56	138.43	82.34 to 95.55	195,955	175,438
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	85	96.86	101.10	95.38	19.48	106.00	61.31	186.68	91.32 to 103.03	156,518	149,286
01-OCT-23 To 30-SEP-24	89	93.72	95.64	91.90	15.39	104.07	58.56	160.78	88.22 to 98.07	179,735	165,170
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	85	95.86	98.49	93.99	16.98	104.79	61.31	186.68	91.32 to 100.46	168,528	158,406
<u>ALL</u>	174	95.26	98.30	93.48	17.54	105.16	58.56	186.68	91.63 to 99.02	168,394	157,411

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	64	94.78	98.66	92.53	18.23	106.62	63.18	186.68	91.32 to 100.10	161,991	149,894
5	36	97.17	96.28	93.71	16.67	102.74	61.31	160.29	86.40 to 103.58	120,932	113,321
10	39	95.68	101.67	97.77	18.52	103.99	62.37	175.07	88.17 to 106.15	139,853	136,741
15	6	93.38	92.90	89.08	12.29	104.29	76.41	110.30	76.41 to 110.30	124,425	110,839
20	3	98.50	88.81	79.75	17.20	111.36	58.56	109.38	N/A	96,167	76,695
25	26	93.87	97.52	92.57	16.47	105.35	72.16	148.60	83.74 to 108.00	311,162	288,027
<u>ALL</u>	174	95.26	98.30	93.48	17.54	105.16	58.56	186.68	91.63 to 99.02	168,394	157,411

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	174	95.26	98.30	93.48	17.54	105.16	58.56	186.68	91.63 to 99.02	168,394	157,411
06											
07											
<u>ALL</u>	174	95.26	98.30	93.48	17.54	105.16	58.56	186.68	91.63 to 99.02	168,394	157,411

**11 Burt**  
**RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 98  
  
 COD : 17.54  
 PRD : 105.16

COV : 23.17  
 STD : 22.78  
 Avg. Abs. Dev : 16.71  
  
 MAX Sales Ratio : 186.68  
 MIN Sales Ratio : 58.56

95% Median C.I. : 91.63 to 99.02  
 95% Wgt. Mean C.I. : 90.72 to 96.23  
 95% Mean C.I. : 94.92 to 101.68

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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
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	90.24	90.24	90.39	04.16	99.83	86.49	93.99	N/A	23,995	21,690
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	174	95.26	98.30	93.48	17.54	105.16	58.56	186.68	91.63 to 99.02	168,394	157,411
Greater Than 14,999	174	95.26	98.30	93.48	17.54	105.16	58.56	186.68	91.63 to 99.02	168,394	157,411
Greater Than 29,999	172	95.40	98.40	93.48	17.66	105.26	58.56	186.68	91.63 to 99.34	170,073	158,989
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	90.24	90.24	90.39	04.16	99.83	86.49	93.99	N/A	23,995	21,690
30,000 TO 59,999	18	116.46	125.12	125.11	20.24	100.01	61.31	186.68	101.36 to 134.38	46,044	57,606
60,000 TO 99,999	27	108.13	112.28	111.71	16.06	100.51	72.72	160.29	98.50 to 122.92	76,621	85,591
100,000 TO 149,999	35	91.84	93.17	92.89	15.80	100.30	62.37	136.92	84.87 to 99.77	123,784	114,987
150,000 TO 249,999	59	90.39	91.36	91.64	13.69	99.69	58.56	127.73	84.55 to 93.83	189,834	173,966
250,000 TO 499,999	32	89.32	90.87	90.26	13.57	100.68	69.83	124.34	80.91 to 98.07	317,728	286,792
500,000 TO 999,999	1	81.27	81.27	81.27	00.00	100.00	81.27	81.27	N/A	655,000	532,324
1,000,000 +											
<u>ALL</u>	174	95.26	98.30	93.48	17.54	105.16	58.56	186.68	91.63 to 99.02	168,394	157,411

**11 Burt**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 32  
Total Sales Price : 5,371,900  
Total Adj. Sales Price : 5,371,900  
Total Assessed Value : 4,716,140  
Avg. Adj. Sales Price : 167,872  
Avg. Assessed Value : 147,379

MEDIAN : 95  
WGT. MEAN : 88  
MEAN : 93  
  
COD : 14.68  
PRD : 106.48

COV : 20.80  
STD : 19.44  
Avg. Abs. Dev : 13.87  
  
MAX Sales Ratio : 140.97  
MIN Sales Ratio : 53.19

95% Median C.I. : 87.68 to 101.65  
95% Wgt. Mean C.I. : 81.79 to 93.80  
95% Mean C.I. : 86.74 to 100.22

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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>Qtrts</u>											
01-OCT-21 To 31-DEC-21	2	110.32	110.32	120.51	11.29	91.54	97.86	122.77	N/A	137,500	165,695
01-JAN-22 To 31-MAR-22	1	95.23	95.23	95.23	00.00	100.00	95.23	95.23	N/A	1,300	1,238
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	6	94.73	92.19	85.82	10.32	107.42	64.82	109.51	64.82 to 109.51	432,100	370,819
01-OCT-22 To 31-DEC-22	3	107.19	117.66	113.03	11.24	104.10	104.83	140.97	N/A	32,667	36,924
01-JAN-23 To 31-MAR-23	2	96.53	96.53	100.68	07.18	95.88	89.60	103.45	N/A	62,500	62,926
01-APR-23 To 30-JUN-23	4	81.05	75.65	74.65	13.52	101.34	53.19	87.29	N/A	196,250	146,496
01-JUL-23 To 30-SEP-23	2	99.84	99.84	99.92	00.70	99.92	99.14	100.54	N/A	67,500	67,444
01-OCT-23 To 31-DEC-23	5	91.57	88.72	90.20	11.98	98.36	57.86	109.42	N/A	129,800	117,086
01-JAN-24 To 31-MAR-24	1	94.27	94.27	94.27	00.00	100.00	94.27	94.27	N/A	60,000	56,561
01-APR-24 To 30-JUN-24	3	92.58	86.23	91.41	17.42	94.33	58.85	107.25	N/A	125,000	114,264
01-JUL-24 To 30-SEP-24	3	76.85	92.53	78.38	24.29	118.05	72.37	128.37	N/A	92,000	72,107
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	9	95.23	96.55	89.15	10.48	108.30	64.82	122.77	87.68 to 109.51	318,767	284,171
01-OCT-22 To 30-SEP-23	11	99.14	95.30	83.77	15.11	113.76	53.19	140.97	76.19 to 107.19	103,909	87,045
01-OCT-23 To 30-SEP-24	12	92.08	89.51	88.32	16.08	101.35	57.86	128.37	72.37 to 107.25	113,333	100,092
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	10	98.44	100.13	86.81	12.90	115.34	64.82	140.97	87.68 to 109.51	269,190	233,693
01-JAN-23 To 31-DEC-23	13	90.72	87.61	84.54	12.56	103.63	53.19	109.42	76.19 to 100.54	130,308	110,165
<u>ALL</u>	32	94.50	93.48	87.79	14.68	106.48	53.19	140.97	87.68 to 101.65	167,872	147,379

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	8	95.63	90.69	84.03	20.17	107.93	53.19	122.77	53.19 to 122.77	162,625	136,646
5	8	98.50	97.15	86.22	21.15	112.68	58.85	140.97	58.85 to 140.97	56,750	48,928
10	7	94.27	92.90	85.31	11.51	108.90	57.86	109.51	57.86 to 109.51	49,514	42,239
15	3	94.73	92.25	94.21	02.62	97.92	87.29	94.73	N/A	71,667	67,514
20	1	95.23	95.23	95.23	00.00	100.00	95.23	95.23	N/A	1,300	1,238
25	5	91.57	93.29	89.46	06.05	104.28	85.91	107.25	N/A	610,800	546,420
<u>ALL</u>	32	94.50	93.48	87.79	14.68	106.48	53.19	140.97	87.68 to 101.65	167,872	147,379

**11 Burt**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 32	MEDIAN : 95	COV : 20.80	95% Median C.I. : 87.68 to 101.65
Total Sales Price : 5,371,900	WGT. MEAN : 88	STD : 19.44	95% Wgt. Mean C.I. : 81.79 to 93.80
Total Adj. Sales Price : 5,371,900	MEAN : 93	Avg. Abs. Dev : 13.87	95% Mean C.I. : 86.74 to 100.22
Total Assessed Value : 4,716,140			
Avg. Adj. Sales Price : 167,872	COD : 14.68	MAX Sales Ratio : 140.97	
Avg. Assessed Value : 147,379	PRD : 106.48	MIN Sales Ratio : 53.19	

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	99.81	99.81	102.65	23.00	97.23	76.85	122.77	N/A	222,500	228,393
03	30	94.50	93.06	86.45	14.03	107.65	53.19	140.97	89.60 to 100.54	164,230	141,978
04											
____ALL____	32	94.50	93.48	87.79	14.68	106.48	53.19	140.97	87.68 to 101.65	167,872	147,379

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Low \$ Ranges____											
Less Than 5,000	1	95.23	95.23	95.23	00.00	100.00	95.23	95.23	N/A	1,300	1,238
Less Than 15,000	3	109.51	111.04	118.64	10.09	93.59	95.23	128.37	N/A	8,967	10,638
Less Than 30,000	8	101.35	106.71	106.46	14.02	100.23	87.29	140.97	87.29 to 140.97	15,613	16,622
____Ranges Excl. Low \$____											
Greater Than 4,999	31	94.27	93.43	87.79	15.16	106.42	53.19	140.97	87.68 to 101.65	173,245	152,094
Greater Than 14,999	29	94.03	91.67	87.64	14.42	104.60	53.19	140.97	87.29 to 100.54	184,310	161,525
Greater Than 29,999	24	93.31	89.07	87.35	14.32	101.97	53.19	122.77	76.85 to 100.54	218,625	190,965
____Incremental Ranges____											
0 TO 4,999	1	95.23	95.23	95.23	00.00	100.00	95.23	95.23	N/A	1,300	1,238
5,000 TO 14,999	2	118.94	118.94	119.82	07.93	99.27	109.51	128.37	N/A	12,800	15,338
15,000 TO 29,999	5	97.86	104.11	103.12	14.08	100.96	87.29	140.97	N/A	19,600	20,212
30,000 TO 59,999	1	90.72	90.72	90.72	00.00	100.00	90.72	90.72	N/A	45,000	40,825
60,000 TO 99,999	8	96.71	92.99	92.74	09.45	100.27	72.37	107.19	72.37 to 107.19	66,500	61,671
100,000 TO 149,999	7	94.73	87.23	87.25	14.98	99.98	57.86	109.42	57.86 to 109.42	100,571	87,752
150,000 TO 249,999	2	92.05	92.05	92.24	16.51	99.79	76.85	107.25	N/A	197,500	182,184
250,000 TO 499,999	5	85.91	84.14	83.81	23.00	100.39	53.19	122.77	N/A	314,200	263,330
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999	1	87.68	87.68	87.68	00.00	100.00	87.68	87.68	N/A	2,000,000	1,753,691
5,000,000 TO 9,999,999											
10,000,000 +											
____ALL____	32	94.50	93.48	87.79	14.68	106.48	53.19	140.97	87.68 to 101.65	167,872	147,379



**11 Burt**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

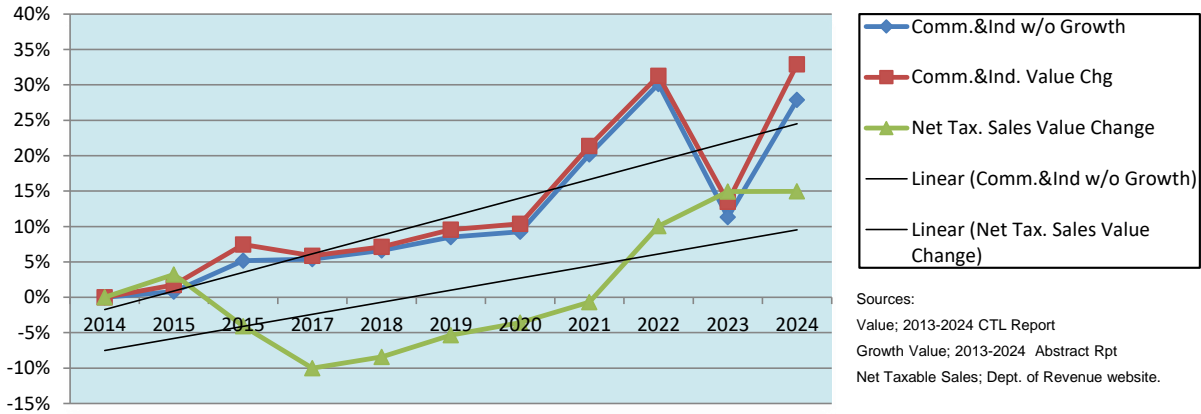
Number of Sales : 32	MEDIAN : 95	COV : 20.80	95% Median C.I. : 87.68 to 101.65
Total Sales Price : 5,371,900	WGT. MEAN : 88	STD : 19.44	95% Wgt. Mean C.I. : 81.79 to 93.80
Total Adj. Sales Price : 5,371,900	MEAN : 93	Avg. Abs. Dev : 13.87	95% Mean C.I. : 86.74 to 100.22
Total Assessed Value : 4,716,140			
Avg. Adj. Sales Price : 167,872	COD : 14.68	MAX Sales Ratio : 140.97	
Avg. Assessed Value : 147,379	PRD : 106.48	MIN Sales Ratio : 53.19	

