2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR

CUSTER COUNTY

April 5, 2024

Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Custer 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 Custer County.

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

For the Tax Commissioner

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Elise Taylor, Custer 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 2,576 square miles, Custer County has 10,476 residents, per the Census Bureau Quick Facts for 2024, a slight population decline from the 2023 U.S. Census. Reports indicate that 70% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is $104,851 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).

County Value Breakdown

OTHER 5%
COMMERCIAL 5%
RESIDENTIAL 18%
AG 72%
DRYLAND 8%
IRRIGATED 33%
GRASSLAND 31%
AGLAND-OTHER 0%
WASTELAND 0%

2023 Certificate of Taxes Levied

NE Dept. of Revenue, Research Division 2023

CITY POPULATION CHANGE			
	2013	**2023**	*Change*
ANSELMO	145	108	*-25.5%*
ANSLEY	441	459	*4.1%*
ARNOLD	597	592	*-0.8%*
BERWYN	83	75	*-9.6%*
BROKEN BOW	3,559	3,506	*-1.5%*
CALLAWAY	539	563	*4.5%*
COMSTOCK	93	68	*-26.9%*
MASON CITY	171	151	*-11.7%*
MERNA	363	343	*-5.5%*
OCONTO	151	138	*-8.6%*
SARGENT	525	500	*-4.8%*

The majority of the commercial properties in Custer County are located in and around Broken Bow, the county seat. According to the latest information available from the U.S. Census Bureau, there are 356 employer establishments with total employment of 3,061, a slight change.

Agricultural land is the main contributor to the valuation base. Grassland makes up a majority of the land in the county. Custer County is included in both the Central Platte and Lower Loup Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Custer County ranks first in corn for grain. In value of sales by commodity group, Custer County ranks third in grains, and fourth in cattle and calves (USDA AgCensus).

Assessment Actions

The Valuation Group 1 costing was changed to 2021 and new depreciation tables were developed. Valuation Group 5 costing was change to 2021. In Valuation Group 2 the Merna assessor location costing was changed to 2021 and new depreciation tables were developed. In Valuation Group 4, the Comstock assessor location costing was changed to 2021. In Valuation Group 3, the Ansley and Sargent assessor locations costing was changed to 2021. In Valuation Group 6, the rural townships costing was changed to 2021 and new depreciation tables were developed in Broken Bow, Berwyn and Ansley townships.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

In Custer County, the sales verification process is near the state average usability rate. The sales verification and qualification practices consist of phone calls to primarily the buyer when deemed necessary to ensure the correct qualification of the sale. A review of the comments used for disqualification supports that all arm's-length transactions have been made available for measurement purposes.

The county assessor has divided residential properties into seven valuation groups based on geographic and unique characteristics. Broken Bow, the county seat, forms Valuation Group 1. Valuation Group 2, the second-strongest economic area, includes Arnold, Callaway, and Merna. Smaller communities with easy access to larger markets, such as Ansley, Anselmo, and Sargent, comprise Valuation Group 3. Valuation Groups 4 and 5 consist of smaller, more distant communities. Rural houses outside of towns or subdivisions are categorized in Valuation Group 6.

Land to building ratios are the third highest among neighboring counties and support that lot values are assessed near market value.

The county is compliant with the six-year review cycle. Broken Bow and Berwyn, along with several rural townships, were reinspected for 2024. Oconto and Callaway and additional rural townships will be reinspected for 2025. Costing tables have been updated to 2021, lot studies to 2023, and depreciation uses 2023 tables.

Twenty percent of enrolled CRP acres in the county have been identified. No special value assessments are currently on file in Custer County. The county does not have a documented valuation methodology.

2024 Residential Correlation for Custer County

Description of Analysis

Six valuation groups based on assessor locations are used for statistical analysis of residential parcels in Custer County.

Valuation Group	Description
1	Broken Bow
2	Callaway, Arnold, & Merna
3	Ansley, Anselmo, & Sargent
4	Comstock and Oconto
5	Mason City and Berywn
6	Rural

The 255 sales in the statistical profile produce two measures of central tendency and the COD in the acceptable range while the PRD is a fraction out of the standard range. The statistical profile is influenced by a low dollar sale that when removed brings the PRD into the acceptable range.

Profiling the 124 sales of Valuation Group 1, the 56 sales of Valuation Group 2 and the 38 sales of Valuation Group 3 finds two measures of central tendency and the COD and PRD in the acceptable range. Valuation Groups 4 and 5 have too few sales for reliable statistical measurement. Valuation Group 6 display a median and COD that is in the acceptable range while the PRD is slightly high. The removal of a single high dollar sale improves all of the statistical profile including bringing the PRD into the acceptable range.

Comparison of the valuation changes of the sold parcels versus the residential population as reflected on the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

Equalization and Quality of Assessment

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

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	124	94.30	93.28	90.58	13.97	102.98
2	56	95.97	92.29	89.78	12.94	102.80
3	38	95.60	92.81	90.07	15.46	103.04
4	6	96.12	93.65	92.38	07.47	101.37
5	6	93.52	103.35	96.18	27.13	107.45
6	25	93.06	90.40	86.85	17.20	104.09
_____ALL_____	255	94.25	92.96	89.79	14.56	103.53

Level of Value

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

2024 Commercial Correlation for Custer County

Assessment Actions

Routine maintenance and pick-up work was completed by Central Plains Valuation, LLC and placed on the assessment rolls.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Custer County's commercial class usability rate aligns with the statewide average, supported by documentation for all disqualified sales. The county's assessment practices support that each arm's-length transaction is available for measurement and valuation.

The segmentation of Custer County's commercial properties into five valuation groups captures the varied commercial dynamics across the region. From the commercial hub of Broken Bow to the more homogenous commercial characteristics of smaller villages, this stratification supports tailored assessment practices. The reappraisal conducted in 2022 and the updates to lot values and costing tables in 2021, and updated depreciation tables in 2020 demonstrate compliance to the 6-year cycle.

Description of Analysis

The county's assessor locations are the basis for the five distinct valuation groups used for stratifying and analyzing commercial sales in the county.

Valuation Group	Description
1	Broken Bow
2	Arnold, Merna
3	Callaway, Ansley
4	Mason City, Sargent
5	Anselmo, Berwyn, Comstock, Oconto

The statistical profile of the overall statistics demonstrates two measures of central tendency and the COD in the acceptable range, while the PRD is high. Without the influence of two very high dollar sales, the statistical profile improves with all of the measures of central tendency and the qualitative statics in the acceptable range.

The valuation group with the bulk of the sales in the county, Valuation Group 1 demonstrates the same pattern as the overall statistics with two measures of central tendency and the COD being in the acceptable range with the PRD being influenced by the high dollar sales. Some regressive tendencies are indicated. Valuation Group 3 with only 10 sales has a statistical profile of all

measures of central tendency and the qualitative statistics being in the acceptable range. Valuation Groups 2, 4 & 6 do not have large enough samples for statistical reliability.

The 2024 County Abstract of Assessment for Real Property, Form 45 Compared to the 2022 Certificate of Taxes Levied Report (CTL) compared to the sales file after the adjustment for hog confines that were reclassified shows no significant movement which reflects the lack of assessment actions. Based on all available information, the level of value of commercial property in Custer County is determined to be within the acceptable range.

Equalization and Quality of Assessment

The review of the statistical data and assessment practices support that assessments within the county are valued within acceptable parameters, thereby achieving equalization. The quality of assessment of the commercial property in Custer County complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	31	95.98	95.07	82.12	22.77	115.77
2	7	98.75	89.69	102.50	29.19	87.50
3	10	96.47	91.29	92.33	21.92	98.87
4	7	97.16	83.82	82.75	37.49	101.29
5	1	63.53	63.53	63.53	00.00	100.00
6	3	100.00	106.77	100.94	06.77	105.78
____ALL____	59	97.08	92.52	86.82	24.65	106.57

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Custer County is 97%.

Assessment Actions

The county assessor increased irrigated land in Market Area 1 by 6% while grassland was decreased by 1%. Market Area 2 had 1% to 8% increases to grass. Market Area 3 had decreases to grass from 7% to 14%. Market Area 5 had increases to grass from 3% to 4%.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The same sales qualification and verification practices are employed for analyzing the usability of agricultural sales as for the other classes of property. Sufficient comments for the non-qualified sales are provided to determine the validity of disqualifying those sales. The sale usability rate is within the statewide average for the agricultural class. All arm's-length transactions have been made available for measurement purposes.

Five different market areas are utilized to stratify the agricultural market for analysis. Market Area 1 comprised of loamy rolling hills is the largest market area. Market Area 2 in the northwestern corner of the county is part of the Sandhills Region with sandy land best for grazing. Market Area 3 is a region transitioning Market Areas 1 and 2. Market Areas 4 and 5 in the southwestern part of the county are characterized by canyon-like terrain.

The county assessor is compliant with the six-year and inspection and review cycle. In accommodation of the size of the county, rural townships are inspected in conjunction with the residential cycle. The same appraisal models are used for the agricultural homes and outbuildings as the rural residential for valuation.

The county assessor identifies feedlots and hog facilities as intensive use. Dryland values are used for the feedlots while hog facilities are valued at a commercial rate. Special valuation influences have not been identified in the county at this time. The county assessor has identified about 12% of the acres enrolled in the Conservation Reserve Program (CRP).

Description of Analysis

A total of 96 agricultural land sales produced two of the measures of central tendency and the COD in the acceptable range. Stratifying the data by the five market areas displays that three market areas with sufficient sales have two of the measures of central tendency in the acceptable range. Market Area 3 with eight sales produces a median of only 56%.

A review of the sales by 80% Majority Land Use (MLU) show medians of the irrigated land and grassland subclasses with medians in the acceptable range. The dryland subclass has only three sales but is very near the acceptable range. The grassland subclass by market area shows 30 sales in Market Area 3 and 10 sales in Market Area 5 both with medians in the acceptable range.

A comparison of weighted average acre prices compared to surrounding counties demonstrates that the grassland for Market Area 1 is lowest among the surrounding counties. Market Area 2 typically has few grassland sales, but the weighted average acre price is low and will need to be addressed in the next assessment year, without sales to support an adjustment, a non-binding recommendation has not been made. Dryland values are also the lowest among the surrounding counties in Market Areas 1 and 2. Irrigated land is comparable with the surrounding counties.

While the change in agricultural land is lower than anticipated it does include an overall decrease of dryland, due to the reclassification of hog confinements. Therefore, the review of the 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) supports the stated actions of the county assessor.

Custer 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 no sales. A review of the assessed values establish by the county assessor supports that values were reduced as required by state statute.

Equalization and Quality of Assessment

Agricultural improvements are valued using the same appraisal methods as the rural residential subclass; therefore, the agricultural homes and outbuildings are at a proportionate level of value. The quality of assessment for the agricultural land class complies with generally accepted mass appraisal techniques.

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
_____Irrigated_____						
County	12	69.10	71.57	66.99	17.18	106.84
1	12	69.10	71.57	66.99	17.18	106.84
_____Dry_____						
County	3	68.17	63.79	62.67	10.96	101.79
1	1	72.81	72.81	72.81	00.00	100.00
4	2	59.28	59.28	55.83	15.00	106.18
_____Grass_____						
County	53	69.49	66.88	65.01	17.53	102.88
1	30	69.77	66.56	64.73	15.79	102.83
2	3	68.11	65.53	64.04	06.97	102.33
3	5	73.82	59.33	50.84	21.04	116.70
4	5	69.17	73.81	72.60	17.35	101.67
5	10	68.96	68.54	67.01	22.72	102.28
_____ALL_____	96	69.72	69.33	67.09	21.18	103.34

Level of Value

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

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

A review of agricultural land value in Custer 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 34%. Therefore, it is in the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Custer County is 50%.

2024 Opinions of the Property Tax Administrator
for Custer 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	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	50	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.

Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary

for Custer County

Residential Real Property - Current

Number of Sales	255	Median	94.25
Total Sales Price	$34,933,730	Mean	92.96
Total Adj. Sales Price	$34,933,730	Wgt. Mean	89.79
Total Assessed Value	$31,368,666	Average Assessed Value of the Base	$82,310
Avg. Adj. Sales Price	$136,995	Avg. Assessed Value	$123,014

Confidence Interval - Current

95% Median C.I	91.59 to 96.81
95% Wgt. Mean C.I	87.49 to 92.10
95% Mean C.I	90.81 to 95.11
% of Value of the Class of all Real Property Value in the County	13.08
% of Records Sold in the Study Period	4.79
% of Value Sold in the Study Period	7.16

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	308	96	96.27
2022	274	93	93.16
2021	265	94	94.39
2020	289	96	96.19

2024 Commission Summary

for Custer County

Commercial Real Property - Current

Number of Sales	59	Median	97.08
Total Sales Price	$12,263,075	Mean	92.52
Total Adj. Sales Price	$12,263,075	Wgt. Mean	86.82
Total Assessed Value	$10,646,939	Average Assessed Value of the Base	$256,823
Avg. Adj. Sales Price	$207,849	Avg. Assessed Value	$180,457

Confidence Interval - Current

95% Median C.I	87.73 to 100.00
95% Wgt. Mean C.I	76.65 to 96.99
95% Mean C.I	82.52 to 102.52
% of Value of the Class of all Real Property Value in the County	6.54
% of Records Sold in the Study Period	6.92
% of Value Sold in the Study Period	4.86

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	57	99	98.75
2022	41	99	98.71
2021	48	93	92.77
2020	45	94	93.62

21 Custer

RESIDENTIAL

Number of Sales : 255	MEDIAN : 94	COV : 18.81	95% Median C.I. : 91.59 to 96.81
Total Sales Price : 34,933,730	WGT. MEAN : 90	STD : 17.49	95% Wgt. Mean C.I. : 87.49 to 92.10
Total Adj. Sales Price : 34,933,730	MEAN : 93	Avg. Abs. Dev : 13.72	95% Mean C.I. : 90.81 to 95.11
Total Assessed Value : 31,368,666			
Avg. Adj. Sales Price : 136,995	COD : 14.56	MAX Sales Ratio : 156.28	
Avg. Assessed Value : 123,014	PRD : 103.53	MIN Sales Ratio : 44.07	*Printed:3/21/2024 11:43:06AM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-21 To 31-DEC-21	36	97.50	97.08	94.91	12.11	102.29	72.15	127.13	88.97 to 104.87	117,817	111,814
01-JAN-22 To 31-MAR-22	23	102.62	102.75	100.34	10.28	102.40	74.70	156.28	97.02 to 106.04	124,246	124,666
01-APR-22 To 30-JUN-22	44	96.68	97.32	94.16	12.29	103.36	65.67	132.08	90.44 to 101.58	140,689	132,475
01-JUL-22 To 30-SEP-22	44	95.84	94.55	91.28	13.57	103.58	66.66	131.45	85.16 to 100.15	111,691	101,947
01-OCT-22 To 31-DEC-22	25	88.04	88.01	86.48	16.80	101.77	49.31	114.17	76.56 to 99.25	138,934	120,153
01-JAN-23 To 31-MAR-23	20	89.21	85.09	75.02	21.99	113.42	44.26	126.52	68.62 to 102.12	119,776	89,858
01-APR-23 To 30-JUN-23	27	87.61	87.49	86.45	15.07	101.20	44.07	130.70	77.82 to 98.74	188,796	163,208
01-JUL-23 To 30-SEP-23	36	85.76	87.19	85.95	13.49	101.44	63.50	111.52	79.79 to 96.03	160,100	137,607
_____Study Yrs_____											
01-OCT-21 To 30-SEP-22	147	97.39	97.28	94.53	12.53	102.91	65.67	156.28	95.42 to 99.45	123,835	117,056
01-OCT-22 To 30-SEP-23	108	87.11	87.07	84.65	16.38	102.86	44.07	130.70	83.53 to 91.89	154,907	131,125
_____Calendar Yrs_____											
01-JAN-22 To 31-DEC-22	136	96.88	95.63	92.83	13.45	103.02	49.31	156.28	93.52 to 98.67	128,204	119,013
_____ALL_____	255	94.25	92.96	89.79	14.56	103.53	44.07	156.28	91.59 to 96.81	136,995	123,014

