

NEBRASKA

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DEPARTMENT OF REVENUE

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

BURT COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 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,

A handwritten signature in cursive script that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Katie Hart, Burt County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

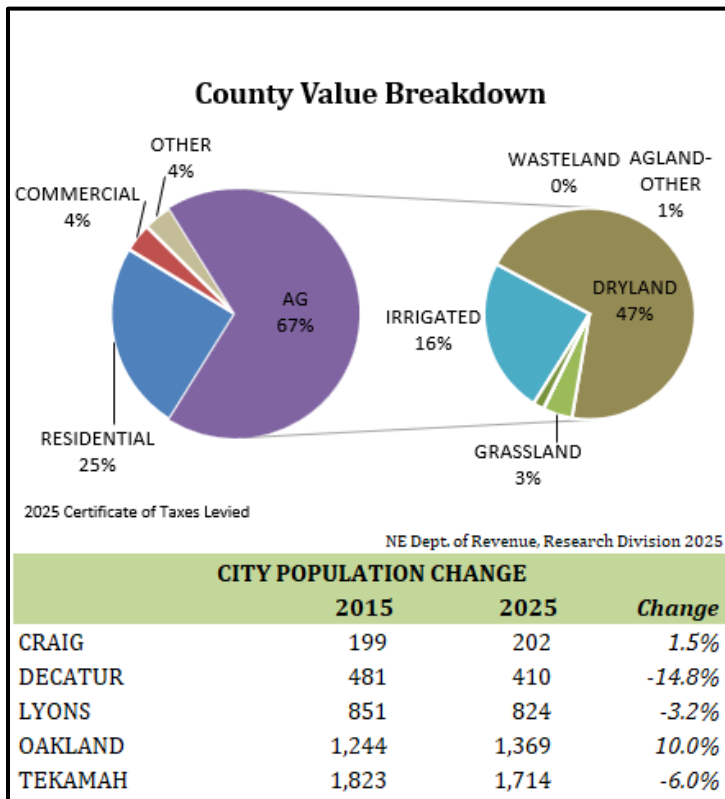
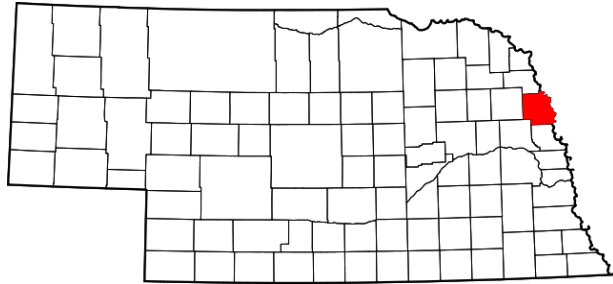
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 492 square miles, Burt County has 6,727 residents, a stable population value from the 2020 U.S. Census.¹ The report indicates that 75% of county housing is owner occupied and 91% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$179,433.²



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 a total employment figure of 1,137. This represents a slight increase in total employment from 2022-2023.¹

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

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

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

2026 Residential Correlation for 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 sales qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the residential class is near the statewide average. The county assessor's office verifies the sales by mailing out questionnaires. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

The county assessor recognizes six valuation groups, which categorize each of the towns in the county and the rural area. Valuation Group 1 through 20 represents the towns in Burt County. Valuation Group 25 is rural residential property. Three neighborhoods are utilized for rural residential areas, based on agricultural market areas; the county assessor should examine whether the agricultural market areas are a suitable stratification for rural residential property.

The six-year inspection and review cycle of the county is examined. Residential properties are valued by the county assessor and staff, including pick-up work and revaluations. The county assessor remains in compliance with statutory requirements. The inspection includes new pictures and measurements if needed. The county assessor has a written valuation methodology on file.

2026 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	*2025	2024	Increased improvements by neighborhood, 3-9%
5	Oakland	2024	2020	*2025	*2025	Increased improvements in neighborhood 1, 3 and 4 6-15%, decreased improvements in neighborhood 2 by 6 percent.
10	Lyons	2024	2020	*2025	2022	Decreased improvements in neighborhood 1 by 1%, and increased improvements in neighborhood 2 by 5%.
15	Decatur	2024	2020	*2025	2021	Increase improvements in neighborhood 300 by 5%
20	Craig	2024	2020	*2025	2023	Increased improvements by 1%
25	Rural	2024	2020	*2025	*2020-2025	
<u>Additional comments:</u> For Valuation Group 25, two townships are reviewed every year.						

2026 Residential Correlation for Burt County

Description of Analysis

Review of the statistical profile indicates that all three measures of central tendency are within the acceptable range. The COD and PRD both meet IAAO standards. All valuation groups with sufficient sales have medians within the acceptable range.

Valuation Groups 5 and 10 each have a high PRD. Both display low dollar sales with high ratios, suggesting that the depreciation tables should be adjusted to more uniformly assess lower-end homes.

Comparison of the statistical sample to the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) show the changes to the sales file and the population were within one percentage point of each other. It should be noted that there was a large valuation increase for recreational property and a decrease of agricultural homestead/farm site value. This is due to a reclassification of mobile home parks and small riverside communities to recreational, not a valuation change.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	63	93.72	96.30	93.53	12.07	102.96
5	29	94.04	99.84	94.96	16.48	105.14
10	34	94.18	98.31	94.00	16.42	104.59
15	4	88.11	90.48	91.45	08.80	98.94
20	2	72.55	72.55	72.32	18.48	100.32
25	38	95.31	96.88	97.95	16.89	98.91
____ALL____	170	93.82	97.02	95.22	14.92	101.89

Level of Value

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

2026 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.

The sales verification and qualification processes are reviewed. The county assessor’s office verifies the sales by mailing out review questionnaires. The usability percentage for commercial properties is near the statewide average; review of the non-qualified sales roster supports that only arm’s-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; there are too few sales in each valuation group for statistical analysis, therefore, a broader stratification of sales is necessary to analyze equalization.

The six-year inspection and review cycle of the county assessor has been examined and is in compliance with statutory requirements. Commercial properties are valued by the county assessor and office staff, including pick-up work and revaluations. However, the large industrial properties are completed by a contract appraiser.

2026 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	2024	2020	*2025	2024	Increased improvements 11%
5	Oakland	2024	2020	*2025	*2025	Increased improvements 14%
10	Lyons	2024	2020	*2025	2022	Increased improvements 2%
15	Decatur	2024	2020	*2025	2021	Increased improvements 2%
20	Craig	2024	2020	*2025	2023	
25	Rural	2024	2020	*2025	*2020-2025	Increased improvements 2% in Neighborhood 2
Additional comments: Functional depreciation was removed from several records. Small retail stores received a functional depreciation of 5%, office buildings received a 25% functional depreciation. For rural, two townships are reviewed every year.						
* = assessment action for current year						

Description of Analysis

The median and mean are both within the acceptable range, while the weighted mean is low. The COD meets IAAO standards and the PRD is high. A few outliers at both ends of the sales price array cause the high PRD; there is no clearly regressive pattern.

2026 Commercial Correlation for Burt County

Comparison of the statistics and the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) show that the sales file changed 12 percentage points more than the abstract. However, 7 of the 17 sales are in Valuation Group 5, where the bulk of the valuation work occurred. Review of changes in individual sales generally follow the reported assessment actions and do not show organized sales bias. The sample is too small to adequately represent the population.

Equalization and Quality of Assessment

Review of the assessment practices demonstrate that commercial values are equalized in Burt County. The quality of assessment for the class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	92.56	80.42	63.03	20.56	127.59
5	7	94.34	104.89	97.65	29.09	107.41
10	3	97.76	104.45	100.29	10.13	104.15
15	1	116.00	116.00	116.00	00.00	100.00
25	2	98.89	98.89	97.60	06.51	101.32
____ALL____	17	97.25	99.00	87.41	20.13	113.26

Level of Value

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

2026 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 sales qualification and verification processes were reviewed. The sales usability rate for the agricultural class is near the statewide average. The county assessor utilizes a sales questionnaire to aid in the verification of sales. The review revealed that no apparent bias exists in the qualification determination and that all arm’s-length transactions have been made available for measurement purposes.

There 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 six-year inspection and review cycle of the county assessor is examined. 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. The county assessor remains in compliance with statutory requirements.

Feedlots, wineries, hog confinements, and sod farms are 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.

2026 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	2020	2020	*2025	*2020-2025	Decatur township reviewed.
AB DW	Agricultural dwellings	2024	2020	*2025	*2020-2025	
<u>Additional comments:</u> Two townships are reviewed every year. * = assessment action for current year						

2026 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 the county	*2025	For all of Market Area 1, adjustments were made to several LCG's (mostly grass and intensive use).
2	Southeastern portion of the county	*2025	Oakland & Pershing townships were reviewed. For all of Market Area 2, irrigated, dry, and intensive use were adjusted.
3	Area along the Missouri River	*2025	For all of Market Area 3, adjustments were made to irrigated, dry, Gumbo, WRP, and intensive use.
<u>Additional comments:</u>			
* = assessment action for current year			

Description of Analysis

Analysis of the overall statistics reveal that all three measures of central tendency are within the acceptable range with a COD that supports the reliability of the median. The median for all three market areas is also within the acceptable range.

Review of the 80% Majority Land Use (MLU) show that there are few irrigated and grassland sales in Burt County. The majority of sales are dryland, and all three market areas have a median within the range for the dryland subclass, noting that Market Area 3 only has a couple of dryland sales. Irrigated Market Area 3 80% MLU is at 68% with five sales. The array around the median is 58-82% making the statistics from the small sample unreliable.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect assessment changes by the county assessor.

Burt County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report; the statistic contains 22 sales with a median at the low end of the acceptable range. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

Equalization and Quality of Assessment

Agricultural dwellings and outbuildings are inspected and valued the same as rural residential parcels. Farm home sites and rural residential home sites are valued the same. Agricultural improvements have been assessed at market value. The quality of assessment of the agricultural class complies with generally accepted mass appraisal techniques.

2026 Agricultural Correlation for Burt County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	6	63.24	68.56	66.38	21.02	103.28
2	1	50.05	50.05	50.05	00.00	100.00
3	5	68.27	72.26	70.39	18.03	102.66
<u>Dry</u>						
County	51	70.21	70.81	68.92	12.99	102.74
1	23	71.12	70.60	69.30	14.68	101.88
2	26	70.13	71.13	68.63	11.91	103.64
3	2	69.29	69.29	69.29	04.36	100.00
<u>Grass</u>						
County	2	51.63	51.63	50.99	07.28	101.26
1	2	51.63	51.63	50.99	07.28	101.26
<u>ALL</u>						
	68	70.22	71.25	69.14	15.78	103.05

Level of Value

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

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 is 44%.

2026 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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	44	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Burt County

Residential Real Property - Current

Number of Sales	170	Median	93.82
Total Sales Price	\$36,199,483	Mean	97.02
Total Adj. Sales Price	\$36,199,483	Wgt. Mean	95.22
Total Assessed Value	\$34,467,452	Average Assessed Value of the Base	\$162,201
Avg. Adj. Sales Price	\$212,938	Avg. Assessed Value	\$202,750

Confidence Interval - Current

95% Median C.I	91.30 to 97.18
95% Wgt. Mean C.I	91.95 to 98.48
95% Mean C.I	94.28 to 99.76
% of Value of the Class of all Real Property Value in the County	23.16
% of Records Sold in the Study Period	4.91
% of Value Sold in the Study Period	6.14

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	174	95	95.26
2024	162	95	94.66
2023	190	95	94.63
2022	188	0	94.50

2026 Commission Summary for Burt County

Commercial Real Property - Current

Number of Sales	17	Median	97.25
Total Sales Price	\$2,314,000	Mean	99.00
Total Adj. Sales Price	\$2,314,000	Wgt. Mean	87.41
Total Assessed Value	\$2,022,780	Average Assessed Value of the Base	\$223,883
Avg. Adj. Sales Price	\$136,118	Avg. Assessed Value	\$118,987

Confidence Interval - Current

95% Median C.I	79.47 to 116.00
95% Wgt. Mean C.I	62.91 to 111.92
95% Mean C.I	83.93 to 114.07
% of Value of the Class of all Real Property Value in the County	3.73
% of Records Sold in the Study Period	4.21
% of Value Sold in the Study Period	2.24

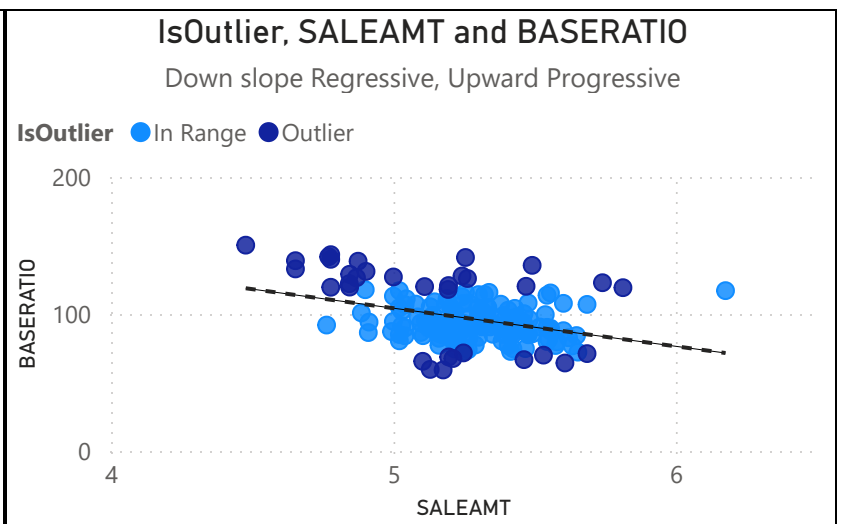
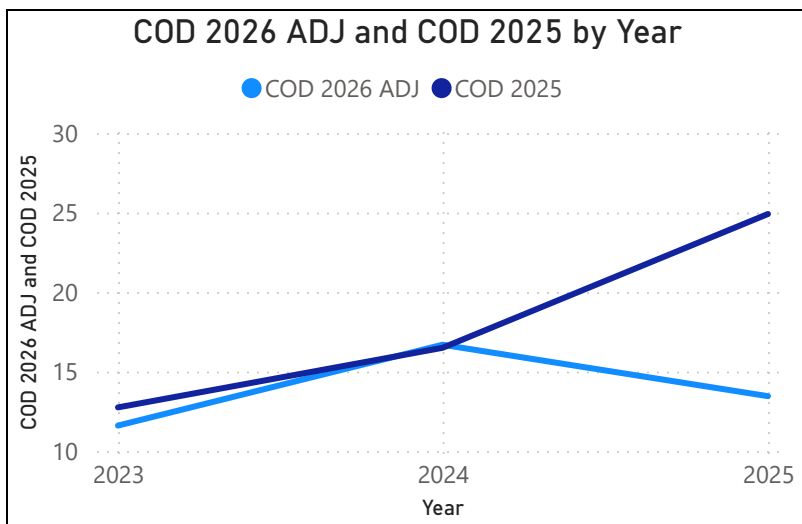
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	47	0	94.50
2024	21	100	95.04
2023	20	96	95.56
2022	22	0	95.00