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
301	1	107.19	107.19	107.19	00.00	100.00	107.19	107.19	N/A	65,000	69,673
344	5	109.42	108.91	100.66	18.93	108.20	76.19	140.97	N/A	45,400	45,702
346	1	64.82	64.82	64.82	00.00	100.00	64.82	64.82	N/A	321,000	208,080
352	2	99.81	99.81	102.65	23.00	97.23	76.85	122.77	N/A	222,500	228,393
353	4	96.55	98.05	96.73	03.42	101.36	94.27	104.83	N/A	25,325	24,498
406	4	81.55	81.35	80.65	19.30	100.87	58.85	103.45	N/A	78,000	62,904
408	1	92.58	92.58	92.58	00.00	100.00	92.58	92.58	N/A	75,000	69,436
410	1	91.57	91.57	91.57	00.00	100.00	91.57	91.57	N/A	104,000	95,229
434	1	53.19	53.19	53.19	00.00	100.00	53.19	53.19	N/A	250,000	132,973
442	1	101.65	101.65	101.65	00.00	100.00	101.65	101.65	N/A	60,000	60,990
446	1	87.29	87.29	87.29	00.00	100.00	87.29	87.29	N/A	15,000	13,093
494	2	94.73	94.73	94.73	00.00	100.00	94.73	94.73	N/A	100,000	94,725
495	1	87.68	87.68	87.68	00.00	100.00	87.68	87.68	N/A	2,000,000	1,753,691
530	2	97.29	97.29	95.33	03.35	102.06	94.03	100.54	N/A	187,500	178,751
555	3	99.14	88.84	75.78	17.37	117.23	57.86	109.51	N/A	57,200	43,346
595	1	107.25	107.25	107.25	00.00	100.00	107.25	107.25	N/A	200,000	214,504
852	1	85.91	85.91	85.91	00.00	100.00	85.91	85.91	N/A	450,000	386,581
<u>ALL</u>	<u>32</u>	94.50	93.48	87.79	14.68	106.48	53.19	140.97	87.68 to 101.65	167,872	147,379

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 50,976,261	\$ 1,752,059	3.44%	\$ 49,224,202		\$ 44,648,323	
2014	\$ 51,858,135	\$ 478,583	0.92%	\$ 51,379,552	0.79%	\$ 46,087,513	3.22%
2015	\$ 54,782,525	\$ 1,161,960	2.12%	\$ 53,620,565	3.40%	\$ 42,829,266	-7.07%
2016	\$ 53,961,160	\$ 230,345	0.43%	\$ 53,730,815	-1.92%	\$ 40,180,341	-6.18%
2017	\$ 54,613,416	\$ 267,441	0.49%	\$ 54,345,975	0.71%	\$ 40,895,190	1.78%
2018	\$ 55,843,559	\$ 537,943	0.96%	\$ 55,305,616	1.27%	\$ 42,255,810	3.33%
2019	\$ 56,276,336	\$ 584,934	1.04%	\$ 55,691,402	-0.27%	\$ 43,056,019	1.89%
2020	\$ 61,879,292	\$ 616,599	1.00%	\$ 61,262,693	8.86%	\$ 44,336,210	2.97%
2021	\$ 66,916,570	\$ 578,869	0.87%	\$ 66,337,701	7.21%	\$ 49,140,841	10.84%
2022	\$ 57,857,339	\$ 1,100,134	1.90%	\$ 56,757,205	-15.18%	\$ 51,314,917	4.42%
2023	\$ 67,748,684	\$ 2,553,875	3.77%	\$ 65,194,809	12.68%	\$ 51,327,590	0.02%
2024	\$ 84,342,984	\$ 705,683	0.84%	\$ 83,637,301	23.45%	\$ 50,710,419	-1.20%
Ann %chg	4.98%			Average	3.73%	0.96%	1.28%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	0.79%	1.73%	3.22%
2015	5.19%	7.47%	-4.07%
2016	5.40%	5.86%	-10.01%
2017	6.61%	7.13%	-8.41%
2018	8.49%	9.55%	-5.36%
2019	9.25%	10.40%	-3.57%
2020	20.18%	21.39%	-0.70%
2021	30.13%	31.27%	10.06%
2022	11.34%	13.50%	14.93%
2023	27.89%	32.90%	14.96%
2024	64.07%	65.46%	13.58%

County Number	11
County Name	Burt

**11 Burt****AGRICULTURAL LAND****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 75  
 Total Sales Price : 83,558,729  
 Total Adj. Sales Price : 83,558,729  
 Total Assessed Value : 58,039,823  
 Avg. Adj. Sales Price : 1,114,116  
 Avg. Assessed Value : 773,864

MEDIAN : 72  
 WGT. MEAN : 69  
 MEAN : 71  
 COD : 13.01  
 PRD : 102.74

COV : 17.21  
 STD : 12.28  
 Avg. Abs. Dev : 09.39  
 MAX Sales Ratio : 107.83  
 MIN Sales Ratio : 35.60

95% Median C.I. : 69.24 to 75.30  
 95% Wgt. Mean C.I. : 62.37 to 76.55  
 95% Mean C.I. : 68.58 to 74.14

*Printed:3/19/2025 2:38:53PM***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-21 To 31-DEC-21	8	77.86	77.08	75.06	08.71	102.69	62.11	91.54	62.11 to 91.54	1,236,976	928,443
01-JAN-22 To 31-MAR-22	8	71.50	70.20	68.10	09.57	103.08	54.59	83.21	54.59 to 83.21	1,686,080	1,148,201
01-APR-22 To 30-JUN-22	6	77.04	78.39	77.75	04.48	100.82	74.22	83.81	74.22 to 83.81	649,955	505,351
01-JUL-22 To 30-SEP-22	13	68.55	69.06	65.61	14.62	105.26	45.40	86.24	56.99 to 83.72	1,329,594	872,281
01-OCT-22 To 31-DEC-22	5	73.91	78.51	78.57	10.70	99.92	69.39	93.81	N/A	1,245,319	978,387
01-JAN-23 To 31-MAR-23	4	73.94	74.65	74.99	04.22	99.55	71.12	79.59	N/A	743,836	557,774
01-APR-23 To 30-JUN-23	6	61.87	66.55	64.61	11.28	103.00	56.48	80.66	56.48 to 80.66	904,017	584,046
01-JUL-23 To 30-SEP-23	2	56.05	56.05	55.92	04.39	100.23	53.59	58.50	N/A	841,780	470,730
01-OCT-23 To 31-DEC-23	5	72.19	66.51	66.45	15.75	100.09	35.60	81.97	N/A	895,141	594,813
01-JAN-24 To 31-MAR-24	10	74.56	69.73	70.69	12.06	98.64	51.63	80.05	54.56 to 80.05	997,359	704,988
01-APR-24 To 30-JUN-24	7	63.93	68.82	64.40	16.69	106.86	46.56	107.83	46.56 to 107.83	1,090,135	702,076
01-JUL-24 To 30-SEP-24	1	91.28	91.28	91.28	00.00	100.00	91.28	91.28	N/A	600,000	547,665
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	35	74.58	72.75	69.52	10.93	104.65	45.40	91.54	69.24 to 78.77	1,273,397	885,283
01-OCT-22 To 30-SEP-23	17	71.12	70.74	70.93	12.11	99.73	53.59	93.81	60.70 to 79.59	959,388	680,516
01-OCT-23 To 30-SEP-24	23	71.92	69.69	68.28	15.95	102.07	35.60	107.83	63.58 to 77.54	986,097	673,311
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	32	74.07	72.57	69.56	11.38	104.33	45.40	93.81	68.55 to 78.77	1,278,115	889,040
01-JAN-23 To 31-DEC-23	17	71.12	67.21	66.29	13.39	101.39	35.60	81.97	58.50 to 77.73	856,395	567,700
<u>ALL</u>	75	72.19	71.36	69.46	13.01	102.74	35.60	107.83	69.24 to 75.30	1,114,116	773,864

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	33	72.19	73.07	69.82	12.47	104.65	51.63	107.83	67.56 to 78.75	1,029,750	719,014
2	22	71.04	69.24	67.97	13.11	101.87	35.60	91.54	62.11 to 77.54	1,166,055	792,612
3	20	74.69	70.87	70.54	13.12	100.47	45.40	86.24	61.54 to 80.66	1,196,188	843,745
<u>ALL</u>	75	72.19	71.36	69.46	13.01	102.74	35.60	107.83	69.24 to 75.30	1,114,116	773,864

**11 Burt**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 75	MEDIAN : 72	COV : 17.21	95% Median C.I. : 69.24 to 75.30
Total Sales Price : 83,558,729	WGT. MEAN : 69	STD : 12.28	95% Wgt. Mean C.I. : 62.37 to 76.55
Total Adj. Sales Price : 83,558,729	MEAN : 71	Avg. Abs. Dev : 09.39	95% Mean C.I. : 68.58 to 74.14
Total Assessed Value : 58,039,823			
Avg. Adj. Sales Price : 1,114,116	COD : 13.01	MAX Sales Ratio : 107.83	
Avg. Assessed Value : 773,864	PRD : 102.74	MIN Sales Ratio : 35.60	

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	11	72.39	68.72	65.65	15.38	104.68	45.40	86.24	46.56 to 84.63	1,111,797	729,932
3	11	72.39	68.72	65.65	15.38	104.68	45.40	86.24	46.56 to 84.63	1,111,797	729,932
____Dry____											
County	37	71.12	69.85	66.74	13.25	104.66	35.60	93.81	66.93 to 75.30	1,013,031	676,048
1	19	70.91	70.33	66.56	12.55	105.66	51.63	93.81	58.50 to 80.05	1,113,750	741,295
2	13	71.93	69.51	66.89	14.69	103.92	35.60	91.54	60.70 to 81.97	975,648	652,615
3	5	74.58	68.88	67.22	10.07	102.47	54.59	78.77	N/A	727,494	489,037
____ALL____	75	72.19	71.36	69.46	13.01	102.74	35.60	107.83	69.24 to 75.30	1,114,116	773,864

**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	12	73.59	69.98	66.34	15.15	105.49	45.40	86.24	56.43 to 83.81	1,059,147	702,627
2	1	83.81	83.81	83.81	00.00	100.00	83.81	83.81	N/A	480,000	402,270
3	11	72.39	68.72	65.65	15.38	104.68	45.40	86.24	46.56 to 84.63	1,111,797	729,932
____Dry____											
County	50	72.14	70.83	68.65	11.59	103.18	35.60	93.81	69.17 to 75.30	1,082,404	743,074
1	27	71.92	71.19	68.57	10.97	103.82	51.63	93.81	66.93 to 78.75	1,118,837	767,188
2	17	72.09	70.08	68.43	12.50	102.41	35.60	91.54	61.43 to 77.73	1,146,071	784,253
3	6	74.74	71.35	70.17	10.41	101.68	54.59	83.72	54.59 to 83.72	738,064	517,887
____Grass____											
County	1	47.26	47.26	47.26	00.00	100.00	47.26	47.26	N/A	240,000	113,425
2	1	47.26	47.26	47.26	00.00	100.00	47.26	47.26	N/A	240,000	113,425
____ALL____	75	72.19	71.36	69.46	13.01	102.74	35.60	107.83	69.24 to 75.30	1,114,116	773,864

## Burt County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Burt	1	6,505	6,355	6,055	5,789	n/a	5,705	5,505	5,805	6,047
Cuming	1	9,218	n/a	8,628	9,187	5,923	n/a	7,960	6,792	8,579
Thurston	2	7,450	7,450	6,575	6,575	6,400	n/a	5,800	5,800	6,501
Burt	2	6,705	7,005	6,605	5,691	n/a	6,505	4,350	5,305	6,052
Cuming	4	9,494	9,332	8,962	9,383	6,319	n/a	8,125	6,617	8,669
Dodge	2	9,190	9,160	9,030	9,000	8,940	8,910	8,810	8,780	9,018
Burt	3	6,800	n/a	6,322	5,121	n/a	4,900	4,300	4,000	5,806
Washington	1	8,605	8,605	7,102	7,005	n/a	5,550	5,250	4,875	6,847

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Burt	1	6,500	6,350	6,050	n/a	5,700	5,700	5,500	5,800	5,989
Cuming	1	8,444	8,450	7,925	4,740	6,775	7,265	6,050	6,041	7,713
Thurston	2	7,425	7,424	6,545	6,545	6,380	6,379	5,775	5,774	6,376
Burt	2	6,700	7,000	6,600	n/a	4,510	6,500	4,175	5,298	6,550
Cuming	4	8,850	8,844	8,307	8,178	5,018	7,614	6,295	6,023	8,195
Dodge	2	7,843	7,799	7,640	7,590	7,430	7,380	7,207	7,170	7,619
Burt	3	6,150	6,150	5,100	n/a	4,299	4,700	4,200	3,900	4,823
Washington	1	8,600	8,600	7,085	n/a	5,539	5,500	5,025	4,500	6,710

