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DEPARTMENT OF REVENUE

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

CUSTER COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

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

Table of Contents

2025 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

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.

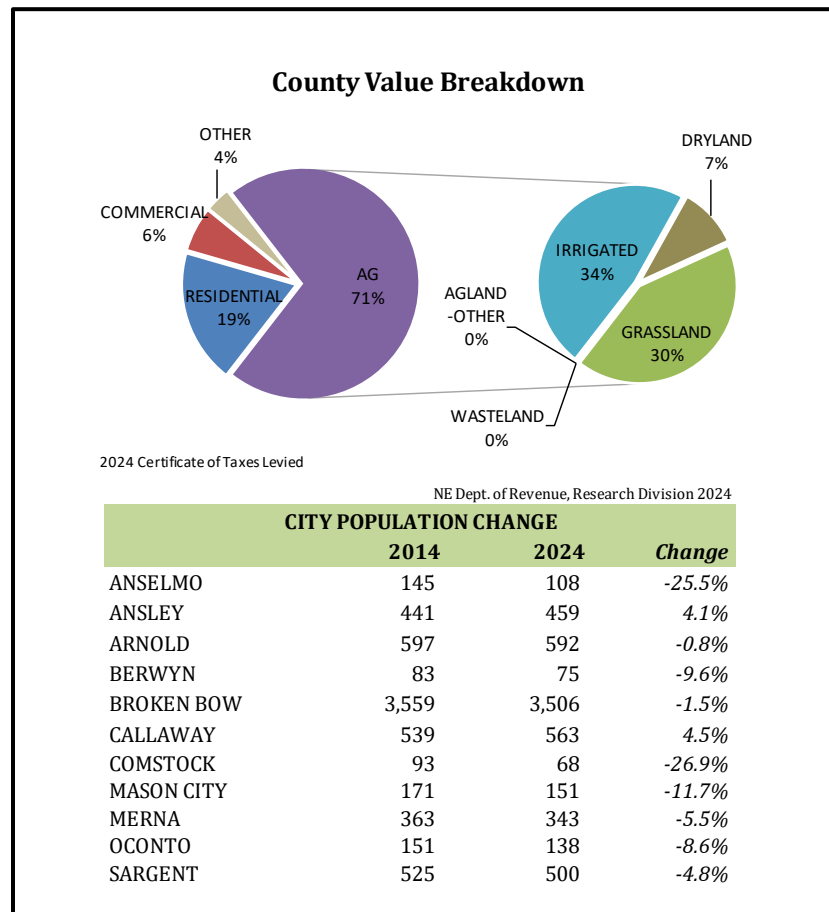
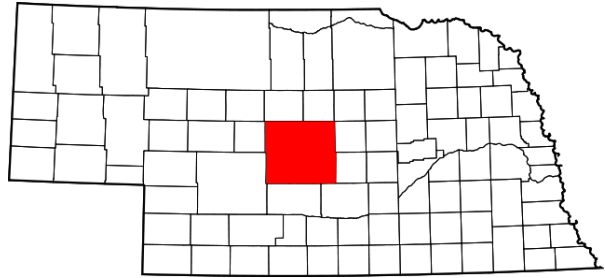
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 10,581 residents, per the Census Bureau Quick Facts for 2023, a slight population increase from the 2020 U.S. Census. Reports indicate that 71% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$116,339 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 368 employer establishments with total employment of 30,19, a slight decrease.

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).

2025 Residential Correlation for Custer County

Assessment Practices & Actions

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

The sales verification and qualification processes were reviewed. The county assessor contacts parties involved for sales that need further clarification. The usability rate for the residential class aligned closely with the statewide average.

Six valuation groups are identified by grouping villages based on differing economic characteristics. Valuation Group 1 is Broken Bow, the county seat. Valuation Group 2 contains the villages of Arnold, Callaway, and Merna. Smaller villages with easy access to larger markets includes Ansley, Sargent, and Anselmo make-up Valuation Group 3. Valuation Groups 4 and 5 are comprised of the smallest communities. Valuation Group 6 is comprised of rural houses outside of village limits.

The county assessor and office staff physically review all properties based on geography including villages and rural townships. The inspection process includes on-site reviews and photographs. The county is in compliance with the six-year inspection and review cycle. The county assessor does not have a documented valuation methodology, and should develop one for the 2025 assessment year.

2025 Residential Assessment Details for Custer County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Broken Bow	2024*	2021	2019	2023	updated depreciation tables
2	Arnold, Callaway, Merna	2024*	*2021	2018	2020-2024*	Arnold & Callaway 2021 costing, updated depreciation tables
3	Ansley, Anselmo, Sargent	2024*	*2021	2011-2016	2019-2022	Ansley & Sargent received updated depreciation tables
4	Comstock, Oconto	2024*	2021	2011-2016	2022-2024*	Oconto received 2021 costing & updated depreciation tables
5	Mason City, Berwyn	2020	2021	2016	2022-2023	
6	Rural	2024*	2021	2016	2018-2024*	
<u>Additional comments:</u> Due to the size of the county, the villages are reviewed geographically with the townships they are located in. The villages of Callaway and Oconto were reviewed along with the townships of Elim, Wayne, Delight, Grant, Custer, Wood Rivier, and Loup. Depreciation tables are updated at least once during the six-year review cycle. Depreciation tables are updated by location between the inspection cycle if the statistics indicate a need for adjustments. County Club Subdivision-increased to \$40,000 and \$20,000 * = assessment action for current year						

2025 Residential Correlation for Custer County

Description of Analysis

The statistical sample reveals 237 sales with all three measures of central tendency within the acceptable range. The qualitative statistics are within the recommended parameters supporting the use of the median. When the statistics are reviewed by the valuation group, all six valuation groups have medians within the acceptable range even though Valuation Groups 4 and 5 contain a small number of sales.

Comparison of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) show the population moved in a generally similar fashion when compared to the movement of the sample of sales.

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 are 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	122	93.57	95.42	94.03	14.19	101.48
2	56	95.99	96.86	93.98	13.75	103.06
3	34	93.39	96.10	93.29	14.72	103.01
4	4	96.70	93.87	96.28	07.36	97.50
5	4	96.78	96.00	94.56	12.44	101.52
6	17	93.41	95.20	94.53	09.23	100.71
____ALL____	237	94.03	95.83	94.06	13.72	101.88

Level of Value

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

2025 Commercial Correlation for Custer County

Assessment Practices & Actions

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

The usability rate for the commercial class in Custer County is similar to the statewide average. Review of the non-qualified sales shows adequate comments for the disqualification. All arm's-length transactions were made available for measurement purposes.

The commercial class is segregated in six valuation groups that represent differing economics across the county. Valuation Group 1, Broken Bow, is the economic hub of the county. Valuation Groups 2, 3, 4, and 5 represent the smaller villages grouped together by distinct commercial characteristics. Valuation Group 6 contains the rural commercial parcels outside village limits. The county assessor contracts with an outside appraisal firm for inspection and revaluation of the commercial class and is in compliance with the six-year inspection and review cycle.

2025 Commercial Assessment Details for Custer County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Broken Bow	2022	2021	2021	2021	
2	Arnold and Merna	2022	2021	2021	2021	
3	Ansley and Callaway	2022	2021	2021	2021	
4	Mason City, Sargent	2022	2021	2021	2021	
5	Anselmo, Berwyn, Comstock, Oconto	2022	2021	2021	2021	
6	Rural	2022	2021	2021	2021	
<u>Additional comments:</u> Pick-up work was completed timely. * = assessment action for current year						

Description of Analysis

The statistical sample shows 58 qualified sales within a three-year study period. Overall, the median and mean along with the COD fall within the acceptable range while the weighted mean is below and the PRD is above the recommended guidelines. Review of the sales show both the PRD and weighted mean are heavily influenced by outliers, the sale price substratum does not display a clearly regressive pattern.