Burt Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	63	93.72	82.34	13.81%	96.30	82.00	17.43%	93.53	78.36	19.35%
5	29	94.04	91.84	2.40%	99.84	92.49	7.94%	94.96	88.67	7.09%
10	34	94.17	89.09	5.71%	98.31	94.95	3.54%	94.00	91.34	2.91%
15	4	88.11	83.84	5.10%	90.48	86.20	4.97%	91.45	87.15	4.93%
20	2	72.55	71.74	1.12%	72.55	71.74	1.12%	72.32	71.52	1.12%
25	38	95.30	94.72	0.61%	96.88	96.31	0.59%	97.95	97.63	0.33%
Total	170	93.82	88.03	6.57%	97.02	89.56	8.33%	95.22	88.76	7.27%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	63	12.07	19.58	-38.35%	102.96	104.65	-1.61%	65.47	22.15	195.55%	141.26	126.05	12.06%
5	29	16.48	24.77	-33.45%	105.14	104.31	0.80%	67.51	41.02	64.57%	143.31	204.82	-30.03%
10	34	16.42	17.46	-5.95%	104.58	103.95	0.61%	59.55	56.59	5.23%	150.25	138.43	8.54%
15	4	8.79	9.10	-3.38%	98.94	98.90	0.04%	80.42	76.41	5.24%	105.28	100.71	4.54%
20	2	18.49	18.38	0.61%	100.31	100.31	0.00%	59.14	58.56	0.98%	85.96	84.93	1.22%
25	38	16.90	16.98	-0.52%	98.90	98.64	0.26%	64.24	56.35	14.00%	135.52	135.50	0.02%
Total	170	14.93	19.86	-24.82%	101.89	100.89	0.99%	59.14	22.15	166.97%	150.25	204.82	-26.64%



11 Burt
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 170
 Total Sales Price : 36,199,483
 Total Adj. Sales Price : 36,199,483
 Total Assessed Value : 34,467,452
 Avg. Adj. Sales Price : 212,938
 Avg. Assessed Value : 202,750

MEDIAN : 94
 WGT. MEAN : 95
 MEAN : 97
 COD : 14.92
 PRD : 101.89

COV : 18.78
 STD : 18.22
 Avg. Abs. Dev : 14.00
 MAX Sales Ratio : 150.25
 MIN Sales Ratio : 59.14

95% Median C.I. : 91.30 to 97.18
 95% Wgt. Mean C.I. : 91.95 to 98.48
 95% Mean C.I. : 94.28 to 99.76

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	18	102.36	101.22	96.29	11.60	105.12	74.73	131.10	89.78 to 107.23	176,550	170,004
01-JAN-24 To 31-MAR-24	15	102.35	104.84	105.11	12.40	99.74	82.26	132.90	88.04 to 115.78	147,840	155,393
01-APR-24 To 30-JUN-24	15	90.49	96.31	88.33	19.02	109.03	72.16	143.31	79.95 to 112.54	223,797	197,675
01-JUL-24 To 30-SEP-24	30	91.51	95.34	92.64	14.36	102.91	59.14	150.25	86.75 to 94.31	206,083	190,906
01-OCT-24 To 31-DEC-24	20	92.89	99.30	96.45	18.09	102.95	59.55	141.26	89.61 to 113.06	192,735	185,890
01-JAN-25 To 31-MAR-25	14	95.67	96.98	101.82	11.28	95.25	76.76	117.90	82.33 to 114.23	298,304	303,740
01-APR-25 To 30-JUN-25	33	92.15	95.84	95.10	14.35	100.78	64.24	138.92	85.21 to 103.76	245,912	233,867
01-JUL-25 To 30-SEP-25	25	93.47	91.48	91.75	13.57	99.71	65.47	126.47	84.84 to 97.73	204,740	187,857
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	78	93.88	98.71	94.30	15.53	104.68	59.14	150.25	91.11 to 100.82	191,473	180,555
01-OCT-24 To 30-SEP-25	92	93.70	95.58	95.86	14.42	99.71	59.55	141.26	90.02 to 97.18	231,136	221,567
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	80	92.63	98.29	94.42	16.68	104.10	59.14	150.25	90.49 to 99.02	195,147	184,263
<u>ALL</u>	170	93.82	97.02	95.22	14.92	101.89	59.14	150.25	91.30 to 97.18	212,938	202,750

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	63	93.72	96.30	93.53	12.07	102.96	65.47	141.26	91.30 to 97.89	194,932	182,320
5	29	94.04	99.84	94.96	16.48	105.14	67.51	143.31	89.61 to 107.57	143,671	136,423
10	34	94.18	98.31	94.00	16.42	104.59	59.55	150.25	87.18 to 104.58	160,613	150,976
15	4	88.11	90.48	91.45	08.80	98.94	80.42	105.28	N/A	119,250	109,055
20	2	72.55	72.55	72.32	18.48	100.32	59.14	85.96	N/A	147,500	106,675
25	38	95.31	96.88	97.95	16.89	98.91	64.24	135.52	85.50 to 107.78	355,776	348,480
<u>ALL</u>	170	93.82	97.02	95.22	14.92	101.89	59.14	150.25	91.30 to 97.18	212,938	202,750

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	170	93.82	97.02	95.22	14.92	101.89	59.14	150.25	91.30 to 97.18	212,938	202,750
06											
07											
<u>ALL</u>	170	93.82	97.02	95.22	14.92	101.89	59.14	150.25	91.30 to 97.18	212,938	202,750

11 Burt
RESIDENTIAL

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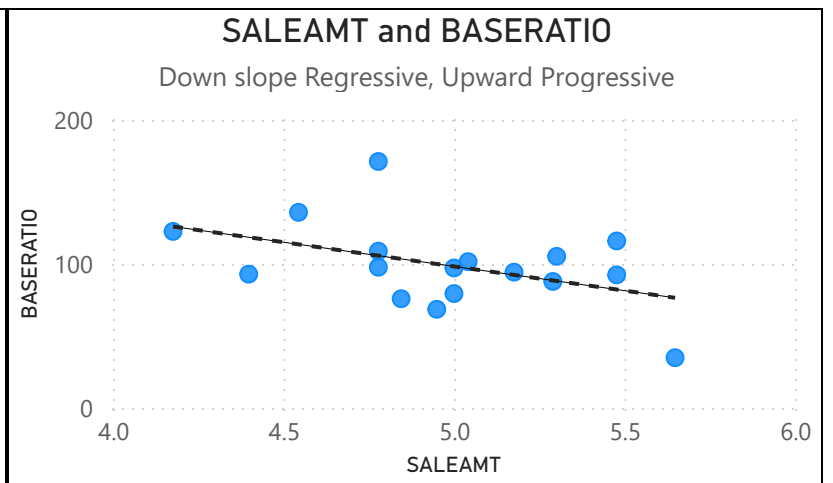
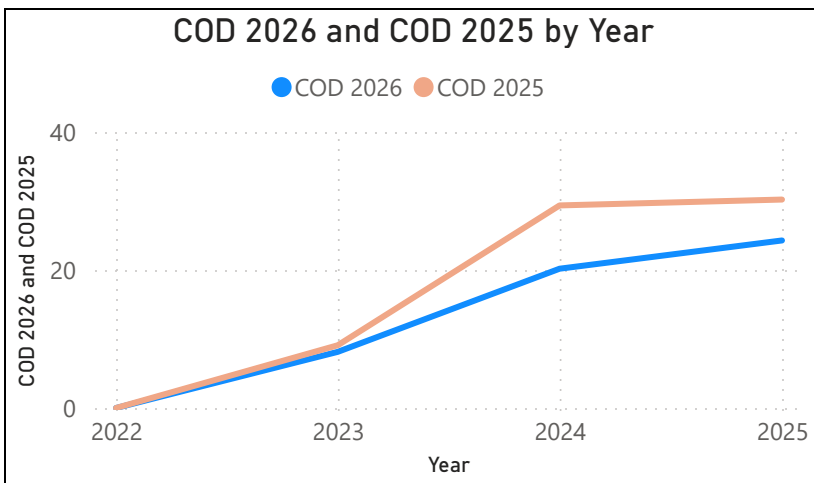
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	170	93.82	97.02	95.22	14.92	101.89	59.14	150.25	91.30 to 97.18	212,938	202,750
Greater Than 14,999	170	93.82	97.02	95.22	14.92	101.89	59.14	150.25	91.30 to 97.18	212,938	202,750
Greater Than 29,999	170	93.82	97.02	95.22	14.92	101.89	59.14	150.25	91.30 to 97.18	212,938	202,750
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	5	138.92	131.17	128.44	09.68	102.13	91.93	150.25	N/A	47,400	60,879
60,000 TO 99,999	14	120.89	118.28	116.46	12.12	101.56	86.45	143.31	94.09 to 138.53	74,093	86,287
100,000 TO 149,999	35	93.47	94.70	94.05	11.51	100.69	59.55	127.03	89.61 to 99.02	123,634	116,276
150,000 TO 249,999	66	93.88	95.23	95.35	12.77	99.87	59.14	141.26	90.60 to 99.51	188,791	180,022
250,000 TO 499,999	47	87.75	89.84	89.38	12.58	100.51	64.24	135.52	84.84 to 92.76	328,463	293,570
500,000 TO 999,999	2	121.03	121.03	120.87	01.50	100.13	119.21	122.84	N/A	600,000	725,236
1,000,000 +	1	117.05	117.05	117.05	00.00	100.00	117.05	117.05	N/A	1,500,000	1,755,723
ALL	170	93.82	97.02	95.22	14.92	101.89	59.14	150.25	91.30 to 97.18	212,938	202,750

Burt Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	4	92.56	70.10	32.04%	80.42	69.87	15.10%	63.03	54.33	16.02%
5	7	94.34	76.19	23.81%	104.89	72.70	44.28%	97.65	66.28	47.32%
10	3	97.76	94.27	3.70%	104.45	96.24	8.53%	100.29	94.69	5.91%
15	1	116.00	113.74	1.99%	116.00	113.74	1.99%	116.00	113.74	1.99%
25	2	98.89	100.64	-1.74%	98.89	100.64	-1.74%	97.60	99.32	-1.73%
Total	17	97.25	89.60	8.53%	99.00	81.89	20.90%	87.41	76.41	14.40%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	4	20.56	33.20	-38.08%	127.58	128.59	15.10%	34.92	29.86	16.95%	101.65	109.42	-7.11%
5	7	29.09	23.51	23.72%	107.42	109.68	44.28%	68.54	43.31	58.24%	171.19	99.14	72.68%
10	3	10.12	5.39	88.01%	104.15	101.64	8.53%	92.95	89.60	3.73%	122.64	104.83	16.99%
15	1	0.00	0.00	0.00%	100.00	100.00	1.99%	116.00	113.74	1.99%	116.00	113.74	1.99%
25	2	6.50	6.57	-0.98%	101.32	101.33	-1.74%	92.45	94.03	-1.68%	105.32	107.25	-1.80%
Total	17	20.14	21.68	-7.13%	113.25	107.17	20.90%	34.92	29.86	16.95%	171.19	113.74	50.51%



11 Burt
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 17
 Total Sales Price : 2,314,000
 Total Adj. Sales Price : 2,314,000
 Total Assessed Value : 2,022,780
 Avg. Adj. Sales Price : 136,118
 Avg. Assessed Value : 118,987

MEDIAN : 97
 WGT. MEAN : 87
 MEAN : 99
 COD : 20.13
 PRD : 113.26

COV : 29.61
 STD : 29.31
 Avg. Abs. Dev : 19.58
 MAX Sales Ratio : 171.19
 MIN Sales Ratio : 34.92

95% Median C.I. : 79.47 to 116.00
 95% Wgt. Mean C.I. : 62.91 to 111.92
 95% Mean C.I. : 83.93 to 114.07