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Burt	1	2,200	2,100	2,000	1,900	n/a	n/a	n/a	1,500	2,089
Cuming	1	3,839	3,811	3,243	3,353	n/a	n/a	n/a	n/a	3,700
Thurston	2	2,125	2,125	1,925	1,825	1,625	n/a	n/a	n/a	2,048
Burt	2	3,100	2,600	2,400	2,080	n/a	n/a	n/a	1,770	2,730
Cuming	4	3,702	3,692	2,904	3,231	n/a	n/a	n/a	n/a	3,494
Dodge	2	2,300	2,250	2,200	2,150	n/a	n/a	n/a	n/a	2,260
Burt	3	2,565	2,375	2,105	n/a	n/a	1,975	1,905	1,790	2,366
Washington	1	2,556	2,350	2,005	1,930	n/a	1,835	1,780	1,553	2,426

County	Mkt Area	CRP	TIMBER	WASTE
Burt	1	3,863	n/a	250
Cuming	1	6,814	1,674	166
Thurston	2	n/a	550	100
Burt	2	3,596	n/a	273
Cuming	4	6,705	1,645	357
Dodge	2	3,210	n/a	267
Burt	3	3,856	n/a	226
Washington	1	5,421	n/a	444

Source: 2025 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

## AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	29	Median :	46	COV :	16.45	95% Median C.I. :	42.16 to 49.57
Total Sales Price :	33,454,506	Wgt. Mean :	42	STD :	07.42	95% Wgt. Mean C.I. :	29.48 to 55.14
Total Adj. Sales Price :	37,142,779	Mean :	45	Avg.Abs.Dev :	05.78	95% Mean C.I. :	42.30 to 47.94
Total Assessed Value :	15,713,913						
Avg. Adj. Sales Price :	1,280,785	COD :	12.58	MAX Sales Ratio :	61.24		
Avg. Assessed Value :	541,859	PRD :	106.64	MIN Sales Ratio :	30.60		

Printed : 03/25/2025

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>											
10/01/2021 To 12/31/2021	3	52.75	46.74	39.28	13.33	118.99	33.19	54.29	N/A	1,459,333	573,213
01/01/2022 To 03/31/2022	5	46.29	45.31	40.66	13.20	111.44	30.60	54.32	N/A	1,676,967	681,851
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022	5	43.69	43.01	40.28	04.99	106.78	37.20	45.93	N/A	1,924,337	775,196
10/01/2022 To 12/31/2022	1	61.24	61.24	61.24		100.00	61.24	61.24	N/A	504,000	308,635
01/01/2023 To 03/31/2023	3	49.57	49.44	49.73	03.97	99.42	46.42	52.34	N/A	758,448	377,154
04/01/2023 To 06/30/2023	1	40.59	40.59	40.59		100.00	40.59	40.59	N/A	652,500	264,873
07/01/2023 To 09/30/2023	2	36.59	36.59	36.50	04.40	100.25	34.98	38.19	N/A	841,780	307,285
10/01/2023 To 12/31/2023	1	47.12	47.12	47.12		100.00	47.12	47.12	N/A	1,256,800	592,247
01/01/2024 To 03/31/2024	6	46.05	44.32	45.15	13.40	98.16	33.70	52.26	33.70 to 52.26	1,136,794	513,209
04/01/2024 To 06/30/2024	2	45.19	45.19	45.87	06.71	98.52	42.16	48.21	N/A	782,645	359,000
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	13	45.20	44.76	40.23	12.37	111.26	30.60	54.32	37.20 to 52.75	1,721,886	692,683
10/01/2022 To 09/30/2023	7	46.42	46.19	45.34	15.21	101.87	34.98	61.24	34.98 to 61.24	730,772	331,363
10/01/2023 To 09/30/2024	9	46.95	44.82	45.52	10.22	98.46	33.70	52.26	35.61 to 52.26	1,071,428	487,722
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	11	45.20	45.71	41.02	12.08	111.43	30.60	61.24	37.20 to 54.32	1,682,775	690,352
01/01/2023 To 12/31/2023	7	46.42	44.17	44.36	10.86	99.57	34.98	52.34	34.98 to 52.34	838,315	371,879
<u>ALL</u>											
10/01/2021 To 09/30/2024	29	45.93	45.12	42.31	12.58	106.64	30.60	61.24	42.16 to 49.57	1,280,785	541,859

## AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	29	Median :	46	COV :	16.45	95% Median C.I. :	42.16 to 49.57
Total Sales Price :	33,454,506	Wgt. Mean :	42	STD :	07.42	95% Wgt. Mean C.I. :	29.48 to 55.14
Total Adj. Sales Price :	37,142,779	Mean :	45	Avg.Abs.Dev :	05.78	95% Mean C.I. :	42.30 to 47.94
Total Assessed Value :	15,713,913						
Avg. Adj. Sales Price :	1,280,785	COD :	12.58	MAX Sales Ratio :	61.24		
Avg. Assessed Value :	541,859	PRD :	106.64	MIN Sales Ratio :	30.60		

Printed : 03/25/2025

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	26	46.36	46.11	44.50	11.52	103.62	33.70	61.24	43.02 to 51.10	1,105,032	491,733
3	3	33.19	36.57	34.82	15.40	105.03	30.60	45.93	N/A	2,803,979	976,289
____ALL____											
10/01/2021 To 09/30/2024	29	45.93	45.12	42.31	12.58	106.64	30.60	61.24	42.16 to 49.57	1,280,785	541,859

SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
110001											
110014											
110020	29	45.93	45.12	42.31	12.58	106.64	30.60	61.24	42.16 to 49.57	1,280,785	541,859
200020											
270594											
____ALL____											
10/01/2021 To 09/30/2024	29	45.93	45.12	42.31	12.58	106.64	30.60	61.24	42.16 to 49.57	1,280,785	541,859

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Irrigated____											
County	1	30.60	30.60	30.60		100.00	30.60	30.60	N/A	3,557,937	1,088,557
3	1	30.60	30.60	30.60		100.00	30.60	30.60	N/A	3,557,937	1,088,557
____Dry____											
County	19	46.29	45.98	43.50	12.66	105.70	33.70	61.24	38.19 to 52.26	1,113,750	484,486
1	19	46.29	45.98	43.50	12.66	105.70	33.70	61.24	38.19 to 52.26	1,113,750	484,486
____ALL____											
10/01/2021 To 09/30/2024	29	45.93	45.12	42.31	12.58	106.64	30.60	61.24	42.16 to 49.57	1,280,785	541,859

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

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Total Sales Price :	33,454,506	Wgt. Mean :	42	STD :	07.42	95% Wgt. Mean C.I. :	29.48 to 55.14
Total Adj. Sales Price :	37,142,779	Mean :	45	Avg.Abs.Dev :	05.78	95% Mean C.I. :	42.30 to 47.94
Total Assessed Value :	15,713,913						
Avg. Adj. Sales Price :	1,280,785	COD :	12.58	MAX Sales Ratio :	61.24		
Avg. Assessed Value :	541,859	PRD :	106.64	MIN Sales Ratio :	30.60		

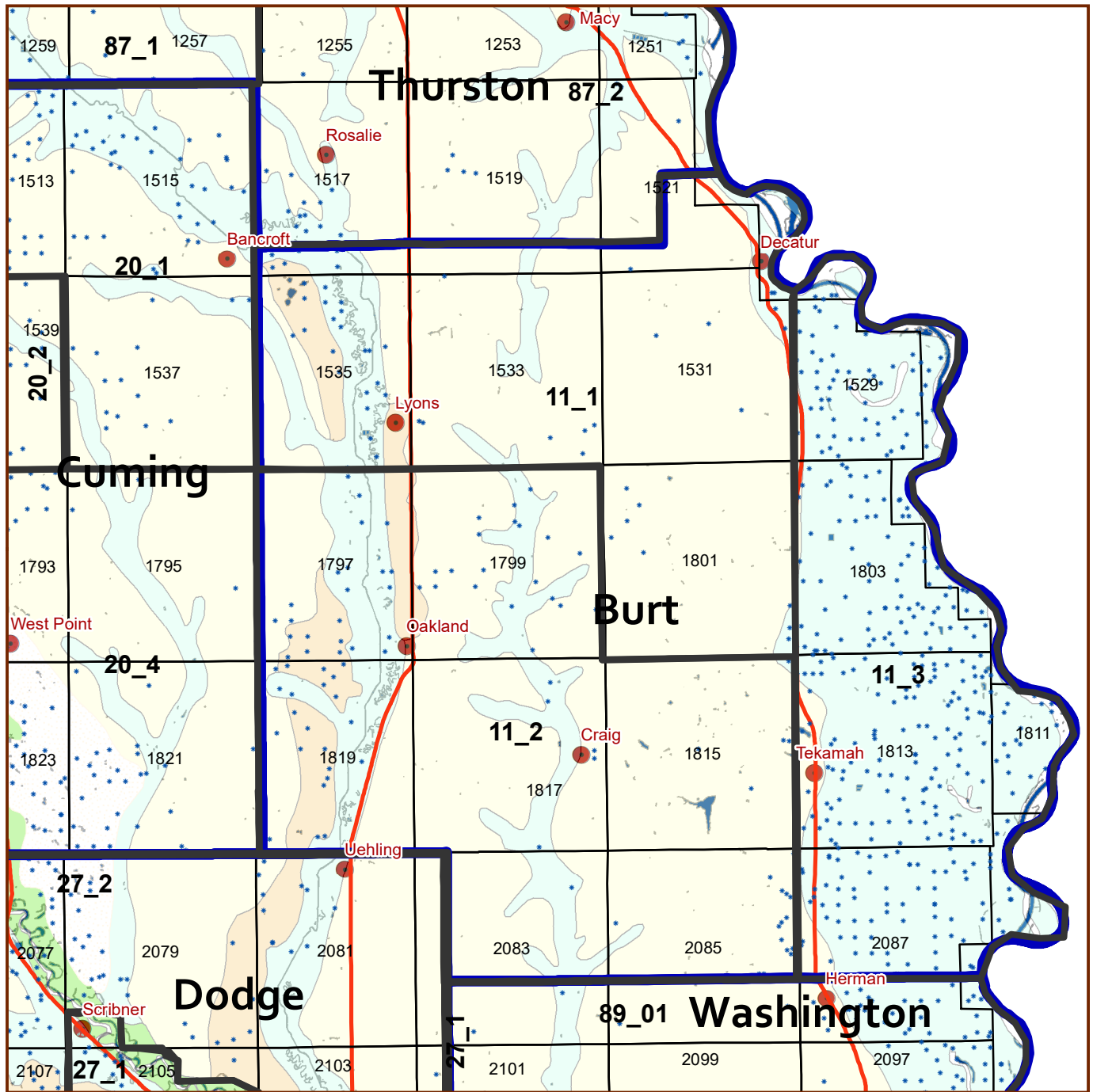
Printed : 03/25/2025

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Irrigated____											
County	1	30.60	30.60	30.60		100.00	30.60	30.60	N/A	3,557,937	1,088,557
3	1	30.60	30.60	30.60		100.00	30.60	30.60	N/A	3,557,937	1,088,557
____Dry____											
County	23	46.42	46.20	44.36	11.85	104.15	33.70	61.24	43.69 to 52.26	1,150,894	510,485
1	23	46.42	46.20	44.36	11.85	104.15	33.70	61.24	43.69 to 52.26	1,150,894	510,485
____ALL____											
10/01/2021 To 09/30/2024	29	45.93	45.12	42.31	12.58	106.64	30.60	61.24	42.16 to 49.57	1,280,785	541,859