All valuation groups with more than two sales have medians within the acceptable range. Review of the occupancy codes show that occupancy codes 344, 353, and 406 have the most sales and have medians within the acceptable range. Occupancy code 528's median is below the range;

2025 Commercial Correlation for Custer County

however, the median is between to ratios moving from 85% to 97% when a ratio from either side is removed.

Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) shows a 67% increase to the industrial class. This was the result of the two industrial parcels being inadvertently rolled forward in the computer-assisted mass appraisal (CAMA) system. The county assessor will correct this action through county board of equalization. Exclusion of the changes to the industrial parcels, shows minimal movement to both the population and the commercial sample. This reflects the reported actions of the county assessor.

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	30	95.71	95.08	83.36	27.73	114.06
2	6	98.21	103.95	111.34	36.91	93.36
3	9	94.50	95.60	91.59	15.70	104.38
4	10	96.53	100.65	93.34	17.22	107.83
5	1	63.53	63.53	63.53	00.00	100.00
6	2	103.18	103.18	101.97	03.08	101.19
____ ALL ____	58	96.04	96.77	88.40	24.46	109.47

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Custer County is 96%.

2025 Agricultural Correlation for Custer County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed. The usability rate of the agricultural class is similar to the statewide average and sufficient comments were applied for disqualified sales. All arm's-length transactions were made available for measurement purposes.

Custer County recognizes five unique market areas based on differing soil compositions, topography and geographical make-up. The county assessor is compliant with the six-year inspection and review cycle. The physical review is conducted once every six years with an on-site inspection of the parcels by the office staff.

Special valuation has not been recognized. Feedlots and hog confinements are identified as intensive use. Dryland values are used for the feedlots while hog confinements are valued at a commercial rate and coded commercial. Intensive use should be coded agricultural for purposes of the real property tax credit; the Division will work with the county assessor to correct the classification. The county assessor has recognized a portion of the acres enrolled in Conservation Reserve Program (CRP).

2025 Agricultural Assessment Details for Custer County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2020-*2024	2021	2022-*2024	2019-*2024	
AB DW	Agricultural dwellings	2020-*2024	2021	*2024	2019-*2024	
<u>Additional comments:</u> Agricultural homes and outbuildings are physically inspected on the same cycle as rural residential. Townships that are inspected receive new depreciation and costing at that time. The market is reviewed throughout the cycle and adjustments are made to the depreciation tables if needed. Market Area 1 Home Sites increased to \$40,000 and Farm Sites increased to \$20,000 * = assessment action for current year						

2025 Agricultural Correlation for Custer County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	This area contains the best farm ground with harder soils and best irrigation potential	2023	Irrigated- 5% increase Grass- 1% Increase
2	Sandhills soils- the area is best for grazing.	2023	
3	Transitional area between MA 1 & 2:	2023	Dryland- 7% increase Grass- 10% increase
4	Similar soils to MA1, however irrigation isn't as plentiful with deeper well depths	2023	Irrigated- 5% increase Dryland- 7% increase Grass- 10% Increase Canyon Subclass-21% increase
5	South of the South Loup River, the terrain is very rough and primarily canyons with some farming on the plateaus.	2023	Grass- Increase 5% Canyon Subclass- 10% increase
<u>Additional comments:</u> * = assessment action for current year			

Description of Analysis

The overall sample shows 70 qualified sales, with all three measures of central tendency within the acceptable range. When stratified by market areas, Market Area 1 and Market Area 4 are the only two market areas with sufficient sales. Both have a median within the acceptable range. Market Area 2, 3, and 5 contain insufficient sales for measurement.

Analysis of the sales by 80% Majority Land Use (MLU) reveal that the irrigated land subclass and grass land subclass have medians within the acceptable range. The 80% MLU dryland subclass only has two sales, one sale has an acceptable median while the other sale falls below the acceptable range. All eight of the 80% MLU irrigated sales occurred in Market Area 1. When looking at the grass 80% MLU the majority of the sales were in Market Area 1, all other areas with the exception of Market Area 3 have medians within the acceptable range.

Comparison of the weighted average acre prices compared to surrounding counties indicates the grassland values in Market Area 1 and Market Area 3 are lower than the surrounding counties. Market Area 1 has ample sales with a median at the low end of the acceptable range to support the values set by the county assessor. Market Area 3 is a small sample with only four sales all below the range. The county assessor took a 10% increase to grass in Market Area 3, this market area has historically been used to transition value between the sandhills and Market Area 1. Both the dryland and irrigated values set appear relatively comparable to the neighboring counties.

A review of the 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) supports the reported assessment actions of the county assessor.

2025 Agricultural Correlation for Custer County

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 sample with 13 sales is small, the median sale is only partially in the Cozad School District, and therefore is not, in total, a 50% assessment level. The 13 sales come from a small section of Custer County that borders Dawson County where markets are higher and reflect the influence of Dawson County. Absent the median sale, all sales were appropriately reduced by a factor of 33%; the sample is not representative of the level of value within the school district. 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 reviewed and valued utilizing the same appraisal methods as rural residential and are considered equalized. The quality of assessment for the agricultural class complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	8	69.01	70.26	67.49	14.82	104.10
1	8	69.01	70.26	67.49	14.82	104.10
<u>Dry</u>						
County	2	63.34	63.34	63.20	15.17	100.22
1	1	72.94	72.94	72.94	00.00	100.00
4	1	53.73	53.73	53.73	00.00	100.00
<u>Grass</u>						
County	40	69.30	67.67	67.85	19.90	99.73
1	27	69.74	65.73	67.17	18.66	97.86
2	5	69.52	72.05	73.85	12.83	97.56
3	1	36.89	36.89	36.89	00.00	100.00
4	4	71.12	80.85	76.30	29.12	105.96
5	3	69.07	70.54	57.00	19.04	123.75
<u>ALL</u>	70	69.63	70.54	71.46	21.61	98.71

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%.

2025 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	96	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 7th day of April, 2025.



A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary

for Custer County

Residential Real Property - Current

Number of Sales	237	Median	94.03
Total Sales Price	\$35,092,807	Mean	95.83
Total Adj. Sales Price	\$35,092,807	Wgt. Mean	94.06
Total Assessed Value	\$33,008,688	Average Assessed Value of the Base	\$92,983
Avg. Adj. Sales Price	\$148,071	Avg. Assessed Value	\$139,277

Confidence Interval - Current

95% Median C.I	92.03 to 97.40
95% Wgt. Mean C.I	92.06 to 96.06
95% Mean C.I	93.76 to 97.90
% of Value of the Class of all Real Property Value in the County	13.90
% of Records Sold in the Study Period	4.46
% of Value Sold in the Study Period	6.68

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	255	96	94.25
2023	308	96	96.27
2022	274	93	93.16
2021	265	94	94.39

2025 Commission Summary for Custer County

Commercial Real Property - Current

Number of Sales	58	Median	96.04
Total Sales Price	\$12,349,685	Mean	96.77
Total Adj. Sales Price	\$12,349,685	Wgt. Mean	88.40
Total Assessed Value	\$10,917,634	Average Assessed Value of the Base	\$265,738
Avg. Adj. Sales Price	\$212,926	Avg. Assessed Value	\$188,235

Confidence Interval - Current

95% Median C.I	91.87 to 100.00
95% Wgt. Mean C.I	78.01 to 98.80
95% Mean C.I	86.64 to 106.90
% of Value of the Class of all Real Property Value in the County	6.42
% of Records Sold in the Study Period	6.76
% of Value Sold in the Study Period	4.79

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	59	99	97.08
2023	57	99	98.75
2022	41	99	98.71
2021	48	93	92.77

21 Custer
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 237
Total Sales Price : 35,092,807
Total Adj. Sales Price : 35,092,807
Total Assessed Value : 33,008,688
Avg. Adj. Sales Price : 148,071
Avg. Assessed Value : 139,277