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	1	122.64	122.64	122.64	00.00	100.00	122.64	122.64	N/A	15,000	18,396
01-JAN-23 To 31-MAR-23	1	92.95	92.95	92.95	00.00	100.00	92.95	92.95	N/A	25,000	23,237
01-APR-23 To 30-JUN-23	1	75.90	75.90	75.90	00.00	100.00	75.90	75.90	N/A	70,000	53,127
01-JUL-23 To 30-SEP-23	1	108.93	108.93	108.93	00.00	100.00	108.93	108.93	N/A	60,000	65,359
01-OCT-23 To 31-DEC-23	2	94.85	94.85	93.65	02.53	101.28	92.45	97.25	N/A	200,000	187,305
01-JAN-24 To 31-MAR-24	2	66.34	66.34	42.38	47.36	156.54	34.92	97.76	N/A	252,500	107,020
01-APR-24 To 30-JUN-24	2	92.40	92.40	96.70	13.99	95.55	79.47	105.32	N/A	150,000	145,050
01-JUL-24 To 30-SEP-24	1	87.87	87.87	87.87	00.00	100.00	87.87	87.87	N/A	195,000	171,346
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25	1	94.34	94.34	94.34	00.00	100.00	94.34	94.34	N/A	150,000	141,503
01-APR-25 To 30-JUN-25	1	68.54	68.54	68.54	00.00	100.00	68.54	68.54	N/A	89,000	60,997
01-JUL-25 To 30-SEP-25	4	125.94	131.18	120.81	17.75	108.58	101.65	171.19	N/A	126,250	152,517
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	4	100.94	100.11	94.19	15.53	106.29	75.90	122.64	N/A	42,500	40,030
01-OCT-23 To 30-SEP-24	7	92.45	85.01	75.01	15.15	113.33	34.92	105.32	34.92 to 105.32	200,000	150,014
01-OCT-24 To 30-SEP-25	6	108.83	114.60	109.22	24.28	104.93	68.54	171.19	68.54 to 171.19	124,000	135,428
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	5	92.95	93.50	93.03	08.14	100.51	75.90	108.93	N/A	111,000	103,266
01-JAN-24 To 31-DEC-24	5	87.87	81.07	67.55	20.19	120.01	34.92	105.32	N/A	200,000	135,097
<u>ALL</u>	17	97.25	99.00	87.41	20.13	113.26	34.92	171.19	79.47 to 116.00	136,118	118,987

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	4	92.56	80.42	63.03	20.56	127.59	34.92	101.65	N/A	212,500	133,947
5	7	94.34	104.89	97.65	29.09	107.41	68.54	171.19	68.54 to 171.19	80,571	78,674
10	3	97.76	104.45	100.29	10.13	104.15	92.95	122.64	N/A	33,333	33,429
15	1	116.00	116.00	116.00	00.00	100.00	116.00	116.00	N/A	300,000	347,988
25	2	98.89	98.89	97.60	06.51	101.32	92.45	105.32	N/A	250,000	244,000
<u>ALL</u>	17	97.25	99.00	87.41	20.13	113.26	34.92	171.19	79.47 to 116.00	136,118	118,987

11 Burt
COMMERCIAL

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Qualified

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MEDIAN : 97
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 MEAN : 99
 COD : 20.13
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 STD : 29.31
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 MIN Sales Ratio : 34.92

95% Median C.I. : 79.47 to 116.00
 95% Wgt. Mean C.I. : 62.91 to 111.92
 95% Mean C.I. : 83.93 to 114.07

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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	1	87.87	87.87	87.87	00.00	100.00	87.87	87.87	N/A	195,000	171,346
03	16	97.51	99.70	87.37	20.74	114.11	34.92	171.19	79.47 to 116.00	132,438	115,715
04											
<u>ALL</u>	<u>17</u>	<u>97.25</u>	<u>99.00</u>	<u>87.41</u>	<u>20.13</u>	<u>113.26</u>	<u>34.92</u>	<u>171.19</u>	<u>79.47 to 116.00</u>	<u>136,118</u>	<u>118,987</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	107.80	107.80	104.08	13.78	103.57	92.95	122.64	N/A	20,000	20,817
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	17	97.25	99.00	87.41	20.13	113.26	34.92	171.19	79.47 to 116.00	136,118	118,987
Greater Than 14,999	17	97.25	99.00	87.41	20.13	113.26	34.92	171.19	79.47 to 116.00	136,118	118,987
Greater Than 29,999	15	97.25	97.83	87.12	20.79	112.29	34.92	171.19	79.47 to 108.93	151,600	132,076
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	107.80	107.80	104.08	13.78	103.57	92.95	122.64	N/A	20,000	20,817
30,000 TO 59,999	1	135.87	135.87	135.87	00.00	100.00	135.87	135.87	N/A	35,000	47,556
60,000 TO 99,999	5	97.76	104.46	100.55	27.76	103.89	68.54	171.19	N/A	67,800	68,170
100,000 TO 149,999	3	97.25	92.79	93.07	07.60	99.70	79.47	101.65	N/A	103,333	96,173
150,000 TO 249,999	3	94.34	95.84	96.05	06.17	99.78	87.87	105.32	N/A	181,667	174,495
250,000 TO 499,999	3	92.45	81.12	74.71	29.24	108.58	34.92	116.00	N/A	348,333	260,246
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>17</u>	<u>97.25</u>	<u>99.00</u>	<u>87.41</u>	<u>20.13</u>	<u>113.26</u>	<u>34.92</u>	<u>171.19</u>	<u>79.47 to 116.00</u>	<u>136,118</u>	<u>118,987</u>

11 Burt
COMMERCIAL

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 Total Sales Price : 2,314,000
 Total Adj. Sales Price : 2,314,000
 Total Assessed Value : 2,022,780
 Avg. Adj. Sales Price : 136,118
 Avg. Assessed Value : 118,987

MEDIAN : 97
 WGT. MEAN : 87
 MEAN : 99
 COD : 20.13
 PRD : 113.26

COV : 29.61
 STD : 29.31
 Avg. Abs. Dev : 19.58
 MAX Sales Ratio : 171.19
 MIN Sales Ratio : 34.92

95% Median C.I. : 79.47 to 116.00
 95% Wgt. Mean C.I. : 62.91 to 111.92
 95% Mean C.I. : 83.93 to 114.07

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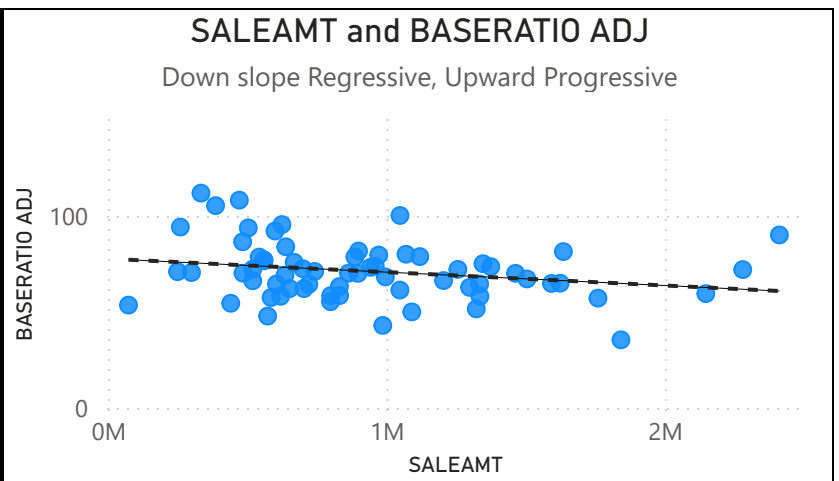
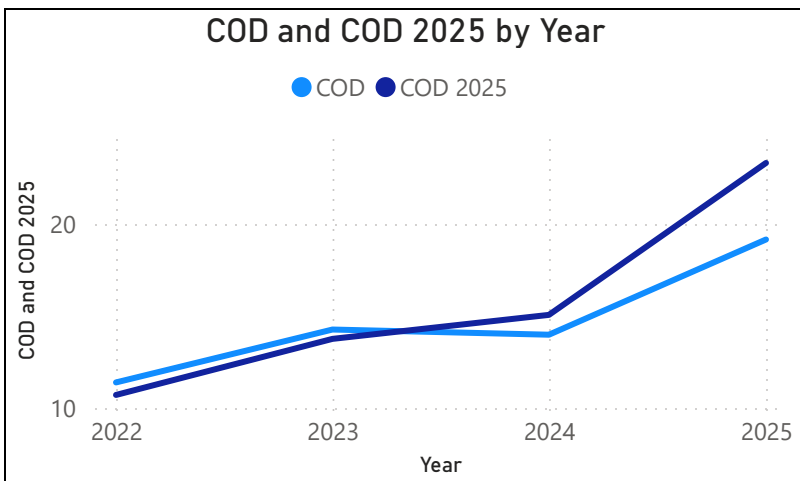
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
343	1	105.32	105.32	105.32	00.00	100.00	105.32	105.32	N/A	200,000	210,635
344	3	97.25	114.78	110.04	32.66	104.31	75.90	171.19	N/A	76,667	84,361
349	1	101.65	101.65	101.65	00.00	100.00	101.65	101.65	N/A	110,000	111,810
350	3	94.34	100.93	102.25	08.32	98.71	92.45	116.00	N/A	250,000	255,618
352	1	87.87	87.87	87.87	00.00	100.00	87.87	87.87	N/A	195,000	171,346
353	4	95.36	98.78	91.12	18.92	108.41	68.54	135.87	N/A	52,250	47,611
406	2	101.06	101.06	85.10	21.36	118.75	79.47	122.64	N/A	57,500	48,931
470	1	108.93	108.93	108.93	00.00	100.00	108.93	108.93	N/A	60,000	65,359
528	1	34.92	34.92	34.92	00.00	100.00	34.92	34.92	N/A	445,000	155,387
<u>ALL</u>	17	97.25	99.00	87.41	20.13	113.26	34.92	171.19	79.47 to 116.00	136,118	118,987

Burt Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	29	71.12	71.12	0.00%	72.15	71.94	0.29%	70.37	70.15	0.31%
2	29	70.12	69.76	0.51%	69.17	70.60	-2.03%	66.06	66.77	-1.07%
3	10	71.27	68.42	4.15%	74.68	69.37	7.65%	76.25	70.91	7.53%
Total	68	70.22	70.14	0.11%	71.25	71.00	0.35%	69.14	68.66	0.70%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	29	18.09	17.84	1.40%	102.52	102.55	-0.03%
2	29	13.41	16.63	-19.35%	104.71	105.74	-0.97%
3	10	14.84	14.93	-0.63%	97.94	97.83	0.11%
Total	68	15.78	16.99	-7.13%	103.04	103.41	-0.35%



11 Burt
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 68
Total Sales Price : 65,069,370
Total Adj. Sales Price : 65,069,370
Total Assessed Value : 44,991,022
Avg. Adj. Sales Price : 956,903
Avg. Assessed Value : 661,633

MEDIAN : 70
WGT. MEAN : 69
MEAN : 71
COD : 15.78
PRD : 103.05

COV : 20.87
STD : 14.87
Avg. Abs. Dev : 11.08
MAX Sales Ratio : 111.93
MIN Sales Ratio : 35.52

95% Median C.I. : 64.99 to 73.27
95% Wgt. Mean C.I. : 64.56 to 73.72
95% Mean C.I. : 67.72 to 74.78

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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	5	75.14	80.05	80.95	11.39	98.89	70.13	93.81	N/A	1,245,319	1,008,093
01-JAN-23 To 31-MAR-23	4	74.59	74.99	75.28	04.24	99.61	71.12	79.65	N/A	743,836	559,955
01-APR-23 To 30-JUN-23	6	67.26	68.92	66.29	12.85	103.97	57.21	81.75	57.21 to 81.75	904,017	599,243
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	6	69.28	68.63	62.30	22.04	110.16	35.52	95.53	35.52 to 95.53	1,031,385	642,587
01-JAN-24 To 31-MAR-24	10	74.65	69.99	70.91	12.06	98.70	51.63	80.09	54.56 to 80.09	997,359	707,246
01-APR-24 To 30-JUN-24	7	64.59	71.04	67.12	13.61	105.84	58.20	108.26	58.20 to 108.26	1,090,135	731,666
01-JUL-24 To 30-SEP-24	1	92.17	92.17	92.17	00.00	100.00	92.17	92.17	N/A	600,000	553,026
01-OCT-24 To 31-DEC-24	6	66.75	68.71	68.57	07.93	100.20	59.57	81.48	59.57 to 81.48	1,245,429	853,962
01-JAN-25 To 31-MAR-25	8	71.91	73.84	67.84	20.96	108.84	43.00	111.93	43.00 to 111.93	721,673	489,604
01-APR-25 To 30-JUN-25	9	64.86	70.87	68.57	19.78	103.35	47.87	105.41	55.39 to 100.28	927,569	636,051
01-JUL-25 To 30-SEP-25	4	70.34	69.32	65.14	13.12	106.42	50.05	86.55	N/A	693,211	451,523
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	17	72.31	72.10	72.46	11.64	99.50	53.59	93.81	61.42 to 79.65	959,388	695,130
01-OCT-23 To 30-SEP-24	24	70.63	70.88	68.06	16.81	104.14	35.52	108.26	62.80 to 78.85	1,016,369	691,778
01-OCT-24 To 30-SEP-25	27	68.27	71.04	68.01	17.24	104.46	43.00	111.93	63.29 to 73.61	902,479	613,746
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	18	71.66	68.74	65.34	14.65	105.20	35.52	95.53	58.50 to 78.60	903,962	590,681
01-JAN-24 To 31-DEC-24	24	68.20	70.90	69.60	13.99	101.87	51.63	108.26	64.42 to 78.72	1,069,880	744,622
<u>ALL</u>	68	70.22	71.25	69.14	15.78	103.05	35.52	111.93	64.99 to 73.27	956,903	661,633

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	29	71.12	72.15	70.37	18.08	102.53	43.00	111.93	62.20 to 78.85	852,924	600,198
2	29	70.12	69.17	66.06	13.41	104.71	35.52	105.41	63.29 to 73.61	1,072,146	708,213
3	10	71.27	74.68	76.25	14.84	97.94	57.54	95.53	58.20 to 90.13	924,233	704,709
<u>ALL</u>	68	70.22	71.25	69.14	15.78	103.05	35.52	111.93	64.99 to 73.27	956,903	661,633