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	124	94.30	93.28	90.58	13.97	102.98	62.43	131.45	89.39 to 98.80	160,884	145,721
2	56	95.97	92.29	89.78	12.94	102.80	44.07	127.13	88.97 to 97.06	91,166	81,845
3	38	95.60	92.81	90.07	15.46	103.04	51.40	130.70	86.43 to 102.15	78,495	70,699
4	6	96.12	93.65	92.38	07.47	101.37	72.15	107.30	72.15 to 107.30	79,650	73,581
5	6	93.52	103.35	96.18	27.13	107.45	74.33	156.28	74.33 to 156.28	24,667	23,725
6	25	93.06	90.40	86.85	17.20	104.09	49.57	132.08	78.74 to 98.62	250,804	217,822
_____ALL_____	255	94.25	92.96	89.79	14.56	103.53	44.07	156.28	91.59 to 96.81	136,995	123,014

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	255	94.25	92.96	89.79	14.56	103.53	44.07	156.28	91.59 to 96.81	136,995	123,014
06											
07											
_____ALL_____	255	94.25	92.96	89.79	14.56	103.53	44.07	156.28	91.59 to 96.81	136,995	123,014

21 Custer

PAD 2024 R&O Statistics (Using 2024 Values)

RESIDENTIAL

Qualified

Date Range: 10/1/2021 To 9/30/2023   Posted on: 1/31/2024

Number of Sales : 255	MEDIAN : 94	COV : 18.81	95% Median C.I. : 91.59 to 96.81
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Avg. Adj. Sales Price : 136,995	COD : 14.56	MAX Sales Ratio : 156.28	
Avg. Assessed Value : 123,014	PRD : 103.53	MIN Sales Ratio : 44.07	*Printed:3/21/2024 11:43:06AM*

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	2	129.20	129.20	130.28	20.96	99.17	102.12	156.28	N/A	12,500	16,286
Less Than 30,000	15	96.81	103.52	101.66	13.80	101.83	79.17	156.28	88.63 to 112.69	20,100	20,435
__Ranges Excl. Low $__											
Greater Than 4,999	255	94.25	92.96	89.79	14.56	103.53	44.07	156.28	91.59 to 96.81	136,995	123,014
Greater Than 14,999	253	93.98	92.67	89.77	14.42	103.23	44.07	132.08	90.88 to 96.73	137,979	123,858
Greater Than 29,999	240	93.70	92.30	89.69	14.60	102.91	44.07	132.08	90.61 to 96.73	144,301	129,426
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	2	129.20	129.20	130.28	20.96	99.17	102.12	156.28	N/A	12,500	16,286
15,000 TO 29,999	13	96.26	99.57	99.08	10.79	100.49	79.17	126.52	88.04 to 112.69	21,269	21,073
30,000 TO 59,999	43	98.37	98.06	97.99	14.33	100.07	44.26	131.45	93.74 to 103.44	43,521	42,646
60,000 TO 99,999	53	98.67	98.01	97.81	13.54	100.20	49.31	132.08	93.32 to 103.23	80,545	78,778
100,000 TO 149,999	43	90.88	89.23	89.10	14.78	100.15	44.07	122.83	83.53 to 98.74	126,096	112,350
150,000 TO 249,999	72	86.93	88.47	87.98	15.16	100.56	49.57	114.86	84.00 to 95.91	189,883	167,061
250,000 TO 499,999	27	89.39	88.19	88.51	10.50	99.64	64.16	116.37	78.74 to 96.03	310,822	275,108
500,000 TO 999,999	2	75.98	75.98	76.12	31.40	99.82	52.12	99.83	N/A	503,000	382,861
1,000,000 +											
_____ALL_____	255	94.25	92.96	89.79	14.56	103.53	44.07	156.28	91.59 to 96.81	136,995	123,014

21 Custer
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)
Qualified
Date Range: 10/1/2020 To 9/30/2023   Posted on: 1/31/2024

Number of Sales : 59	MEDIAN : 97	COV : 42.37	95% Median C.I. : 87.73 to 100.00
Total Sales Price : 12,263,075	WGT. MEAN : 87	STD : 39.20	95% Wgt. Mean C.I. : 76.65 to 96.99
Total Adj. Sales Price : 12,263,075	MEAN : 93	Avg. Abs. Dev : 23.93	95% Mean C.I. : 82.52 to 102.52
Total Assessed Value : 10,646,939			
Avg. Adj. Sales Price : 207,849	COD : 24.65	MAX Sales Ratio : 299.53	
Avg. Assessed Value : 180,457	PRD : 106.57	MIN Sales Ratio : 23.54	*Printed:3/21/2024 11:43:07AM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-20 To 31-DEC-20	5	99.73	105.01	103.04	06.83	101.91	97.08	120.32	N/A	108,100	111,387
01-JAN-21 To 31-MAR-21	4	103.75	98.50	91.42	09.37	107.74	77.74	108.75	N/A	185,000	169,123
01-APR-21 To 30-JUN-21	3	98.75	99.47	100.25	05.51	99.22	91.67	107.98	N/A	308,333	309,115
01-JUL-21 To 30-SEP-21	4	96.26	96.32	96.26	01.13	100.06	94.49	98.28	N/A	54,750	52,703
01-OCT-21 To 31-DEC-21	5	101.04	90.92	87.19	12.11	104.28	58.44	104.60	N/A	179,000	156,071
01-JAN-22 To 31-MAR-22	7	97.16	122.84	90.42	55.08	135.85	38.16	299.53	38.16 to 299.53	382,902	346,231
01-APR-22 To 30-JUN-22	8	83.81	95.44	91.83	42.33	103.93	55.31	162.25	55.31 to 162.25	62,938	57,796
01-JUL-22 To 30-SEP-22	4	41.31	39.75	42.59	24.93	93.33	23.54	52.83	N/A	108,000	45,993
01-OCT-22 To 31-DEC-22	6	99.03	94.00	73.60	12.02	127.72	66.20	117.70	66.20 to 117.70	321,325	236,501
01-JAN-23 To 31-MAR-23	5	66.83	70.19	71.78	16.41	97.78	51.10	92.28	N/A	210,000	150,741
01-APR-23 To 30-JUN-23	4	68.84	74.04	83.44	28.11	88.73	46.50	111.97	N/A	159,250	132,879
01-JUL-23 To 30-SEP-23	4	100.00	101.96	100.47	04.03	101.48	95.85	111.98	N/A	428,203	430,207
_____Study Yrs_____											
01-OCT-20 To 30-SEP-21	16	98.65	100.17	97.82	06.47	102.40	77.74	120.32	95.98 to 107.98	151,531	148,224
01-OCT-21 To 30-SEP-22	24	89.24	93.21	85.36	43.90	109.20	23.54	299.53	56.26 to 102.79	187,950	160,430
01-OCT-22 To 30-SEP-23	19	92.28	85.21	83.06	19.65	102.59	46.50	117.70	66.20 to 100.00	280,409	232,897
_____Calendar Yrs_____											
01-JAN-21 To 31-DEC-21	16	98.52	95.77	93.38	08.28	102.56	58.44	108.75	91.67 to 104.60	173,688	162,188
01-JAN-22 To 31-DEC-22	25	90.74	93.86	80.97	42.10	115.92	23.54	299.53	61.26 to 100.57	221,750	179,558
_____ALL_____	59	97.08	92.52	86.82	24.65	106.57	23.54	299.53	87.73 to 100.00	207,849	180,457

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	31	95.98	95.07	82.12	22.77	115.77	35.35	299.53	77.74 to 100.57	266,912	219,180
2	7	98.75	89.69	102.50	29.19	87.50	38.16	151.49	38.16 to 151.49	136,429	139,834
3	10	96.47	91.29	92.33	21.92	98.87	55.31	159.18	56.26 to 107.68	73,500	67,864
4	7	97.16	83.82	82.75	37.49	101.29	23.54	162.25	23.54 to 162.25	83,857	69,394
5	1	63.53	63.53	63.53	00.00	100.00	63.53	63.53	N/A	50,000	31,767
6	3	100.00	106.77	100.94	06.77	105.78	100.00	120.32	N/A	553,938	559,119
_____ALL_____	59	97.08	92.52	86.82	24.65	106.57	23.54	299.53	87.73 to 100.00	207,849	180,457

21 Custer

COMMERCIAL

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PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023   Posted on: 1/31/2024

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Avg. Adj. Sales Price : 207,849	COD : 24.65	MAX Sales Ratio : 299.53	
Avg. Assessed Value : 180,457	PRD : 106.57	MIN Sales Ratio : 23.54	*Printed:3/21/2024 11:43:07AM*

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	35.35	35.35	35.35	00.00	100.00	35.35	35.35	N/A	125,000	44,184
03	58	97.12	93.51	87.35	23.97	107.05	23.54	299.53	90.74 to 100.00	209,277	182,806
04											
_____ALL_____	59	97.08	92.52	86.82	24.65	106.57	23.54	299.53	87.73 to 100.00	207,849	180,457

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	2	72.28	72.28	64.91	35.67	111.35	46.50	98.06	N/A	7,000	4,544
Less Than 30,000	6	107.88	107.49	114.86	36.05	93.58	46.50	162.25	46.50 to 162.25	17,750	20,388
__Ranges Excl. Low $__											
Greater Than 4,999	59	97.08	92.52	86.82	24.65	106.57	23.54	299.53	87.73 to 100.00	207,849	180,457
Greater Than 14,999	57	97.08	93.23	86.85	24.59	107.35	23.54	299.53	87.73 to 100.00	214,896	186,629
Greater Than 29,999	53	96.53	90.82	86.58	23.00	104.90	23.54	299.53	82.02 to 100.00	229,369	198,578
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	2	72.28	72.28	64.91	35.67	111.35	46.50	98.06	N/A	7,000	4,544
15,000 TO 29,999	4	138.44	125.10	122.42	25.73	102.19	61.26	162.25	N/A	23,125	28,309
30,000 TO 59,999	11	95.85	80.73	79.72	19.68	101.27	23.54	109.36	56.26 to 98.55	42,909	34,208
60,000 TO 99,999	10	97.90	90.82	91.95	21.11	98.77	38.16	120.32	55.31 to 117.67	72,900	67,033
100,000 TO 149,999	7	101.04	113.82	111.90	44.98	101.72	35.35	299.53	35.35 to 299.53	117,000	130,927
150,000 TO 249,999	11	98.75	86.84	87.47	17.33	99.28	47.27	111.97	58.44 to 108.75	192,814	168,656
250,000 TO 499,999	11	92.28	94.01	93.93	16.84	100.09	51.10	151.49	77.22 to 107.98	343,237	322,402
500,000 TO 999,999											
1,000,000 TO 1,999,999	3	66.20	77.12	74.52	17.54	103.49	65.16	100.00	N/A	1,413,338	1,053,288
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
_____ALL_____	59	97.08	92.52	86.82	24.65	106.57	23.54	299.53	87.73 to 100.00	207,849	180,457

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21 Custer

COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)
Qualified
Date Range: 10/1/2020 To 9/30/2023   Posted on: 1/31/2024

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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
163	2	79.51	79.51	73.82	26.50	107.71	58.44	100.57	N/A	157,500	116,268
303	2	106.29	106.29	107.22	01.59	99.13	104.60	107.98	N/A	257,500	276,102
306	1	91.67	91.67	91.67	00.00	100.00	91.67	91.67	N/A	325,000	297,934
319	2	65.68	65.68	65.66	00.79	100.03	65.16	66.20	N/A	1,572,656	1,032,582
326	2	71.18	71.18	87.63	34.67	81.23	46.50	95.85	N/A	27,000	23,659
341	1	92.28	92.28	92.28	00.00	100.00	92.28	92.28	N/A	325,000	299,894
344	10	97.12	97.06	98.03	20.91	99.01	56.26	162.25	66.83 to 117.67	94,450	92,586
350	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	152,951	152,951
352	2	69.07	69.07	65.32	48.82	105.74	35.35	102.79	N/A	112,500	73,488
353	8	96.39	87.65	82.26	19.02	106.55	23.54	117.70	23.54 to 117.70	68,125	56,039
384	2	74.41	74.41	68.15	29.00	109.19	52.83	95.98	N/A	84,500	57,589
386	2	84.24	84.24	82.40	07.72	102.23	77.74	90.74	N/A	300,000	247,189
406	7	111.97	137.88	112.13	36.77	122.96	74.80	299.53	74.80 to 299.53	257,457	288,697
419	1	151.49	151.49	151.49	00.00	100.00	151.49	151.49	N/A	300,000	454,457
420	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	490,611	490,611
470	5	87.73	84.04	76.43	24.56	109.96	51.10	120.32	N/A	175,300	133,986
477	1	98.06	98.06	98.06	00.00	100.00	98.06	98.06	N/A	5,000	4,903
528	6	80.82	74.79	80.43	31.37	92.99	38.16	101.67	38.16 to 101.67	168,000	135,114
531	2	77.52	77.52	92.77	28.65	83.56	55.31	99.73	N/A	207,500	192,503
582	1	63.53	63.53	63.53	00.00	100.00	63.53	63.53	N/A	50,000	31,767
_____ALL_____	59	97.08	92.52	86.82	24.65	106.57	23.54	299.53	87.73 to 100.00	207,849	180,457