MEDIAN : 94
WGT. MEAN : 94
MEAN : 96

COD : 13.72
PRD : 101.88

COV : 16.93
STD : 16.22
Avg. Abs. Dev : 12.90

MAX Sales Ratio : 144.58
MIN Sales Ratio : 48.30

95% Median C.I. : 92.03 to 97.40
95% Wgt. Mean C.I. : 92.06 to 96.06
95% Mean C.I. : 93.76 to 97.90

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	27	97.49	100.08	99.09	13.11	101.00	68.35	126.30	90.99 to 112.50	136,639	135,391
01-JAN-23 To 31-MAR-23	18	93.13	98.65	94.52	13.35	104.37	74.15	126.52	90.61 to 112.88	108,640	102,687
01-APR-23 To 30-JUN-23	28	93.37	96.16	95.74	09.16	100.44	81.31	130.70	88.11 to 99.86	186,518	178,576
01-JUL-23 To 30-SEP-23	40	96.62	98.80	98.01	12.12	100.81	68.12	130.65	92.23 to 102.78	150,715	147,711
01-OCT-23 To 31-DEC-23	32	93.43	92.76	90.37	14.39	102.64	48.30	144.58	82.52 to 101.11	137,229	124,009
01-JAN-24 To 31-MAR-24	18	96.05	96.23	95.48	13.19	100.79	70.72	125.84	86.48 to 103.90	144,362	137,837
01-APR-24 To 30-JUN-24	39	90.67	93.29	90.76	16.46	102.79	54.16	133.51	84.79 to 102.38	158,810	144,130
01-JUL-24 To 30-SEP-24	35	89.48	92.85	90.27	15.91	102.86	65.14	127.37	83.19 to 101.02	143,243	129,309
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	113	95.41	98.43	97.14	11.97	101.33	68.12	130.70	92.53 to 99.95	149,521	145,243
01-OCT-23 To 30-SEP-24	124	93.06	93.46	91.20	15.19	102.48	48.30	144.58	88.72 to 97.41	146,749	133,841
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	118	94.74	96.51	95.04	12.32	101.55	48.30	144.58	92.04 to 99.56	149,135	141,739
<u>ALL</u>	237	94.03	95.83	94.06	13.72	101.88	48.30	144.58	92.03 to 97.40	148,071	139,277

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	122	93.57	95.42	94.03	14.19	101.48	54.16	130.65	89.84 to 98.90	166,599	156,647
2	56	95.99	96.86	93.98	13.75	103.06	48.30	144.58	90.67 to 101.14	115,957	108,981
3	34	93.39	96.10	93.29	14.72	103.01	68.12	133.51	86.60 to 101.66	82,426	76,898
4	4	96.70	93.87	96.28	07.36	97.50	80.95	101.14	N/A	111,750	107,589
5	4	96.78	96.00	94.56	12.44	101.52	76.47	113.95	N/A	120,375	113,833
6	17	93.41	95.20	94.53	09.23	100.71	75.86	129.22	88.88 to 104.14	267,241	252,628
<u>ALL</u>	237	94.03	95.83	94.06	13.72	101.88	48.30	144.58	92.03 to 97.40	148,071	139,277

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	237	94.03	95.83	94.06	13.72	101.88	48.30	144.58	92.03 to 97.40	148,071	139,277
06											
07											
<u>ALL</u>	237	94.03	95.83	94.06	13.72	101.88	48.30	144.58	92.03 to 97.40	148,071	139,277

21 Custer
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 237	MEDIAN : 94	COV : 16.93	95% Median C.I. : 92.03 to 97.40
Total Sales Price : 35,092,807	WGT. MEAN : 94	STD : 16.22	95% Wgt. Mean C.I. : 92.06 to 96.06
Total Adj. Sales Price : 35,092,807	MEAN : 96	Avg. Abs. Dev : 12.90	95% Mean C.I. : 93.76 to 97.90
Total Assessed Value : 33,008,688			
Avg. Adj. Sales Price : 148,071	COD : 13.72	MAX Sales Ratio : 144.58	
Avg. Assessed Value : 139,277	PRD : 101.88	MIN Sales Ratio : 48.30	

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	97.54	97.54	97.35	04.71	100.20	92.95	102.12	N/A	12,500	12,169
Less Than 30,000	14	101.34	101.14	102.10	10.11	99.06	68.35	126.52	92.95 to 115.18	21,571	22,024
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	237	94.03	95.83	94.06	13.72	101.88	48.30	144.58	92.03 to 97.40	148,071	139,277
Greater Than 14,999	235	94.03	95.81	94.06	13.79	101.86	48.30	144.58	91.89 to 97.40	149,225	140,359
Greater Than 29,999	223	93.46	95.49	93.99	13.89	101.60	48.30	144.58	91.44 to 96.89	156,013	146,638
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	97.54	97.54	97.35	04.71	100.20	92.95	102.12	N/A	12,500	12,169
15,000 TO 29,999	12	101.34	101.75	102.52	11.04	99.25	68.35	126.52	93.61 to 115.18	23,083	23,666
30,000 TO 59,999	27	99.56	100.25	101.23	13.01	99.03	48.30	124.79	92.04 to 110.86	42,300	42,820
60,000 TO 99,999	51	99.65	100.92	100.67	15.31	100.25	65.14	144.58	90.93 to 108.72	81,011	81,551
100,000 TO 149,999	43	91.88	93.85	93.68	14.95	100.18	64.41	127.37	84.79 to 100.70	127,710	119,633
150,000 TO 249,999	67	92.53	91.83	91.96	12.64	99.86	54.16	125.45	85.83 to 95.94	190,225	174,933
250,000 TO 499,999	34	89.91	92.69	92.86	09.34	99.82	70.86	114.18	87.45 to 96.58	316,898	294,278
500,000 TO 999,999	1	101.76	101.76	101.76	00.00	100.00	101.76	101.76	N/A	506,000	514,918
1,000,000 +											
<u>ALL</u>	237	94.03	95.83	94.06	13.72	101.88	48.30	144.58	92.03 to 97.40	148,071	139,277

21 Custer
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 58
Total Sales Price : 12,349,685
Total Adj. Sales Price : 12,349,685
Total Assessed Value : 10,917,634
Avg. Adj. Sales Price : 212,926
Avg. Assessed Value : 188,235

MEDIAN : 96
WGT. MEAN : 88
MEAN : 97

COD : 24.46
PRD : 109.47

COV : 40.68
STD : 39.37
Avg. Abs. Dev : 23.49

MAX Sales Ratio : 299.53
MIN Sales Ratio : 32.75

95% Median C.I. : 91.87 to 100.00
95% Wgt. Mean C.I. : 78.01 to 98.80
95% Mean C.I. : 86.64 to 106.90

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-21 To 31-DEC-21	5	101.04	93.86	90.47	09.21	103.75	73.12	104.60	N/A	179,000	161,940
01-JAN-22 To 31-MAR-22	7	117.67	126.74	92.61	44.74	136.85	38.16	299.53	38.16 to 299.53	382,902	354,602
01-APR-22 To 30-JUN-22	8	99.17	108.00	100.54	23.11	107.42	56.26	162.25	56.26 to 162.25	62,938	63,275
01-JUL-22 To 30-SEP-22	4	68.85	66.75	63.47	32.91	105.17	35.35	93.96	N/A	108,000	68,543
01-OCT-22 To 31-DEC-22	6	99.03	97.66	75.10	12.40	130.04	66.20	117.70	66.20 to 117.70	321,325	241,316
01-JAN-23 To 31-MAR-23	5	66.83	73.10	75.24	20.77	97.16	51.10	92.28	N/A	210,000	157,997
01-APR-23 To 30-JUN-23	3	78.57	88.45	89.04	15.77	99.34	74.80	111.97	N/A	209,333	186,389
01-JUL-23 To 30-SEP-23	4	98.42	99.76	101.56	03.47	98.23	95.85	106.35	N/A	428,203	434,871
01-OCT-23 To 31-DEC-23	1	132.02	132.02	132.02	00.00	100.00	132.02	132.02	N/A	22,000	29,044
01-JAN-24 To 31-MAR-24	4	117.35	124.04	112.41	21.67	110.35	96.94	164.52	N/A	86,250	96,954
01-APR-24 To 30-JUN-24	6	83.69	85.23	79.68	16.82	106.97	68.19	109.52	68.19 to 109.52	97,424	77,631
01-JUL-24 To 30-SEP-24	5	92.87	73.99	90.92	22.77	81.38	32.75	97.00	N/A	313,714	285,233
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	24	97.47	103.64	90.28	31.88	114.80	35.35	299.53	84.86 to 104.60	187,950	169,679
01-OCT-22 To 30-SEP-23	18	94.07	89.77	85.29	15.47	105.25	51.10	117.70	74.80 to 100.00	295,487	252,030
01-OCT-23 To 30-SEP-24	16	95.32	94.35	91.62	23.10	102.98	32.75	164.52	70.09 to 109.52	157,507	144,301
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	25	97.77	104.17	84.97	31.50	122.60	35.35	299.53	91.82 to 112.12	221,750	188,419
01-JAN-23 To 31-DEC-23	13	92.28	89.37	91.35	18.04	97.83	51.10	132.02	66.83 to 106.35	262,524	239,822
<u>ALL</u>	58	96.04	96.77	88.40	24.46	109.47	32.75	299.53	91.87 to 100.00	212,926	188,235