# BURT COUNTY



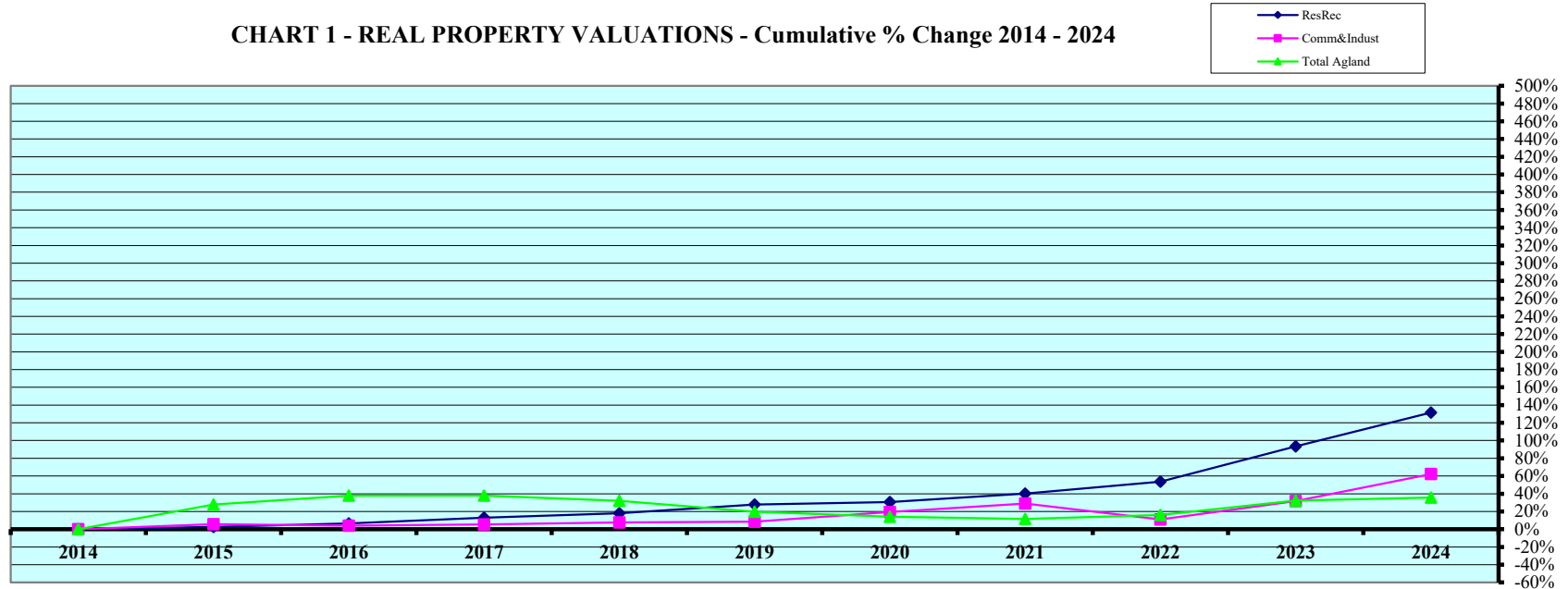
## Legend

- 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 2014 - 2024**



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	188,208,966	-	-	-	51,858,135	-	-	-	1,112,660,670	-	-	-
2015	193,307,745	5,098,779	2.71%	2.71%	54,782,525	2,924,390	5.64%	5.64%	1,422,094,890	309,434,220	27.81%	27.81%
2016	200,550,644	7,242,899	3.75%	6.56%	53,961,160	-821,365	-1.50%	4.06%	1,533,479,648	111,384,758	7.83%	37.82%
2017	212,402,487	11,851,843	5.91%	12.85%	54,613,416	652,256	1.21%	5.31%	1,532,936,862	-542,786	-0.04%	37.77%
2018	222,135,975	9,733,488	4.58%	18.03%	55,843,559	1,230,143	2.25%	7.69%	1,469,917,480	-63,019,382	-4.11%	32.11%
2019	240,723,486	18,587,511	8.37%	27.90%	56,276,336	432,777	0.77%	8.52%	1,331,124,066	-138,793,414	-9.44%	19.63%
2020	246,020,302	5,296,816	2.20%	30.72%	61,879,292	5,602,956	9.96%	19.32%	1,270,458,528	-60,665,538	-4.56%	14.18%
2021	263,933,190	17,912,888	7.28%	40.23%	66,916,570	5,037,278	8.14%	29.04%	1,242,819,324	-27,639,204	-2.18%	11.70%
2022	288,897,223	24,964,033	9.46%	53.50%	57,557,574	-9,358,996	-13.99%	10.99%	1,290,897,498	48,078,174	3.87%	16.02%
2023	364,120,308	75,223,085	26.04%	93.47%	68,315,853	10,758,279	18.69%	31.74%	1,473,424,215	182,526,717	14.14%	32.42%
2024	435,738,297	71,617,989	19.67%	131.52%	84,093,798	15,777,945	23.10%	62.16%	1,508,772,692	35,348,477	2.40%	35.60%

Rate Annual %chg: Residential & Recreational **8.76%**

Commercial & Industrial **4.95%**

Agricultural Land **3.09%**

Cnty# **11**  
County **BURT**

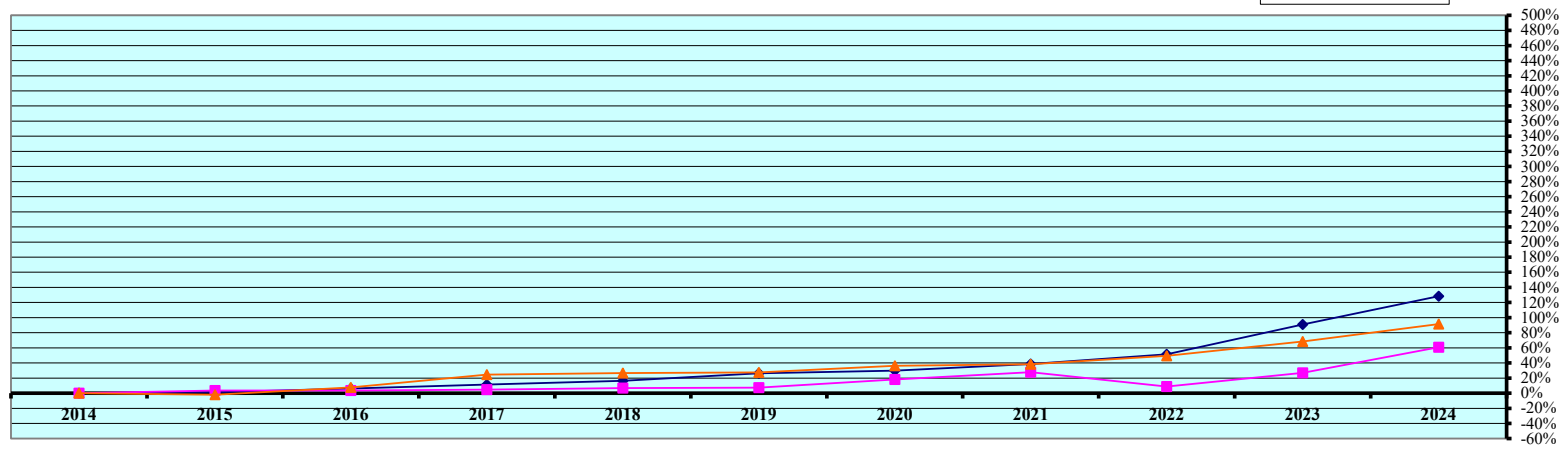
**CHART 1**

(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.

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	188,208,966	2,923,747	1.55%	185,285,219	--	--	51,858,135	478,583	0.92%	51,379,552	--	--
2015	193,307,745	3,025,530	1.57%	190,282,215	1.10%	1.10%	54,782,525	1,161,960	2.12%	53,620,565	3.40%	3.40%
2016	200,550,644	819,422	0.41%	199,731,222	3.32%	6.12%	53,961,160	230,345	0.43%	53,730,815	-1.92%	3.61%
2017	212,402,487	2,889,313	1.36%	209,513,174	4.47%	11.32%	54,613,416	267,441	0.49%	54,345,975	0.71%	4.80%
2018	222,135,975	2,817,309	1.27%	219,318,666	3.26%	16.53%	55,843,559	537,943	0.96%	55,305,616	1.27%	6.65%
2019	240,723,486	2,790,033	1.16%	237,933,453	7.11%	26.42%	56,276,336	584,934	1.04%	55,691,402	-0.27%	7.39%
2020	246,020,302	1,605,926	0.65%	244,414,376	1.53%	29.86%	61,879,292	616,599	1.00%	61,262,693	8.86%	18.14%
2021	263,933,190	3,223,758	1.22%	260,709,432	5.97%	38.52%	66,916,570	578,869	0.87%	66,337,701	7.21%	27.92%
2022	288,897,223	3,819,493	1.32%	285,077,730	8.01%	51.47%	57,557,574	1,100,134	1.91%	56,457,440	-15.63%	8.87%
2023	364,120,308	4,860,546	1.33%	359,259,762	24.36%	90.88%	68,315,853	2,553,875	3.74%	65,761,978	14.25%	26.81%
2024	435,738,297	6,013,471	1.38%	429,724,826	18.02%	128.32%	84,093,798	705,683	0.84%	83,388,115	22.06%	60.80%
Rate Ann%chg	8.76%	Resid & Recreat w/o growth				7.71%	4.95%	C & I w/o growth				3.99%

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	48,657,715	41,243,728	89,901,443	1,229,474	1.37%	88,671,969	--	--
2015	48,688,555	41,708,141	90,396,696	2,331,326	2.58%	88,065,370	-2.04%	-2.04%
2016	49,947,234	54,009,482	103,956,716	7,112,159	6.84%	96,844,557	7.13%	7.72%
2017	53,322,508	61,194,231	114,516,739	2,559,049	2.23%	111,957,690	7.70%	24.53%
2018	53,449,394	62,432,715	115,882,109	2,170,442	1.87%	113,711,667	-0.70%	26.48%
2019	52,404,630	63,537,946	115,942,576	1,397,647	1.21%	114,544,929	-1.15%	27.41%
2020	55,256,106	67,827,399	123,083,505	673,596	0.55%	122,409,909	5.58%	36.16%
2021	56,765,997	69,201,458	125,967,455	1,619,723	1.29%	124,347,732	1.03%	38.32%
2022	62,605,069	75,548,361	138,153,430	3,816,319	2.76%	134,337,111	6.64%	49.43%
2023	74,472,353	79,245,519	153,717,872	2,371,987	1.54%	151,345,885	9.55%	68.35%
2024	85,637,744	89,512,409	175,150,153	3,042,468	1.74%	172,107,685	11.96%	91.44%
Rate Ann%chg	5.82%	8.06%	6.90%	Ag Imprv+Site w/o growth			4.57%	

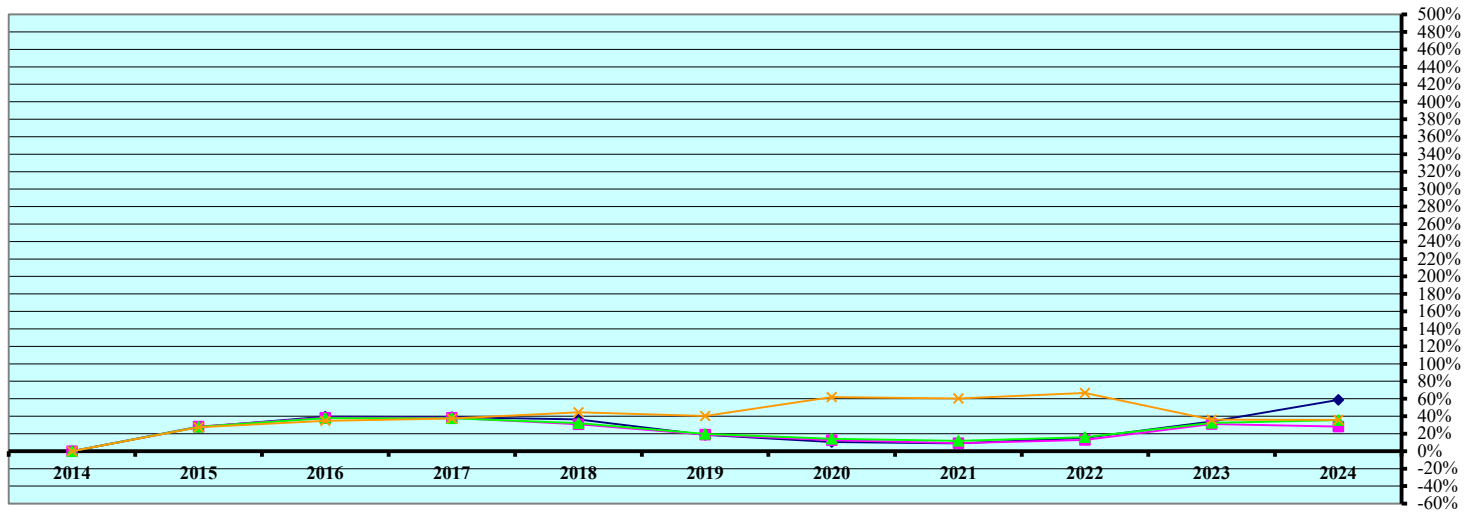
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land.  
Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2014 - 2024 CTL  
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.  
Prepared as of 02/11/2025

Cnty# 11  
County BURT

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	233,108,795	-	-	-	812,122,900	-	-	-	51,808,090	-	-	-
2015	297,301,985	64,193,190	27.54%	27.54%	1,039,941,480	227,818,580	28.05%	28.05%	65,926,305	14,118,215	27.25%	27.25%
2016	324,948,888	27,646,903	9.30%	39.40%	1,123,102,750	83,161,270	8.00%	38.29%	69,839,642	3,913,337	5.94%	34.80%
2017	323,852,677	-1,096,211	-0.34%	38.93%	1,122,280,513	-822,237	-0.07%	38.19%	71,147,880	1,308,238	1.87%	37.33%
2018	318,007,739	-5,844,938	-1.80%	36.42%	1,061,272,274	-61,008,239	-5.44%	30.68%	74,937,842	3,789,962	5.33%	44.65%
2019	276,746,879	-41,260,860	-12.97%	18.72%	965,933,505	-95,338,769	-8.98%	18.94%	72,695,649	-2,242,193	-2.99%	40.32%
2020	257,281,326	-19,465,553	-7.03%	10.37%	913,428,571	-52,504,934	-5.44%	12.47%	83,864,573	11,168,924	15.36%	61.88%
2021	253,635,964	-3,645,362	-1.42%	8.81%	886,860,390	-26,568,181	-2.91%	9.20%	83,005,554	-859,019	-1.02%	60.22%
2022	268,328,637	14,692,673	5.79%	15.11%	915,896,288	29,035,898	3.27%	12.78%	86,338,746	3,333,192	4.02%	66.65%
2023	312,448,168	44,119,531	16.44%	34.04%	1,064,272,397	148,376,109	16.20%	31.05%	70,547,054	-15,791,692	-18.29%	36.17%
2024	369,935,148	57,486,980	18.40%	58.70%	1,041,811,731	-22,460,666	-2.11%	28.28%	70,311,177	-235,877	-0.33%	35.71%