Commercial & Industrial Value Change Vs. Net Taxable Sales Change

Sources:
Value; 2012-2022 CTL Report
Growth Value; 2012-2022 Abstract Rpt
Net Taxable Sales; Dept. of Revenue website.
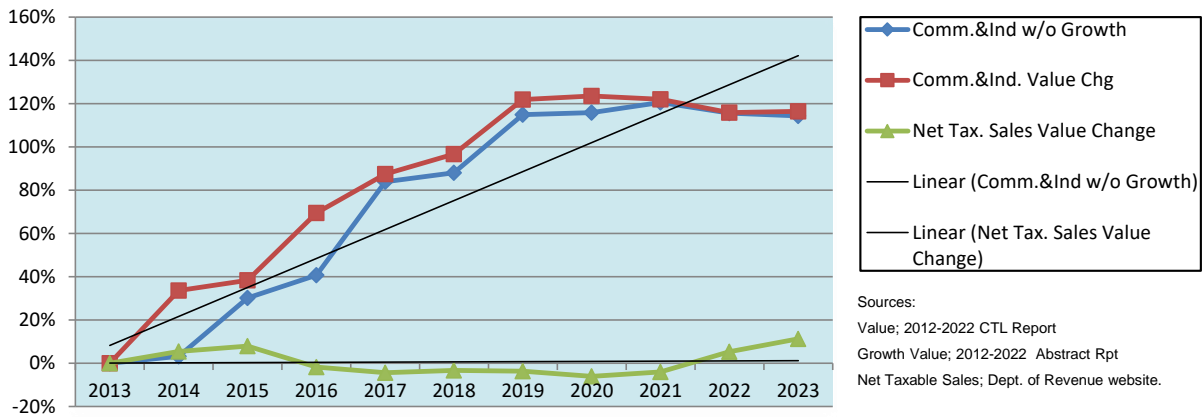
Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	$ 71,455,590	$ 2,392,367	3.35%	$ 69,063,223		$ 100,655,831	
2013	$ 95,472,318	$ 21,698,853	22.73%	$ 73,773,465	3.24%	$ 106,188,797	5.50%
2014	$ 98,892,429	$ 5,917,537	5.98%	$ 92,974,892	-2.62%	$ 108,634,566	2.30%
2015	$ 121,121,620	$ 20,596,128	17.00%	$ 100,525,492	1.65%	$ 98,875,022	-8.98%
2016	$ 133,964,781	$ 2,567,352	1.92%	$ 131,397,429	8.48%	$ 96,227,974	-2.68%
2017	$ 140,550,666	$ 6,201,846	4.41%	$ 134,348,820	0.29%	$ 97,368,869	1.19%
2018	$ 158,555,742	$ 4,996,535	3.15%	$ 153,559,207	9.26%	$ 96,977,333	-0.40%
2019	$ 159,733,235	$ 5,499,591	3.44%	$ 154,233,644	-2.73%	$ 94,549,841	-2.50%
2020	$ 158,638,692	$ 1,047,021	0.66%	$ 157,591,671	-1.34%	$ 96,648,259	2.22%
2021	$ 154,233,410	$ 181,280	0.12%	$ 154,052,130	-2.89%	$ 106,012,244	9.69%
2022	$ 154,674,289	$ 1,545,103	1.00%	$ 153,129,186	-0.72%	$ 112,020,982	5.67%
2023	$ 166,810,371	$ 3,322,937	1.99%	$ 163,487,434	5.70%	$ 115,858,307	3.43%
Ann %chg	5.74%			Average	1.67%	0.88%	1.40%

Cumulative Change		
Tax Year	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	3.24%	33.61%	5.50%
2014	30.12%	38.40%	7.93%
2015	40.68%	69.51%	-1.77%
2016	83.89%	87.48%	-4.40%
2017	88.02%	96.70%	-3.27%
2018	114.90%	121.89%	-3.65%
2019	115.85%	123.54%	-6.07%
2020	120.54%	122.01%	-3.98%
2021	115.59%	115.85%	5.32%
2022	114.30%	116.46%	11.29%
2023	128.80%	133.45%	15.10%

County Number	21
County Name	Custer

21 Custer

AGRICULTURAL LAND

<div align="center">

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023   Posted on: 1/31/2024

</div>

Number of Sales : 96	MEDIAN : 70	COV : 29.06	95% Median C.I. : 65.44 to 72.56
Total Sales Price : 71,677,213	WGT. MEAN : 67	STD : 20.15	95% Wgt. Mean C.I. : 62.61 to 71.57
Total Adj. Sales Price : 71,677,213	MEAN : 69	Avg. Abs. Dev : 14.77	95% Mean C.I. : 65.30 to 73.36
Total Assessed Value : 48,087,992			
Avg. Adj. Sales Price : 746,638	COD : 21.18	MAX Sales Ratio : 135.58	
Avg. Assessed Value : 500,917	PRD : 103.34	MIN Sales Ratio : 14.33	*Printed:3/21/2024 11:43:07AM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-20 To 31-DEC-20	5	69.17	70.99	69.33	03.73	102.39	68.17	75.19	N/A	733,990	508,891
01-JAN-21 To 31-MAR-21	18	71.92	71.29	73.85	14.78	96.53	39.06	90.79	68.55 to 81.14	669,156	494,141
01-APR-21 To 30-JUN-21	6	73.52	78.39	81.28	18.08	96.44	59.71	108.89	59.71 to 108.89	496,801	403,799
01-JUL-21 To 30-SEP-21	3	78.37	82.51	76.50	11.18	107.86	71.43	97.72	N/A	373,333	285,605
01-OCT-21 To 31-DEC-21	16	65.37	64.64	58.33	23.85	110.82	14.33	122.30	51.60 to 75.96	1,041,584	607,523
01-JAN-22 To 31-MAR-22	10	72.09	74.65	69.30	26.49	107.72	31.20	120.87	54.67 to 108.52	1,161,597	804,929
01-APR-22 To 30-JUN-22	10	55.89	67.89	66.17	33.01	102.60	45.84	135.58	48.14 to 97.19	845,069	559,143
01-JUL-22 To 30-SEP-22	5	93.56	85.15	79.63	15.22	106.93	43.49	106.19	N/A	759,546	604,795
01-OCT-22 To 31-DEC-22	12	64.39	63.67	60.72	13.82	104.86	48.77	78.11	52.44 to 73.82	549,084	333,389
01-JAN-23 To 31-MAR-23	7	68.11	61.91	64.70	20.45	95.69	33.53	86.64	33.53 to 86.64	586,929	379,765
01-APR-23 To 30-JUN-23	3	41.34	50.54	48.63	27.94	103.93	37.81	72.46	N/A	178,133	86,625
01-JUL-23 To 30-SEP-23	1	65.44	65.44	65.44	00.00	100.00	65.44	65.44	N/A	100,000	65,439
_____Study Yrs_____											
01-OCT-20 To 30-SEP-21	32	72.21	73.63	74.28	13.83	99.12	39.06	108.89	68.84 to 79.71	619,236	459,956
01-OCT-21 To 30-SEP-22	41	65.61	70.38	65.10	29.72	108.11	14.33	135.58	58.41 to 78.33	988,530	643,538
01-OCT-22 To 30-SEP-23	23	65.44	61.50	61.63	17.67	99.79	33.53	86.64	52.44 to 72.46	492,692	303,667
_____Calendar Yrs_____											
01-JAN-21 To 31-DEC-21	43	71.53	70.59	66.73	18.55	105.78	14.33	122.30	65.61 to 75.96	763,046	509,174
01-JAN-22 To 31-DEC-22	37	65.57	70.68	67.86	27.09	104.16	31.20	135.58	57.11 to 75.26	823,065	558,523
_____ALL_____	96	69.72	69.33	67.09	21.18	103.34	14.33	135.58	65.44 to 72.56	746,638	500,917

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	57	71.53	70.97	69.42	20.19	102.23	14.33	135.58	63.48 to 74.93	870,649	604,397
2	3	68.11	65.53	64.04	06.97	102.33	57.11	71.37	N/A	1,534,257	982,514
3	8	55.80	57.87	52.59	22.19	110.04	33.53	75.26	33.53 to 75.26	189,543	99,686
4	15	69.17	68.94	57.97	18.71	118.92	31.16	108.52	54.50 to 80.48	548,660	318,045
5	13	72.31	70.56	66.50	27.01	106.11	31.20	122.30	43.49 to 90.79	592,400	393,974
_____ALL_____	96	69.72	69.33	67.09	21.18	103.34	14.33	135.58	65.44 to 72.56	746,638	500,917

21 Custer

PAD 2024 R&O Statistics (Using 2024 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2020 To 9/30/2023   Posted on: 1/31/2024

Number of Sales : 96	MEDIAN : 70	COV : 29.06	95% Median C.I. : 65.44 to 72.56
Total Sales Price : 71,677,213	WGT. MEAN : 67	STD : 20.15	95% Wgt. Mean C.I. : 62.61 to 71.57
Total Adj. Sales Price : 71,677,213	MEAN : 69	Avg. Abs. Dev : 14.77	95% Mean C.I. : 65.30 to 73.36
Total Assessed Value : 48,087,992			
Avg. Adj. Sales Price : 746,638	COD : 21.18	MAX Sales Ratio : 135.58	
Avg. Assessed Value : 500,917	PRD : 103.34	MIN Sales Ratio : 14.33	*Printed:3/21/2024 11:43:07AM*

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	3	80.86	70.87	67.75	12.59	104.61	50.60	81.14	N/A	1,000,653	677,929
1	3	80.86	70.87	67.75	12.59	104.61	50.60	81.14	N/A	1,000,653	677,929
_____Dry_____											
County	2	59.28	59.28	55.83	15.00	106.18	50.39	68.17	N/A	274,500	153,264
4	2	59.28	59.28	55.83	15.00	106.18	50.39	68.17	N/A	274,500	153,264
_____Grass_____											
County	45	69.49	66.71	64.48	18.12	103.46	33.53	108.52	63.48 to 72.56	527,653	340,227
1	25	71.53	67.56	66.04	15.38	102.30	37.81	97.72	63.21 to 74.15	467,819	308,936
2	3	68.11	65.53	64.04	06.97	102.33	57.11	71.37	N/A	1,534,257	982,514
3	5	73.82	59.33	50.84	21.04	116.70	33.53	75.26	N/A	204,288	103,856
4	4	67.31	74.41	73.19	21.45	101.67	54.50	108.52	N/A	257,250	188,293
5	8	65.37	65.28	62.40	23.86	104.62	41.34	91.21	41.34 to 91.21	674,463	420,852
_____ALL_____	96	69.72	69.33	67.09	21.18	103.34	14.33	135.58	65.44 to 72.56	746,638	500,917

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	12	69.10	71.57	66.99	17.18	106.84	50.60	108.89	59.46 to 81.14	1,023,635	685,762
1	12	69.10	71.57	66.99	17.18	106.84	50.60	108.89	59.46 to 81.14	1,023,635	685,762
_____Dry_____											
County	3	68.17	63.79	62.67	10.96	101.79	50.39	72.81	N/A	306,333	191,975
1	1	72.81	72.81	72.81	00.00	100.00	72.81	72.81	N/A	370,000	269,397
4	2	59.28	59.28	55.83	15.00	106.18	50.39	68.17	N/A	274,500	153,264
_____Grass_____											
County	53	69.49	66.88	65.01	17.53	102.88	33.53	108.52	63.48 to 72.46	670,536	435,902
1	30	69.77	66.56	64.73	15.79	102.83	37.81	97.72	62.11 to 72.56	724,632	469,027
2	3	68.11	65.53	64.04	06.97	102.33	57.11	71.37	N/A	1,534,257	982,514
3	5	73.82	59.33	50.84	21.04	116.70	33.53	75.26	N/A	204,288	103,856
4	5	69.17	73.81	72.60	17.35	101.67	54.50	108.52	N/A	310,800	225,641
5	10	68.96	68.54	67.01	22.72	102.28	41.34	91.21	43.49 to 90.79	662,120	443,700
_____ALL_____	96	69.72	69.33	67.09	21.18	103.34	14.33	135.58	65.44 to 72.56	746,638	500,917

Custer County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Custer	1	4,638	4,240	4,240	4,134	3,869	3,869	3,816	3,813	**4,289**
Buffalo	1	5,812	5,614	5,614	5,476	4,237	5,125	4,763	4,763	**5,373**
Sherman	1	4,220	4,070	4,070	4,070	3,925	3,925	3,840	3,836	**3,991**
Valley	1	4,950	4,950	4,950	4,255	4,025	4,025	3,545	3,545	**4,479**
Custer	2	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	**2,100**
Blaine	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	**n/a**
Logan	1	4,250	4,000	4,000	4,000	3,400	3,400	3,000	3,000	**3,666**
Thomas	1	2,250	n/a	n/a	2,250	2,250	2,250	2,250	2,250	**2,250**
Custer	3	3,700	3,692	3,692	3,449	3,225	3,225	2,450	2,450	**3,172**
Garfield	1	3,995	3,995	3,995	3,395	3,395	3,020	3,020	2,560	**3,471**
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	**2,959**
Custer	4	3,710	3,700	3,700	3,400	3,000	3,000	2,800	2,625	**3,407**
Custer	5	3,710	3,700	3,700	3,400	3,000	3,000	2,700	2,625	**3,443**
Dawson	1	5,513	4,701	4,701	4,436	4,117	3,950	3,430	3,810	**4,959**
Lincoln	2	3,000	2,977	3,000	2,993	2,931	2,896	2,986	2,974	**2,978**

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Custer	1	n/a	2,150	2,025	1,950	1,900	1,725	1,700	1,700	**1,939**
Buffalo	1	2,445	2,444	2,280	2,279	2,120	2,110	1,980	1,980	**2,178**
Sherman	1	n/a	2,195	2,080	2,080	1,964	1,965	1,855	1,855	**1,964**
Valley	1	n/a	2,195	2,195	2,195	2,155	2,155	2,155	2,010	**2,138**
Custer	2	n/a	610	n/a	599	599	n/a	n/a	599	**603**
Blaine	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	**n/a**
Logan	1	n/a	1,498	1,498	1,498	1,404	1,404	1,258	1,251	**1,415**
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	**n/a**
Custer	3	n/a	1,375	1,375	1,375	1,375	1,375	1,375	1,375	**1,375**
Garfield	1	n/a	1,665	1,665	1,460	1,460	1,220	1,210	1,128	**1,407**
Loup	1	n/a	872	872	872	814	735	735	735	**807**
Custer	4	n/a	1,600	1,550	1,300	1,300	1,200	1,130	1,130	**1,381**
Custer	5	n/a	1,600	1,500	1,300	1,300	1,200	1,130	1,130	**1,382**
Dawson	1	n/a	2,573	2,573	2,333	2,321	2,095	1,810	1,793	**2,283**
Lincoln	2	n/a	1,550	1,550	1,550	1,550	1,500	1,500	1,500	**1,536**

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Custer	1	868	1,060	1,012	755	1,014	880	n/a	1,017	**968**
Buffalo	1	1,499	1,499	1,468	1,445	1,423	1,395	1,365	n/a	**1,449**
Sherman	1	1,495	1,495	1,435	1,435	1,305	n/a	n/a	1,062	**1,427**
Valley	1	1,330	1,330	1,210	1,206	1,210	1,207	835	866	**1,202**
Custer	2	606	606	596	596	540	531	n/a	n/a	**536**
Blaine	1	n/a	n/a	n/a	620	n/a	n/a	590	590	**601**
Logan	1	636	634	634	634	634	634	634	n/a	**634**
Thomas	1	650	650	650	650	650	650	650	650	**650**
Custer	3	744	825	754	752	743	613	n/a	734	**716**
Garfield	1	975	n/a	927	975	850	850	964	851	**884**
Loup	1	693	n/a	693	693	693	693	693	693	**693**
Custer	4	788	823	821	750	819	621	n/a	260	**763**
Custer	5	780	874	870	750	870	530	750	1,175	**846**
Dawson	1	1,141	1,141	1,130	1,083	1,045	1,035	1,008	998	**1,114**
Lincoln	2	750	738	750	750	748	720	720	710	**722**