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	30	95.71	95.08	83.36	27.73	114.06	32.75	299.53	74.80 to 101.67	286,758	239,053
2	6	98.21	103.95	111.34	36.91	93.36	38.16	164.52	38.16 to 164.52	126,167	140,479
3	9	94.50	95.60	91.59	15.70	104.38	56.26	159.18	75.19 to 97.77	60,222	55,155
4	10	96.53	100.65	93.34	17.22	107.83	52.93	162.25	84.86 to 132.02	81,264	75,854
5	1	63.53	63.53	63.53	00.00	100.00	63.53	63.53	N/A	50,000	31,767
6	2	103.18	103.18	101.97	03.08	101.19	100.00	106.35	N/A	792,657	808,234
<u>ALL</u>	58	96.04	96.77	88.40	24.46	109.47	32.75	299.53	91.87 to 100.00	212,926	188,235

21 Custer
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)
Qualified
Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 58	MEDIAN : 96	COV : 40.68	95% Median C.I. : 91.87 to 100.00
Total Sales Price : 12,349,685	WGT. MEAN : 88	STD : 39.37	95% Wgt. Mean C.I. : 78.01 to 98.80
Total Adj. Sales Price : 12,349,685	MEAN : 97	Avg. Abs. Dev : 23.49	95% Mean C.I. : 86.64 to 106.90
Total Assessed Value : 10,917,634			
Avg. Adj. Sales Price : 212,926	COD : 24.46	MAX Sales Ratio : 299.53	
Avg. Assessed Value : 188,235	PRD : 109.47	MIN Sales Ratio : 32.75	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	35.35	35.35	35.35	00.00	100.00	35.35	35.35	N/A	125,000	44,184
03	57	96.22	97.85	88.95	23.74	110.01	32.75	299.53	91.87 to 100.00	214,468	190,762
04											
____ALL____	58	96.04	96.77	88.40	24.46	109.47	32.75	299.53	91.87 to 100.00	212,926	188,235

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Low \$ Ranges____											
Less Than 5,000											
Less Than 15,000	1	98.06	98.06	98.06	00.00	100.00	98.06	98.06	N/A	5,000	4,903
Less Than 30,000	6	124.86	127.29	130.12	19.12	97.83	94.50	162.25	94.50 to 162.25	19,917	25,916
____Ranges Excl. Low \$____											
Greater Than 4,999	58	96.04	96.77	88.40	24.46	109.47	32.75	299.53	91.87 to 100.00	212,926	188,235
Greater Than 14,999	57	95.85	96.75	88.40	24.90	109.45	32.75	299.53	91.82 to 100.00	216,573	191,451
Greater Than 29,999	52	94.19	93.25	88.00	23.86	105.97	32.75	299.53	87.73 to 97.77	235,196	206,964
____Incremental Ranges____											
0 TO 4,999											
5,000 TO 14,999	1	98.06	98.06	98.06	00.00	100.00	98.06	98.06	N/A	5,000	4,903
15,000 TO 29,999	5	132.02	133.13	131.52	16.55	101.22	94.50	162.25	N/A	22,900	30,118
30,000 TO 59,999	9	91.87	92.14	90.10	19.80	102.26	56.26	164.52	63.53 to 96.22	42,333	38,144
60,000 TO 99,999	9	96.83	82.99	82.49	30.84	100.61	32.75	134.41	38.16 to 117.67	69,056	56,966
100,000 TO 149,999	11	100.29	107.18	105.83	30.67	101.28	35.35	299.53	52.83 to 104.60	118,513	125,421
150,000 TO 249,999	11	84.86	90.31	91.25	19.17	98.97	68.19	118.00	70.09 to 112.12	187,441	171,045
250,000 TO 499,999	7	92.28	96.84	96.55	19.27	100.30	51.10	151.49	51.10 to 151.49	330,802	319,382
500,000 TO 999,999	2	95.71	95.71	95.63	01.35	100.08	94.42	97.00	N/A	653,284	624,743
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____	58	96.04	96.77	88.40	24.46	109.47	32.75	299.53	91.87 to 100.00	212,926	188,235

21 Custer
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

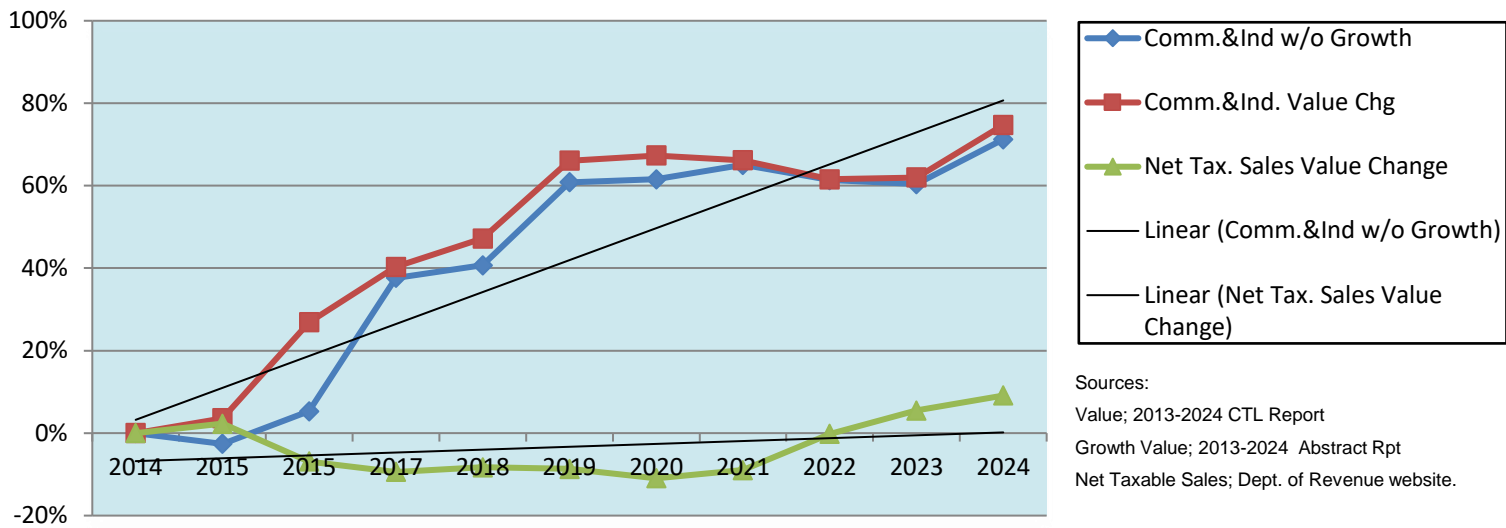
Number of Sales : 58	MEDIAN : 96	COV : 40.68	95% Median C.I. : 91.87 to 100.00
Total Sales Price : 12,349,685	WGT. MEAN : 88	STD : 39.37	95% Wgt. Mean C.I. : 78.01 to 98.80
Total Adj. Sales Price : 12,349,685	MEAN : 97	Avg. Abs. Dev : 23.49	95% Mean C.I. : 86.64 to 106.90
Total Assessed Value : 10,917,634			
Avg. Adj. Sales Price : 212,926	COD : 24.46	MAX Sales Ratio : 299.53	
Avg. Assessed Value : 188,235	PRD : 109.47	MIN Sales Ratio : 32.75	