Rate Ann.%chg: Irrigated 4.73%

Dryland 2.52%

Grassland 3.10%

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	593,450	-	-	-	15,027,435	-	-	-	1,112,660,670	-	-	-
2015	711,290	117,840	19.86%	19.86%	18,213,830	3,186,395	21.20%	21.20%	1,422,094,890	309,434,220	27.81%	27.81%
2016	481,095	-230,195	-32.36%	-18.93%	15,107,273	-3,106,557	-17.06%	0.53%	1,533,479,648	111,384,758	7.83%	37.82%
2017	480,627	-468	-0.10%	-19.01%	15,175,165	67,892	0.45%	0.98%	1,532,936,862	-542,786	-0.04%	37.77%
2018	466,962	-13,665	-2.84%	-21.31%	15,232,663	57,498	0.38%	1.37%	1,469,917,480	-63,019,382	-4.11%	32.11%
2019	461,003	-5,959	-1.28%	-22.32%	15,287,030	54,367	0.36%	1.73%	1,331,124,066	-138,793,414	-9.44%	19.63%
2020	603,545	142,542	30.92%	1.70%	15,280,513	-6,517	-0.04%	1.68%	1,270,458,528	-60,665,538	-4.56%	14.18%
2021	479,386	-124,159	-20.57%	-19.22%	18,838,030	3,557,517	23.28%	25.36%	1,242,819,324	-27,639,204	-2.18%	11.70%
2022	504,426	25,040	5.22%	-15.00%	19,829,401	991,371	5.26%	31.95%	1,290,897,498	48,078,174	3.87%	16.02%
2023	896,536	392,110	77.73%	51.07%	25,260,060	5,430,659	27.39%	68.09%	1,473,424,215	182,526,717	14.14%	32.42%
2024	900,878	4,342	0.48%	51.80%	25,813,758	553,698	2.19%	71.78%	1,508,772,692	35,348,477	2.40%	35.60%

Cnty# 11  
County BURT

Rate Ann.%chg: Total Agric Land 3.09%

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (from County Abstract Reports)(<sup>1</sup>)**

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	232,255,085	55,365	4,195			812,869,900	188,893	4,303			51,909,765	29,588	1,754		
2015	296,865,880	54,708	5,426	29.35%	29.35%	1,042,398,800	190,380	5,475	27.24%	27.24%	65,909,610	29,458	2,237	27.53%	27.53%
2016	325,126,424	57,024	5,702	5.07%	35.91%	1,120,606,945	188,038	5,959	8.84%	38.49%	70,890,493	29,350	2,415	7.95%	37.67%
2017	324,936,301	56,932	5,707	0.10%	36.06%	1,122,518,493	188,344	5,960	0.01%	38.50%	70,588,229	29,178	2,419	0.16%	37.89%
2018	317,319,608	56,436	5,623	-1.49%	34.03%	1,066,500,808	188,432	5,660	-5.03%	31.52%	72,172,260	29,536	2,444	1.00%	39.28%
2019	276,918,159	56,476	4,903	-12.79%	16.88%	966,243,555	187,476	5,154	-8.94%	19.77%	72,707,231	30,209	2,407	-1.50%	37.18%
2020	257,285,083	56,366	4,565	-6.91%	8.81%	913,473,178	187,570	4,870	-5.51%	13.17%	83,938,907	29,511	2,844	18.18%	62.12%
2021	253,635,964	56,047	4,525	-0.86%	7.88%	886,854,554	187,379	4,733	-2.81%	9.98%	83,034,501	30,027	2,765	-2.78%	57.62%
2022	268,788,068	56,058	4,795	5.95%	14.30%	915,567,780	187,403	4,886	3.22%	13.53%	86,510,655	29,927	2,891	4.53%	64.77%
2023	310,444,514	55,739	5,570	16.16%	32.77%	1,064,215,851	190,787	5,578	14.17%	29.62%	70,304,931	26,360	2,667	-7.74%	52.02%
2024	370,079,183	64,434	5,744	3.12%	36.92%	1,041,484,509	181,685	5,732	2.77%	33.21%	70,328,063	26,273	2,677	0.37%	52.58%

Rate Annual %chg Average Value/Acre:

4.77%

2.51%

3.08%

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
2014	600,220	4,842	124			14,872,830	14,922	997			1,112,507,800	293,610	3,789		
2015	683,865	4,239	161	30.13%	30.13%	18,113,980	14,996	1,208	21.19%	21.19%	1,423,972,135	293,781	4,847	27.92%	27.92%
2016	481,095	3,022	159	-1.31%	28.42%	15,114,235	9,450	1,599	32.41%	60.46%	1,532,219,192	286,884	5,341	10.19%	40.96%
2017	480,627	3,019	159	0.00%	28.42%	15,166,585	9,484	1,599	-0.01%	60.44%	1,533,690,235	286,957	5,345	0.07%	41.06%
2018	467,349	3,588	130	-18.18%	5.07%	15,233,853	9,472	1,608	0.57%	61.36%	1,471,693,878	287,465	5,120	-4.21%	35.11%
2019	461,998	3,572	129	-0.69%	4.35%	15,266,206	9,496	1,608	-0.04%	61.30%	1,331,597,149	287,229	4,636	-9.45%	22.35%
2020	585,472	4,269	137	6.02%	10.63%	15,260,960	9,514	1,604	-0.23%	60.93%	1,270,543,600	287,230	4,423	-4.59%	16.74%
2021	479,386	3,798	126	-7.96%	1.82%	18,841,692	10,104	1,865	16.25%	87.08%	1,242,846,097	287,356	4,325	-2.22%	14.15%
2022	508,561	3,804	134	5.91%	7.84%	19,816,407	10,107	1,961	5.14%	96.71%	1,291,191,471	287,301	4,494	3.91%	18.61%
2023	837,391	3,641	230	72.06%	85.54%	25,168,527	10,176	2,473	26.15%	148.13%	1,470,971,214	286,703	5,131	14.16%	35.41%
2024	901,029	3,642	247	7.57%	99.59%	25,793,259	10,264	2,513	1.61%	152.13%	1,508,586,043	286,298	5,269	2.70%	39.07%

11

BURT

Rate Annual %chg Average Value/Acre:

3.09%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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
6,722	BURT	84,914,788	17,469,523	20,286,557	427,743,847	55,224,419	28,869,379	7,994,450	1,508,772,692	85,637,744	89,512,409	0	2,326,425,808
cnty sectorvalue % of total value:		3.65%	0.75%	0.87%	18.39%	2.37%	1.24%	0.34%	64.85%	3.68%	3.85%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
202	CRAIG	259,899	95,079	9,572	8,871,362	144,230	0	0	108,651	0	0	0	9,488,793
3.01%	%sector of county sector	0.31%	0.54%	0.05%	2.07%	0.26%			0.01%				0.41%
	%sector of municipality	2.74%	1.00%	0.10%	93.49%	1.52%			1.15%				100.00%
410	DECATUR	196,422	444,387	106,584	32,047,210	2,547,157	0	436,564	805,400	0	0	0	36,583,724
6.10%	%sector of county sector	0.23%	2.54%	0.53%	7.49%	4.61%		5.46%	0.05%				1.57%
	%sector of municipality	0.54%	1.21%	0.29%	87.60%	6.96%		1.19%	2.20%				100.00%
824	LYONS	1,396,717	975,071	1,043,113	47,409,566	5,474,907	1,809,917	0	39,661	0	405	0	58,149,357
12.26%	%sector of county sector	1.64%	5.58%	5.14%	11.08%	9.91%	6.27%		0.00%		0.00%		2.50%
	%sector of municipality	2.40%	1.68%	1.79%	81.53%	9.42%	3.11%		0.07%		0.00%		100.00%
1,369	OAKLAND	5,890,683	746,761	1,036,316	70,908,227	11,425,764	355,334	0	120,907	0	214,300	0	90,698,292
20.37%	%sector of county sector	6.94%	4.27%	5.11%	16.58%	20.69%	1.23%		0.01%		0.24%		3.90%
	%sector of municipality	6.49%	0.82%	1.14%	78.18%	12.60%	0.39%		0.13%		0.24%		100.00%
1,714	TEKAMAH	3,863,799	1,015,044	205,017	109,560,966	15,336,174	273,201	0	416,875	0	788,419	0	131,459,495
25.50%	%sector of county sector	4.55%	5.81%	1.01%	25.61%	27.77%	0.95%		0.03%		0.88%		5.65%
	%sector of municipality	2.94%	0.77%	0.16%	83.34%	11.67%	0.21%		0.32%		0.60%		100.00%
	%sector of county sector												
	%sector of municipality												
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Total Real Property  
Sum Lines 17, 25, & 30

Records : 7,050

Value : 2,364,721,809

Growth 11,629,744

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	338	5,999,245	15	352,593	59	2,412,350	412	8,764,188	
02. Res Improve Land	2,084	45,207,070	62	4,280,633	526	37,341,419	2,672	86,829,122	
03. Res Improvements	2,138	231,662,004	62	16,754,873	595	133,424,376	2,795	381,841,253	
04. Res Total	2,476	282,868,319	77	21,388,099	654	173,178,145	3,207	477,434,563	5,380,051
% of Res Total	77.21	59.25	2.40	4.48	20.39	36.27	45.49	20.19	46.26
05. Com UnImp Land	33	361,486	4	174,280	2	61,950	39	597,716	
06. Com Improve Land	311	7,992,021	16	1,419,080	25	2,592,705	352	12,003,806	
07. Com Improvements	315	26,810,414	17	3,595,675	36	14,105,993	368	44,512,082	
08. Com Total	348	35,163,921	21	5,189,035	38	16,760,648	407	57,113,604	2,396,193
% of Com Total	85.50	61.57	5.16	9.09	9.34	29.35	5.77	2.42	20.60
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	3	369,974	0	0	4	2,060,816	7	2,430,790	
11. Ind Improvements	3	1,941,467	0	0	6	26,204,904	9	28,146,371	
12. Ind Total	3	2,311,441	0	0	6	28,265,720	9	30,577,161	54,481
% of Ind Total	33.33	7.56	0.00	0.00	66.67	92.44	0.13	1.29	0.47
13. Rec UnImp Land	0	0	0	0	2	42,000	2	42,000	
14. Rec Improve Land	0	0	0	0	8	748,821	8	748,821	
15. Rec Improvements	21	428,017	10	346,273	89	6,505,925	120	7,280,215	
16. Rec Total	21	428,017	10	346,273	91	7,296,746	122	8,071,036	75,292
% of Rec Total	17.21	5.30	8.20	4.29	74.59	90.41	1.73	0.34	0.65
Res & Rec Total	2,497	283,296,336	87	21,734,372	745	180,474,891	3,329	485,505,599	5,455,343
% of Res & Rec Total	75.01	58.35	2.61	4.48	22.38	37.17	47.22	20.53	46.91
Com & Ind Total	351	37,475,362	21	5,189,035	44	45,026,368	416	87,690,765	2,450,674
% of Com & Ind Total	84.38	42.74	5.05	5.92	10.58	51.35	5.90	3.71	21.07
17. Taxable Total	2,848	320,771,698	108	26,923,407	789	225,501,259	3,745	573,196,364	7,906,017
% of Taxable Total	76.05	55.96	2.88	4.70	21.07	39.34	53.12	24.24	67.98

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	211	12,793,118	7,650,474		0	0	0
19. Commercial	12	1,059,034	2,303,839		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	7	67,881	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		211	12,793,118	7,650,474
19. Commercial	0	0	0		12	1,059,034	2,303,839
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		7	67,881	0
22. Total Sch II					230	13,920,033	9,954,313

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	265	31	160	456

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	18	1,443,289	149	54,148,296	2,317	1,125,866,724	2,484	1,181,458,309
28. Ag-Improved Land	9	189,173	46	25,033,427	739	443,122,459	794	468,345,059
29. Ag Improvements	10	1,499,083	46	9,534,707	765	130,688,287	821	141,722,077



30. Ag Total				3,305	1,791,525,445
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	Growth
32. HomeSite Improv Land	0	0.00	0	26	29.88	1,493,400	
33. HomeSite Improvements	0	0.00	0	28	0.00	6,539,622	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.36	2,880	6	3.29	24,675	
36. FarmSite Improv Land	9	23.00	182,475	42	111.10	842,530	
37. FarmSite Improvements	10	0.00	1,499,083	45	0.00	2,995,085	
38. FarmSite Total							
39. Road & Ditches	0	1.46	0	0	185.14	0	
40. Other- Non Ag Use	0	0.00	0	0	236.80	236,800	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	5	5.00	275,000	5	5.00	275,000	Growth
32. HomeSite Improv Land	389	406.00	21,850,000	415	435.88	23,343,400	
33. HomeSite Improvements	395	0.00	71,657,755	423	0.00	78,197,377	
34. HomeSite Total				428	440.88	101,815,777	
35. FarmSite UnImp Land	77	101.51	776,890	84	105.16	804,445	
36. FarmSite Improv Land	703	2,250.08	17,044,725	754	2,384.18	18,069,730	
37. FarmSite Improvements	727	0.00	59,030,532	782	0.00	63,524,700	
38. FarmSite Total				866	2,489.34	82,398,875	
39. Road & Ditches	0	5,185.01	0	0	5,371.61	0	
40. Other- Non Ag Use	0	6,004.09	5,978,051	0	6,240.89	6,214,851	
41. Total Section VI				1,294	14,542.72	190,429,503	3,723,727