County	Mkt Area	CRP	TIMBER	WASTE
Custer	1	1,543	n/a	50
Buffalo	1	1,314	541	490
Sherman	1	1,530	n/a	90
Valley	1	1,221	1,266	325
Custer	2		n/a	40
Blaine	1		n/a	n/a
Logan	1	634	n/a	15
Thomas	1		n/a	150
Custer	3	1,115	n/a	50
Garfield	1	998	n/a	191
Loup	1	802	n/a	100
Custer	4	1,060	n/a	50
Custer	5	1,093	870	50
Dawson	1		n/a	50
Lincoln	2	#N/A	#N/A	369

Source: 2024 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 09/30/2023 Posted Before : 03/15/2024

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00	Printed : 04/01/2024	

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Qrtrs_____											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
_____Study Yrs_____											
10/01/2022 To 09/30/2023											
_____ALL_____											
10/01/2022 To 09/30/2023											

AGRICULTURAL - BASE STAT   **Type : Qualified**

Date Range : 10/01/2022 to 09/30/2023 Posted Before : 03/15/2024

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00	Printed : 04/01/2024	

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
050071											
210015											
210025											
210044											
210084											
210089											
210180											
240011											
240020											
240101											
580025											
820015											
880005											
880021											
_____ALL_____											

10/01/2022 To 09/30/2023

CUSTER COUNTY

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

N

Thomas

1729 1731 1733 1735 1737 1739 1741 1743 1745 1747 1749 1751 1753
Dunning
5_1
Blaine
Loup
36_1
1887 1885 86_1 1883 1881 1879 1877 1875 1873 1871 1869 1867 1865 1863
58_1 Taylor
Garfield

Logan
2013 2015 2017 2019 2021 2023 2025 2027 2029 2031 2033 2035 2037
21_3
Sargent
21_2
Custer
Valley
2171 2169 2167 2165 2163 2161 2159 2157 2155 2153 2151 2149 2147
Anselmo
Comstock
57_1
2297 2299 2301 2303 2305 2307 2309 2311 2313 2315 2317 2319 2321
21_3 21_3 Merna
88_1
2459 2457 2455 2453 2451 2449 2447 2445 2443 2441 2439 2437 2435
Arnold 2445 Broken Bow Westerville Arcadia
21_5 21_1
21_5
2587 2589 2591 2593 2595 2597 2599 2601 2603 2605 2607 2609 2611
21_5 Berwyn
56_2 Callaway 82_1
21_4 Ansley
2753 2751 2749 2747 2745 2743 2741 2739 2737 2735 2733 2731 2729
Mason City
2883 2885 2887 2889 2891 2893 2895 2897 2899 2901 2903 2905 2907
Sherman
21_5 Oconto Litchfield
Lincoln
3049 3047 3045 3043 3041 3039 3037 3035 3033 3031 3029 3027 3025
Brady Eddyville
Pleasanton
3179 3181 3183 3185 3187 3189 3191 3193 3195 3197 3199 3201
24_1 10_1
56_1 Sumner
Dawson 10_3 **Buffalo**
3345 3343 3341 3339 3337 3335 3333 3331 3329 3327 3325 3323
Gothenburg Miller
56_4
3403 3405 3407 3409 3411 3413 3415 3417 3419 3421 3423 3425
Willow Island

Legend

- Market_Area
- County
- * Registered_WellsDNR
- geocode
- Federal Roads

Soils
CLASS
- Excesssive 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

21 Custer Page 34

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023

Legend: ResRec, Comm&Indust, Total Agland

Tax Year	Residential & Recreational [1] Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Commercial & Industrial [1] Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Total Agricultural Land [1] Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	228,243,419	-	-	-	95,472,318	-	-	-	1,420,070,927	-	-	-
2014	242,100,352	13,856,933	6.07%	6.07%	98,892,429	3,420,111	3.58%	3.58%	1,836,742,818	416,671,891	29.34%	29.34%
2015	259,107,974	17,007,622	7.03%	13.52%	121,121,620	22,229,191	22.48%	26.87%	2,398,726,828	561,984,010	30.60%	68.92%
2016	272,988,217	13,880,243	5.36%	19.60%	133,964,781	12,843,161	10.60%	40.32%	2,630,205,520	231,478,692	9.65%	85.22%
2017	299,602,321	26,614,104	9.75%	31.26%	140,550,666	6,585,885	4.92%	47.22%	2,788,830,275	158,624,755	6.03%	96.39%
2018	321,478,274	21,875,953	7.30%	40.85%	158,555,742	18,005,076	12.81%	66.08%	2,745,049,144	-43,781,131	-1.57%	93.30%
2019	331,659,238	10,180,964	3.17%	45.31%	159,733,235	1,177,493	0.74%	67.31%	2,589,557,019	-155,492,125	-5.66%	82.35%
2020	345,060,916	13,401,678	4.04%	51.18%	158,638,692	-1,094,543	-0.69%	66.16%	2,421,633,626	-167,923,393	-6.48%	70.53%
2021	361,513,012	16,452,096	4.77%	58.39%	154,233,410	-4,405,282	-2.78%	61.55%	2,354,133,510	-67,500,116	-2.79%	65.78%
2022	373,609,832	12,096,820	3.35%	63.69%	164,232,436	9,999,026	6.48%	72.02%	2,350,544,233	-3,589,277	-0.15%	65.52%
2023	404,082,014	30,472,182	8.16%	77.04%	165,916,895	1,684,459	1.03%	73.79%	2,330,832,806	-19,711,427	-0.84%	64.13%

Rate Annual %chg: Residential & Recreational **5.88%**   Commercial & Industrial **5.68%**   Agricultural Land **5.08%**

Cnty#   **21**
County   **CUSTER**   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: 2013 - 2023 Certificate of Taxes Levied Reports CTL   NE Dept. of Revenue, Property Assessment Division   Prepared as of 12/29/2023

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023

Legend: ResRec, Comm&Indust, Ag Imprv+SiteLand
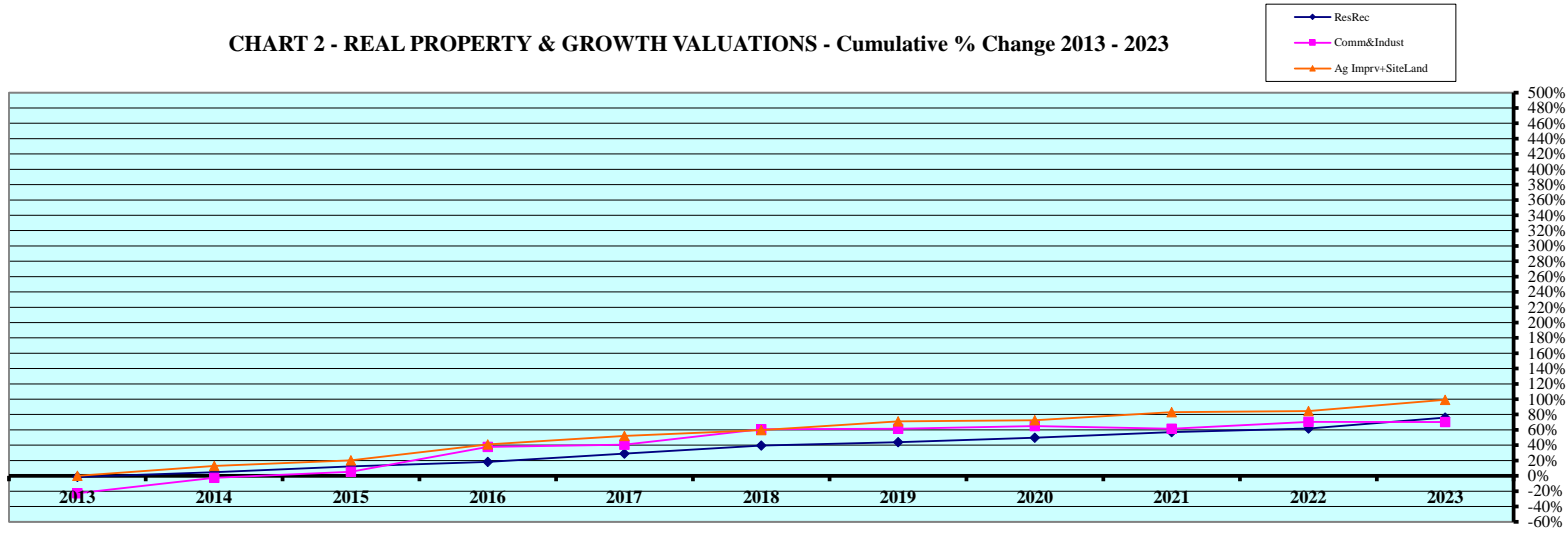
|	Residential & Recreational [1]							Commercial & Industrial [1]					
Tax Year	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	228,243,419	3,420,351	1.50%	224,823,068	-	-1.50%		95,472,318	21,698,853	22.73%	73,773,465	-	-22.73%
2014	242,100,352	2,790,879	1.15%	239,309,473	4.85%	4.85%		98,892,429	5,917,537	5.98%	92,974,892	-2.62%	-2.62%
2015	259,107,974	2,564,572	0.99%	256,543,402	5.97%	12.40%		121,121,620	20,596,128	17.00%	100,525,492	1.65%	5.29%
2016	272,988,217	3,342,769	1.22%	269,645,448	4.07%	18.14%		133,964,781	2,567,352	1.92%	131,397,429	8.48%	37.63%
2017	299,602,321	5,312,421	1.77%	294,289,900	7.80%	28.94%		140,550,666	6,201,846	4.41%	134,348,820	0.29%	40.72%
2018	321,478,274	2,988,457	0.93%	318,489,817	6.30%	39.54%		158,555,742	4,996,535	3.15%	153,559,207	9.26%	60.84%
2019	331,659,238	2,999,974	0.90%	328,659,264	2.23%	44.00%		159,733,235	5,499,591	3.44%	154,233,644	-2.73%	61.55%
2020	345,060,916	3,061,069	0.89%	341,999,847	3.12%	49.84%		158,638,692	1,047,021	0.66%	157,591,671	-1.34%	65.07%
2021	361,513,012	2,756,064	0.76%	358,756,948	3.97%	57.18%		154,233,410	181,280	0.12%	154,052,130	-2.89%	61.36%
2022	373,609,832	4,303,226	1.15%	369,306,606	2.16%	61.80%		164,232,436	1,545,103	0.94%	162,687,333	5.48%	70.40%
2023	404,082,014	2,360,499	0.58%	401,721,515	7.52%	76.01%		165,916,895	3,322,937	2.00%	162,593,958	-1.00%	70.30%
Rate Ann%chg	5.88%		Resid & Recreat w/o growth		4.80%			5.68%		C & I w/o growth		1.46%	

	Ag Improvements & Site Land [1]							
Tax Year	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	98,188,616	63,180,045	161,368,661	7,658,684	4.75%	153,709,977	'--	'--
2014	107,937,571	83,812,907	191,750,478	9,366,814	4.88%	182,383,664	13.02%	13.02%
2015	111,013,136	93,617,793	204,630,929	10,573,126	5.17%	194,057,803	1.20%	20.26%
2016	119,479,445	117,510,961	236,990,406	9,563,459	4.04%	227,426,947	11.14%	40.94%
2017	131,276,555	123,879,769	255,156,324	9,972,635	3.91%	245,183,689	3.46%	51.94%
2018	134,763,307	131,903,987	266,667,294	8,870,779	3.33%	257,796,515	1.03%	59.76%
2019	143,956,388	138,809,437	282,765,825	6,504,791	2.30%	276,261,034	3.60%	71.20%
2020	144,200,847	146,552,945	290,753,792	12,277,763	4.22%	278,476,029	-1.52%	72.57%
2021	151,885,793	147,132,639	299,018,432	3,514,937	1.18%	295,503,495	1.63%	83.12%
2022	155,540,278	145,829,534	301,369,812	3,629,030	1.20%	297,740,782	-0.43%	84.51%
2023	170,940,614	155,626,036	326,566,650	5,001,010	1.53%	321,565,640	6.70%	99.27%
Rate Ann%chg	5.70%	9.43%	7.30%		Ag Imprv+Site w/o growth		3.98%	

(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; 2013 - 2023 CTL
Growth Value; 2013 - 2023 Abstract of Asmnt Rpt.
Prepared as of 12/29/2023

Cnty#	21
County	CUSTER

NE Dept. of Revenue, Property Assessment Division

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023
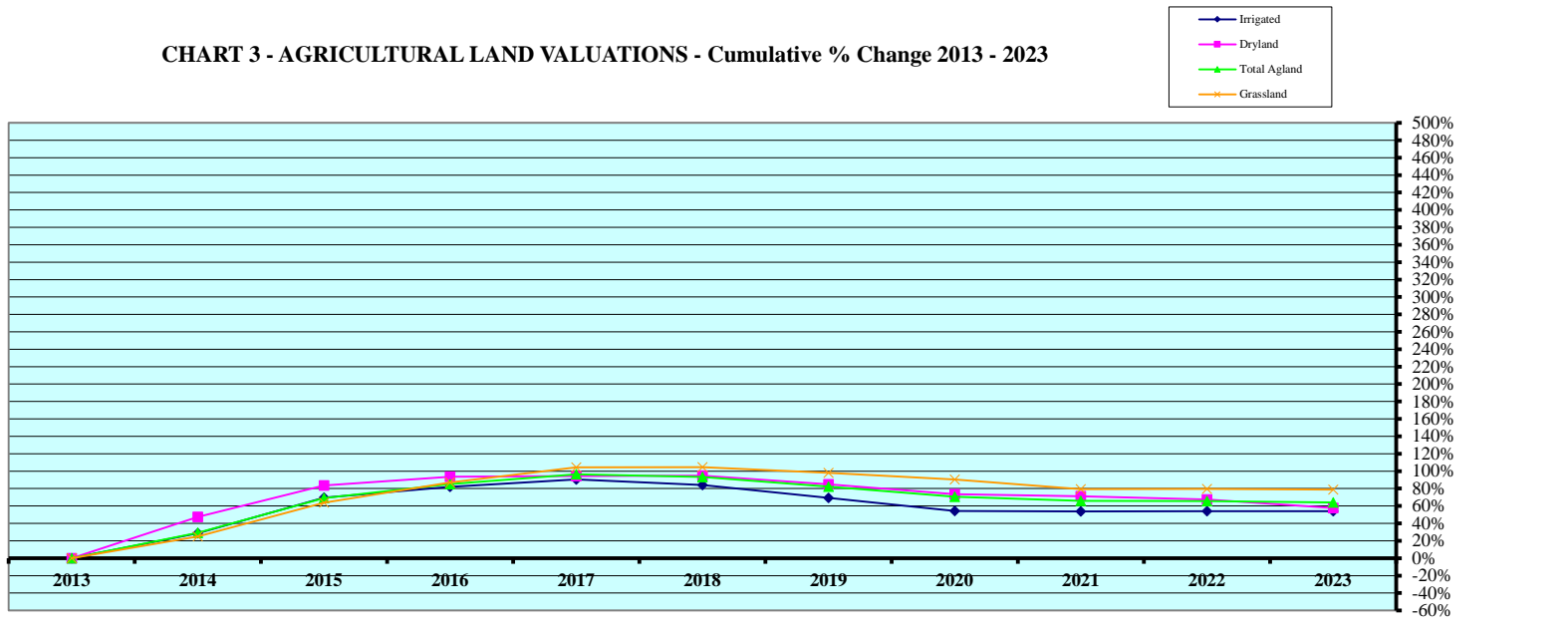
Legend: Irrigated, Dryland, Total Agland, Grassland