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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	1	100.57	100.57	100.57	00.00	100.00	100.57	100.57	N/A	115,000	115,650
303	1	104.60	104.60	104.60	00.00	100.00	104.60	104.60	N/A	115,000	120,285
306	1	164.52	164.52	164.52	00.00	100.00	164.52	164.52	N/A	40,000	65,808
308	1	109.52	109.52	109.52	00.00	100.00	109.52	109.52	N/A	60,000	65,713
319	1	66.20	66.20	66.20	00.00	100.00	66.20	66.20	N/A	1,500,000	993,015
326	1	95.85	95.85	95.85	00.00	100.00	95.85	95.85	N/A	45,000	43,133
341	1	92.28	92.28	92.28	00.00	100.00	92.28	92.28	N/A	325,000	299,894
344	9	97.16	102.26	98.47	23.74	103.85	56.26	162.25	66.83 to 134.41	95,167	93,715
350	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	152,951	152,951
351	1	52.93	52.93	52.93	00.00	100.00	52.93	52.93	N/A	69,000	36,525
352	3	94.42	77.52	87.29	23.81	88.81	35.35	102.79	N/A	306,203	267,298
353	8	95.09	95.68	70.26	16.70	136.18	65.16	132.02	65.16 to 132.02	261,026	183,391
365	1	32.75	32.75	32.75	00.00	100.00	32.75	32.75	N/A	65,000	21,285
384	1	52.83	52.83	52.83	00.00	100.00	52.83	52.83	N/A	109,000	57,589
386	1	118.00	118.00	118.00	00.00	100.00	118.00	118.00	N/A	215,000	253,695
406	9	97.00	120.28	102.92	40.76	116.87	70.09	299.53	73.12 to 159.18	300,573	309,342
419	1	151.49	151.49	151.49	00.00	100.00	151.49	151.49	N/A	300,000	454,457
420	1	106.35	106.35	106.35	00.00	100.00	106.35	106.35	N/A	490,611	521,765
442	1	75.19	75.19	75.19	00.00	100.00	75.19	75.19	N/A	50,000	37,597
470	3	87.73	77.78	69.91	16.49	111.26	51.10	94.50	N/A	236,667	165,457
477	1	98.06	98.06	98.06	00.00	100.00	98.06	98.06	N/A	5,000	4,903
498	1	91.74	91.74	91.74	00.00	100.00	91.74	91.74	N/A	250,000	229,340
528	6	90.90	85.39	90.93	20.01	93.91	38.16	112.12	38.16 to 112.12	156,333	142,150
531	1	97.77	97.77	97.77	00.00	100.00	97.77	97.77	N/A	65,000	63,551
582	2	77.86	77.86	83.32	18.40	93.45	63.53	92.18	N/A	80,821	67,339
____ALL____	58	96.04	96.77	88.40	24.46	109.47	32.75	299.53	91.87 to 100.00	212,926	188,235

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 95,472,318	\$ 21,698,853	22.73%	\$ 73,773,465		\$ 106,188,797	
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%
2015	\$ 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%
2024	\$ 219,070,348	\$ 538,772	0.25%	\$ 218,531,576	31.01%	\$ 114,555,688	-1.12%
Ann %chg	8.28%			Average	4.19%	0.53%	0.80%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-2.62%	3.58%	2.30%
2015	5.29%	26.87%	-6.89%
2016	37.63%	40.32%	-9.38%
2017	40.72%	47.22%	-8.31%
2018	60.84%	66.08%	-8.67%
2019	61.55%	67.31%	-10.96%
2020	65.07%	66.16%	-8.98%
2021	61.36%	61.55%	-0.17%
2022	60.39%	62.01%	5.49%
2023	71.24%	74.72%	9.11%
2024	128.90%	129.46%	7.88%

County Number	21
County Name	Custer

21 Custer
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 70	MEDIAN : 70	COV : 28.75	95% Median C.I. : 62.94 to 74.41
Total Sales Price : 49,303,723	WGT. MEAN : 71	STD : 20.28	95% Wgt. Mean C.I. : 66.80 to 76.12
Total Adj. Sales Price : 49,303,723	MEAN : 71	Avg. Abs. Dev : 15.05	95% Mean C.I. : 65.79 to 75.29
Total Assessed Value : 35,233,910			
Avg. Adj. Sales Price : 704,339	COD : 21.61	MAX Sales Ratio : 136.01	
Avg. Assessed Value : 503,342	PRD : 98.71	MIN Sales Ratio : 31.96	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	12	71.62	71.01	69.92	09.24	101.56	53.68	84.52	62.94 to 76.94	1,153,475	806,555
01-JAN-22 To 31-MAR-22	9	81.97	81.00	81.03	27.38	99.96	31.96	125.89	58.66 to 125.36	712,886	577,622
01-APR-22 To 30-JUN-22	10	66.82	73.01	73.45	27.34	99.40	48.59	136.01	48.63 to 97.73	794,160	583,340
01-JUL-22 To 30-SEP-22	4	101.76	101.17	102.10	08.49	99.09	91.00	110.14	N/A	636,933	650,299
01-OCT-22 To 31-DEC-22	8	62.54	62.99	61.87	15.86	101.81	49.21	78.88	49.21 to 78.88	438,277	271,172
01-JAN-23 To 31-MAR-23	7	74.41	68.10	68.94	17.82	98.78	36.89	88.45	36.89 to 88.45	616,462	424,981
01-APR-23 To 30-JUN-23	2	55.68	55.68	55.68	31.43	100.00	38.18	73.17	N/A	141,200	78,618
01-JUL-23 To 30-SEP-23	1	77.24	77.24	77.24	00.00	100.00	77.24	77.24	N/A	100,000	77,242
01-OCT-23 To 31-DEC-23	4	59.29	60.56	62.10	05.92	97.52	55.13	68.53	N/A	481,250	298,858
01-JAN-24 To 31-MAR-24	5	64.08	62.98	67.80	16.18	92.89	44.20	83.40	N/A	744,560	504,794
01-APR-24 To 30-JUN-24	4	53.35	57.62	55.92	21.80	103.04	40.85	82.94	N/A	403,769	225,805
01-JUL-24 To 30-SEP-24	4	65.87	66.27	62.16	14.76	106.61	51.11	82.25	N/A	772,500	480,181
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	35	73.94	77.60	75.82	22.90	102.35	31.96	136.01	69.07 to 81.97	878,486	666,053
01-OCT-22 To 30-SEP-23	18	69.09	64.96	65.56	18.58	99.08	36.89	88.45	51.55 to 75.69	455,769	298,817
01-OCT-23 To 30-SEP-24	17	59.60	61.92	63.20	16.64	97.97	40.85	83.40	51.13 to 69.74	608,993	384,903
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	31	73.27	76.38	77.42	26.89	98.66	31.96	136.01	58.94 to 84.25	658,436	509,760
01-JAN-23 To 31-DEC-23	14	66.77	64.82	66.51	18.65	97.46	36.89	88.45	52.84 to 77.24	473,045	314,627
<u>ALL</u>	70	69.63	70.54	71.46	21.61	98.71	31.96	136.01	62.94 to 74.41	704,339	503,342