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

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

Schedule VIII : Agricultural Records : Special Value

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,213.55	18.40%	7,894,151	19.80%	6,505.01
46. 1A	414.52	6.29%	2,634,278	6.61%	6,355.01
47. 2A1	2,866.45	43.47%	17,356,377	43.53%	6,055.01
48. 2A	1,252.28	18.99%	7,248,987	18.18%	5,788.63
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	104.26	1.58%	594,804	1.49%	5,705.01
51. 4A1	566.77	8.60%	3,120,078	7.83%	5,505.02
52. 4A	175.94	2.67%	1,021,333	2.56%	5,805.01
53. Total	6,593.77	100.00%	39,870,008	100.00%	6,046.62
Dry					
54. 1D1	2,738.25	4.03%	17,798,625	4.38%	6,500.00
55. 1D	18,073.05	26.61%	114,763,962	28.22%	6,350.01
56. 2D1	9,508.95	14.00%	57,529,222	14.14%	6,050.01
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	344.59	0.51%	1,964,163	0.48%	5,700.00
59. 3D	12,680.51	18.67%	72,278,907	17.77%	5,700.00
60. 4D1	233.24	0.34%	1,282,820	0.32%	5,500.00
61. 4D	24,327.64	35.83%	141,100,312	34.69%	5,800.00
62. Total	67,906.23	100.00%	406,718,011	100.00%	5,989.41
Grass					
63. 1G1	4,620.92	39.52%	12,016,049	41.81%	2,600.36
64. 1G	2,584.53	22.11%	6,214,365	21.62%	2,404.45
65. 2G1	4,119.39	35.24%	9,758,134	33.96%	2,368.83
66. 2G	163.99	1.40%	444,632	1.55%	2,711.34
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	202.31	1.73%	304,745	1.06%	1,506.33
71. Total	11,691.14	100.00%	28,737,925	100.00%	2,458.09
Irrigated Total	6,593.77	7.09%	39,870,008	8.15%	6,046.62
Dry Total	67,906.23	73.02%	406,718,011	83.12%	5,989.41
Grass Total	11,691.14	12.57%	28,737,925	5.87%	2,458.09
72. Waste	1,073.60	1.15%	268,575	0.05%	250.16
73. Other	5,727.94	6.16%	13,731,407	2.81%	2,397.27
74. Exempt	85.33	0.09%	0	0.00%	0.00
75. Market Area Total	92,992.68	100.00%	489,325,926	100.00%	5,261.98

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,589.64	27.94%	24,068,554	30.96%	6,705.00
46. 1A	282.51	2.20%	1,978,986	2.55%	7,005.01
47. 2A1	3,485.52	27.13%	23,021,886	29.61%	6,605.01
48. 2A	3,321.69	25.86%	18,905,076	24.32%	5,691.40
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	98.07	0.76%	637,947	0.82%	6,505.02
51. 4A1	1,927.67	15.00%	8,385,375	10.79%	4,350.01
52. 4A	141.76	1.10%	752,041	0.97%	5,305.03
53. Total	12,846.86	100.00%	77,749,865	100.00%	6,052.05
Dry					
54. 1D1	7,349.00	7.61%	49,238,300	7.79%	6,700.00
55. 1D	34,956.76	36.21%	244,697,320	38.70%	7,000.00
56. 2D1	12,885.74	13.35%	85,045,884	13.45%	6,600.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	537.78	0.56%	2,425,211	0.38%	4,509.67
59. 3D	29,016.79	30.06%	188,609,135	29.83%	6,500.00
60. 4D1	121.27	0.13%	506,309	0.08%	4,175.06
61. 4D	11,671.95	12.09%	61,833,003	9.78%	5,297.57
62. Total	96,539.29	100.00%	632,355,162	100.00%	6,550.24
Grass					
63. 1G1	4,703.77	43.06%	15,241,955	47.41%	3,240.37
64. 1G	2,424.00	22.19%	6,808,767	21.18%	2,808.90
65. 2G1	3,292.78	30.15%	9,095,534	28.29%	2,762.27
66. 2G	234.50	2.15%	487,761	1.52%	2,080.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	267.72	2.45%	516,417	1.61%	1,928.94
71. Total	10,922.77	100.00%	32,150,434	100.00%	2,943.43
Irrigated Total	12,846.86	10.30%	77,749,865	10.34%	6,052.05
Dry Total	96,539.29	77.43%	632,355,162	84.11%	6,550.24
Grass Total	10,922.77	8.76%	32,150,434	4.28%	2,943.43
72. Waste	1,085.45	0.87%	296,465	0.04%	273.13
73. Other	3,277.90	2.63%	9,244,540	1.23%	2,820.26
74. Exempt	29.56	0.02%	0	0.00%	0.00
75. Market Area Total	124,672.27	100.00%	751,796,466	100.00%	6,030.18

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,403.38	24.95%	77,542,984	29.22%	6,800.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	10,457.92	22.88%	66,116,194	24.91%	6,322.12
48. 2A	22,877.04	50.05%	117,161,468	44.15%	5,121.36
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	679.84	1.49%	3,331,216	1.26%	4,900.00
51. 4A1	242.74	0.53%	1,043,782	0.39%	4,300.00
52. 4A	43.10	0.09%	172,400	0.06%	4,000.00
53. Total	45,704.02	100.00%	265,368,044	100.00%	5,806.23
Dry					
54. 1D1	3,456.65	20.90%	21,258,415	26.65%	6,150.01
55. 1D	96.63	0.58%	594,277	0.74%	6,150.03
56. 2D1	2,740.18	16.57%	13,974,918	17.52%	5,100.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	9,865.02	59.64%	42,406,093	53.16%	4,298.63
59. 3D	30.45	0.18%	143,115	0.18%	4,700.00
60. 4D1	83.71	0.51%	351,582	0.44%	4,200.00
61. 4D	268.11	1.62%	1,045,629	1.31%	3,900.00
62. Total	16,540.75	100.00%	79,774,029	100.00%	4,822.88
Grass					
63. 1G1	1,604.84	45.46%	5,484,949	48.55%	3,417.75
64. 1G	1,464.21	41.48%	4,771,204	42.23%	3,258.55
65. 2G1	71.66	2.03%	150,846	1.34%	2,105.02
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	4.00	0.11%	7,900	0.07%	1,975.00
69. 4G1	149.23	4.23%	337,289	2.99%	2,260.20
70. 4G	236.03	6.69%	545,183	4.83%	2,309.80
71. Total	3,529.97	100.00%	11,297,371	100.00%	3,200.42
Irrigated Total	45,704.02	66.44%	265,368,044	73.72%	5,806.23
Dry Total	16,540.75	24.04%	79,774,029	22.16%	4,822.88
Grass Total	3,529.97	5.13%	11,297,371	3.14%	3,200.42
72. Waste	1,606.75	2.34%	363,029	0.10%	225.94
73. Other	1,409.36	2.05%	3,171,077	0.88%	2,250.01
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	68,790.85	100.00%	359,973,550	100.00%	5,232.87

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	2,340.15	13,811,281	62,804.50	369,176,636	65,144.65	382,987,917
77. Dry Land	227.62	1,421,855	9,009.22	56,464,338	171,749.43	1,060,961,009	180,986.27	1,118,847,202
78. Grass	4.15	9,249	1,317.50	3,898,328	24,822.23	68,278,153	26,143.88	72,185,730
79. Waste	13.03	1,466	322.68	74,015	3,430.09	852,588	3,765.80	928,069
80. Other	6.46	14,537	682.66	2,336,356	9,726.08	23,796,131	10,415.20	26,147,024
81. Exempt	16.07	0	0.00	0	98.82	0	114.89	0
82. Total	251.26	1,447,107	13,672.21	76,584,318	272,532.33	1,523,064,517	286,455.80	1,601,095,942

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	65,144.65	22.74%	382,987,917	23.92%	5,879.04
Dry Land	180,986.27	63.18%	1,118,847,202	69.88%	6,181.95
Grass	26,143.88	9.13%	72,185,730	4.51%	2,761.09
Waste	3,765.80	1.31%	928,069	0.06%	246.45
Other	10,415.20	3.64%	26,147,024	1.63%	2,510.47
Exempt	114.89	0.04%	0	0.00%	0.00
Total	286,455.80	100.00%	1,601,095,942	100.00%	5,589.33

## 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 Craig	28	587,249	112	2,602,287	113	5,672,457	141	8,861,993	5,712
83.2 Decatur	98	1,987,646	275	6,337,941	335	27,422,754	433	35,748,341	496,406
83.3 Lyons	50	688,533	421	7,073,725	421	44,558,194	471	52,320,452	536,130
83.4 Oakland	49	744,961	514	11,149,293	514	60,550,708	563	72,444,962	962,043
83.5 R-arizona	24	440,587	149	7,458,337	254	29,563,269	278	37,462,193	260,680
83.6 R-bell Creek	4	111,040	47	3,496,211	50	13,708,009	54	17,315,260	107,035
83.7 R-craig Rural	3	37,798	58	4,758,842	59	16,897,549	62	21,694,189	287,189
83.8 R-decatur Rural	5	146,450	36	2,628,309	47	8,301,813	52	11,076,572	0
83.9 R-everett	3	151,489	29	2,011,990	33	8,762,180	36	10,925,659	181,250
83.10 R-logan	4	67,103	64	5,458,128	66	16,224,247	70	21,749,478	74,878
83.11 R-oakland Rural	4	54,075	24	1,849,398	26	8,026,729	30	9,930,202	125,225
83.12 R-pershing	6	661,928	24	1,844,375	26	7,248,632	32	9,754,935	11,638
83.13 R-quinnebaugh	5	64,721	18	997,194	20	3,567,391	25	4,629,306	10,000
83.14 R-riverside	9	63,239	24	1,271,781	46	7,035,828	55	8,370,848	10,000
83.15 R-silver Creek	3	93,766	32	3,170,505	35	12,866,970	38	16,131,241	0
83.16 R-summit	6	900,322	92	7,402,083	95	25,435,583	101	33,737,988	544,281
83.17 Tekamah	113	2,005,281	761	18,067,544	775	93,279,155	888	113,351,980	1,842,876
84 Residential Total	414	8,806,188	2,680	87,577,943	2,915	389,121,468	3,329	485,505,599	5,455,343

## Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Craig	7	12,746	13	14,655	13	111,922	20	139,323	2,500
85.2	Decatur	6	43,583	28	405,451	29	1,877,642	35	2,326,676	89,620
85.3	Lyons	3	17,678	71	994,035	71	6,135,776	74	7,147,489	139,376
85.4	Oakland	11	145,848	95	2,454,644	96	9,614,015	107	12,214,507	312,979
85.5	R-arizona	1	32,050	9	875,300	12	2,934,612	13	3,841,962	12,500
85.6	R-bell Creek	0	0	1	219,726	2	2,982,102	2	3,201,828	0
85.7	R-craig Rural	0	0	1	35,625	2	75,674	2	111,299	0
85.8	R-decatur Rural	1	22,200	5	584,501	7	7,319,206	8	7,925,907	54,481
85.9	R-everett	1	27,350	2	315,434	2	361,883	3	704,667	0
85.10	R-logan	0	0	4	377,040	5	1,872,860	5	2,249,900	0
85.11	R-oakland Rural	1	92,680	5	1,499,088	5	19,912,450	6	21,504,218	431,065
85.12	R-pershing	0	0	4	102,075	5	656,137	5	758,212	0
85.13	R-quinnebaugh	1	31,950	2	27,687	2	376,552	3	436,189	0
85.14	R-riverside	0	0	5	208,500	6	1,375,158	6	1,583,658	32,804
85.15	R-silver Creek	0	0	3	1,341,961	5	5,028,241	5	6,370,202	576,246
85.16	R-summit	1	30,000	3	199,289	4	575,841	5	805,130	0
85.17	Tekamah	6	141,631	108	4,779,585	111	11,448,382	117	16,369,598	799,103
86	Commercial Total	39	597,716	359	14,434,596	377	72,658,453	416	87,690,765	2,450,674



## 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	3,598.81	38.87%	7,917,382	40.93%	2,200.00
88. 1G	2,131.02	23.02%	4,475,142	23.14%	2,100.00
89. 2G1	3,243.69	35.03%	6,487,380	33.54%	2,000.00
90. 2G	84.08	0.91%	159,752	0.83%	1,900.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	201.31	2.17%	301,965	1.56%	1,500.00
95. Total	9,258.91	100.00%	19,341,621	100.00%	2,088.97
CRP					
96. 1C1	1,022.11	42.02%	4,098,667	43.62%	4,010.01
97. 1C	453.51	18.65%	1,739,223	18.51%	3,835.03
98. 2C1	875.70	36.00%	3,270,754	34.81%	3,735.02
99. 2C	79.91	3.29%	284,880	3.03%	3,565.01
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	1.00	0.04%	2,780	0.03%	2,780.00
104. Total	2,432.23	100.00%	9,396,304	100.00%	3,863.25
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	9,258.91	79.20%	19,341,621	67.30%	2,088.97
CRP Total	2,432.23	20.80%	9,396,304	32.70%	3,863.25
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	11,691.14	100.00%	28,737,925	100.00%	2,458.09