Tax Year	Irrigated Land Value	Value Chg	Ann%chg	Cmltv%chg	Dryland Value	Value Chg	Ann%chg	Cmltv%chg	Grassland Value	Value Chg	Ann%chg	Cmltv%chg
2013	703,820,011	-	-	-	156,892,448	-	-	-	559,208,381	-	-	-
2014	906,219,601	202,399,590	28.76%	28.76%	231,343,898	74,451,450	47.45%	47.45%	699,014,392	139,806,011	25.00%	25.00%
2015	1,194,149,215	287,929,614	31.77%	69.67%	288,090,133	56,746,235	24.53%	83.62%	916,335,375	217,320,983	31.09%	63.86%
2016	1,280,583,842	86,434,627	7.24%	81.95%	303,669,459	15,579,326	5.41%	93.55%	1,045,809,707	129,474,332	14.13%	87.02%
2017	1,340,748,328	60,164,486	4.70%	90.50%	304,926,691	1,257,232	0.41%	94.35%	1,143,011,655	97,201,948	9.29%	104.40%
2018	1,295,264,781	-45,483,547	-3.39%	84.03%	305,639,427	712,736	0.23%	94.81%	1,143,999,868	988,213	0.09%	104.57%
2019	1,191,303,184	-103,961,597	-8.03%	69.26%	289,884,461	-15,754,966	-5.15%	84.77%	1,107,814,252	-36,185,616	-3.16%	98.10%
2020	1,084,890,280	-106,412,904	-8.93%	54.14%	272,061,139	-17,823,322	-6.15%	73.41%	1,064,536,360	-43,277,892	-3.91%	90.36%
2021	1,082,150,357	-2,739,923	-0.25%	53.75%	268,527,817	-3,533,322	-1.30%	71.15%	1,003,304,075	-61,232,285	-5.75%	79.42%
2022	1,083,419,615	1,269,258	0.12%	53.93%	262,746,811	-5,781,006	-2.15%	67.47%	1,004,227,157	923,082	0.09%	79.58%
2023	1,083,892,141	472,526	0.04%	54.00%	247,254,523	-15,492,288	-5.90%	57.59%	999,530,351	-4,696,806	-0.47%	78.74%

Rate Ann.%chg: Irrigated **4.41%** | Dryland **4.65%** | Grassland **5.98%**

Tax Year	Waste Land [1] Value	Value Chg	Ann%chg	Cmltv%chg	Other Agland [1] Value	Value Chg	Ann%chg	Cmltv%chg	Total Agricultural Value	Value Chg	Ann%chg	Cmltv%chg
2013	111,523	-	-	-	38,564	-	-	-	1,420,070,927	-	-	-
2014	113,809	2,286	2.05%	2.05%	51,118	12,554	32.55%	32.55%	1,836,742,818	416,671,891	29.34%	29.34%
2015	104,737	-9,072	-7.97%	-6.08%	47,368	-3,750	-7.34%	22.83%	2,398,726,828	561,984,010	30.60%	68.92%
2016	108,066	3,329	3.18%	-3.10%	34,446	-12,922	-27.28%	-10.68%	2,630,205,520	231,478,692	9.65%	85.22%
2017	109,152	1,086	1.00%	-2.13%	34,449	3	0.01%	-10.67%	2,788,830,275	158,624,755	6.03%	96.39%
2018	110,252	1,100	1.01%	-1.14%	34,816	367	1.07%	-9.72%	2,745,049,144	-43,781,131	-1.57%	93.30%
2019	520,132	409,880	371.77%	366.39%	34,990	174	0.50%	-9.27%	2,589,557,019	-155,492,125	-5.66%	82.35%
2020	110,857	-409,275	-78.69%	-0.60%	34,990	0	0.00%	-9.27%	2,421,633,626	-167,923,393	-6.48%	70.53%
2021	150,892	40,035	36.11%	35.30%	369	-34,621	-98.95%	-99.04%	2,354,133,510	-67,500,116	-2.79%	65.78%
2022	150,650	-242	-0.16%	35.08%	0	-369	-100.00%	-100.00%	2,350,544,233	-3,589,277	-0.15%	65.52%
2023	155,791	5,141	3.41%	39.69%	0	0		-100.00%	2,330,832,806	-19,711,427	-0.84%	64.13%

Cnty#	21		Rate Ann.%chg:	Total Agric Land	**5.08%**
County	CUSTER				

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023   (from County Abstract Reports)(¹)

Tax Year	IRRIGATED LAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	DRYLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	GRASSLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	702,434,562	281,276	2,497			156,894,743	157,118	999			559,507,329	1,170,530	478		
2014	905,781,541	282,018	3,212	28.61%	28.61%	231,795,040	157,284	1,474	47.58%	47.58%	698,973,742	1,169,162	598	25.07%	25.07%
2015	1,194,956,767	282,214	4,234	31.83%	69.55%	288,647,752	156,313	1,847	25.30%	84.92%	916,076,186	1,170,050	783	30.96%	63.80%
2016	1,283,048,478	282,250	4,546	7.36%	82.03%	303,739,938	156,016	1,947	5.43%	94.96%	1,045,611,323	1,170,043	894	14.14%	86.96%
2017	1,341,668,533	282,142	4,755	4.61%	90.42%	305,612,212	156,457	1,953	0.33%	95.61%	1,142,554,887	1,170,101	976	9.27%	104.28%
2018	1,296,272,110	282,118	4,595	-3.38%	83.99%	305,399,142	156,280	1,954	0.04%	95.70%	1,143,638,172	1,169,737	978	0.13%	104.54%
2019	1,191,753,396	282,005	4,226	-8.03%	69.22%	289,910,164	157,009	1,846	-5.51%	84.91%	1,108,903,069	1,169,588	948	-3.02%	98.35%
2020	1,086,302,238	282,524	3,845	-9.02%	53.97%	272,335,955	156,585	1,739	-5.81%	74.17%	1,064,424,154	1,168,554	911	-3.93%	90.56%
2021	1,083,056,380	282,663	3,832	-0.35%	53.43%	268,946,408	156,214	1,722	-1.01%	72.41%	1,003,016,151	1,168,835	858	-5.79%	79.53%
2022	1,084,618,494	282,995	3,833	0.03%	53.47%	263,245,402	152,761	1,723	0.09%	72.57%	1,004,678,576	1,171,885	857	-0.09%	79.36%
2023	1,083,954,502	283,028	3,830	-0.07%	53.36%	247,513,219	143,346	1,727	0.20%	72.91%	1,004,965,309	1,181,034	851	-0.75%	78.02%

Rate Annual %chg Average Value/Acre: **4.37%**   **5.63%**   **5.94%**

Tax Year	WASTE LAND (2) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	OTHER AGLAND (2) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	TOTAL AGRICULTURAL LAND (1) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	111,284	2,280	49			38,638	193	200			1,418,986,556	1,611,398	881		
2014	114,396	2,341	49	0.14%	0.14%	51,118	197	260	30.00%	30.00%	1,836,715,837	1,611,002	1,140	29.47%	29.47%
2015	104,723	2,134	49	0.41%	0.55%	47,368	182	260	0.00%	30.00%	2,399,832,796	1,610,894	1,490	30.67%	69.18%
2016	108,221	2,206	49	-0.01%	0.54%	34,446	132	260	0.00%	29.99%	2,632,542,406	1,610,647	1,634	9.71%	85.61%
2017	109,101	2,223	49	0.01%	0.55%	44,449	134	333	28.06%	66.48%	2,789,989,182	1,611,057	1,732	5.95%	96.66%
2018	110,252	2,245	49	0.08%	0.63%	44,816	135	332	-0.23%	66.10%	2,745,464,492	1,610,516	1,705	-1.56%	93.59%
2019	110,601	2,252	49	0.01%	0.64%	34,990	135	260	-21.73%	30.00%	2,590,712,220	1,610,990	1,608	-5.66%	82.62%
2020	110,857	2,257	49	0.00%	0.65%	229,992	932	247	-5.08%	23.39%	2,423,403,196	1,610,852	1,504	-6.45%	70.84%
2021	111,383	2,252	49	0.72%	1.37%	145,311	980	148	-39.89%	-25.82%	2,355,275,633	1,610,943	1,462	-2.82%	66.03%
2022	150,455	3,027	50	0.47%	1.84%	0	0				2,352,692,927	1,610,669	1,461	-0.09%	65.88%
2023	155,791	3,134	50	0.03%	1.87%	0	0				2,336,588,821	1,610,542	1,451	-0.68%	64.75%

Rate Annual %chg Average Value/Acre: **5.12%**

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CUSTER

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75%   NE Dept. of Revenue, Property Assessment Division   Prepared as of 12/29/2023   **CHART 4**

CHART 5 - 2023 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
10,545	CUSTER	123,656,792	45,050,324	148,309,174	404,082,014	156,888,068	9,028,827	0	2,330,832,806	170,940,614	155,626,036	0	3,544,414,655
	cnty sectorvalue % of total value:	3.49%	1.27%	4.18%	11.40%	4.43%	0.25%		65.76%	4.82%	4.39%		100.00%

Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
108	ANSELMO	663,677	453,415	2,147,112	3,061,068	1,208,794	0	0	3,585	0	0	0	7,537,651
1.02%	%sector of county sector	0.54%	1.01%	1.45%	0.76%	0.77%			0.00%				0.21%
	%sector of municipality	8.80%	6.02%	28.49%	40.61%	16.04%			0.05%				100.00%
459	ANSLEY	746,791	1,214,769	3,143,949	15,196,690	4,381,469	0	0	8,606	0	7,914	0	24,700,188
4.35%	%sector of county sector	0.60%	2.70%	2.12%	3.76%	2.79%			0.00%		0.01%		0.70%
	%sector of municipality	3.02%	4.92%	12.73%	61.52%	17.74%			0.03%		0.03%		100.00%
592	ARNOLD	485,602	1,949,591	289,601	25,301,305	4,246,523	0	0	44,317	0	2,812	0	32,319,751
5.61%	%sector of county sector	0.39%	4.33%	0.20%	6.26%	2.71%			0.00%		0.00%		0.91%
	%sector of municipality	1.50%	6.03%	0.90%	78.28%	13.14%			0.14%		0.01%		100.00%
75	BERWYN	162,618	392,061	1,623,579	2,663,704	337,654	0	0	65,736	66,585	4,027	0	5,315,964
0.71%	%sector of county sector	0.13%	0.87%	1.09%	0.66%	0.22%			0.00%	0.04%	0.00%		0.15%
	%sector of municipality	3.06%	7.38%	30.54%	50.11%	6.35%			1.24%	1.25%	0.08%		100.00%
3,506	BROKEN BOW	6,377,177	4,557,368	4,820,466	160,397,585	73,188,605	409,346	0	60,716	0	0	0	249,811,263
33.25%	%sector of county sector	5.16%	10.12%	3.25%	39.69%	46.65%	4.53%		0.00%				7.05%
	%sector of municipality	2.55%	1.82%	1.93%	64.21%	29.30%	0.16%		0.02%				100.00%
563	CALLAWAY	1,332,262	757,413	134,078	29,899,482	5,590,088	0	0	118,497	0	845	0	37,832,665
5.34%	%sector of county sector	1.08%	1.68%	0.09%	7.40%	3.56%			0.01%		0.00%		1.07%
	%sector of municipality	3.52%	2.00%	0.35%	79.03%	14.78%			0.31%		0.00%		100.00%
68	COMSTOCK	707	149,348	8,747	2,518,084	366,567	0	0	7,752	0	0	0	3,051,205
0.64%	%sector of county sector	0.00%	0.33%	0.01%	0.62%	0.23%			0.00%				0.09%
	%sector of municipality	0.02%	4.89%	0.29%	82.53%	12.01%			0.25%				100.00%
151	MASON CITY	79,677	552,328	2,279,625	3,478,841	457,035	0	0	41,697	95,094	48,819	0	7,033,116
1.43%	%sector of county sector	0.06%	1.23%	1.54%	0.86%	0.29%			0.00%	0.06%	0.03%		0.20%
	%sector of municipality	1.13%	7.85%	32.41%	49.46%	6.50%			0.59%	1.35%	0.69%		100.00%
343	MERNA	683,684	553,211	1,798,750	14,348,062	2,889,734	0	0	323,555	0	138,789	0	20,735,785
3.25%	%sector of county sector	0.55%	1.23%	1.21%	3.55%	1.84%			0.01%		0.09%		0.59%
	%sector of municipality	3.30%	2.67%	8.67%	69.19%	13.94%			1.56%		0.67%		100.00%
138	OCONTO	81,333	481,143	74,891	3,488,339	391,491	0	0	10,417	0	49,514	0	4,577,128
1.31%	%sector of county sector	0.07%	1.07%	0.05%	0.86%	0.25%			0.00%		0.03%		0.13%
	%sector of municipality	1.78%	10.51%	1.64%	76.21%	8.55%			0.23%		1.08%		100.00%
500	SARGENT	387,092	702,808	49,642	16,467,510	7,398,818	0	0	406,725	0	0	0	25,412,595
4.74%	%sector of county sector	0.31%	1.56%	0.03%	4.08%	4.72%			0.02%				0.72%
	%sector of municipality	1.52%	2.77%	0.20%	64.80%	29.11%			1.60%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
6,504	Total Municipalities	11,000,620	11,763,456	16,370,441	276,820,678	100,456,780	409,346	0	1,091,603	161,679	252,720	0	418,327,322
61.67%	%all municip.sectors of cnty	8.90%	26.11%	11.04%	68.51%	64.03%	4.53%		0.05%	0.09%	0.16%		11.80%