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	46	72.82	71.40	72.50	20.85	98.48	38.18	136.01	61.99 to 76.94	728,778	528,375
2	5	69.52	72.05	73.85	12.83	97.56	55.13	84.25	N/A	1,184,514	874,794
3	4	58.66	53.86	48.41	10.38	111.26	36.89	61.24	N/A	252,775	122,369
4	11	69.78	75.82	73.81	20.99	102.72	53.73	125.89	55.28 to 109.47	613,961	453,188
5	4	60.31	60.90	51.62	31.74	117.98	31.96	91.00	N/A	523,175	270,039
<u>ALL</u>	70	69.63	70.54	71.46	21.61	98.71	31.96	136.01	62.94 to 74.41	704,339	503,342

21 Custer
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 70	MEDIAN : 70	COV : 28.75	95% Median C.I. : 62.94 to 74.41
Total Sales Price : 49,303,723	WGT. MEAN : 71	STD : 20.28	95% Wgt. Mean C.I. : 66.80 to 76.12
Total Adj. Sales Price : 49,303,723	MEAN : 71	Avg. Abs. Dev : 15.05	95% Mean C.I. : 65.79 to 75.29
Total Assessed Value : 35,233,910			
Avg. Adj. Sales Price : 704,339	COD : 21.61	MAX Sales Ratio : 136.01	
Avg. Assessed Value : 503,342	PRD : 98.71	MIN Sales Ratio : 31.96	

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	2	73.26	73.26	77.01	15.38	95.13	61.99	84.52	N/A	750,000	577,577
1	2	73.26	73.26	77.01	15.38	95.13	61.99	84.52	N/A	750,000	577,577
____Dry____											
County	1	53.73	53.73	53.73	00.00	100.00	53.73	53.73	N/A	381,000	204,712
4	1	53.73	53.73	53.73	00.00	100.00	53.73	53.73	N/A	381,000	204,712
____Grass____											
County	35	67.94	66.71	66.07	21.24	100.97	36.89	125.89	55.28 to 73.27	592,419	391,434
1	22	63.98	63.76	63.74	21.07	100.03	38.18	97.73	50.27 to 75.69	526,691	335,731
2	5	69.52	72.05	73.85	12.83	97.56	55.13	84.25	N/A	1,184,514	874,794
3	1	36.89	36.89	36.89	00.00	100.00	36.89	36.89	N/A	516,200	190,418
4	4	71.12	80.85	76.30	29.12	105.96	55.28	125.89	N/A	266,500	203,342
5	3	69.07	70.54	57.00	19.04	123.75	51.55	91.00	N/A	547,567	312,114
____ALL____	70	69.63	70.54	71.46	21.61	98.71	31.96	136.01	62.94 to 74.41	704,339	503,342

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	8	69.01	70.26	67.49	14.82	104.10	51.11	88.99	51.11 to 88.99	1,132,229	764,106
1	8	69.01	70.26	67.49	14.82	104.10	51.11	88.99	51.11 to 88.99	1,132,229	764,106
____Dry____											
County	2	63.34	63.34	63.20	15.17	100.22	53.73	72.94	N/A	375,500	237,298
1	1	72.94	72.94	72.94	00.00	100.00	72.94	72.94	N/A	370,000	269,884
4	1	53.73	53.73	53.73	00.00	100.00	53.73	53.73	N/A	381,000	204,712
____Grass____											
County	40	69.30	67.67	67.85	19.90	99.73	36.89	125.89	58.94 to 75.69	625,742	424,545
1	27	69.74	65.73	67.17	18.66	97.86	38.18	97.73	52.84 to 76.94	588,230	395,100
2	5	69.52	72.05	73.85	12.83	97.56	55.13	84.25	N/A	1,184,514	874,794
3	1	36.89	36.89	36.89	00.00	100.00	36.89	36.89	N/A	516,200	190,418
4	4	71.12	80.85	76.30	29.12	105.96	55.28	125.89	N/A	266,500	203,342
5	3	69.07	70.54	57.00	19.04	123.75	51.55	91.00	N/A	547,567	312,114
____ALL____	70	69.63	70.54	71.46	21.61	98.71	31.96	136.01	62.94 to 74.41	704,339	503,342

Custer County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Custer	1	4,821	4,840	4,411	4,318	4,020	4,043	3,989	3,986	4,472
Valley	1	4,950	4,950	4,950	4,255	4,025	4,025	3,545	3,545	4,479
Sherman	1	5,863	5,822	5,588	5,544	5,426	5,412	5,306	5,320	5,509
Buffalo	1	7,234	7,219	6,971	6,803	5,268	6,365	5,918	5,917	6,673
Custer	2	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Blaine	2	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	2,100
Thomas	1	n/a	2,250	n/a	2,250	2,250	2,250	2,250	2,250	2,250
Logan	1	4,250	4,250	4,000	4,000	3,400	3,400	3,000	3,000	3,668
Custer	3	3,700	3,700	3,700	3,449	3,225	3,225	2,450	2,450	3,172
Garfield	1	4,595	4,595	4,595	3,905	3,905	3,475	3,475	2,995	4,015
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	2,959
Custer	4	3,870	3,880	3,880	3,555	3,135	3,135	2,930	2,745	3,564
Custer	5	3,710	3,710	3,700	3,400	3,000	3,000	2,700	2,625	3,443
Lincoln	2	3,200	3,178	3,200	3,196	3,090	3,092	3,185	3,175	3,177
Dawson	1	6,319	6,892	5,876	4,625	5,147	4,937	4,718	4,763	6,065

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	1,941
Valley	1	n/a	2,195	2,195	2,195	2,155	2,155	2,155	2,010	2,138
Sherman	1	n/a	2,553	2,411	2,403	2,274	2,279	2,165	2,159	2,284
Buffalo	1	2,530	2,529	2,360	2,359	2,195	2,185	2,050	2,050	2,254
Custer	2	n/a	610	n/a	599	599	n/a	n/a	599	603
Blaine	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	650	650
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Logan	1	n/a	1,499	1,498	1,498	1,404	1,404	1,258	1,258	1,418
Custer	3	n/a	1,475	1,475	1,475	1,475	1,475	1,425	1,425	1,461
Garfield	1	n/a	1,750	1,750	1,550	1,550	1,280	1,280	1,200	1,491
Loup	1	n/a	1,000	1,000	1,000	935	935	935	935	967
Custer	4	n/a	1,705	1,655	1,385	1,300	1,280	1,205	1,205	1,471
Custer	5	n/a	1,600	1,500	1,300	1,300	1,200	1,130	1,130	1,386
Lincoln	2	n/a	1,660	1,660	1,660	1,660	1,610	1,610	1,610	1,646
Dawson	1	n/a	3,088	3,088	2,800	2,784	2,514	2,172	2,152	2,744

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Custer	1	876	1,070	1,022	755	1,024	888	n/a	1,017	977
Valley	1	1,530	1,530	1,390	1,385	1,390	1,387	960	996	1,381
Sherman	1	1,658	1,657	1,619	1,591	1,442	n/a	n/a	1,062	1,596
Buffalo	1	1,850	1,849	1,810	1,780	1,753	1,715	1,685	n/a	1,785
Custer	2	719	606	615	596	555	650	n/a	n/a	647
Blaine	2	680	680	680	680	650	650	650	650	655
Thomas	1	650	650	650	650	650	650	650	650	650
Logan	1	688	685	685	685	685	685	685	n/a	686
Custer	3	815	910	829	827	815	641	n/a	734	778
Garfield	1	1,220	n/a	1,220	1,220	1,060	1,060	1,060	1,061	1,110
Loup	1	900	n/a	900	900	900	900	900	900	900
Custer	4	867	908	903	910	898	621	n/a	260	849
Custer	5	815	914	910	825	910	530	750	1,175	890
Lincoln	2	800	787	800	800	798	770	770	759	772
Dawson	1	1,312	1,312	1,300	1,245	1,202	1,190	1,159	1,148	1,282