11 Burt
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 68
 Total Sales Price : 65,069,370
 Total Adj. Sales Price : 65,069,370
 Total Assessed Value : 44,991,022
 Avg. Adj. Sales Price : 956,903
 Avg. Assessed Value : 661,633

MEDIAN : 70
 WGT. MEAN : 69
 MEAN : 71
 COD : 15.78
 PRD : 103.05

COV : 20.87
 STD : 14.87
 Avg. Abs. Dev : 11.08
 MAX Sales Ratio : 111.93
 MIN Sales Ratio : 35.52

95% Median C.I. : 64.99 to 73.27
 95% Wgt. Mean C.I. : 64.56 to 73.72
 95% Mean C.I. : 67.72 to 74.78

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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	5	58.20	68.61	65.96	23.95	104.02	50.05	95.53	N/A	907,577	598,674
2	1	50.05	50.05	50.05	00.00	100.00	50.05	50.05	N/A	1,091,300	546,203
3	4	69.98	73.26	71.00	21.99	103.18	57.54	95.53	N/A	861,647	611,792
Dry											
County	35	69.17	68.81	67.33	13.20	102.20	43.00	105.41	63.29 to 72.31	951,550	640,696
1	16	70.15	67.78	67.25	15.18	100.79	43.00	93.81	54.56 to 79.65	852,056	572,985
2	17	64.99	69.72	67.28	12.59	103.63	57.21	105.41	61.42 to 75.86	1,095,962	737,412
3	2	69.29	69.29	69.29	04.36	100.00	66.27	72.31	N/A	520,000	360,300
ALL	68	70.22	71.25	69.14	15.78	103.05	35.52	111.93	64.99 to 73.27	956,903	661,633

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	6	63.24	68.56	66.38	21.02	103.28	50.05	95.53	50.05 to 95.53	922,378	612,270
2	1	50.05	50.05	50.05	00.00	100.00	50.05	50.05	N/A	1,091,300	546,203
3	5	68.27	72.26	70.39	18.03	102.66	57.54	95.53	N/A	888,594	625,483
Dry											
County	51	70.21	70.81	68.92	12.99	102.74	43.00	111.93	64.99 to 73.27	956,535	659,241
1	23	71.12	70.60	69.30	14.68	101.88	43.00	111.93	62.20 to 77.20	873,259	605,139
2	26	70.13	71.13	68.63	11.91	103.64	57.21	105.41	63.29 to 75.14	1,063,782	730,095
3	2	69.29	69.29	69.29	04.36	100.00	66.27	72.31	N/A	520,000	360,300
Grass											
County	2	51.63	51.63	50.99	07.28	101.26	47.87	55.39	N/A	961,987	490,563
1	2	51.63	51.63	50.99	07.28	101.26	47.87	55.39	N/A	961,987	490,563
ALL	68	70.22	71.25	69.14	15.78	103.05	35.52	111.93	64.99 to 73.27	956,903	661,633

Burt County 2026 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	5,805	5,805	6,074
Cuming	1	10,178	n/a	9,547	10,147	6,153	n/a	8,786	7,468	9,464
Thurston	2	7,600	7,600	6,725	6,725	6,576	n/a	6,000	6,000	6,664
Burt	2	7,100	7,081	6,605	5,694	n/a	6,581	5,401	5,401	6,321
Cuming	4	10,325	10,135	9,772	10,206	6,735	n/a	8,833	7,089	9,424
Dodge	2	9,300	9,270	9,135	9,105	9,045	9,015	8,910	8,880	9,123
Burt	3	6,850	n/a	6,408	5,652	n/a	4,900	4,300	4,000	6,105
Washington	1	8,965	8,965	7,475	7,320	n/a	5,980	5,565	5,260	7,296

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	5,800	5,800	5,990
Cuming	1	9,398	9,405	8,834	4,970	7,458	8,095	6,735	6,724	8,592
Thurston	2	7,574	7,574	6,675	6,675	6,500	6,498	5,890	5,889	6,502
Burt	2	7,080	7,080	6,600	n/a	4,958	6,580	5,400	5,397	6,648
Cuming	4	9,680	9,673	9,085	8,943	5,423	8,329	6,886	6,551	8,962
Dodge	2	8,250	8,200	8,030	7,980	7,810	7,760	7,563	7,540	8,010
Burt	3	6,200	6,150	5,100	n/a	4,740	4,700	4,200	3,900	5,097
Washington	1	8,860	8,860	7,314	n/a	5,924	5,870	5,460	5,150	7,074

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Burt	1	2,300	2,200	2,100	1,900	n/a	n/a	n/a	1,500	2,186
Cuming	1	3,828	3,806	3,243	3,353	n/a	n/a	n/a	n/a	3,693
Thurston	2	2,175	2,175	1,975	1,875	1,675	n/a	n/a	n/a	2,098
Burt	2	3,100	2,600	2,400	2,080	n/a	n/a	n/a	1,770	2,730
Cuming	4	3,701	3,694	2,905	3,223	n/a	n/a	n/a	n/a	3,493
Dodge	2	2,610	2,600	2,510	2,500	n/a	n/a	n/a	n/a	2,583
Burt	3	2,565	2,375	2,105	n/a	n/a	1,975	1,905	1,790	2,371
Washington	1	2,628	2,420	2,066	1,985	n/a	1,890	1,834	1,695	2,499

County	Mkt Area	CRP	TIMBER	WASTE
Burt	1	3,863	n/a	250
Cuming	1	7,468	1,675	181
Thurston	2	n/a	575	125
Burt	2	3,594	n/a	273
Cuming	4	7,295	1,644	415
Dodge	2	3,246	n/a	268
Burt	3	3,956	n/a	230
Washington	1	6,050	n/a	480

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	22	Median :	44	COV :	18.73	95% Median C.I. :	36.16 to 48.21
Total Sales Price :	18,033,737	Wgt. Mean :	43	STD :	08.10	95% Wgt. Mean C.I. :	30.10 to 56.11
Total Adj. Sales Price :	19,394,659	Mean :	43	Avg.Abs.Dev :	06.58	95% Mean C.I. :	39.66 to 46.84
Total Assessed Value :	8,359,765						
Avg. Adj. Sales Price :	881,575	COD :	15.07	MAX Sales Ratio :	61.24		
Avg. Assessed Value :	379,989	PRD :	100.35	MIN Sales Ratio :	28.07		

Printed : 03/19/2026

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	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	50.03	49.61	49.86	03.98	99.50	46.42	52.38	N/A	758,448	378,125
04/01/2023 To 06/30/2023	1	40.60	40.60	40.60		100.00	40.60	40.60	N/A	652,500	264,906
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	46.10	44.35	45.19	13.43	98.14	33.70	52.28	33.70 to 52.28	1,136,794	513,696
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											
10/01/2024 To 12/31/2024	1	42.05	42.05	42.05		100.00	42.05	42.05	N/A	721,344	303,329
01/01/2025 To 03/31/2025	1	28.07	28.07	28.07		100.00	28.07	28.07	N/A	987,085	277,090
04/01/2025 To 06/30/2025	3	36.16	36.00	35.25	08.60	102.13	31.25	40.59	N/A	875,991	308,758
07/01/2025 To 09/30/2025	1	46.05	46.05	46.05		100.00	46.05	46.05	N/A	300,000	138,161
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	7	46.42	46.26	45.40	15.36	101.89	34.98	61.24	34.98 to 61.24	730,772	331,784
10/01/2023 To 09/30/2024	9	47.05	44.84	45.55	10.22	98.44	33.70	52.28	35.61 to 52.28	1,071,428	488,047
10/01/2024 To 09/30/2025	6	38.38	37.36	35.48	14.43	105.30	28.07	46.05	28.07 to 46.05	772,734	274,143
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	7	46.42	44.25	44.41	11.01	99.64	34.98	52.38	34.98 to 52.38	838,315	372,300
01/01/2024 To 12/31/2024	9	45.15	44.28	45.06	11.38	98.27	33.70	52.28	35.61 to 52.28	1,011,933	455,945
<u>ALL</u>											
10/01/2022 To 09/30/2025	22	43.66	43.25	43.10	15.07	100.35	28.07	61.24	36.16 to 48.21	881,575	379,989

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	22	Median :	44	COV :	18.73	95% Median C.I. :	36.16 to 48.21
Total Sales Price :	18,033,737	Wgt. Mean :	43	STD :	08.10	95% Wgt. Mean C.I. :	30.10 to 56.11
Total Adj. Sales Price :	19,394,659	Mean :	43	Avg.Abs.Dev :	06.58	95% Mean C.I. :	39.66 to 46.84
Total Assessed Value :	8,359,765						
Avg. Adj. Sales Price :	881,575	COD :	15.07	MAX Sales Ratio :	61.24		
Avg. Assessed Value :	379,989	PRD :	100.35	MIN Sales Ratio :	28.07		

Printed : 03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	22	43.66	43.25	43.10	15.07	100.35	28.07	61.24	36.16 to 48.21	881,575	379,989
_____ALL_____											
10/01/2022 To 09/30/2025	22	43.66	43.25	43.10	15.07	100.35	28.07	61.24	36.16 to 48.21	881,575	379,989

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
110001											
110014											
110020	22	43.66	43.25	43.10	15.07	100.35	28.07	61.24	36.16 to 48.21	881,575	379,989
200020											
270594											
_____ALL_____											
10/01/2022 To 09/30/2025	22	43.66	43.25	43.10	15.07	100.35	28.07	61.24	36.16 to 48.21	881,575	379,989

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	16	45.79	44.27	43.92	15.24	100.80	28.07	61.24	35.61 to 52.28	852,056	374,259
1	16	45.79	44.27	43.92	15.24	100.80	28.07	61.24	35.61 to 52.28	852,056	374,259
_____ALL_____											
10/01/2022 To 09/30/2025	22	43.66	43.25	43.10	15.07	100.35	28.07	61.24	36.16 to 48.21	881,575	379,989

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

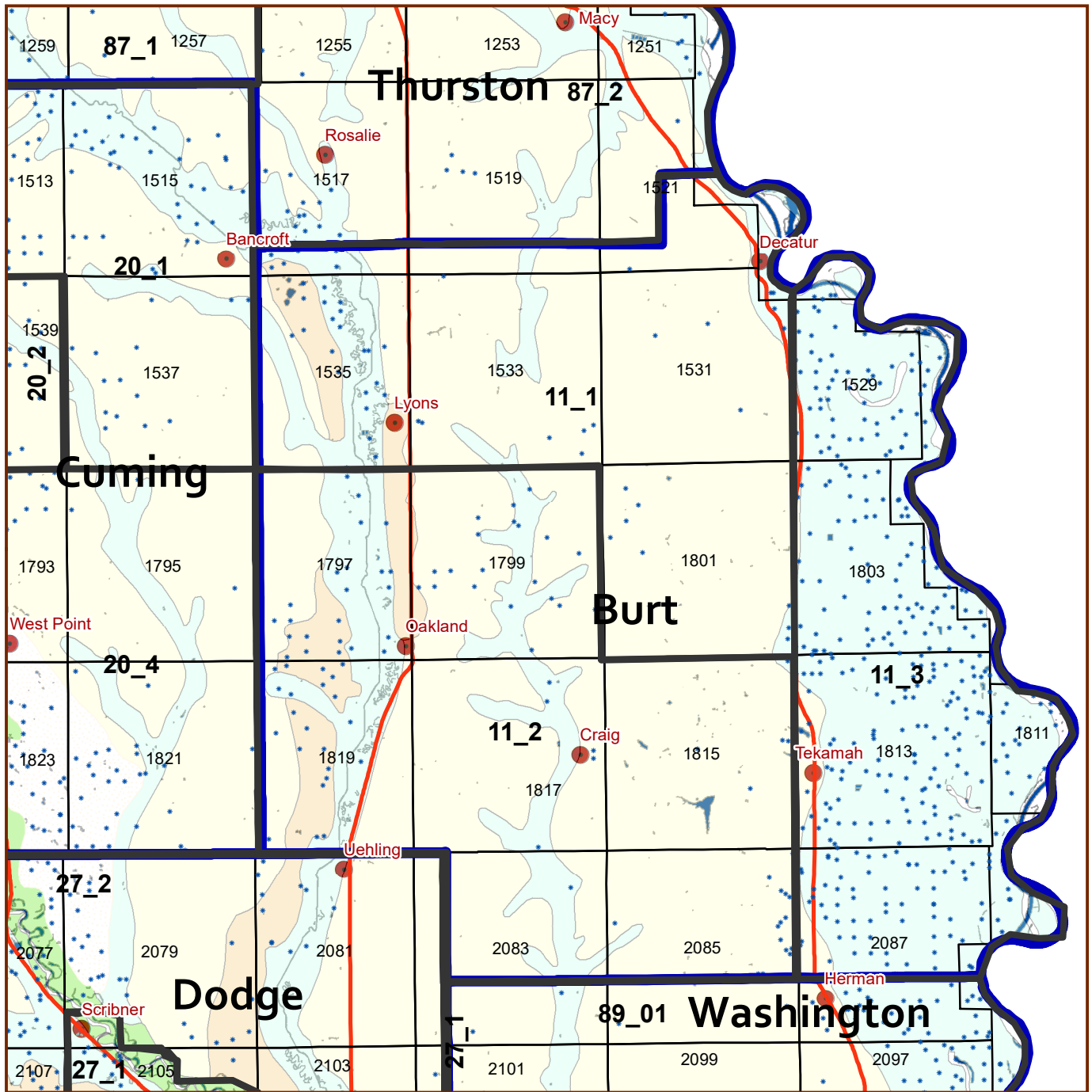
Number of Sales :	22	Median :	44	COV :	18.73	95% Median C.I. :	36.16 to 48.21
Total Sales Price :	18,033,737	Wgt. Mean :	43	STD :	08.10	95% Wgt. Mean C.I. :	30.10 to 56.11
Total Adj. Sales Price :	19,394,659	Mean :	43	Avg.Abs.Dev :	06.58	95% Mean C.I. :	39.66 to 46.84
Total Assessed Value :	8,359,765						
Avg. Adj. Sales Price :	881,575	COD :	15.07	MAX Sales Ratio :	61.24		
Avg. Assessed Value :	379,989	PRD :	100.35	MIN Sales Ratio :	28.07		