21	CUSTER

CHART 5

Total Real Property
Sum Lines 17, 25, & 30   Records : **15,355**   Value : **3,349,382,522**   Growth **12,522,397**   Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	603	2,697,088	414	8,376,425	361	12,565,570	1,378	23,639,083	
02. Res Improve Land	3,264	33,821,755	277	8,950,754	288	9,766,929	3,829	52,539,438	
03. Res Improvements	3,297	257,947,310	313	52,279,540	334	51,647,776	3,944	361,874,626	
04. Res Total	3,900	294,466,153	727	69,606,719	695	73,980,275	5,322	438,053,147	4,306,004
% of Res Total	73.28	67.22	13.66	15.89	13.06	16.89	34.66	13.08	34.39
05. Com UnImp Land	127	1,538,114	14	261,790	13	2,032,427	154	3,832,331	
06. Com Improve Land	567	17,990,930	49	1,855,547	56	10,180,720	672	30,027,197	
07. Com Improvements	576	79,790,945	51	11,381,078	68	84,100,048	695	175,272,071	
08. Com Total	703	99,319,989	65	13,498,415	81	96,313,195	849	209,131,599	538,772
% of Com Total	82.80	47.49	7.66	6.45	9.54	46.05	5.53	6.24	4.30
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	2	164,378	2	312,496	0	0	4	476,874	
11. Ind Improvements	2	244,968	2	9,216,907	0	0	4	9,461,875	
12. Ind Total	2	409,346	2	9,529,403	0	0	4	9,938,749	0
% of Ind Total	50.00	4.12	50.00	95.88	0.00	0.00	0.03	0.30	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	3,900	294,466,153	727	69,606,719	695	73,980,275	5,322	438,053,147	4,306,004
% of Res & Rec Total	73.28	67.22	13.66	15.89	13.06	16.89	34.66	13.08	34.39
Com & Ind Total	705	99,729,335	67	23,027,818	81	96,313,195	853	219,070,348	538,772
% of Com & Ind Total	82.65	45.52	7.85	10.51	9.50	43.96	5.56	6.54	4.30
17. Taxable Total	4,605	394,195,488	794	92,634,537	776	170,293,470	6,175	657,123,495	4,844,776
% of Taxable Total	74.57	59.99	12.86	14.10	12.57	25.91	40.21	19.62	38.69

Schedule II : Tax Increment Financing (TIF)

	Urban Records	Urban Value Base	Urban Value Excess	SubUrban Records	SubUrban Value Base	SubUrban Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	18	2,275,535	16,494,506	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0

	Rural Records	Rural Value Base	Rural Value Excess	Total Records	Total Value Base	Total Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	18	2,275,535	16,494,506
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				18	2,275,535	16,494,506

Schedule III : Mineral Interest Records

Mineral Interest	Urban Records	Urban Value	SubUrban Records	SubUrban Value	Rural Records	Rural Value	Total 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	513	55	547	1,115

Schedule V : Agricultural Records

	Urban Records	Urban Value	SubUrban Records	SubUrban Value	Rural Records	Rural Value	Total Records	Total Value
27. Ag-Vacant Land	40	980,573	22	1,366,462	6,932	1,680,312,144	6,994	1,682,659,179
28. Ag-Improved Land	7	233,239	20	1,512,360	2,094	762,747,058	2,121	764,492,657
29. Ag Improvements	10	388,605	20	2,942,667	2,156	241,775,919	2,186	245,107,191

30. Ag Total				9,180	2,692,259,027

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
31. HomeSite UnImp Land	0	0.00	0	1	0.88	8,800
32. HomeSite Improv Land	3	3.00	85,000	14	16.00	540,000
33. HomeSite Improvements	3	0.00	166,639	14	0.00	2,407,026
34. HomeSite Total						
35. FarmSite UnImp Land	0	0.00	0	7	29.86	62,500
36. FarmSite Improv Land	3	3.00	38,000	17	45.14	320,313
37. FarmSite Improvements	10	0.00	221,966	19	0.00	535,641
38. FarmSite Total						
39. Road & Ditches	3	2.21	0	12	10.42	0
40. Other- Non Ag Use	0	0.00	0	2	1.04	200

	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	39	41.00	1,295,000	40	41.88	1,303,800	
32. HomeSite Improv Land	1,262	1,336.07	44,162,050	1,279	1,355.07	44,787,050	
33. HomeSite Improvements	1,300	0.00	150,280,900	1,317	0.00	152,854,565	87,111
34. HomeSite Total				1,357	1,396.95	198,945,415	
35. FarmSite UnImp Land	62	277.71	1,481,615	69	307.57	1,544,115	
36. FarmSite Improv Land	1,543	2,226.15	27,541,100	1,563	2,274.29	27,899,413	
37. FarmSite Improvements	2,046	0.00	91,495,019	2,075	0.00	92,252,626	7,590,510
38. FarmSite Total				2,144	2,581.86	121,696,154	
39. Road & Ditches	5,474	15,143.62	0	5,489	15,156.25	0	
40. Other- Non Ag Use	17	323.46	638,900	19	324.50	639,100	
41. Total Section VI				3,501	19,459.56	321,280,669	7,677,621

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	6	829.28	721,973		6	829.28	721,973

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	56,111.04	28.48%	260,242,005	30.80%	4,637.98
46. 1A	40,074.18	20.34%	185,862,849	22.00%	4,637.97
47. 2A1	9,814.71	4.98%	41,614,358	4.92%	4,240.00
48. 2A	29,540.30	14.99%	122,115,942	14.45%	4,133.88
49. 3A1	4,039.41	2.05%	15,628,478	1.85%	3,869.00
50. 3A	8,130.69	4.13%	31,457,639	3.72%	3,869.00
51. 4A1	17,992.78	9.13%	68,657,039	8.13%	3,815.81
52. 4A	31,311.50	15.89%	119,394,977	14.13%	3,813.14
53. Total	197,014.61	100.00%	844,973,287	100.00%	4,288.89
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	28,982.37	33.54%	62,326,465	37.19%	2,150.50
56. 2D1	4,434.47	5.13%	8,979,903	5.36%	2,025.02
57. 2D	22,370.99	25.89%	43,623,983	26.03%	1,950.02
58. 3D1	1,824.84	2.11%	3,467,196	2.07%	1,900.00
59. 3D	8,315.90	9.62%	14,345,252	8.56%	1,725.04
60. 4D1	7,938.05	9.19%	13,498,309	8.05%	1,700.46
61. 4D	12,557.02	14.53%	21,349,596	12.74%	1,700.21
62. Total	86,423.64	100.00%	167,590,704	100.00%	1,939.18
Grass					
63. 1G1	44,445.38	7.08%	38,605,905	6.34%	868.61
64. 1G	11,060.92	1.76%	11,784,364	1.94%	1,065.41
65. 2G1	383,580.34	61.07%	388,249,416	63.80%	1,012.17
66. 2G	73,846.75	11.76%	55,720,148	9.16%	754.54
67. 3G1	95,369.93	15.18%	96,733,218	15.90%	1,014.29
68. 3G	19,521.57	3.11%	17,193,384	2.83%	880.74
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	234.66	0.04%	238,704	0.04%	1,017.23
71. Total	628,059.55	100.00%	608,525,139	100.00%	968.90
Irrigated Total	197,014.61	21.57%	844,973,287	52.12%	4,288.89
Dry Total	86,423.64	9.46%	167,590,704	10.34%	1,939.18
Grass Total	628,059.55	68.76%	608,525,139	37.54%	968.90
72. Waste	1,924.00	0.21%	96,298	0.01%	50.05
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1,110.09	0.12%	1,552,894	0.10%	1,398.89
75. Market Area Total	913,421.80	100.00%	1,621,185,428	100.00%	1,774.85

Schedule IX : Agricultural Records : Ag Land Market Area Detail   Market Area   2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2.36	0.14%	4,956	0.14%	2,100.00
46. 1A	77.05	4.73%	161,805	4.73%	2,100.00
47. 2A1	4.73	0.29%	9,933	0.29%	2,100.00
48. 2A	104.62	6.42%	219,702	6.42%	2,100.00
49. 3A1	623.43	38.28%	1,309,203	38.28%	2,100.00
50. 3A	68.94	4.23%	144,774	4.23%	2,100.00
51. 4A1	102.90	6.32%	216,090	6.32%	2,100.00
52. 4A	644.75	39.58%	1,353,975	39.58%	2,100.00
53. Total	1,628.78	100.00%	3,420,438	100.00%	2,100.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	126.81	36.51%	77,354	36.94%	610.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	25.91	7.46%	15,519	7.41%	598.96
58. 3D1	57.52	16.56%	34,454	16.45%	598.99
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	137.05	39.46%	82,094	39.20%	599.01
62. Total	347.29	100.00%	209,421	100.00%	603.01
Grass					
63. 1G1	5,301.11	3.10%	3,213,013	3.51%	606.10
64. 1G	609.26	0.36%	369,210	0.40%	606.00
65. 2G1	5,636.72	3.30%	3,360,437	3.67%	596.17
66. 2G	21.35	0.01%	12,725	0.01%	596.02
67. 3G1	6,722.55	3.94%	3,631,587	3.96%	540.21
68. 3G	152,493.57	89.29%	81,033,385	88.44%	531.39
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	170,784.56	100.00%	91,620,357	100.00%	536.47
Irrigated Total	1,628.78	0.94%	3,420,438	3.59%	2,100.00
Dry Total	347.29	0.20%	209,421	0.22%	603.01
Grass Total	170,784.56	98.80%	91,620,357	96.18%	536.47
72. Waste	106.35	0.06%	4,251	0.00%	39.97
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	172,866.98	100.00%	95,254,467	100.00%	551.03

Schedule IX : Agricultural Records : Ag Land Market Area Detail   Market Area   3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,445.54	13.67%	9,048,498	15.94%	3,700.00
46. 1A	3,727.94	20.83%	13,793,378	24.30%	3,700.00
47. 2A1	212.26	1.19%	783,690	1.38%	3,692.12
48. 2A	3,437.06	19.21%	11,855,541	20.89%	3,449.33
49. 3A1	1,498.79	8.38%	4,833,608	8.52%	3,225.01
50. 3A	433.97	2.43%	1,399,557	2.47%	3,225.01
51. 4A1	2,812.26	15.72%	6,890,078	12.14%	2,450.01
52. 4A	3,327.19	18.59%	8,151,668	14.36%	2,450.02
53. Total	17,895.01	100.00%	56,756,018	100.00%	3,171.61
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,838.00	23.87%	2,527,285	23.87%	1,375.02
56. 2D1	301.18	3.91%	414,128	3.91%	1,375.02
57. 2D	2,594.23	33.69%	3,567,106	33.69%	1,375.02
58. 3D1	467.01	6.07%	642,146	6.07%	1,375.02
59. 3D	325.43	4.23%	447,472	4.23%	1,375.02
60. 4D1	603.54	7.84%	829,877	7.84%	1,375.02
61. 4D	1,569.96	20.39%	2,158,748	20.39%	1,375.03
62. Total	7,699.35	100.00%	10,586,762	100.00%	1,375.02
Grass					
63. 1G1	2,977.93	2.91%	2,216,718	3.02%	744.38
64. 1G	8,674.74	8.47%	7,164,576	9.76%	825.91
65. 2G1	38,626.28	37.72%	29,117,460	39.68%	753.83
66. 2G	13,894.99	13.57%	10,443,360	14.23%	751.59
67. 3G1	7,592.43	7.41%	5,644,951	7.69%	743.50
68. 3G	30,638.98	29.92%	18,788,692	25.60%	613.23
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	10.17	0.01%	7,461	0.01%	733.63
71. Total	102,415.52	100.00%	73,383,218	100.00%	716.52
Irrigated Total	17,895.01	13.97%	56,756,018	40.33%	3,171.61
Dry Total	7,699.35	6.01%	10,586,762	7.52%	1,375.02
Grass Total	102,415.52	79.95%	73,383,218	52.14%	716.52
72. Waste	87.32	0.07%	4,374	0.00%	50.09
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	4.22	0.00%	3,036	0.00%	719.43
75. Market Area Total	128,097.20	100.00%	140,730,372	100.00%	1,098.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail   Market Area   4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,986.29	12.72%	14,749,273	13.82%	3,700.00
46. 1A	10,384.06	33.15%	38,524,881	36.09%	3,710.00
47. 2A1	1,647.62	5.26%	6,096,194	5.71%	3,700.00
48. 2A	6,473.23	20.66%	22,008,982	20.62%	3,400.00
49. 3A1	334.14	1.07%	1,002,420	0.94%	3,000.00
50. 3A	4,571.11	14.59%	13,713,330	12.85%	3,000.00
51. 4A1	1,907.81	6.09%	5,341,868	5.00%	2,800.00
52. 4A	2,024.17	6.46%	5,313,486	4.98%	2,625.02
53. Total	31,328.43	100.00%	106,750,434	100.00%	3,407.46
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9,333.76	34.62%	14,934,016	40.13%	1,600.00
56. 2D1	1,176.21	4.36%	1,823,155	4.90%	1,550.03
57. 2D	8,762.02	32.50%	11,390,626	30.61%	1,300.00
58. 3D1	183.60	0.68%	238,680	0.64%	1,300.00
59. 3D	5,063.32	18.78%	6,075,984	16.33%	1,200.00
60. 4D1	902.77	3.35%	1,020,142	2.74%	1,130.01
61. 4D	1,535.87	5.70%	1,735,582	4.66%	1,130.03
62. Total	26,957.55	100.00%	37,218,185	100.00%	1,380.62
Grass					
63. 1G1	8,013.27	7.83%	6,313,025	8.08%	787.82
64. 1G	4,413.05	4.31%	3,631,354	4.65%	822.87
65. 2G1	41,064.80	40.13%	33,730,796	43.19%	821.40
66. 2G	26,141.90	25.55%	19,611,115	25.11%	750.18
67. 3G1	3,616.61	3.53%	2,960,423	3.79%	818.56
68. 3G	19,068.80	18.63%	11,841,849	15.16%	621.01
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	11.68	0.01%	3,037	0.00%	260.02
71. Total	102,330.11	100.00%	78,091,599	100.00%	763.13
Irrigated Total	31,328.43	19.48%	106,750,434	48.07%	3,407.46
Dry Total	26,957.55	16.76%	37,218,185	16.76%	1,380.62
Grass Total	102,330.11	63.63%	78,091,599	35.17%	763.13
72. Waste	196.51	0.12%	9,830	0.00%	50.02
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.82	0.00%	1,066	0.00%	1,300.00
75. Market Area Total	160,812.60	100.00%	222,070,048	100.00%	1,380.92