County	Mkt Area	CRP	TIMBER	WASTE
Custer	1	1,543	n/a	50
Valley	1	1,403	1,455	325
Sherman	1	1,700	n/a	90
Buffalo	1	1,620	665	540
Custer	2	n/a	n/a	40
Blaine	2	n/a	n/a	25
Thomas	1	n/a	n/a	150
Logan	1	685	n/a	15
Custer	3	1,115	n/a	50
Garfield	1	1,246	n/a	191
Loup	1	802	n/a	100
Custer	4	1,060	n/a	50
Custer	5	1,093	870	50
Lincoln	2	n/a	n/a	394
Dawson	1	n/a	n/a	50

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

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

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	13	Median :	39	COV :	19.95	95% Median C.I. :	32.42 to 46.50
Total Sales Price :	6,679,754	Wgt. Mean :	40	STD :	07.68	95% Wgt. Mean C.I. :	18.11 to 61.08
Total Adj. Sales Price :	6,679,754	Mean :	39	Avg.Abs.Dev :	06.14	95% Mean C.I. :	33.86 to 43.14
Total Assessed Value :	2,644,819						
Avg. Adj. Sales Price :	513,827	COD :	15.62	MAX Sales Ratio :	48.78		
Avg. Assessed Value :	203,448	PRD :	97.25	MIN Sales Ratio :	25.46		

Printed : 04/01/2025

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2021 To 12/31/2021	1	39.31	39.31	39.31		100.00	39.31	39.31	N/A	1,000,000	393,140
01/01/2022 To 03/31/2022	2	43.96	43.96	41.64	10.62	105.57	39.29	48.63	N/A	734,750	305,979
04/01/2022 To 06/30/2022	1	32.42	32.42	32.42		100.00	32.42	32.42	N/A	417,900	135,483
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	3	33.52	36.30	36.34	09.70	99.89	32.81	42.56	N/A	240,151	87,278
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	2	37.12	37.12	37.12	31.41	100.00	25.46	48.78	N/A	141,200	52,412
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	1	42.72	42.72	42.72		100.00	42.72	42.72	N/A	1,000,000	427,229
04/01/2024 To 06/30/2024	1	27.23	27.23	27.23		100.00	27.23	27.23	N/A	497,500	135,483
07/01/2024 To 09/30/2024	2	43.91	43.91	44.49	05.90	98.70	41.32	46.50	N/A	646,000	287,435
____Study Yrs____											
10/01/2021 To 09/30/2022	4	39.30	39.91	39.50	10.33	101.04	32.42	48.63	N/A	721,850	285,145
10/01/2022 To 09/30/2023	5	33.52	36.63	36.56	19.72	100.19	25.46	48.78	N/A	200,571	73,331
10/01/2023 To 09/30/2024	4	42.02	39.44	40.78	12.30	96.71	27.23	46.50	N/A	697,375	284,396
____Calendar Yrs____											
01/01/2022 To 12/31/2022	6	36.41	38.21	38.70	14.53	98.73	32.42	48.63	32.42 to 48.63	434,642	168,212
01/01/2023 To 12/31/2023	2	37.12	37.12	37.12	31.41	100.00	25.46	48.78	N/A	141,200	52,412
____ALL____											
10/01/2021 To 09/30/2024	13	39.31	38.50	39.59	15.62	97.25	25.46	48.78	32.42 to 46.50	513,827	203,448

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	13	Median :	39	COV :	19.95	95% Median C.I. :	32.42 to 46.50
Total Sales Price :	6,679,754	Wgt. Mean :	40	STD :	07.68	95% Wgt. Mean C.I. :	18.11 to 61.08
Total Adj. Sales Price :	6,679,754	Mean :	39	Avg.Abs.Dev :	06.14	95% Mean C.I. :	33.86 to 43.14
Total Assessed Value :	2,644,819						
Avg. Adj. Sales Price :	513,827	COD :	15.62	MAX Sales Ratio :	48.78		
Avg. Assessed Value :	203,448	PRD :	97.25	MIN Sales Ratio :	25.46		

Printed : 04/01/2025

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	13	39.31	38.50	39.59	15.62	97.25	25.46	48.78	32.42 to 46.50	513,827	203,448
ALL											
10/01/2021 To 09/30/2024	13	39.31	38.50	39.59	15.62	97.25	25.46	48.78	32.42 to 46.50	513,827	203,448

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
050071											
210015											
210025	13	39.31	38.50	39.59	15.62	97.25	25.46	48.78	32.42 to 46.50	513,827	203,448
210044											
210084											
210089											
210180											
240011											
240020											
240101											
580025											
820015											
880005											
880021											
ALL											
10/01/2021 To 09/30/2024	13	39.31	38.50	39.59	15.62	97.25	25.46	48.78	32.42 to 46.50	513,827	203,448

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	13	Median :	39	COV :	19.95	95% Median C.I. :	32.42 to 46.50
Total Sales Price :	6,679,754	Wgt. Mean :	40	STD :	07.68	95% Wgt. Mean C.I. :	18.11 to 61.08
Total Adj. Sales Price :	6,679,754	Mean :	39	Avg.Abs.Dev :	06.14	95% Mean C.I. :	33.86 to 43.14
Total Assessed Value :	2,644,819						
Avg. Adj. Sales Price :	513,827	COD :	15.62	MAX Sales Ratio :	48.78		
Avg. Assessed Value :	203,448	PRD :	97.25	MIN Sales Ratio :	25.46		

Printed : 04/01/2025

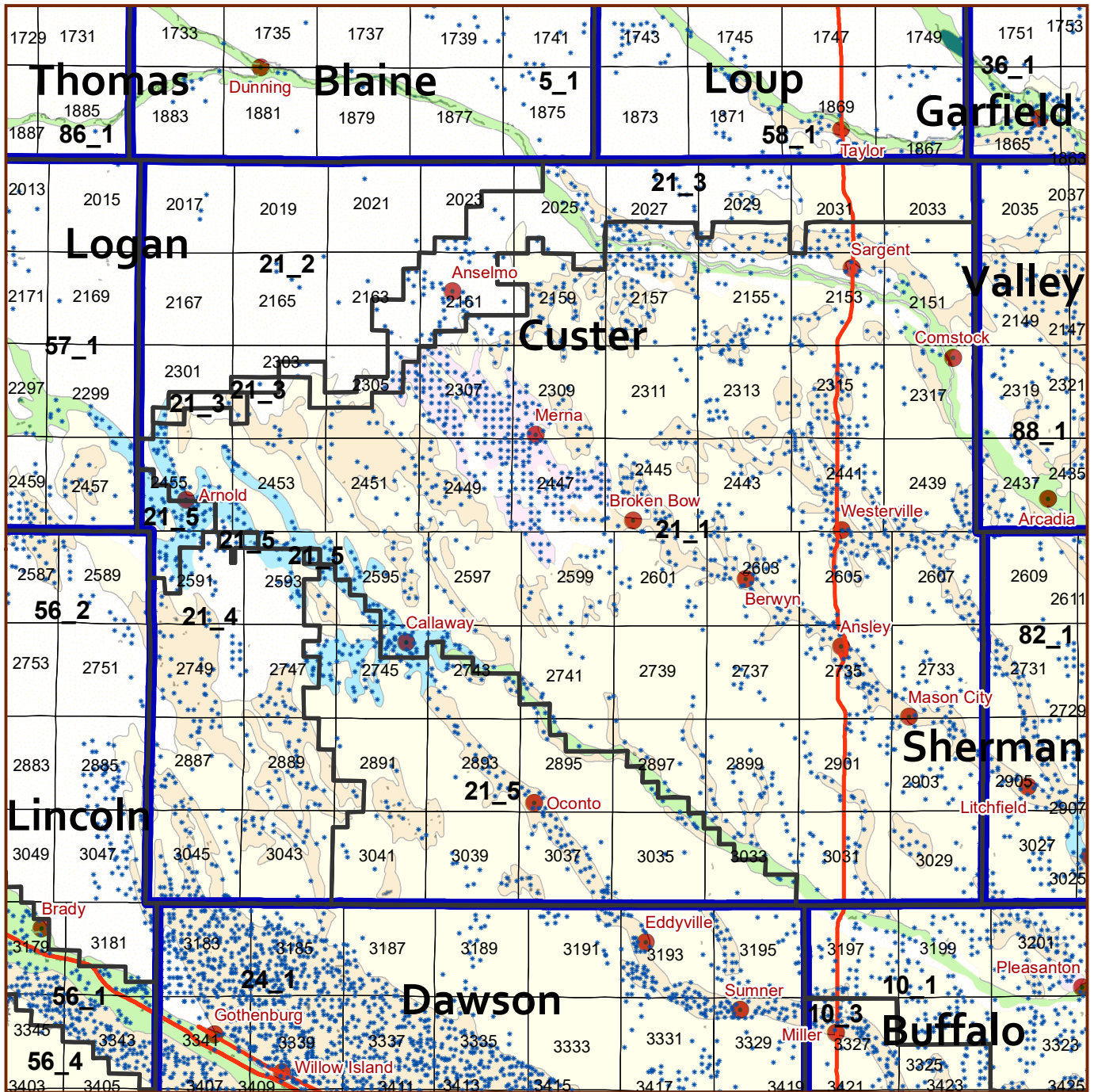
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Irrigated____											
County	2	40.32	40.32	39.98	02.50	100.85	39.31	41.32	N/A	750,000	299,882
1	2	40.32	40.32	39.98	02.50	100.85	39.31	41.32	N/A	750,000	299,882
____Grass____											
County	7	33.52	35.61	35.75	19.39	99.61	25.46	48.78	25.46 to 48.78	386,700	138,239
1	7	33.52	35.61	35.75	19.39	99.61	25.46	48.78	25.46 to 48.78	386,700	138,239
____ALL____											
10/01/2021 To 09/30/2024	13	39.31	38.50	39.59	15.62	97.25	25.46	48.78	32.42 to 46.50	513,827	203,448