Printed : 03/19/2026

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>_____Dry_____</u>											
County	19	46.05	44.32	44.26	13.49	100.14	28.07	61.24	38.19 to 50.03	887,652	392,845
1	19	46.05	44.32	44.26	13.49	100.14	28.07	61.24	38.19 to 50.03	887,652	392,845
<u>_____Grass_____</u>											
County	2	33.71	33.71	33.29	07.30	101.26	31.25	36.16	N/A	961,987	320,247
1	2	33.71	33.71	33.29	07.30	101.26	31.25	36.16	N/A	961,987	320,247
<u>_____ALL_____</u>											
10/01/2022 To 09/30/2025	22	43.66	43.25	43.10	15.07	100.35	28.07	61.24	36.16 to 48.21	881,575	379,989

BURT COUNTY



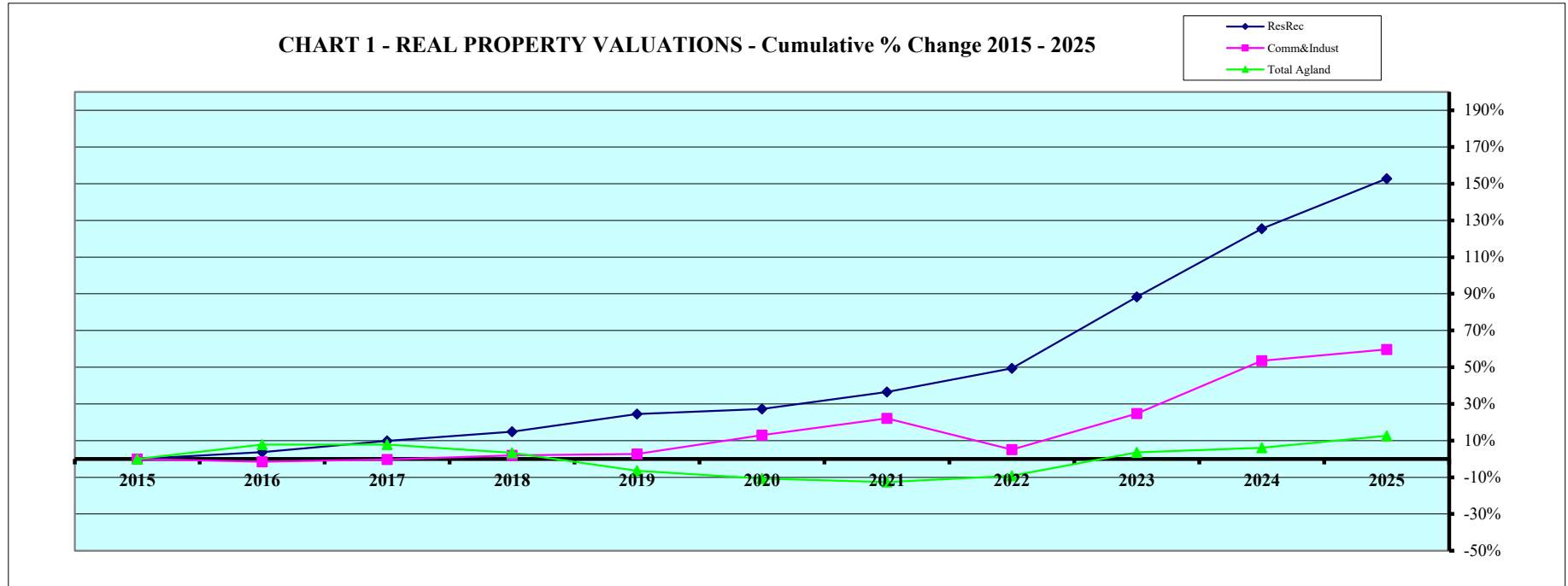
Legend

- 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 2015 - 2025



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	193,307,745	-	-	-	54,782,525	-	-	-	1,422,094,890	-	-	-
2016	200,550,644	7,242,899	3.75%	3.75%	53,961,160	-821,365	-1.50%	-1.50%	1,533,479,648	111,384,758	7.83%	7.83%
2017	212,402,487	11,851,843	5.91%	9.88%	54,613,416	652,256	1.21%	-0.31%	1,532,936,862	-542,786	-0.04%	7.79%
2018	222,135,975	9,733,488	4.58%	14.91%	55,843,559	1,230,143	2.25%	1.94%	1,469,917,480	-63,019,382	-4.11%	3.36%
2019	240,723,486	18,587,511	8.37%	24.53%	56,276,336	432,777	0.77%	2.73%	1,331,124,066	-138,793,414	-9.44%	-6.40%
2020	246,020,302	5,296,816	2.20%	27.27%	61,879,292	5,602,956	9.96%	12.95%	1,270,458,528	-60,665,538	-4.56%	-10.66%
2021	263,933,190	17,912,888	7.28%	36.54%	66,916,570	5,037,278	8.14%	22.15%	1,242,819,324	-27,639,204	-2.18%	-12.61%
2022	288,897,223	24,964,033	9.46%	49.45%	57,557,574	-9,358,996	-13.99%	5.07%	1,290,897,498	48,078,174	3.87%	-9.23%
2023	364,120,308	75,223,085	26.04%	88.36%	68,315,853	10,758,279	18.69%	24.70%	1,473,424,215	182,526,717	14.14%	3.61%
2024	435,738,297	71,617,989	19.67%	125.41%	84,093,798	15,777,945	23.10%	53.50%	1,508,772,692	35,348,477	2.40%	6.10%
2025	488,645,945	52,907,648	12.14%	152.78%	87,490,563	3,396,765	4.04%	59.71%	1,601,783,681	93,010,989	6.16%	12.64%

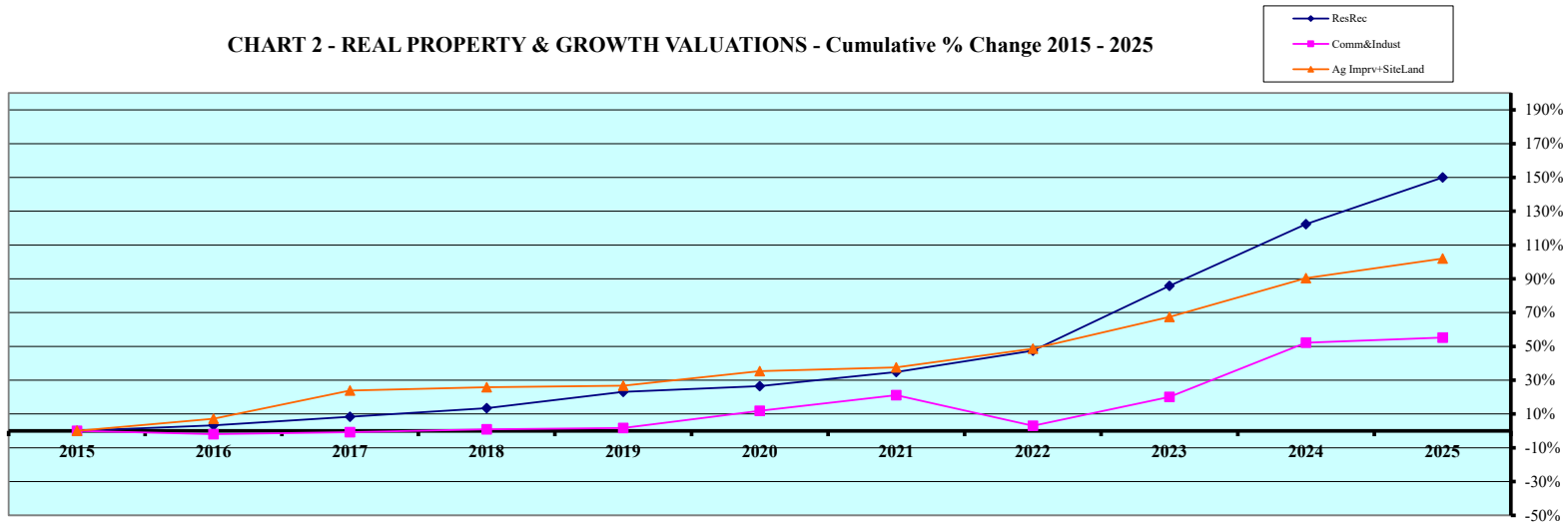
Rate Annual %chg: Residential & Recreational **9.72%** Commercial & Industrial **4.79%** Agricultural Land **1.20%**

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: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	193,307,745	3,025,530	1.57%	190,282,215	--	--	54,782,525	1,161,960	2.12%	53,620,565	--	--
2016	200,550,644	819,422	0.41%	199,731,222	3.32%	3.32%	53,961,160	230,345	0.43%	53,730,815	-1.92%	-1.92%
2017	212,402,487	2,889,313	1.36%	209,513,174	4.47%	8.38%	54,613,416	267,441	0.49%	54,345,975	0.71%	-0.80%
2018	222,135,975	2,817,309	1.27%	219,318,666	3.26%	13.46%	55,843,559	537,943	0.96%	55,305,616	1.27%	0.95%
2019	240,723,486	2,790,033	1.16%	237,933,453	7.11%	23.09%	56,276,336	584,934	1.04%	55,691,402	-0.27%	1.66%
2020	246,020,302	1,605,926	0.65%	244,414,376	1.53%	26.44%	61,879,292	616,599	1.00%	61,262,693	8.86%	11.83%
2021	263,933,190	3,223,758	1.22%	260,709,432	5.97%	34.87%	66,916,570	578,869	0.87%	66,337,701	7.21%	21.09%
2022	288,897,223	3,819,493	1.32%	285,077,730	8.01%	47.47%	57,557,574	1,100,134	1.91%	56,457,440	-15.63%	3.06%
2023	364,120,308	4,860,546	1.33%	359,259,762	24.36%	85.85%	68,315,853	2,553,875	3.74%	65,761,978	14.25%	20.04%
2024	435,738,297	6,013,471	1.38%	429,724,826	18.02%	122.30%	84,093,798	705,683	0.84%	83,388,115	22.06%	52.22%
2025	488,645,945	5,455,343	1.12%	483,190,602	10.89%	149.96%	87,490,563	2,450,674	2.80%	85,039,889	1.13%	55.23%
Rate Ann%chg	9.72%	Resid & Recreat w/o growth				8.69%	C & I w/o growth				3.77%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	48,688,555	41,708,141	90,396,696	2,331,326	2.58%	88,065,370	--	--
2016	49,947,234	54,009,482	103,956,716	7,112,159	6.84%	96,844,557	7.13%	7.13%
2017	53,322,508	61,194,231	114,516,739	2,559,049	2.23%	111,957,690	7.70%	23.85%
2018	53,449,394	62,432,715	115,882,109	2,170,442	1.87%	113,711,667	-0.70%	25.79%
2019	52,404,630	63,537,946	115,942,576	1,397,647	1.21%	114,544,929	-1.15%	26.71%
2020	55,256,106	67,827,399	123,083,505	673,596	0.55%	122,409,909	5.58%	35.41%
2021	56,765,997	69,201,458	125,967,455	1,619,723	1.29%	124,347,732	1.03%	37.56%
2022	62,605,069	75,548,361	138,153,430	3,816,319	2.76%	134,337,111	6.64%	48.61%
2023	74,472,353	79,245,519	153,717,872	2,371,987	1.54%	151,345,885	9.55%	67.42%
2024	85,637,744	89,512,409	175,150,153	3,042,468	1.74%	172,107,685	11.96%	90.39%
2025	98,160,957	88,138,043	186,299,000	3,723,727	2.00%	182,575,273	4.24%	101.97%
Rate Ann%chg	7.26%	7.77%	7.50%	Ag Imprv+Site w/o growth		5.20%		

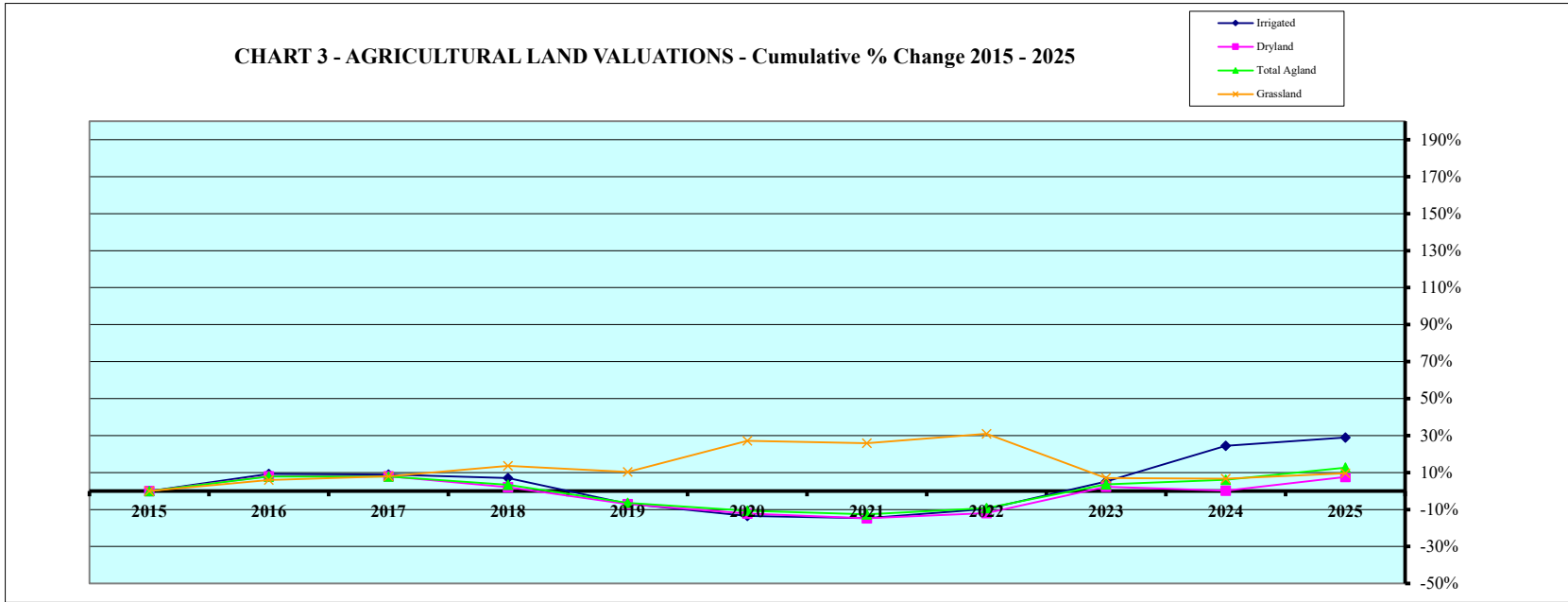
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 11
County BURT