Schedule IX : Agricultural Records : Ag Land Market Area Detail   Market Area   5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8,638.51	25.58%	32,048,896	27.57%	3,710.00
46. 1A	9,640.74	28.55%	35,767,157	30.77%	3,710.00
47. 2A1	1,810.88	5.36%	6,700,256	5.76%	3,700.00
48. 2A	6,322.10	18.72%	21,495,140	18.49%	3,400.00
49. 3A1	255.01	0.76%	765,030	0.66%	3,000.00
50. 3A	1,753.40	5.19%	5,260,200	4.53%	3,000.00
51. 4A1	2,387.05	7.07%	6,445,035	5.54%	2,700.00
52. 4A	2,958.11	8.76%	7,765,096	6.68%	2,625.02
53. Total	33,765.80	100.00%	116,246,810	100.00%	3,442.74
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,271.86	36.54%	10,034,976	42.32%	1,600.00
56. 2D1	1,192.74	6.95%	1,789,110	7.54%	1,500.00
57. 2D	4,378.11	25.51%	5,691,543	24.00%	1,300.00
58. 3D1	512.67	2.99%	666,471	2.81%	1,300.00
59. 3D	1,386.53	8.08%	1,663,836	7.02%	1,200.00
60. 4D1	1,339.17	7.80%	1,513,280	6.38%	1,130.01
61. 4D	2,082.76	12.13%	2,353,550	9.93%	1,130.01
62. Total	17,163.84	100.00%	23,712,766	100.00%	1,381.55
Grass					
63. 1G1	14,776.10	8.24%	11,790,098	7.77%	797.92
64. 1G	3,454.90	1.93%	3,021,373	1.99%	874.52
65. 2G1	115,102.07	64.18%	100,154,197	66.01%	870.13
66. 2G	24,703.48	13.78%	18,537,207	12.22%	750.39
67. 3G1	18,725.06	10.44%	16,298,427	10.74%	870.41
68. 3G	143.41	0.08%	76,007	0.05%	530.00
69. 4G1	2,339.80	1.30%	1,754,855	1.16%	750.00
70. 4G	87.10	0.05%	102,352	0.07%	1,175.11
71. Total	179,331.92	100.00%	151,734,516	100.00%	846.11
Irrigated Total	33,765.80	14.61%	116,246,810	39.85%	3,442.74
Dry Total	17,163.84	7.43%	23,712,766	8.13%	1,381.55
Grass Total	179,331.92	77.59%	151,734,516	52.01%	846.11
72. Waste	878.11	0.38%	43,951	0.02%	50.05
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	6.68	0.00%	18,677	0.01%	2,795.96
75. Market Area Total	231,139.67	100.00%	291,738,043	100.00%	1,262.17

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	194.73	845,991	243.99	1,083,404	281,193.91	1,126,217,592	281,632.63	1,128,146,987
77. Dry Land	63.04	126,005	224.33	462,484	138,304.30	238,729,349	138,591.67	239,317,838
78. Grass	121.39	118,816	401.92	400,169	1,182,398.35	1,002,835,844	1,182,921.66	1,003,354,829
79. Waste	0.00	0	19.00	952	3,173.29	157,752	3,192.29	158,704
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	2.18	2,213	21.36	47,101	1,098.27	1,526,359	1,121.81	1,575,673
82. Total	379.16	1,090,812	889.24	1,947,009	1,605,069.85	2,367,940,537	1,606,338.25	2,370,978,358

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	281,632.63	17.53%	1,128,146,987	47.58%	4,005.74
Dry Land	138,591.67	8.63%	239,317,838	10.09%	1,726.78
Grass	1,182,921.66	73.64%	1,003,354,829	42.32%	848.20
Waste	3,192.29	0.20%	158,704	0.01%	49.71
Other	0.00	0.00%	0	0.00%	0.00
Exempt	1,121.81	0.07%	1,575,673	0.07%	1,404.58
Total	1,606,338.25	100.00%	2,370,978,358	100.00%	1,476.01

2024 County Abstract of Assessment for Real Property, Form 45

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.1	Anselmo	38	68,931	89	288,565	89	2,677,222	127	3,034,718	0
83.2	Ansley	53	232,055	259	1,729,728	261	14,841,773	314	16,803,556	388,403
83.3	Area 1	677	17,579,275	496	16,245,386	564	91,247,287	1,241	125,071,948	2,419,581
83.4	Area 2	2	31,495	2	30,000	4	717,409	6	778,904	0
83.5	Area 3	36	252,701	13	276,000	17	1,402,854	53	1,931,555	34,432
83.6	Area 4	28	1,701,689	27	810,000	30	3,386,529	58	5,898,218	0
83.7	Area 5	57	1,442,792	47	1,254,850	54	5,623,218	111	8,320,860	109,362
83.8	Arnold	50	172,467	354	3,164,343	356	22,474,135	406	25,810,945	368,404
83.9	Berwyn	25	57,389	60	222,163	62	2,859,004	87	3,138,556	102,420
83.10	Broken Bow	104	1,079,003	1,392	20,886,531	1,413	151,512,881	1,517	173,478,415	418,572
83.11	Callaway	75	343,905	301	2,703,138	301	25,978,673	376	29,025,716	334,069
83.12	Comstock	69	122,214	84	444,433	84	2,052,612	153	2,619,259	81,187
83.13	Mason City	48	149,468	109	720,143	109	3,004,697	157	3,874,308	31,732
83.14	Merna	25	139,609	190	1,272,154	192	15,163,618	217	16,575,381	0
83.15	Oconto	18	19,520	97	478,901	98	3,456,398	116	3,954,819	17,842
83.16	Sargent	73	246,570	309	2,013,103	310	15,476,316	383	17,735,989	0
84	Residential Total	1,378	23,639,083	3,829	52,539,438	3,944	361,874,626	5,322	438,053,147	4,306,004

Schedule XII : Commercial Records - Assessor Location Detail

Line# I Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
85.1 Anselmo	7	10,436	14	53,768	17	915,941	24	980,145	0
85.2 Ansley	9	82,278	43	376,814	45	3,760,663	54	4,219,755	0
85.3 Area 1	24	1,962,104	99	9,039,479	112	98,203,028	136	109,204,611	338,091
85.4 Area 2	0	0	1	56,721	1	1,249,226	1	1,305,947	0
85.5 Area 3	1	40,000	3	1,154,549	2	2,671,082	3	3,865,631	0
85.6 Area 4	2	269,400	2	1,328,746	2	1,523,968	4	3,122,114	0
85.7 Area 5	2	76,160	14	1,535,169	14	7,709,956	16	9,321,285	0
85.8 Arnold	17	61,593	53	509,931	53	3,582,885	70	4,154,409	0
85.9 Berwyn	1	5,227	8	22,097	9	310,330	10	337,654	0
85.10 Broken Bow	30	1,156,826	272	15,443,259	270	51,167,028	300	67,767,113	200,681
85.11 Callaway	4	16,200	41	260,334	42	3,434,908	46	3,711,442	0
85.12 Comstock	9	5,555	17	38,288	18	322,724	27	366,567	0
85.13 Mason City	6	6,404	17	40,158	18	410,473	24	457,035	0
85.14 Merna	11	21,918	21	95,018	23	2,772,798	34	2,889,734	0
85.15 Oconto	9	9,050	9	22,123	9	360,318	18	391,491	0
85.16 Sargent	22	109,180	62	527,617	64	6,338,618	86	6,975,415	0
86 Commercial Total	154	3,832,331	676	30,504,071	699	184,733,946	853	219,070,348	538,772

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	44,426.53	7.08%	38,575,273	6.35%	868.29
88. 1G	10,955.10	1.75%	11,612,404	1.91%	1,060.00
89. 2G1	383,302.58	61.08%	387,824,439	63.81%	1,011.80
90. 2G	73,845.69	11.77%	55,718,519	9.17%	754.53
91. 3G1	95,319.95	15.19%	96,659,997	15.90%	1,014.06
92. 3G	19,506.12	3.11%	17,172,217	2.83%	880.35
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	234.66	0.04%	238,704	0.04%	1,017.23
95. Total	627,590.63	100.00%	607,801,553	100.00%	968.47
CRP					
96. 1C1	18.85	4.02%	30,632	4.23%	1,625.04
97. 1C	105.82	22.57%	171,960	23.76%	1,625.02
98. 2C1	277.76	59.23%	424,977	58.73%	1,530.02
99. 2C	1.06	0.23%	1,629	0.23%	1,536.79
100. 3C1	49.98	10.66%	73,221	10.12%	1,465.01
101. 3C	15.45	3.29%	21,167	2.93%	1,370.03
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	468.92	100.00%	723,586	100.00%	1,543.09
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
Grass Total	627,590.63	99.93%	607,801,553	99.88%	968.47
CRP Total	468.92	0.07%	723,586	0.12%	1,543.09
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	628,059.55	100.00%	608,525,139	100.00%	968.90

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	5,301.11	3.10%	3,213,013	3.51%	606.10
88. 1G	609.26	0.36%	369,210	0.40%	606.00
89. 2G1	5,636.72	3.30%	3,360,437	3.67%	596.17
90. 2G	21.35	0.01%	12,725	0.01%	596.02
91. 3G1	6,722.55	3.94%	3,631,587	3.96%	540.21
92. 3G	152,493.57	89.29%	81,033,385	88.44%	531.39
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	170,784.56	100.00%	91,620,357	100.00%	536.47
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	170,784.56	100.00%	91,620,357	100.00%	536.47
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	170,784.56	100.00%	91,620,357	100.00%	536.47

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	2,977.88	2.91%	2,216,660	3.02%	744.38
88. 1G	8,651.85	8.45%	7,137,841	9.74%	825.01
89. 2G1	38,618.42	37.73%	29,108,892	39.71%	753.76
90. 2G	13,894.86	13.58%	10,443,218	14.25%	751.59
91. 3G1	7,577.79	7.40%	5,628,993	7.68%	742.83
92. 3G	30,612.68	29.91%	18,760,025	25.59%	612.82
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	10.17	0.01%	7,461	0.01%	733.63
95. Total	102,343.65	100.00%	73,303,090	100.00%	716.24
CRP					
96. 1C1	0.05	0.07%	58	0.07%	1,160.00
97. 1C	22.89	31.85%	26,735	33.37%	1,167.98
98. 2C1	7.86	10.94%	8,568	10.69%	1,090.08
99. 2C	0.13	0.18%	142	0.18%	1,092.31
100. 3C1	14.64	20.37%	15,958	19.92%	1,090.03
101. 3C	26.30	36.59%	28,667	35.78%	1,090.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	71.87	100.00%	80,128	100.00%	1,114.90
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	102,343.65	99.93%	73,303,090	99.89%	716.24
CRP Total	71.87	0.07%	80,128	0.11%	1,114.90
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	102,415.52	100.00%	73,383,218	100.00%	716.52

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area   **Market Area   4**

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	8,013.27	7.83%	6,313,025	8.09%	787.82
88. 1G	4,413.05	4.31%	3,631,354	4.65%	822.87
89. 2G1	41,047.69	40.12%	33,712,659	43.18%	821.30
90. 2G	26,141.90	25.55%	19,611,115	25.12%	750.18
91. 3G1	3,616.61	3.53%	2,960,423	3.79%	818.56
92. 3G	19,068.80	18.64%	11,841,849	15.17%	621.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	11.68	0.01%	3,037	0.00%	260.02
95. Total	102,313.00	100.00%	78,073,462	100.00%	763.08
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	17.11	100.00%	18,137	100.00%	1,060.02
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	17.11	100.00%	18,137	100.00%	1,060.02
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	102,313.00	99.98%	78,073,462	99.98%	763.08
CRP Total	17.11	0.02%	18,137	0.02%	1,060.02
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	102,330.11	100.00%	78,091,599	100.00%	763.13

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area   **Market Area   5**

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	11,897.78	6.74%	9,285,948	6.22%	780.48
88. 1G	3,444.85	1.95%	3,009,313	2.02%	873.57
89. 2G1	115,071.07	65.23%	100,121,338	67.11%	870.08
90. 2G	24,701.45	14.00%	18,535,055	12.42%	750.36
91. 3G1	18,725.06	10.61%	16,298,427	10.93%	870.41
92. 3G	143.41	0.08%	76,007	0.05%	530.00
93. 4G1	2,339.80	1.33%	1,754,855	1.18%	750.00
94. 4G	87.10	0.05%	102,352	0.07%	1,175.11
95. Total	176,410.52	100.00%	149,183,295	100.00%	845.66
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	10.05	23.33%	12,060	25.62%	1,200.00
98. 2C1	31.00	71.96%	32,859	69.81%	1,059.97
99. 2C	2.03	4.71%	2,152	4.57%	1,060.10
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	43.08	100.00%	47,071	100.00%	1,092.64
Timber					
105. 1T1	2,878.32	100.00%	2,504,150	100.00%	870.00
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	2,878.32	100.00%	2,504,150	100.00%	870.00
Grass Total	176,410.52	98.37%	149,183,295	98.32%	845.66
CRP Total	43.08	0.02%	47,071	0.03%	1,092.64
Timber Total	2,878.32	1.61%	2,504,150	1.65%	870.00
114. Market Area Total	179,331.92	100.00%	151,734,516	100.00%	846.11

2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)

21   Custer

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	404,082,014	438,053,147	33,971,133	8.41%	4,306,004	7.34%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	170,940,614	198,945,415	28,004,801	16.38%	87,111	16.33%
04. Total Residential (sum lines 1-3)	**575,022,628**	**636,998,562**	**61,975,934**	**10.78%**	**4,393,115**	**10.01%**
05. Commercial	156,888,068	209,131,599	52,243,531	33.30%	538,772	32.96%
06. Industrial	9,028,827	9,938,749	909,922	10.08%	0	10.08%
07. Total Commercial (sum lines 5-6)	**165,916,895**	**219,070,348**	**53,153,453**	**32.04%**	**538,772**	**31.71%**
08. Ag-Farmsite Land, Outbuildings	153,006,342	121,696,154	-31,310,188	-20.46%	7,590,510	-25.42%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,619,694	639,100	-1,980,594	-75.60%		
11. Total Non-Agland (sum lines 8-10)	**155,626,036**	**122,335,254**	**-33,290,782**	**-21.39%**	**7,590,510**	**-26.27%**
12. Irrigated	1,083,892,141	1,128,146,987	44,254,846	4.08%		
13. Dryland	247,254,523	239,317,838	-7,936,685	-3.21%		
14. Grassland	999,530,351	1,003,354,829	3,824,478	0.38%		
15. Wasteland	155,791	158,704	2,913	1.87%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	**2,330,832,806**	**2,370,978,358**	**40,145,552**	**1.72%**		
18. Total Value of all Real Property (Locally Assessed)	**3,227,398,365**	**3,349,382,522**	**121,984,157**	**3.78%**	**12,522,397**	**3.39%**

2024 Assessment Survey for Custer County

A. Staffing and Funding Information

1.	**Deputy(ies) on staff:**
	1
2.	**Appraiser(s) on staff:**
	1
3.	**Other full-time employees:**
	2
4.	**Other part-time employees:**
	0
5.	**Number of shared employees:**
	0
6.	**Assessor's requested budget for current fiscal year:**
	$291,847
7.	**Adopted budget, or granted budget if different from above:**
	$282,537
8.	**Amount of the total assessor's budget set aside for appraisal work:**
	$48,840
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:**
	The clerk controls a budget for the computer system for the entire courthouse that includes the CAMA system and any computer equipment needs.
11.	**Amount of the assessor's budget set aside for education/workshops:**
	$2,000
12.	**Amount of last year's assessor's budget not used:**
	$23,569

B. Computer, Automation Information and GIS

1.	**Administrative software:**
	MIPS
2.	**CAMA software:**
	MIPS
3.	**Personal Property software:**
	MIPS
4.	**Are cadastral maps currently being used?**
	Yes
5.	**If so, who maintains the Cadastral Maps?**
	The maintenance of the cadastral maps is maintained by the Register of Deeds office. The maps that are currently in use are not digitized and were flown in the 1970's.
6.	**Does the county have GIS software?**
	Yes
7.	**Is GIS available to the public? If so, what is the web address?**
	Yes, custer.gworks.com
8.	**Who maintains the GIS software and maps?**
	The office staff maintain the GIS system, the vendor will also assist with maintenance.
9.	**What type of aerial imagery is used in the cyclical review of properties?**
	gWorks
10.	**When was the aerial imagery last updated?**
	2022

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Ansley, Arnold, and Broken Bow are zoned in Custer County.
4.	When was zoning implemented?
	2005

D. Contracted Services

1.	Appraisal Services:
	The county contracts with Central Plains Appraisal Services for the commercial class of property only.
2.	GIS Services:
	gWorks
3.	Other services:
	none

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, with Central Plains Appraisal
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The contract does not specify certifications or qualifications; however, the appraisal service does employ both a Certified General and a Licensed appraiser who will both work within the county.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Generally, the appraiser will establish valuation models, with final valuation determinations being made by the county assessor.