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

## Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,628.38	44.09%	11,247,978	50.07%	3,100.00
88. 1G	1,937.11	23.54%	5,036,486	22.42%	2,600.00
89. 2G1	2,208.36	26.84%	5,300,064	23.60%	2,400.00
90. 2G	234.50	2.85%	487,761	2.17%	2,080.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	220.44	2.68%	390,179	1.74%	1,770.00
95. Total	8,228.79	100.00%	22,462,468	100.00%	2,729.74
CRP					
96. 1C1	1,075.39	39.92%	3,993,977	41.23%	3,713.98
97. 1C	486.89	18.07%	1,772,281	18.29%	3,640.00
98. 2C1	1,084.42	40.25%	3,795,470	39.18%	3,500.00
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	47.28	1.76%	126,238	1.30%	2,670.01
104. Total	2,693.98	100.00%	9,687,966	100.00%	3,596.15
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	8,228.79	75.34%	22,462,468	69.87%	2,729.74
CRP Total	2,693.98	24.66%	9,687,966	30.13%	3,596.15
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	10,922.77	100.00%	32,150,434	100.00%	2,943.43

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	657.77	42.34%	1,687,198	45.89%	2,565.03
88. 1G	599.47	38.59%	1,423,748	38.73%	2,375.01
89. 2G1	71.66	4.61%	150,846	4.10%	2,105.02
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	4.00	0.26%	7,900	0.21%	1,975.00
93. 4G1	101.48	6.53%	193,322	5.26%	1,905.03
94. 4G	119.19	7.67%	213,353	5.80%	1,790.02
95. Total	1,553.57	100.00%	3,676,367	100.00%	2,366.40
CRP					
96. 1C1	947.07	47.92%	3,797,751	49.83%	4,010.00
97. 1C	864.74	43.75%	3,347,456	43.92%	3,871.05
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	47.75	2.42%	143,967	1.89%	3,015.02
103. 4C	116.84	5.91%	331,830	4.35%	2,840.04
104. Total	1,976.40	100.00%	7,621,004	100.00%	3,856.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	1,553.57	44.01%	3,676,367	32.54%	2,366.40
CRP Total	1,976.40	55.99%	7,621,004	67.46%	3,856.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	3,529.97	100.00%	11,297,371	100.00%	3,200.42

**2025 County Abstract of Assessment for Real Property, Form 45**  
**Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

**11 Burt**

	<b>2024 CTL County Total</b>	<b>2025 Form 45 County Total</b>	<b>Value Difference (2025 form 45 - 2024 CTL)</b>	<b>Percent Change</b>	<b>2025 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	427,743,847	477,434,563	49,690,716	11.62%	5,380,051	10.36%
02. Recreational	7,994,450	8,071,036	76,586	0.96%	75,292	0.02%
03. Ag-Homesite Land, Ag-Res Dwelling	85,637,744	101,815,777	16,178,033	18.89%	1,315,999	17.35%
<b>04. Total Residential (sum lines 1-3)</b>	<b>521,376,041</b>	<b>587,321,376</b>	<b>65,945,335</b>	<b>12.65%</b>	<b>6,771,342</b>	<b>11.35%</b>
05. Commercial	55,224,419	57,113,604	1,889,185	3.42%	2,396,193	-0.92%
06. Industrial	28,869,379	30,577,161	1,707,782	5.92%	54,481	5.73%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>84,093,798</b>	<b>87,690,765</b>	<b>3,596,967</b>	<b>4.28%</b>	<b>2,450,674</b>	<b>1.36%</b>
08. Ag-Farmsite Land, Outbuildings	83,301,668	82,398,875	-902,793	-1.08%	2,407,728	-3.97%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	6,210,741	6,214,851	4,110	0.07%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>89,512,409</b>	<b>88,613,726</b>	<b>-898,683</b>	<b>-1.00%</b>	<b>2,407,728</b>	<b>-3.69%</b>
12. Irrigated	369,935,148	382,987,917	13,052,769	3.53%		
13. Dryland	1,041,811,731	1,118,847,202	77,035,471	7.39%		
14. Grassland	70,311,177	72,185,730	1,874,553	2.67%		
15. Wasteland	900,878	928,069	27,191	3.02%		
16. Other Agland	25,813,758	26,147,024	333,266	1.29%		
<b>17. Total Agricultural Land</b>	<b>1,508,772,692</b>	<b>1,601,095,942</b>	<b>92,323,250</b>	<b>6.12%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,203,754,940</b>	<b>2,364,721,809</b>	<b>160,966,869</b>	<b>7.30%</b>	<b>11,629,744</b>	<b>6.78%</b>

## 2025 Assessment Survey for Burt County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	1
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$216,315
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	45,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$42,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	2,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$67,282

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Personal Property software:</b>
	Vanguard
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor/staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes - <a href="http://burt.gworks.com">http://burt.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Pictometry approved & flown, on gworks
10.	<b>When was the aerial imagery last updated?</b>
	Pictometry flown by Eagle View winter of 2023

## 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>
	Decatur, Lyons, Oakland, Tekamah
<b>4.</b>	<b>When was zoning implemented?</b>
	2000

#### **D. Contracted Services**

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

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	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>
	None
<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

## 2025 Residential Assessment Survey for Burt County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and staff.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Cost approach and sales study to determine market and depreciation analysis.
<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>
	Depreciation tables provided by the CAMA vendor are used by the county. The depreciation based on our own local market information (economic).
<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, there are not individual depreciation tables set up for each valuation group. Each location is adjusted using different economic factors.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Sales study from the market with adjustments for accessibility, etc.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Review small tract sales and consider the cost to add amenities.
<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>
	Sales study of vacant lot sales.



## 2025 Commercial Assessment Survey for Burt County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and Staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The cost approach is the primary method used to estimate value in the commercial class, however, income information and comparable sales are considered when available.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	The County relies on sales of similar property across the state, will search the state sales file for like properties and then adjust those sales to the local market.
<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>
	Depreciation tables provided by the CAMA vendor are used by the county. The depreciation based on our own local market information (economic).
<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, there are not individual depreciation tables set up for each valuation group. Locations are adjusted applying different economic factors.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	All recent vacant lot sales are studied in the county.

## 2025 Agricultural Assessment Survey for Burt County

1.	<b>Valuation data collection done by:</b>
	Assessor and staff.
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Market areas are determined through market analysis and are delineated by both topography and market activity. Boundaries currently follow township lines.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Parcels less than 20 acres are checked for current use. It is classified accordingly. Some parcels are mixed use with several acres of residential and additional acres being farmed or grazed. Currently do not have a recreational class.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	In 2020 we moved all feedlots, wineries, hog confinements and sod farms to an intensive use classification. Even though we moved them to their own classification under agricultural, we did not value them any differently after we reviewed the sales and did not find that the sale prices warranted any value differences.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	We originally checked with Cuming County's sales on Wetland Reserve to have a starting value. Since that time, we have moved them to 100% of market after the Tax Equalization and Review Commission made their ruling. We currently track the sales every year that occur on WRP to see if any adjustments are necessary. All Wetland Reserve Program acres are given their own separate classification (WRP).
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Yes, we currently have assigned a separate value for irrigated LCG values per acre for solomon and luton soils in both Market areas 1, 2 and 3. Through analysis of our sales, we have found that parcels including these soils sell for less per acre due to the amount of clay in the soil than other irrigated parcels selling within our markets as they are less productive.
	<b><u>If your county has special value applications, please answer the following</u></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	14 applications; however no parcels currently have been assigned special value.
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>

	Each sale is reviewed and questionnaires are mailed out to determine the future use of the property or if other influences exist. After analysis of these agland sales, there are only uninfluenced ag sales currently in Burt County.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

# **2024 PLAN OF ASSESSMENT FOR BURT COUNTY**

**Prepared by Katie Hart, County Assessor**

## **Plan of Assessment Requirements:**

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the Assessor shall prepare a plan of assessment (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the Assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

## **Real Property Assessment Requirements:**

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

## **General Description of Real Property in Burt County:**

Per the 2024 County Abstract, Burt County consists of the following real property types:

Total Parcels in Burt County:	7,040
Total Taxable Value Base:	\$2,204,611,269

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
<b>Residential</b>	<b>3,213</b>	<b>45.64%</b>	<b>\$ 427,919,294</b>	<b>19.41%</b>
<b>Commercial</b>	<b>404</b>	<b>5.74%</b>	<b>\$ 55,473,605</b>	<b>2.52%</b>
<b>Industrial</b>	<b>8</b>	<b>.11%</b>	<b>\$ 28,869,379</b>	<b>1.31%</b>
<b>Recreational</b>	<b>120</b>	<b>1.70%</b>	<b>\$ 8,017,289</b>	<b>0.36%</b>
<b>Agricultural</b>	<b>3,295</b>	<b>46.80%</b>	<b>\$ 1,684,331,702</b>	<b>76.40%</b>
<i>Special Value</i>	<i>0</i>	<i>0.00%</i>	<i>\$ 0</i>	<i>0.00%</i>
<i>(Burt County has no designated Special Valuation market areas at this time.)</i>				

Agricultural land - taxable acres: 286,703.06

Other pertinent facts: Burt County is 497 square miles or 318,080 acres of which 90.14% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
<b>Irrigated</b>	<b>64,434.02</b>	<b>22.47%</b>
<b>Dry</b>	<b>181,685.37</b>	<b>63.37%</b>
<b>Grass</b>	<b>26,272.71</b>	<b>9.16%</b>
<b>Waste</b>	<b>3,641.69</b>	<b>1.27%</b>
<b>Other</b>	<b>10,263.81</b>	<b>3.58%</b>
<b>Ag Exempt</b>	<b>115.13</b>	<b>0.0004%</b>

Burt County also consists of 3 cities (Tekamah [County Seat], Oakland, Lyons); and 2 villages (Craig, Decatur).

For more information, see 2024 Reports & Opinions, Abstract, and Assessor Survey.

### **Current Resources:**

#### **A. Staff/Budget/Training**

1 Assessor; 1 Full Time Appraisal Clerk; 1 Full Time Assessment Clerk.

The total budget for Burt County for fiscal period 2024/2025 is \$216,325.00. This includes money for technological budget items such as the Vanguard CAMA System and gWorks GIS website.

The Assessor is required to obtain 60 hours of continuing education every 4 years to maintain certification. She is currently working on educational hours required, as well as attending workshops and meetings to further her knowledge of the assessment and appraisal fields.

There are no continuing education requirements for the Assessment or Appraisal staff at this time. However, classes are voluntarily attended throughout the year on various subjects such as Vanguard user groups and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue.

## **B. Cadastral Maps**

Burt County's rural township cadastral maps were drawn/taken around 1999-2000 and a schedule is being formed to have rural maps updated soon. Our city/village cadastral maps were updated in 2019, with the exception of Oakland City (this city was drawn in 2004 and is currently being looked at to be updated in the near future). It has been and will continue to be the Assessor's office duty to update and diligently maintain the maps to the best of their ability.

## **C. Property Record Cards**

The property records cards in Burt County are maintained in the Assessment Office using the current computer system. In 2022, our office made the decision to keep the hard cards up to date with sales and parcel split information only. In 2024, our office made the decision to rely on our electronic records and use the hard cards for much-needed historical data. A concentrated effort towards a "paperless" property record card is ongoing.

## **D. Software for CAMA, Assessment Administration, GIS**

Burt County's CAMA System conversion from MIPS to Vanguard was completed in 2016. We now have all parcels that are listed in the CAMA System appraised, reviewed, entered and all values were live for 2023. GIS mapping became available in June of 2014 with Beacon/Schneider Corp, replaced by GIS Workshop (now gWorks) on August 1, 2016. The Assessor's Office continues to look for new and/or innovative ways to update information found under the Assessor Tab for the GIS Website. In 2023, it was approved for the Assessor's Office to contract with EagleView Pictometry to obtain current aerial photos of Burt County. This was flown in the Fall/Winter 2023 and is available on Burt County's gWorks website. This information greatly benefits the Assessor, other county offices, and the general public.

## **E. Web based – Property Record Information Access**

The new website for the Burt County Assessor's Office through Vanguard is <http://burt.nebraskaassessors.com>. The GIS website for gWorks (formerly known as GIS Workshop), is <https://burt.gworks.com>, whose data was current in 2024.

## **Current Assessment Procedures for Real Property:**

### **A. Discover, List & Inventory All Property**

Real estate transfer statements (Form 521) are filed at the Register of Deeds (in either paper or electronic form) and processed daily. The assessment staff performs all ownership changes in the Vanguard CAMA program and in our cadastral book. Verification of legal descriptions and ownership of property being transferred is completed by the assessment staff. Sales files are developed from the information included on the transfer statements, with sales being reviewed on a timely basis. All Form 521's are now transferred electronically to the Property Assessment Division and used as part of the State Sales File from which statistics and ratios are derived. For further information, the newly reinstated sales review questionnaire forms are mailed to the buyer and the seller for clarification.

Building permits, sent to this office on a regular basis from city/village clerks, as well as from the Zoning Building Inspection for rural properties, are entered into the computer for review.