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	297,301,985	-	-	-	1,039,941,480	-	-	-	65,926,305	-	-	-
2016	324,948,888	27,646,903	9.30%	9.30%	1,123,102,750	83,161,270	8.00%	8.00%	69,839,642	3,913,337	5.94%	5.94%
2017	323,852,677	-1,096,211	-0.34%	8.93%	1,122,280,513	-822,237	-0.07%	7.92%	71,147,880	1,308,238	1.87%	7.92%
2018	318,007,739	-5,844,938	-1.80%	6.96%	1,061,272,274	-61,008,239	-5.44%	2.05%	74,937,842	3,789,962	5.33%	13.67%
2019	276,746,879	-41,260,860	-12.97%	-6.91%	965,933,505	-95,338,769	-8.98%	-7.12%	72,695,649	-2,242,193	-2.99%	10.27%
2020	257,281,326	-19,465,553	-7.03%	-13.46%	913,428,571	-52,504,934	-5.44%	-12.17%	83,864,573	11,168,924	15.36%	27.21%
2021	253,635,964	-3,645,362	-1.42%	-14.69%	886,860,390	-26,568,181	-2.91%	-14.72%	83,005,554	-859,019	-1.02%	25.91%
2022	268,328,637	14,692,673	5.79%	-9.75%	915,896,288	29,035,898	3.27%	-11.93%	86,338,746	3,333,192	4.02%	30.96%
2023	312,448,168	44,119,531	16.44%	5.09%	1,064,272,397	148,376,109	16.20%	2.34%	70,547,054	-15,791,692	-18.29%	7.01%
2024	369,935,148	57,486,980	18.40%	24.43%	1,041,811,731	-22,460,666	-2.11%	0.18%	70,311,177	-235,877	-0.33%	6.65%
2025	383,375,502	13,440,354	3.63%	28.95%	1,119,138,135	77,326,404	7.42%	7.62%	72,230,468	1,919,291	2.73%	9.56%

Rate Ann.%chg: Irrigated **2.58%** Dryland **0.74%** Grassland **0.92%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	711,290	-	-	-	18,213,830	-	-	-	1,422,094,890	-	-	-
2016	481,095	-230,195	-32.36%	-32.36%	15,107,273	-3,106,557	-17.06%	-17.06%	1,533,479,648	111,384,758	7.83%	7.83%
2017	480,627	-468	-0.10%	-32.43%	15,175,165	67,892	0.45%	-16.68%	1,532,936,862	-542,786	-0.04%	7.79%
2018	466,962	-13,665	-2.84%	-34.35%	15,232,663	57,498	0.38%	-16.37%	1,469,917,480	-63,019,382	-4.11%	3.36%
2019	461,003	-5,959	-1.28%	-35.19%	15,287,030	54,367	0.36%	-16.07%	1,331,124,066	-138,793,414	-9.44%	-6.40%
2020	603,545	142,542	30.92%	-15.15%	15,280,513	-6,517	-0.04%	-16.10%	1,270,458,528	-60,665,538	-4.56%	-10.66%
2021	479,386	-124,159	-20.57%	-32.60%	18,838,030	3,557,517	23.28%	3.43%	1,242,819,324	-27,639,204	-2.18%	-12.61%
2022	504,426	25,040	5.22%	-29.08%	19,829,401	991,371	5.26%	8.87%	1,290,897,498	48,078,174	3.87%	-9.23%
2023	896,536	392,110	77.73%	26.04%	25,260,060	5,430,659	27.39%	38.69%	1,473,424,215	182,526,717	14.14%	3.61%
2024	900,878	4,342	0.48%	26.65%	25,813,758	553,698	2.19%	41.73%	1,508,772,692	35,348,477	2.40%	6.10%
2025	931,202	30,324	3.37%	30.92%	26,108,374	294,616	1.14%	43.34%	1,601,783,681	93,010,989	6.16%	12.64%

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

Rate Ann.%chg: Total Agric Land **1.20%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	296,865,880	54,708	5,426			1,042,398,800	190,380	5,475			65,909,610	29,458	2,237		
2016	325,126,424	57,024	5,702	5.07%	5.07%	1,120,606,945	188,038	5,959	8.84%	8.84%	70,890,493	29,350	2,415	7.95%	7.95%
2017	324,936,301	56,932	5,707	0.10%	5.18%	1,122,518,493	188,344	5,960	0.01%	8.85%	70,588,229	29,178	2,419	0.16%	8.13%
2018	317,319,608	56,436	5,623	-1.49%	3.62%	1,066,500,808	188,432	5,660	-5.03%	3.37%	72,172,260	29,536	2,444	1.00%	9.21%
2019	276,918,159	56,476	4,903	-12.79%	-9.64%	966,243,555	187,476	5,154	-8.94%	-5.87%	72,707,231	30,209	2,407	-1.50%	7.57%
2020	257,285,083	56,366	4,565	-6.91%	-15.88%	913,473,178	187,570	4,870	-5.51%	-11.06%	83,938,907	29,511	2,844	18.18%	27.13%
2021	253,635,964	56,047	4,525	-0.86%	-16.60%	886,854,554	187,379	4,733	-2.81%	-13.56%	83,034,501	30,027	2,765	-2.78%	23.60%
2022	268,788,068	56,058	4,795	5.95%	-11.64%	915,567,780	187,403	4,886	3.22%	-10.77%	86,510,655	29,927	2,891	4.53%	29.20%
2023	310,444,514	55,739	5,570	16.16%	2.64%	1,064,215,851	190,787	5,578	14.17%	1.88%	70,304,931	26,360	2,667	-7.74%	19.20%
2024	370,079,183	64,434	5,744	3.12%	5.84%	1,041,484,509	181,685	5,732	2.77%	4.69%	70,328,063	26,273	2,677	0.37%	19.64%
2025	382,987,917	65,145	5,879	2.36%	8.34%	1,118,847,202	180,986	6,182	7.84%	12.90%	72,185,730	26,144	2,761	3.15%	23.41%

Rate Annual %chg Average Value/Acre: 2.58%

0.71%

0.91%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	683,865	4,239	161			18,113,980	14,996	1,208			1,423,972,135	293,781	4,847		
2016	481,095	3,022	159	-1.31%	-1.31%	15,114,235	9,450	1,599	32.41%	32.41%	1,532,219,192	286,884	5,341	10.19%	10.19%
2017	480,627	3,019	159	0.00%	-1.31%	15,166,585	9,484	1,599	-0.01%	32.39%	1,533,690,235	286,957	5,345	0.07%	10.27%
2018	467,349	3,588	130	-18.18%	-19.26%	15,233,853	9,472	1,608	0.57%	33.15%	1,471,693,878	287,465	5,120	-4.21%	5.62%
2019	461,998	3,572	129	-0.69%	-19.81%	15,266,206	9,496	1,608	-0.04%	33.10%	1,331,597,149	287,229	4,636	-9.45%	-4.35%
2020	585,472	4,269	137	6.02%	-14.99%	15,260,960	9,514	1,604	-0.23%	32.80%	1,270,543,600	287,230	4,423	-4.59%	-8.74%
2021	479,386	3,798	126	-7.96%	-21.75%	18,841,692	10,104	1,865	16.25%	54.37%	1,242,846,097	287,356	4,325	-2.22%	-10.77%
2022	508,561	3,804	134	5.91%	-17.13%	19,816,407	10,107	1,961	5.14%	62.32%	1,291,191,471	287,301	4,494	3.91%	-7.28%
2023	837,391	3,641	230	72.06%	42.58%	25,168,527	10,176	2,473	26.15%	104.75%	1,470,971,214	286,703	5,131	14.16%	5.85%
2024	901,029	3,642	247	7.57%	53.38%	25,793,259	10,264	2,513	1.61%	108.05%	1,508,586,043	286,298	5,269	2.70%	8.71%
2025	928,069	3,766	246	-0.39%	52.78%	26,147,024	10,415	2,510	-0.10%	107.84%	1,601,095,942	286,456	5,589	6.07%	15.31%

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BURT

Rate Annual %chg Average Value/Acre: 1.18%

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,722	BURT	82,214,624	16,469,132	18,395,332	480,332,153	56,913,402	30,577,161	8,313,792	1,601,783,681	98,160,957	88,138,043	0	2,481,298,277
cnty sectorvalue % of total value:		3.31%	0.66%	0.74%	19.36%	2.29%	1.23%	0.34%	64.55%	3.96%	3.55%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
202	CRAIG	245,537	91,624	7,145	8,838,563	0	0	139,323	0	123,749	34,841	0	9,480,782
3.01%	%sector of county sector	0.30%	0.56%	0.04%	1.84%			1.68%		0.13%	0.04%		0.38%
	%sector of municipality	2.59%	0.97%	0.08%	93.23%			1.47%		1.31%	0.37%		100.00%
410	DECATUR	197,517	455,676	95,800	35,265,034	428,017	0	2,316,676	0	819,929	2,500	0	39,581,149
6.10%	%sector of county sector	0.24%	2.77%	0.52%	7.34%	0.75%		27.87%		0.84%	0.00%		1.60%
	%sector of municipality	0.50%	1.15%	0.24%	89.10%	1.08%		5.85%		2.07%	0.01%		100.00%
824	LYONS	1,501,439	881,146	948,077	52,096,259	0	0	5,272,294	1,870,055	40,145	405	0	62,609,820
12.26%	%sector of county sector	1.83%	5.35%	5.15%	10.85%			63.42%	0.12%	0.04%	0.00%		2.52%
	%sector of municipality	2.40%	1.41%	1.51%	83.21%			8.42%	2.99%	0.06%	0.00%		100.00%
1,369	OAKLAND	5,760,716	743,324	926,543	72,411,083	0	0	11,773,121	441,386	133,611	214,300	0	92,404,084
20.37%	%sector of county sector	7.01%	4.51%	5.04%	15.08%			141.61%	0.03%	0.14%	0.24%		3.72%
	%sector of municipality	6.23%	0.80%	1.00%	78.36%			12.74%	0.48%	0.14%	0.23%		100.00%
1,714	TEKAMAH	3,203,382	947,332	183,333	113,142,303	0	0	16,300,643	0	382,449	1,434,892	0	135,594,334
25.50%	%sector of county sector	3.90%	5.75%	1.00%	23.56%			196.07%		0.39%	1.63%		5.46%
	%sector of municipality	2.36%	0.70%	0.14%	83.44%			12.02%		0.28%	1.06%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,520	Total Municipalities	10,908,591	3,119,102	2,160,898	281,753,247	428,017	0	35,802,062	2,311,441	1,499,883	1,686,938	0	339,670,174
67.24%	%all municip.sectors of cnty	13.27%	18.94%	11.75%	58.66%	0.75%		430.63%	0.14%	1.53%	1.91%		13.69%

11 BURT

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

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 7,104	Value : 2,425,134,898	Growth 11,264,286	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	326	6,213,184	14	293,176	36	678,069	376	7,184,429	
02. Res Improve Land	2,093	54,244,600	67	5,849,704	592	50,442,487	2,752	110,536,791	
03. Res Improvements	2,119	239,603,499	67	15,995,543	620	162,447,925	2,806	418,046,967	
04. Res Total	2,445	300,061,283	81	22,138,423	656	213,568,481	3,182	535,768,187	7,065,039
% of Res Total	76.84	56.01	2.55	4.13	20.62	39.86	44.79	22.09	62.72
05. Com UnImp Land	36	481,973	4	174,965	2	63,700	42	720,638	
06. Com Improve Land	300	8,486,512	17	1,665,958	15	988,108	332	11,140,578	
07. Com Improvements	304	31,384,186	18	4,178,670	27	9,692,706	349	45,255,562	
08. Com Total	340	40,352,671	22	6,019,593	29	10,744,514	391	57,116,778	1,185,185
% of Com Total	86.96	70.65	5.63	10.54	7.42	18.81	5.50	2.36	10.52
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	6	793,336	0	0	5	2,164,045	11	2,957,381	
11. Ind Improvements	6	3,575,614	0	0	7	26,798,796	13	30,374,410	
12. Ind Total	6	4,368,950	0	0	7	28,962,841	13	33,331,791	0
% of Ind Total	46.15	13.11	0.00	0.00	53.85	86.89	0.18	1.37	0.00
13. Rec UnImp Land	0	0	0	0	20	464,498	20	464,498	
14. Rec Improve Land	0	0	0	0	82	5,097,782	82	5,097,782	
15. Rec Improvements	49	845,795	0	0	212	19,524,948	261	20,370,743	
16. Rec Total	49	845,795	0	0	232	25,087,228	281	25,933,023	520,029
% of Rec Total	17.44	3.26	0.00	0.00	82.56	96.74	3.96	1.07	4.62
Res & Rec Total	2,494	300,907,078	81	22,138,423	888	238,655,709	3,463	561,701,210	7,585,068
% of Res & Rec Total	72.02	53.57	2.34	3.94	25.64	42.49	48.75	23.16	67.34
Com & Ind Total	346	44,721,621	22	6,019,593	36	39,707,355	404	90,448,569	1,185,185
% of Com & Ind Total	85.64	49.44	5.45	6.66	8.91	43.90	5.69	3.73	10.52
17. Taxable Total	2,840	345,628,699	103	28,158,016	924	278,363,064	3,867	652,149,779	8,770,253
% of Taxable Total	73.44	53.00	2.66	4.32	23.89	42.68	54.43	26.89	77.86