2024 Residential Assessment Survey for Custer County

1.	**Valuation data collection done by:**
	By office staff

2.	**List the valuation group recognized by the County and describe the unique characteristics of each:**

Valuation Group	Description of unique characteristics
1	Broken Bow - the largest community in the county and is a hub for business, jobs, and shopping in both the county and the surrounding Sandhills communities. Both growth and demand for existing housing has been stable within the community.
2	Arnold, Callaway and Merna - Callaway is a unique small town in that it contains a hospital, nursing home, and assisted living complex as well as its own school system. These services provide jobs and a demand for housing. Arnold and Merna are within commuting distance to larger communities and have a viable residential market similar to Callaway.
3	Ansley, Anselmo, and Sargent - These communities are all located within easy commuting distance of jobs and services in larger communities. The residential market is softer than groups one and two but still relatively stable.
4	Comstock and Oconto - these are small communities, not within easy commuting distance to jobs. The towns have some sales activity annually, but the market is less organized.
5	Mason City and Berwyn- 2nd grouping of the smaller communities, not within easy commuting distance to jobs. There is some sales activity but the market is sporadic.
6	Rural - all properties not within the political boundaries of a town or subdivision. Growth and demand for rural housing continues to be strong throughout the county.
AG DW	Agricultural dwellings
AG OB	Agricultural outbuildings

3.	**List and describe the approach(es) used to estimate the market value of residential properties.**
	Only the cost approach is used to estimate the market value of residential properties in the county.

4.	**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?**
	The physical depreciation table is Marshall & Swift depreciation developed with the help of the contract appraiser; economic depreciation is developed using local market information.

5.	**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.**
	Individual depreciation tables for all valuation groups.

6.	**Describe the methodology used to determine the residential lot values?**

	Lot values are established using a price per square foot analysis.	
7.	**How are rural residential site values developed?**	
	Rural residential site values are developed based on sales and through local market information.	
8.	**Are there form 191 applications on file?**	
	No	
9.	**Describe the methodology used to determine value for vacant lots being held for sale or resale?**	
	Vacant lots being held for sale or resale are valued the same as any other lot within the same neighborhood.	

10.	Valuation Group	Date of Depreciation Tables	Date of Costing	Date of Lot Value Study	Date of Last Inspection
	1	2023	2021	2019	2023
	2	2023	2021	2018	2018-2019
	3	2023	2021	2011-2016	2019-2022
	4	2020	2017	2011-2016	2018-2022
	5	2020	2017	2016	2023-2022
	6	2020	2017	2016	2017-2023
	AG DW	2020	2017	2016	2017-2023
	AG OB	2020	2017	2016	2017-2023

In Custer County, all appraisal tables are updated at least once during the six-year inspection cycle; this includes updated costing, updated depreciation, and a land study. Due to the size of the county, the review work is divided by location rather than by valuation grouping. Therefore, a portion of the rural is reviewed and revalued each year as are some of the towns/villages. For the 2024 assessment year, the county assessor and staff have established depreciation tables from the local market. These tables have been entered into the CAMA system so that all properties are table driven.

2024 Commercial Assessment Survey for Custer County

1.	**Valuation data collection done by:**
	Contract appraisal firm
2.	**List the valuation group recognized in the County and describe the unique characteristics of each:**

Valuation Group	Description of unique characteristics
1	Broken Bow - the county seat, and the largest community in the county. Broken Bow serves as a hub for goods and services in the sandhills communities around it. There is an active commercial district and good demand for property.
2	Arnold, and Merna - small villages west and north west of Broken Bow with main street business districts and some demand for commercial property.
3	Ansley and Callaway - small villages south and southeast of Broken Bow with main street business districts and some demand for commercial property.
4	Mason City and Sargent - small villages in more remote parts of the county with limited main street districts and an unorganized market.
5	Anselmo, Berwyn, Comstock, and Oconto - the smallest villages in the county; where there are not active business districts and no demand for commercial property.
6	Rural- commercial parcels outside of city boundaries

3.	**List and describe the approach(es) used to estimate the market value of commercial properties.**
	All three approaches were developed by the contract appraisal service this year for commercial property in Broken Bow; however within the Villages, the cost approach is primarily relied upon.
3a.	**Describe the process used to determine the value of unique commercial properties.**
	Unique commercial properties are valued by the contract appraisal service using sales data from outside the county when appropriate and available.
4.	**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 is developed using Marshall & Swift physical depreciation with additional forms of depreciation arrived from the local market.
5.	**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.**
	A depreciation study was used for all properties in the county with economic depreciation applied by location.
6.	**Describe the methodology used to determine the commercial lot values.**
	A sales price per square foot analysis is used to determine commercial lot values.

7.	Valuation Group	Date of Depreciation Tables	Date of Costing	Date of Lot Value Study	Date of Last Inspection
	1	2022	2021	2021	2021
	2	2022	2021	2021	2021
	3	2022	2021	2021	2021
	4	2022	2021	2021	2021
	5	2022	2021	2021	2021
	6	2022	2021	2021	2021

2024 Agricultural Assessment Survey for Custer County

1.	Valuation data collection done by:
	Assessor

2.	List each market area, and describe the location and the specific characteristics that make each unique.

Market Area	Description of unique characteristics	Year Land Use Completed
01	This area contains the best farm ground in the county; the soils are harder here than in the other areas and irrigation potential is generally best here.	2023
02	This is the Sandhills portion of the county; the majority of the area is Valentine Soil. There is little farming in this area as the ground is best suited to grazing.	2023
03	This area is a transition area between areas one and two. The ground transitions from sandy to loamier soil, making some farming possible. The grass is also superior as the loamier soils will have better grass cover.	2023
04 & 05	In area 4 the soils are similar to one; however, irrigation is not as plentiful and well depths are generally deeper. Area 5 is south of the South Loup River, the terrain is very rough and is primarily canyons. The majority of the land is used for grazing; however, there is some farming on the plateaus. Although the areas have some characteristic differences, sales have been indicating similar prices for the past several years, therefore, they have been combined for the R&O statistics and all sales will appear under the area 5 substratum.	2023

	The updated soil conversion was completed for the 2017 assessment year. Continual review of land use by county assessors office on GIS.

3.	Describe the process used to determine and monitor market areas.
	When the market areas were established, factors such as soil type, irrigation potential, land use, and topography were considered.

4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	All parcels under 40 acres that do not have common ownership with adjoining agricultural parcels are reviewed to determine land use.

5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Farm home sites and rural residential home sites are valued using the same tables; however, there are different home site values based on proximity to Broken Bow, the different villages, and in the sandhills in Market Area 2.

6.	What separate market analysis has been conducted where intensive use is identified in the county?
	Areas of intensive use are valued based on the dry land value.

7.	**If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.**	
	Lands enrolled in the Wetland Reserve Program are assessed at 100% of the market value of grass land in the county.	
7a.	**Are any other agricultural subclasses used? If yes, please explain.**	
	Yes, Canyon Grass- used to distinguish canyons from flatter rangeland, Sandy soils- used to spot areas outside of market area 2. Frequently flooded- grassland areas that are often flooded.	
	If your county has special value applications, please answer the following	
8a.	**How many parcels have a special valuation application on file?**	
	N/A	
8b.	**What process was used to determine if non-agricultural influences exist in the county?**	
	N/A	
	If your county recognizes a special value, please answer the following	
8c.	**Describe the non-agricultural influences recognized within the county.**	
	N/A	
8d.	**Where is the influenced area located within the county?**	
	N/A	
8e.	**Describe in detail how the special values were arrived at in the influenced area(s).**	
	N/A	

CUSTER COUNTY
PLAN OF ASSESSMENT
& METHODOLOGY
FOR 2023 &
ASSESSMENT YEARS 2024, 2025 & 2026

INTRODUCTION

Pursuant to LB 263, Section 9 the assessor shall submit a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter to the county board of equalization on or before July 31, 2023. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. After the budget is approved by the county board a copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue 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 VII, 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 define by law as "the market value of real property in the ordinary course of trade" NE Rev. Stat. 77-112. Reissue 2003)

Assessment levels required for real property are as follows:
1) *100% of actual value for all classes of real property excluding agricultural and horticultural land;*
2) *75% of actual value for agricultural and horticultural land; and*
3) *75% of special value for agricultural and horticultural land that meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as define in 77-1343 when the land is disqualified for special valuation under 77-1347*

GENERAL DESCRIPTION OF REAL PROPERTY IN CUSTER COUNTY

Per the 2023 county abstract, Custer County consists of the following real property types:

Residential	*5,363*
Commercial	*803*
Recreational	*0*
Agricultural	*9,169*
Special Value	*0*

Agricultural land-taxable acres were 2,663,667,926

CURRENT RESOURCES

A. *Staff/Budget/Training*

Assessor/$65,389/I hold the assessor's certificate passing the test in February of 2019. To date, I have __38___ of my required 60 credit hours that are required to maintain my assessor's certificate.

Deputy Assessor/$49,038/She holds an assessor's certificate, passing the test in November 2022. To date, the deputy assessor has ___38+___ of the required 60 credit hours to maintain the assessor's certificate.

Sales Clerk - She completes the sales, updates MIP's system & Cadastral. Research calls to verify good sales.

Office Clerk – She completes Homesteads, Personal Property schedules, land use reviews and maintains certified irrigated acres.

Data Collector – She completes the data collecting for 6-year reviews and any pickup work for building permits on ag and residential properties.

B. *Budgets*

The assessor maintains two budgets:
Assessor's office budget for the 2022-2023 year is $202,872
Reappraisal budget for the 2022-2023 year is $63,504

C. *For 2023 the assessor's office will be using the MIPS cama system with Marshall & Swift for the costing. The abstract was filed March 20, 2023. The office has 6 terminals and one additional terminal used only for the GWorks ArcMap updates. TerraScan is still being used as a historical archive.*

D. *Custer County has two websites to access information, the Nebraska Assessors Online and Custer G Works.*

   a. *The GWorks website is maintained by the assessor's office. This program keeps track of land acres, soil types, sales references, situs and with many other available methods to collect data information. This is a helpful tool to explain practices to the property owners and county board members. 2014-2022 are the current imageries available.*

b. The Nebraska Assessor Online website is offered through MIPS and is a very reference tool for public. The information found on this website is linked to our current information within our cama system. The website is https://:nebraskaassessorsonline.us

CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY

A. Discovery:

The County has zoning and a zoning administrator for the rural areas. The cities and villages have their own zoning within the city limits and sub areas. Before building construction is allowed, the property owner is required to file a permit with the zoning administrator in their area and in turn the assessor is notified. At the beginning of the year each property is reviewed for completion and valued accordingly

B. Data Collection:

The county assessor is required to physically review each property in Custer County within a six-year time period. The county is divided in 6 parts to review a portion to stay within required statues. The data collector travels through the county area, reviewing measurements of each home and outbuildings, taking new pictures. Surveys are left at each improved property asking the property owner information about the interior of the property. In new construction & remodeling the property is inspected outside and with the owner's permission will inspected on the inside.

C. Approaches to Value:
    1. Market Approach: sales comparison: Using the sales of the various styles, conditions, and ages, to adjust the depreciation.
    2. Cost Approach: The RCN (replacement cost new) is figured with the 2017 Marshal and Swift costing manual.
    3. Income Approach: income and expense data collection/analysis from the market is done by the Commercial Appraiser hired to value commercial and industrial properties.
    4. Sales of agricultural land are mapped out and when a trend in sales indicate a market area change is required will be the only time areas are changed. One market area is set with soil type boundaries and one with natural boundaries such as rivers.

On June 1, Notices of valuation changes were mailed to all property owners with property value change and a publication is noted in the local newspapers to notify landowners of value change.

LEVEL OF VALUE, QUALITY and UNIFORMITY OF ASSESSMENT YEAR 2023

PROPERTY CLASS	*MEDIAN*
Residential	*96%*
Commercial	*99%*
Agricultural Land	*73%*

For more information regarding statistical measures see 2023 Reports & Opinions at **https://revenue.nebraska.gov/PAD**

ACTION TAKEN

2023 Review began with the six-year cycle starting with Broken Bow and Broken Bow TWP. Also being reviewed were Berwyn Village, East Custer and Elk Creek.
Residential sales were reviewed and statical analysis was complete for the review area. Depreciation tables were updated to keep within the median set by the Nebraska Department of Revenue.

Commercial pick-up work was complete in February 2023 by Central Plains Valuation LLC. Commercial sales were reviewed, and a statistical analysis was complete.

For 2024 Assessment Year

2024 - The six-year review will consist of 2 villages, Callaway and Oconto along with 7 TWPS, Elim, Wayne, Grant, Delight, Woodriver, Custer and Loup.

For 2025 Assessment year

2025 - The six year review will consist of 3 villages, Anselmo, Arnold and Merna along with 6 TWPS, Hayes, Arnold, Cliff, Triumph, Kilfoil and Ryno.

For 202 Assessment year

2026 – The six-year review will consist of 1 city, Sargent and 6 TWPS, Victoria, Milburn, Lillian, West Union, Sargent and Corner.

Villages are table driven and regrouped in six valuation groups. Sales in the villages reflected a need to regroup the tables to show consistency from the arm's length residential sales that are reporting in the state sales files.

The village groups are as follows.
1. *BROKEN BOW*
2. *CALLAWAY, ARNOLD & MERNA*
3. *ANSLEY, ANSELMO & SARGENT*
4. *COMSTOCK & OCONTO*
5. *BERWYN & MASON CITY*
6. *RURAL*

Commercial properties filing building permits with the zoning dept. were reviewed by the Central Plains Valuation, LLC and valued.

Parcels with ag land are continually reviewed by the assessor clerks, using Gworks for reference and physical reviews are used.

This concludes the Methodology & Three-Year Plan for Custer County.

Respectfully submitted by Elise Taylor
Custer County Assessor