Inspections and reviews are conducted, measurements and photos taken, and physical characteristics noted at the time of inspection. Data is entered into the Vanguard CAMA system using Vanguard's own cost tables (as approved by the Department of Revenue Property Assessment Division) and market data, generating a value for each property inspected. The value is compared to similar properties in the area for equalization purposes. Permits are closed and notes made in the file to roll the value for the following assessment year as well as new growth recorded.

## **B. Data Collection**

Physical property inspections are ongoing throughout the year, with verification of work completed on open permits focused during the months of September through December each year.

All relevant sales are gathered, analyzed, and separated into areas with like characteristics, purchased at similar rates. A study is then conducted to determine if there are patterns, or similarities in sales prices, etc. This information is carefully studied to assist in determining property values. At the conclusion, a ratio study is conducted to measure the viability of new valuations. Individual property information is gathered in the same manner as properties that have building permits.

## **C. Review Assessment Sales Ratio Studies before Assessment Actions**

The Department is required by Neb. Rev. Stat. §77-1327 (Reissue 2003) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file, the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class of subclass of real property, may be drawn.

Because this process is now electronic, sales rosters and statistical reports for Burt County can be viewed at any time. Each sale is reviewed against information in the computer and on the 521 to determine whether it is an arm's length transaction or not based on all relevant information. Our assigned Field Liaison is available at all times to discuss the statistical analysis based on the figures at hand. The Sales File is a constant work in progress from which the accuracy determines what type of tables/reports, etc., can be generated from the computer system in use.

## **D. Approaches to Value**

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process. All relevant sales are gathered and analyzed to develop a market generated depreciation table. The market approach is used to support the value generated by the cost approach, broken down price per square foot. Commercial properties are valued in a manner similar to residential properties; however, each classification is broken down into a value per square foot in the initial stage of valuation. The income approach is used to determine values of properties under rent restrictions.

- 1) Market Approach; Sales Comparisons: See above
- 2) Cost Approach: Residential and Commercial (Vanguard Cost Tables)
- 3) Income Approach; Income & Expense Data Collection/Analysis from the Market:  
See above
- 4) Land Valuation Studies, Establish Market Areas, Special Value for Agricultural Land:  
All relevant sales are gathered, analyzed, and separated into groupings of properties in similar areas with similar characteristics purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed and values generated using sales from each market area. Once the market area is determined, sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

Special value generation: Analysis of sales in special valuation areas creates a market value for properties that are influenced by other use purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. After analysis of sales along the river in the county, the recreational value was set at a price reflective of the use as other than agricultural usage. To date, special valuation has been applied using the agricultural tables developed for the related market areas. These relationships were determined based on geographic characteristics and are considered to be the best indicators of the market value for uninfluenced parcels.

## **E. Reconciliation of Final Value and Documentation**

See above

## **F. Review Assessment Sales Ratio Studies after Assessment Actions**

See above. Statistical Analyses of sales ratio studies received in March before Abstract is completed to determine if Levels of Values are within range as determined by statute.

## **G. Notices and Public Relations**

It is the responsibility of the Assessor's Office to provide public notification for the multiple functions that take place, including, but not limited to: appraisal reviews taking place throughout the year, homestead exemption dates, personal property dates, permissive exemption dates, certify completion of real property assessment role (Abstract), Change of Valuation notices, certification of taxes levied (CTL), etc.

A new valuation notice is mailed on or before June 1 of each year to any property experiencing a valuation change. The protest process then begins. Informal meetings are conducted with individual taxpayers to provide both a written and verbal explanation as to their current property



valuations. The Assessor and the Appraiser will physically review the property in question. Both written and verbal communication is presented to the county board. Certain values may need to be defended later in an informal court situation at the Tax Equalization & Review Commission. A more in-depth report is supplied for this process and verbal testimony presented defending each property value in question. On occasion, written communication or an explanation of a property value is prepared for the Governor's office or a State Senator.

It is also necessary to establish and foster a congenial working relationship with professional organizations and the general public. This includes, but not limited to: a courteous and calm atmosphere, cooperation, respect, timely and complete information, etc.

#### **Level of Value, Quality, and Uniformity for Assessment Year 2024:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	95%	17.76	105.63
Commercial	100%	23.13	120.88
Agricultural Land	72%	13.98	104.76

*Burt County has no Special Valuation*

\* COD means coefficient of dispersion

\*\*PRD means price related differential

For more information regarding statistical measures, see 2023 Reports & Opinions

#### **Assessment/Appraisal Actions Completed for Assessment Year 2024:**

The clean-up and updating process on all parcels converted in 2016, from the CAMA systems MIPS to Vanguard, is complete and all parcels have been successfully entered.

Permits and information statements for all property classes completed. A ratio study for all classes completed for statutory compliance.

#### **Residential:**

Reviewed Craig Village and Rural Townships (Everett and Logan). Measurements verified/pictures updated. Cost tables and depreciation tables revised and updated. Updated and equalized all land values countywide. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

#### **Commercial:**

Reviewed sales throughout County. Reviewed commercial properties for Craig Village and all rural commercial parcels located in Everett and Logan Townships. Measurements verified/pictures updated. Cost tables and depreciation tables revised and updated. Updated and equalized all land values countywide. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

A contract was signed and work completed for a review of our three largest Industrial properties and data entry was performed by a licensed Vanguard Appraiser.

**Agricultural:**

Reviewed Agricultural land sales throughout Burt County. Market Area 1 (typically north and northwestern portion of county) was split from the eastern portion of the county along the Missouri River (now Market Area 3) in 2023 creating boundaries where similar land can be assessed accordingly. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Reviewed agricultural (Improvements, Outbuildings and Land) in Everett and Logan Townships. Updated land tables. Measurements verified/pictures updated. Cost tables/depreciation revised and updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Reviewed all agricultural parcels in Everett and Logan Townships using Eagleview Pictometry and/or Burt County gWorks satellite imagery. Correct values in place for 2024.

**Assessment/Appraisal Actions Planned for Assessment Year 2025:**

Update Residential and Commercial Cost Tables if necessary.

Continue reviewing permits and information statements for all property classes. A ratio study for all classes will also be complete for statutory compliance.

**Residential:**

Review Tekamah City. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Continue rural residential acreage reviews in Silver Creek and Summit Townships. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Review and identify Improvements on Leased Land (IOLL's). Send information to gWorks to identify on public GIS map. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

**Commercial:**

Complete review of parcels in Tekamah City and parcels located in Silver Creek and Summit Townships. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

**Agricultural:**

Review agricultural parcels (Improvements, Outbuildings and Land) in Silver Creek and Summit Townships for changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Review all ag parcels located in Craig, Silver Creek, and Summit Townships. Notice sent to ALL Agland property owners stating land use will need to be updated and documents (578 form and Map) MAY be needed if discrepancies are found. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Review all WRP and/or CRP sales for continued statutory compliance for 2025. A notice will be sent to all land owners enrolled in the CRP program whose contract ends in 2024 to determine if a new contract is signed or if there will be a change in land use. Correct values in place for 2025.

#### **Assessment/Appraisal Actions Planned for Assessment Year 2026:**

Determine if current Cost Table and Depreciation needs updating for the entire County.

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

#### **Residential:**

Review Oakland City to ensure equalization. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place for 2026.

Continue rural residential acreage reviews in Bell Creek and Decatur Townships. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2026.

Continue review of IOLL properties for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2026.

#### **Commercial:**

Complete review of parcels in Oakland City and parcels located in Bell Creek and Decatur Townships. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2026.

#### **Agricultural:**

Review agricultural parcels (Improvements, Outbuildings and Land) for changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2026.

Review all ag parcels located in Decatur, Oakland, and Pershing Townships . Notice sent to ALL Agland property owners stating land use will need to be updated and documents (578 form and Map) MAY be needed if discrepancies are found. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2026.

Continue to review CRP contracts that ended in 2025 to determine if contract has been renewed or a new use of land is planned. Correct values in place for 2026.

**Assessment/Appraisal Actions Planned for Assessment Year 2027:**

Determine if current Cost Table and Depreciation needs updating for the entire County.

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

**Residential:**

Review Decatur Village and Decatur Marina to ensure uniformity and equalization. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2027.

Continue rural residential acreage reviews in Quinnebaugh and Riverside Townships. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2027.

Continue review of all IOLL properties for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2027.

**Commercial:**

Review Decatur Village and all rural parcels located in Quinnebaugh and Riverside Townships for correct uniformity and equalization. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2027.

**Agricultural:**

Review agricultural parcels (Improvements, Outbuildings and Land) for changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2027.

Review all ag parcels located in Bell Creek, Quinnebaugh, and Riverside Townships. Notice sent to ALL Agland property owners stating land use will need to be updated and documents (578 form and Map) MAY be needed if discrepancies are found. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2027.

Continue to review CRP contracts that ended in 2026 to determine if contract has been renewed or a new use of land is planned. Correct values in place for 2027.

Verify sales information to justify our defined Market Areas, or potential Special Value Area for 2027.

## **Other Functions Performed by the Assessor's Office but not limited to:**

### **Record Maintenance, Mapping updates, Ownership Changes:**

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly.

### **Annually prepare and file Assessor Administrative Reports required by law/regulation:**

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

### **Personal Property:**

Administer annual filing of 750+ schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

### **Permissive Exemptions:**

Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Burt County currently has 70 approved permissive exemption applications on file for a total of 456 exempt parcels.

### **Taxable Government Owned Property:**

Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

Reminder notices are sent annually each year to political subdivisions owning property to notify them of their requirements on new or updated contracts for leases they may have.

### **Homestead Exemptions:**

Administer nearly 400 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

The Burt County Board of Equalization annually extends the filing deadline for homestead exemptions on an individual basis as allowed by Nebraska Statute 77-3512.

### **Centrally Assessed:**

Review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.

Information provided by PAD is reviewed and verified for accuracy in balancing with the county.

### **Tax Increment Financing:**

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Burt County has 231 Tax Increment Financing (TIF) parcels throughout the county with a total assessed value of \$20,841,293, a total base value of \$14,228,324, and a total excess value of \$6,612,969.

Current TIF projects in Tekamah:

- Radix DG Nominee LLC (Tekamah Dollar General Store)
- Chatt Development
- City of Tekamah Redevelopment Area #2
- City of Tekamah Redevelopment Area #3

There are future TIF projects that are in the process of being filed by the City of Tekamah, but have not been processed as of yet.

### **Tax Districts and Tax Rates:**

Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process. The Assessor works with both the Treasurer and the Clerk to ensure accuracy.

### **Tax Lists:**

Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed. The Burt County Treasurer works on MIPS and the Burt County Assessor works on Vanguard so we do not work on the same computer systems.

### **Tax List Corrections:**

Prepare tax list correction documents for county board approval. Tax list corrections are prepared and given to the County Clerk to be put on the Board of Equalization agenda. Assessor meets with the Board during the meeting and offers explanation of correction(s).

### **County Board of Equalization:**

Attends county board of equalization meetings for valuation protests – assemble and provide information. The County Assessor will sit in on the meeting at the time of protest. Assessor attends the final hearings of all protests, providing any additional information as requested by the Board.

**TERC Appeals:**

Prepare information and attend taxpayer appeal hearings before TERC, defend valuation. The County Assessor meets with the County Attorney prior to the hearing to prepare exhibits and work on case matters.

**TERC Statewide Equalization:**

Attend hearings if applicable to county, defend values, and/or implement orders of the TERC. Assessor works directly with liaison and applicable staff members from PAD in preparation of evidence to bring forward to the commission.

**Education:**

Assessor – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

**Special Valuation (Greenbelt):**

Burt County does not have any designated Special Valuation market areas at this time.

**Sales File:**

Continue to monitor the sales file statistical information to ensure that the level, quality and uniformity are in the acceptable ranges.

**Conclusion:**

With all the entities of county government utilizing assessment records in their operation, it is essential for this office to consistently strive towards perfection in record keeping. Timely and continual reviews of all properties is necessary to maintain accurate records along with fair and equalized values across the county. A well-developed plan in place guarantees this process to flow smoothly and efficiently. As always, sales reviews will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

<u>Katie Hart</u>	<u>7/26/2024</u>
Burt County Assessor	Date



## BURT COUNTY ASSESSOR'S OFFICE

111 N 13<sup>TH</sup> STREET, SUITE 10

TEKAMAH, NE 68061

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EMAIL: [assessor@burtcountyne.gov](mailto:assessor@burtcountyne.gov)

KATIE HART – BURT COUNTY ASSESSOR

ALLISON JONES – ASSESSMENT CLERK

EMILY HEDLUND – APPRAISAL CLERK

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February 24, 2025

To: Sarah Scott – Property Tax Administrator

Please see below our current methodology concerning the few parcels where application has been made for special value.

***Burt County Special Valuation Methodology:***

- *Due to the application of a few taxpayers in previous years, Burt County has implemented a special valuation process.*
- *This is reported on lines 43 and 44 of Form 45 of the County Abstract of Assessment for Real Property.*
- *The market analysis that has been performed over the past years has not demonstrated that there are consistently measurable non-agricultural influences in the Burt County market.*
- *In my opinion, the valuations that have been prepared for the agricultural land in Burt County do not reflect any non-agricultural influence. As a result, the special valuation process that is in place in Burt County has identical values for special value and recapture value.*

Sincerely,

**Katie Hart**

Katie Hart  
Burt County Assessor