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	210	12,793,283	11,180,433	0	0	0
19. Commercial	12	1,059,034	4,859,442	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	19	540,950	436,160	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	210	12,793,283	11,180,433
19. Commercial	0	0	0	12	1,059,034	4,859,442
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	19	540,950	436,160
22. Total Sch II				241	14,393,267	16,476,035

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	266	31	159	456

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	19	1,445,286	152	55,193,556	2,365	1,160,618,094	2,536	1,217,256,936
28. Ag-Improved Land	11	220,938	33	23,008,378	627	426,982,979	671	450,212,295
29. Ag Improvements	12	1,444,459	33	4,288,519	656	99,782,910	701	105,515,888

30. Ag Total				3,237	1,772,985,119
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	13	16.00	760,000	
33. HomeSite Improvements	0	0.00	0	15	0.00	2,619,912	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.36	2,880	7	3.85	28,875	
36. FarmSite Improv Land	11	25.75	203,100	29	89.42	677,025	
37. FarmSite Improvements	12	0.00	1,444,459	32	0.00	1,668,607	
38. FarmSite Total							
39. Road & Ditches	0	1.46	0	0	180.97	0	
40. Other- Non Ag Use	0	0.00	0	0	236.80	260,480	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	5	5.00	275,000	5	5.00	275,000	
32. HomeSite Improv Land	275	289.00	15,475,000	288	305.00	16,235,000	
33. HomeSite Improvements	277	0.00	48,426,863	292	0.00	51,046,775	1,261,710
34. HomeSite Total				297	310.00	67,556,775	
35. FarmSite UnImp Land	72	97.87	749,590	80	102.08	781,345	
36. FarmSite Improv Land	597	1,915.88	14,523,620	637	2,031.05	15,403,745	
37. FarmSite Improvements	630	0.00	51,356,047	674	0.00	54,469,113	1,232,323
38. FarmSite Total				754	2,133.13	70,654,203	
39. Road & Ditches	0	5,119.55	0	0	5,301.98	0	
40. Other- Non Ag Use	0	5,897.85	6,451,952	0	6,134.65	6,712,432	
41. Total Section VI				1,051	13,879.76	144,923,410	2,494,033

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	1,240.43	18.76%	8,069,006	20.09%	6,505.01
46. 1A	414.52	6.27%	2,634,278	6.56%	6,355.01
47. 2A1	2,860.45	43.26%	17,320,047	43.13%	6,055.01
48. 2A	1,249.13	18.89%	7,230,701	18.00%	5,788.59
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	104.26	1.58%	594,804	1.48%	5,705.01
51. 4A1	566.77	8.57%	3,290,109	8.19%	5,805.02
52. 4A	175.94	2.66%	1,021,333	2.54%	5,805.01
53. Total	6,611.50	100.00%	40,160,278	100.00%	6,074.31
Dry					
54. 1D1	2,645.79	3.92%	17,197,635	4.25%	6,500.00
55. 1D	17,993.50	26.65%	114,258,822	28.25%	6,350.01
56. 2D1	9,436.50	13.97%	57,090,899	14.11%	6,050.01
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	344.59	0.51%	1,964,163	0.49%	5,700.00
59. 3D	12,594.90	18.65%	71,790,930	17.75%	5,700.00
60. 4D1	233.24	0.35%	1,352,792	0.33%	5,800.00
61. 4D	24,279.44	35.95%	140,820,752	34.82%	5,800.00
62. Total	67,527.96	100.00%	404,475,993	100.00%	5,989.76
Grass					
63. 1G1	4,517.21	39.86%	12,117,544	42.04%	2,682.53
64. 1G	2,501.07	22.07%	6,243,855	21.66%	2,496.47
65. 2G1	3,946.22	34.82%	9,709,853	33.69%	2,460.55
66. 2G	162.99	1.44%	442,732	1.54%	2,716.31
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	204.81	1.81%	308,495	1.07%	1,506.25
71. Total	11,332.30	100.00%	28,822,479	100.00%	2,543.39
Irrigated Total					
Irrigated Total	6,611.50	7.20%	40,160,278	8.25%	6,074.31
Dry Total					
Dry Total	67,527.96	73.56%	404,475,993	83.14%	5,989.76
Grass Total					
Grass Total	11,332.30	12.34%	28,822,479	5.92%	2,543.39
72. Waste	1,046.10	1.14%	261,014	0.05%	249.51
73. Other	5,284.16	5.76%	12,801,937	2.63%	2,422.70
74. Exempt	85.33	0.09%	0	0.00%	0.00
75. Market Area Total	91,802.02	100.00%	486,521,701	100.00%	5,299.68

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,672.61	27.84%	26,075,531	31.26%	7,100.00
46. 1A	311.65	2.36%	2,206,797	2.65%	7,081.01
47. 2A1	3,537.93	26.81%	23,368,055	28.02%	6,605.01
48. 2A	3,429.41	25.99%	19,526,642	23.41%	5,693.88
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	98.07	0.74%	645,400	0.77%	6,581.01
51. 4A1	2,002.49	15.18%	10,815,484	12.97%	5,401.02
52. 4A	141.76	1.07%	765,649	0.92%	5,401.02
53. Total	13,193.92	100.00%	83,403,558	100.00%	6,321.36
Dry					
54. 1D1	7,284.35	7.57%	51,573,196	8.06%	7,080.00
55. 1D	34,866.20	36.22%	246,852,692	38.58%	7,080.00
56. 2D1	12,877.35	13.38%	84,990,510	13.28%	6,600.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	534.98	0.56%	2,652,446	0.41%	4,958.03
59. 3D	28,923.54	30.05%	190,316,899	29.74%	6,580.00
60. 4D1	121.27	0.13%	654,858	0.10%	5,400.00
61. 4D	11,645.17	12.10%	62,854,446	9.82%	5,397.47
62. Total	96,252.86	100.00%	639,895,047	100.00%	6,648.06
Grass					
63. 1G1	4,422.87	43.14%	14,269,714	47.52%	3,226.35
64. 1G	2,287.24	22.31%	6,436,239	21.44%	2,813.98
65. 2G1	3,026.90	29.52%	8,289,804	27.61%	2,738.71
66. 2G	245.46	2.39%	510,557	1.70%	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	269.82	2.63%	520,134	1.73%	1,927.71
71. Total	10,252.29	100.00%	30,026,448	100.00%	2,928.76
Irrigated Total					
Irrigated Total	13,193.92	10.65%	83,403,558	10.93%	6,321.36
Dry Total					
Dry Total	96,252.86	77.67%	639,895,047	83.86%	6,648.06
Grass Total					
Grass Total	10,252.29	8.27%	30,026,448	3.93%	2,928.76
72. Waste	1,069.62	0.86%	292,330	0.04%	273.30
73. Other	3,150.76	2.54%	9,456,929	1.24%	3,001.48
74. Exempt	24.69	0.02%	0	0.00%	0.00
75. Market Area Total	123,919.45	100.00%	763,074,312	100.00%	6,157.83

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,436.97	24.95%	78,343,306	27.99%	6,850.01
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	10,515.06	22.94%	67,383,231	24.08%	6,408.26
48. 2A	22,967.37	50.10%	129,800,429	46.38%	5,651.51
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	632.43	1.38%	3,098,907	1.11%	4,900.00
51. 4A1	246.00	0.54%	1,057,800	0.38%	4,300.00
52. 4A	43.10	0.09%	172,400	0.06%	4,000.00
53. Total	45,840.93	100.00%	279,856,073	100.00%	6,104.94
Dry					
54. 1D1	3,451.91	20.99%	21,401,842	25.53%	6,200.00
55. 1D	96.63	0.59%	594,277	0.71%	6,150.03
56. 2D1	2,698.91	16.41%	13,764,441	16.42%	5,100.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	9,816.63	59.69%	46,530,984	55.51%	4,740.02
59. 3D	30.45	0.19%	143,115	0.17%	4,700.00
60. 4D1	82.15	0.50%	345,030	0.41%	4,200.00
61. 4D	268.11	1.63%	1,045,629	1.25%	3,900.00
62. Total	16,444.79	100.00%	83,825,318	100.00%	5,097.38
Grass					
63. 1G1	1,693.09	45.69%	5,587,407	48.42%	3,300.12
64. 1G	1,480.45	39.96%	4,766,290	41.30%	3,219.49
65. 2G1	100.66	2.72%	211,891	1.84%	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	192.77	5.20%	420,233	3.64%	2,179.97
70. 4G	234.32	6.32%	546,146	4.73%	2,330.77
71. Total	3,705.29	100.00%	11,539,867	100.00%	3,114.43
Irrigated Total					
	45,840.93	66.46%	279,856,073	73.94%	6,104.94
Dry Total					
	16,444.79	23.84%	83,825,318	22.15%	5,097.38
Grass Total					
	3,705.29	5.37%	11,539,867	3.05%	3,114.43
72. Waste	1,715.83	2.49%	394,300	0.10%	229.80
73. Other	1,266.72	1.84%	2,850,138	0.75%	2,250.01
74. Exempt	134.70	0.20%	0	0.00%	0.00
75. Market Area Total	68,973.56	100.00%	378,465,696	100.00%	5,487.11

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	2,361.46	14,470,693	63,284.89	388,949,216	65,646.35	403,419,909
77. Dry Land	226.21	1,422,925	8,824.19	55,891,101	171,175.21	1,070,882,332	180,225.61	1,128,196,358
78. Grass	9.54	21,316	1,272.35	3,802,801	24,007.99	66,564,677	25,289.88	70,388,794
79. Waste	13.03	1,466	358.38	84,041	3,460.14	862,137	3,831.55	947,644
80. Other	6.46	14,537	608.45	2,226,918	9,086.73	22,867,549	9,701.64	25,109,004
81. Exempt	16.07	0	0.00	0	228.65	0	244.72	0
82. Total	255.24	1,460,244	13,424.83	76,475,554	271,014.96	1,550,125,911	284,695.03	1,628,061,709

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	65,646.35	23.06%	403,419,909	24.78%	6,145.35
Dry Land	180,225.61	63.30%	1,128,196,358	69.30%	6,259.91
Grass	25,289.88	8.88%	70,388,794	4.32%	2,783.28
Waste	3,831.55	1.35%	947,644	0.06%	247.33
Other	9,701.64	3.41%	25,109,004	1.54%	2,588.12
Exempt	244.72	0.09%	0	0.00%	0.00
Total	284,695.03	100.00%	1,628,061,709	100.00%	5,718.62

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	26	570,184	112	2,624,230	113	5,677,244	139	8,871,658	0
83.2 Decatur	99	1,892,787	276	6,423,583	336	28,355,486	435	36,671,856	155,451
83.3 Lyons	48	785,687	420	8,996,110	420	43,661,918	468	53,443,715	213,839
83.4 Oakland	46	775,132	518	13,133,183	518	62,845,872	564	76,754,187	956,415
83.5 R-arizona	23	424,087	162	8,256,604	268	31,815,636	291	40,496,327	522,385
83.6 R-bell Creek	4	111,520	61	4,667,160	63	16,201,117	67	20,979,797	328,463
83.7 R-craig Rural	4	57,008	78	6,432,166	79	22,752,434	83	29,241,608	1,065,152
83.8 R-decatur Rural	6	184,733	55	7,226,627	65	11,949,393	71	19,360,753	156,913
83.9 R-everett	0	0	34	2,423,029	38	9,340,144	38	11,763,173	30,682
83.10 R-logan	2	64,453	76	6,939,515	78	19,220,234	80	26,224,202	522,852
83.11 R-oakland Rural	4	30,646	31	2,823,635	32	10,959,726	36	13,814,007	61,330
83.12 R-pershing	4	138,138	34	2,954,740	36	11,230,914	40	14,323,792	167,742
83.13 R-quinnebaugh	5	64,721	21	1,126,212	23	4,121,698	28	5,312,631	10,633
83.14 R-riverside	9	63,394	33	1,853,077	55	8,435,544	64	10,352,015	179,978
83.15 R-silver Creek	3	93,889	41	5,371,716	44	18,754,231	47	24,219,836	383,561
83.16 R-summit	5	188,529	115	11,291,654	118	33,630,787	123	45,110,970	990,235
83.17 Tekamah	108	2,204,019	767	23,091,332	781	99,465,332	889	124,760,683	1,839,437
84 Residential Total	396	7,648,927	2,834	115,634,573	3,067	438,417,710	3,463	561,701,210	7,585,068

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	8	13,185	12	14,216	12	116,908	20	144,309	0
85.2	Decatur	6	54,004	25	386,957	26	1,768,455	32	2,209,416	43,374
85.3	Lyons	4	28,448	70	1,106,260	70	6,397,917	74	7,532,625	0
85.4	Oakland	11	197,908	94	2,864,166	95	12,783,879	106	15,845,953	123,576
85.5	R-arizona	1	32,300	8	869,214	11	3,066,449	12	3,967,963	0
85.6	R-bell Creek	0	0	1	220,532	2	3,662,148	2	3,882,680	0
85.7	R-craig Rural	0	0	0	0	1	16,070	1	16,070	0
85.8	R-decatur Rural	1	22,385	5	808,711	7	7,417,143	8	8,248,239	401,938
85.9	R-everett	1	27,600	2	315,934	3	514,108	4	857,642	0
85.10	R-logan	0	0	4	378,815	5	1,591,077	5	1,969,892	0
85.11	R-oakland Rural	1	92,680	5	1,502,563	5	19,978,510	6	21,573,753	0
85.12	R-pershing	0	0	4	102,965	5	630,022	5	732,987	0
85.13	R-quinnebaugh	1	32,200	1	11,868	1	5,908	2	49,976	0
85.14	R-riverside	0	0	1	45,250	2	1,136,966	2	1,182,216	0
85.15	R-silver Creek	0	0	2	74,175	4	1,630,563	4	1,704,738	0
85.16	R-summit	1	31,500	3	201,709	4	565,726	5	798,935	0
85.17	Tekamah	7	188,428	106	5,194,624	109	14,348,123	116	19,731,175	616,297
86	Commercial Total	42	720,638	343	14,097,959	362	75,629,972	404	90,448,569	1,185,185

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	3,506.71	39.33%	8,065,433	41.38%	2,300.00
88. 1G	2,047.56	22.96%	4,504,632	23.11%	2,200.00
89. 2G1	3,076.02	34.50%	6,459,642	33.14%	2,100.00
90. 2G	83.08	0.93%	157,852	0.81%	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	203.81	2.29%	305,715	1.57%	1,500.00
95. Total	8,917.18	100.00%	19,493,274	100.00%	2,186.04
CRP					
96. 1C1	1,010.50	41.84%	4,052,111	43.43%	4,010.01
97. 1C	453.51	18.78%	1,739,223	18.64%	3,835.03
98. 2C1	870.20	36.03%	3,250,211	34.84%	3,735.02
99. 2C	79.91	3.31%	284,880	3.05%	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	2,415.12	100.00%	9,329,205	100.00%	3,862.83
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	8,917.18	78.69%	19,493,274	67.63%	2,186.04
CRP Total	2,415.12	21.31%	9,329,205	32.37%	3,862.83
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	11,332.30	100.00%	28,822,479	100.00%	2,543.39

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	3,512.44	44.51%	10,888,564	50.54%	3,100.00
88. 1G	1,816.65	23.02%	4,723,290	21.92%	2,600.00
89. 2G1	2,094.86	26.54%	5,027,664	23.34%	2,400.00
90. 2G	245.46	3.11%	510,557	2.37%	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	222.54	2.82%	393,896	1.83%	1,770.00
95. Total	7,891.95	100.00%	21,543,971	100.00%	2,729.87
CRP					
96. 1C1	910.43	38.57%	3,381,150	39.86%	3,713.79
97. 1C	470.59	19.94%	1,712,949	20.19%	3,640.00
98. 2C1	932.04	39.49%	3,262,140	38.46%	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	2.00%	126,238	1.49%	2,670.01
104. Total	2,360.34	100.00%	8,482,477	100.00%	3,593.75
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	7,891.95	76.98%	21,543,971	71.75%	2,729.87
CRP Total	2,360.34	23.02%	8,482,477	28.25%	3,593.75
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	10,252.29	100.00%	30,026,448	100.00%	2,928.76

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	831.77	42.27%	2,133,514	45.73%	2,565.03
88. 1G	768.71	39.07%	1,825,700	39.13%	2,375.02
89. 2G1	100.66	5.12%	211,891	4.54%	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	0.20%	7,900	0.17%	1,975.00
93. 4G1	145.02	7.37%	276,266	5.92%	1,905.02
94. 4G	117.48	5.97%	210,291	4.51%	1,790.02
95. Total	1,967.64	100.00%	4,665,562	100.00%	2,371.15
CRP					
96. 1C1	861.32	49.57%	3,453,893	50.24%	4,010.00
97. 1C	711.74	40.96%	2,940,590	42.78%	4,131.55
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	2.75%	143,967	2.09%	3,015.02
103. 4C	116.84	6.72%	335,855	4.89%	2,874.49
104. Total	1,737.65	100.00%	6,874,305	100.00%	3,956.09
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	1,967.64	53.10%	4,665,562	40.43%	2,371.15
CRP Total	1,737.65	46.90%	6,874,305	59.57%	3,956.09
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	3,705.29	100.00%	11,539,867	100.00%	3,114.43

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

11 Burt

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	480,332,153	535,768,187	55,436,034	11.54%	7,065,039	10.07%
02. Recreational	8,313,792	25,933,023	17,619,231	211.93%	520,029	205.67%
03. Ag-Homesite Land, Ag-Res Dwelling	98,160,957	67,556,775	-30,604,182	-31.18%	1,261,710	-32.46%
04. Total Residential (sum lines 1-3)	586,806,902	629,257,985	42,451,083	7.23%	8,846,778	5.73%
05. Commercial	56,913,402	57,116,778	203,376	0.36%	1,185,185	-1.73%
06. Industrial	30,577,161	33,331,791	2,754,630	9.01%	0	9.01%
07. Total Commercial (sum lines 5-6)	87,490,563	90,448,569	2,958,006	3.38%	1,185,185	2.03%
08. Ag-Farmsite Land, Outbuildings	81,896,892	70,654,203	-11,242,689	-13.73%	1,232,323	-15.23%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	6,241,151	6,712,432	471,281	7.55%		
11. Total Non-Agland (sum lines 8-10)	88,138,043	77,366,635	-10,771,408	-12.22%	1,232,323	-13.62%
12. Irrigated	383,375,502	403,419,909	20,044,407	5.23%		
13. Dryland	1,119,138,135	1,128,196,358	9,058,223	0.81%		
14. Grassland	72,230,468	70,388,794	-1,841,674	-2.55%		
15. Wasteland	931,202	947,644	16,442	1.77%		
16. Other Agland	26,108,374	25,109,004	-999,370	-3.83%		
17. Total Agricultural Land	1,601,783,681	1,628,061,709	26,278,028	1.64%		
18. Total Value of all Real Property (Locally Assessed)	2,364,219,189	2,425,134,898	60,915,709	2.58%	11,264,286	2.10%

2026 Assessment Survey for Burt County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	1
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$243,960
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	48,500
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$42,000
11.	Amount of the assessor's budget set aside for education/workshops:
	3,000
12.	Amount of last year's assessor's budget not used:
	\$25,439

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor/staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes - http://burt.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry approved & flown, on gworks
10.	When was the aerial imagery last updated?
	Pictometry flown by Eagle View winter of 2023, will be flown again winter 2026

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Craig, Decatur, Lyons, Oakland, Tekamah
4.	When was zoning implemented?
	2000

D. Contracted Services

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

E. Appraisal /Listing Services

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

2026 Residential Assessment Survey for Burt County

1.	Valuation data collection done by:
	Assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost approach and sales study to determine market and depreciation analysis.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables provided by the CAMA vendor are used by the county. The depreciation based on our own local market information (economic).
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, there are not individual depreciation tables set up for each valuation group. Each location is adjusted using different economic factors.
5.	Describe the methodology used to determine the residential lot values?
	Sales study from the market with adjustments for accessibility, etc.
6.	How are rural residential site values developed?
	Review small tract sales and consider the cost to add amenities.
7.	Are there form 191 applications on file?
	No.
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	Sales study of vacant lot sales.

2026 Commercial Assessment Survey for Burt County

1.	Valuation data collection done by:
	Assessor and Staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	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.
2a.	Describe the process used to determine the value of unique commercial properties.
	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.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables provided by the CAMA vendor are used by the county. The depreciation based on our own local market information (economic).
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, there are not individual depreciation tables set up for each valuation group. Locations are adjusted applying different economic factors.
5.	Describe the methodology used to determine the commercial lot values.
	All recent vacant lot sales are studied in the county as well as attributing a certain percentage of the sales price for improved commercial parcels.

2026 Agricultural Assessment Survey for Burt County

1.	Valuation data collection done by:
	Assessor and staff.
2.	Describe the process used to determine and monitor market areas.
	Market areas are determined through market analysis and are delineated by both topography and market activity. Boundaries currently follow township lines.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	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. Recreational class of land created for 2026 and is mostly located along the river.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	In 2020 we moved all feedlots, wineries, hog confinements and sod farms to an intensive use classification. Increase in per acre value for 2026 based on sales.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	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.	Are any other agricultural subclasses used? If yes, please explain.
	Yes, we currently have assigned a separate value for irrigated LCG values per acre for solomon and luton soils in all markets. 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, but sales price for gumbo soil is increasing every year.
	<i>If your county has special value applications, please answer the following</i>
7a.	How many parcels have a special valuation application on file?
	14 applications; however no parcels currently have been assigned special value.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	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.

	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2025 PLAN OF ASSESSMENT FOR 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 2025 County Abstract, Burt County consists of the following real property types:

Total Parcels in Burt County:	7,050
Total Taxable Value Base:	\$2,364,721,809

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
Residential	3,207	45.49%	\$ 477,434,563	20.19%
Commercial	407	5.77%	\$ 57,113,604	2.42%
Industrial	9	.13%	\$ 30,577,161	1.29%
Recreational	122	1.73%	\$ 8,071,036	0.34%
Agricultural	3,305	46.88%	\$ 1,791,525,445	75.76%
<i>Special Value</i>	<i>0</i>	<i>0.00%</i>	<i>\$ 0</i>	<i>0.00%</i>

(Burt County has no designated Special Valuation market areas currently.)

Agricultural land - taxable acres: 286,455.80

Other pertinent facts: Burt County is 497 square miles or 318,080 acres of which 90.06% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
Irrigated	65,144.65	22.74%
Dry	180,986.27	63.18%
Grass	26,143.88	9.13%
Waste	3,765.80	1.31%
Other	10,415.20	3.64%
Ag Exempt	114.89	0.0004%

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

For more information, see 2025 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 2025/2026 is \$243,960.00. 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 currently. 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, except for Oakland City (this city was drawn in 2004 and is currently being looked at to be updated soon). 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 the 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 always available to discuss the statistical analysis based on the figures at hand. The Sales File is a constant work in progress from which 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 like 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 affect 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 purposes of use. 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 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 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 2025:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	95%	17.54	105.16
Commercial	NEI	00.00	000.00
Agricultural Land	72%	13.01	102.74

Burt County has no Special Valuation

* COD means coefficient of dispersion

**PRD means price related differential

For more information regarding statistical measures, see 2025 Reports & Opinions

Assessment/Appraisal Actions Completed for Assessment Year 2025:

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 are completed. A ratio study for all classes completed for statutory compliance.

Residential:

Reviewed Tekamah City and Rural Townships (Silver Creek and Summit). 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 2025.

Commercial:

Reviewed sales throughout the County. Reviewed commercial properties for Tekamah City and all rural commercial parcels located in Silver Creek and Summit 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 2025.

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 2025.

Reviewed agricultural (Improvements, Outbuildings and Land) in Silver Creek and Summit 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 2025.

Reviewed all agricultural parcels in Craig, Silver Creek, and Summit Townships using Eagleview Pictometry and/or Burt County gWorks satellite imagery. Correct values in place for 2025.

Assessment/Appraisal Actions Planned for Assessment Year 2026:

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 Oakland City. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct 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.

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 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) in Bell Creek and Decatur 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 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.

Review all WRP and/or CRP sales for continued statutory compliance for 2026. A notice will be sent to all landowners enrolled in the CRP program whose contract ends in 2025 to determine if a new contract is signed or if there will be a change in land use. Correct values in place for 2026.

Assessment/Appraisal Actions Planned for Assessment Year 2027:

Determine if the 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 equalization. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement 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 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:

Complete review of parcels in Decatur Village and parcels located 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.

Agricultural:

Review agricultural parcels (Improvements, Outbuildings and Land) in Quinnebaugh and Riverside 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 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.

Assessment/Appraisal Actions Planned for Assessment Year 2028:

Determine if the 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 Ivy Lanes, Harbor 671, and all riverfront developments 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 2028.

Continue rural residential acreage reviews in Arizona and Pershing Townships. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2028.

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 2028.

Commercial:

Review all rural parcels located in Arizona and Pershing 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 2028.

Agricultural:

Review agricultural parcels (Improvements, Outbuildings and Land) in Arizona and Pershing 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 2028.

Review all ag parcels located in Arizona 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 2028.

Continue to review CRP contracts that ended in 2027 to determine if contract has been renewed or a new use of land is planned. Correct values in place for 2028.

Verify sales information to justify our defined Market Areas, or potential Special Value Area for 2028.

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 on 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 the county board.

Burt County currently has 72 approved permissive exemption applications on file for a total of 457 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 230 Tax Increment Financing (TIF) parcels throughout the county with a total assessed value of \$23,874,346, a total base value of \$13,920,033, and a total excess value of \$9,954,313.

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
- Carson Place

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 at 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 currently.

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 are 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 to adjust for market areas in the county.

Respectfully submitted:

<u>Katie Hart</u>	<u>7/10/2025</u>
Burt County Assessor	Date



BURT COUNTY ASSESSOR’S OFFICE

111 N 13TH STREET, SUITE 10

TEKAMAH, NE 68061

PHONE: (402) 374-2926

EMAIL: assessor@burtcountyne.gov

KATIE HART – BURT COUNTY ASSESSOR

ALLISON JONES – ASSESSMENT CLERK

EMILY HEDLUND – APPRAISAL CLERK

February 23, 2026

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