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Irrigated____											
County	3	41.32	41.12	41.08	02.76	100.10	39.31	42.72	N/A	833,333	342,331
1	3	41.32	41.12	41.08	02.76	100.10	39.31	42.72	N/A	833,333	342,331
____Dry____											
County	1	48.63	48.63	48.63		100.00	48.63	48.63	N/A	370,000	179,923
1	1	48.63	48.63	48.63		100.00	48.63	48.63	N/A	370,000	179,923
____Grass____											
County	8	36.41	36.97	38.18	20.08	96.83	25.46	48.78	25.46 to 48.78	437,363	166,990
1	8	36.41	36.97	38.18	20.08	96.83	25.46	48.78	25.46 to 48.78	437,363	166,990
____ALL____											
10/01/2021 To 09/30/2024	13	39.31	38.50	39.59	15.62	97.25	25.46	48.78	32.42 to 46.50	513,827	203,448

CUSTER COUNTY



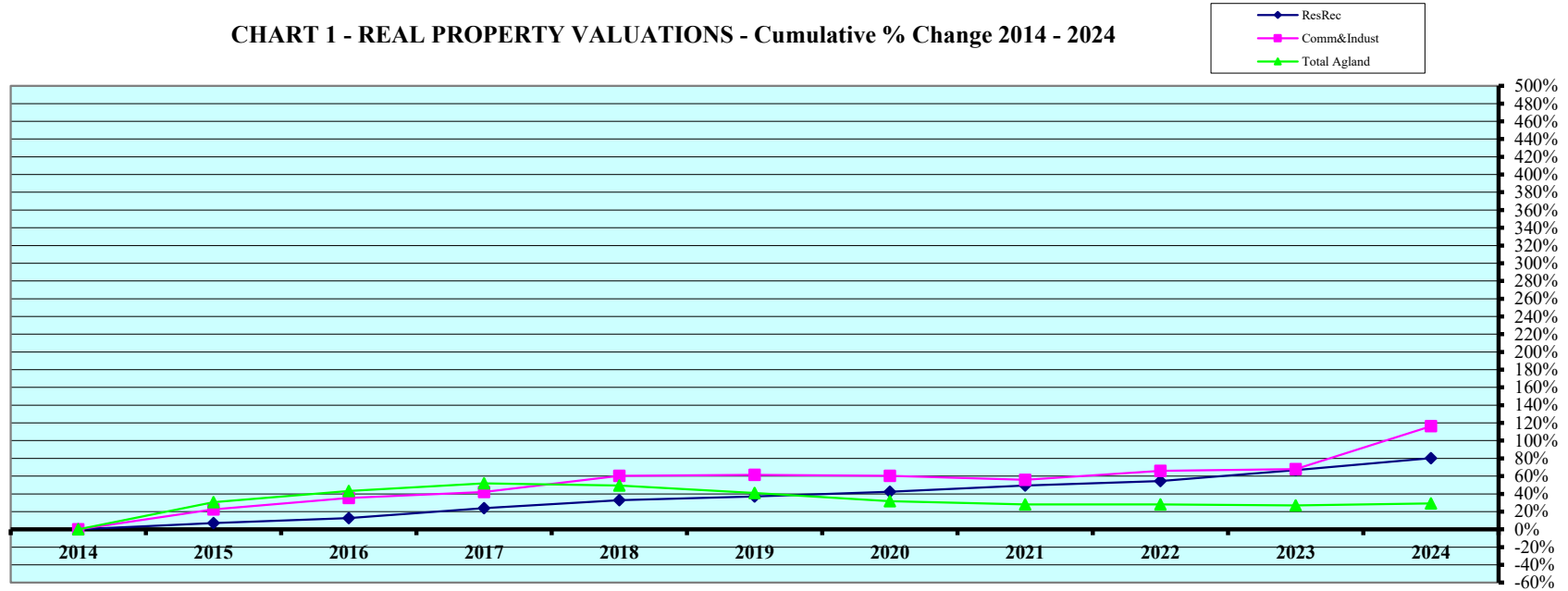
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	242,100,352	-	-	-	98,892,429	-	-	-	1,836,742,818	-	-	-
2015	259,107,974	17,007,622	7.03%	7.03%	121,121,620	22,229,191	22.48%	22.48%	2,398,726,828	561,984,010	30.60%	30.60%
2016	272,988,217	13,880,243	5.36%	12.76%	133,964,781	12,843,161	10.60%	35.47%	2,630,205,520	231,478,692	9.65%	43.20%
2017	299,602,321	26,614,104	9.75%	23.75%	140,550,666	6,585,885	4.92%	42.12%	2,788,830,275	158,624,755	6.03%	51.84%
2018	321,478,274	21,875,953	7.30%	32.79%	158,555,742	18,005,076	12.81%	60.33%	2,745,049,144	-43,781,131	-1.57%	49.45%
2019	331,659,238	10,180,964	3.17%	36.99%	159,733,235	1,177,493	0.74%	61.52%	2,589,557,019	-155,492,125	-5.66%	40.99%
2020	345,060,916	13,401,678	4.04%	42.53%	158,638,692	-1,094,543	-0.69%	60.42%	2,421,633,626	-167,923,393	-6.48%	31.84%
2021	361,513,012	16,452,096	4.77%	49.32%	154,233,410	-4,405,282	-2.78%	55.96%	2,354,133,510	-67,500,116	-2.79%	28.17%
2022	373,609,832	12,096,820	3.35%	54.32%	164,232,436	9,999,026	6.48%	66.07%	2,350,544,233	-3,589,277	-0.15%	27.97%
2023	404,082,014	30,472,182	8.16%	66.91%	165,916,895	1,684,459	1.03%	67.78%	2,330,832,806	-19,711,427	-0.84%	26.90%
2024	436,395,135	32,313,121	8.00%	80.25%	213,861,228	47,944,333	28.90%	116.26%	2,371,252,611	40,419,805	1.73%	29.10%

Rate Annual %chg: Residential & Recreational **6.07%**

Commercial & Industrial **8.02%**

Agricultural Land **2.59%**

Cnty# **21**
County **CUSTER**

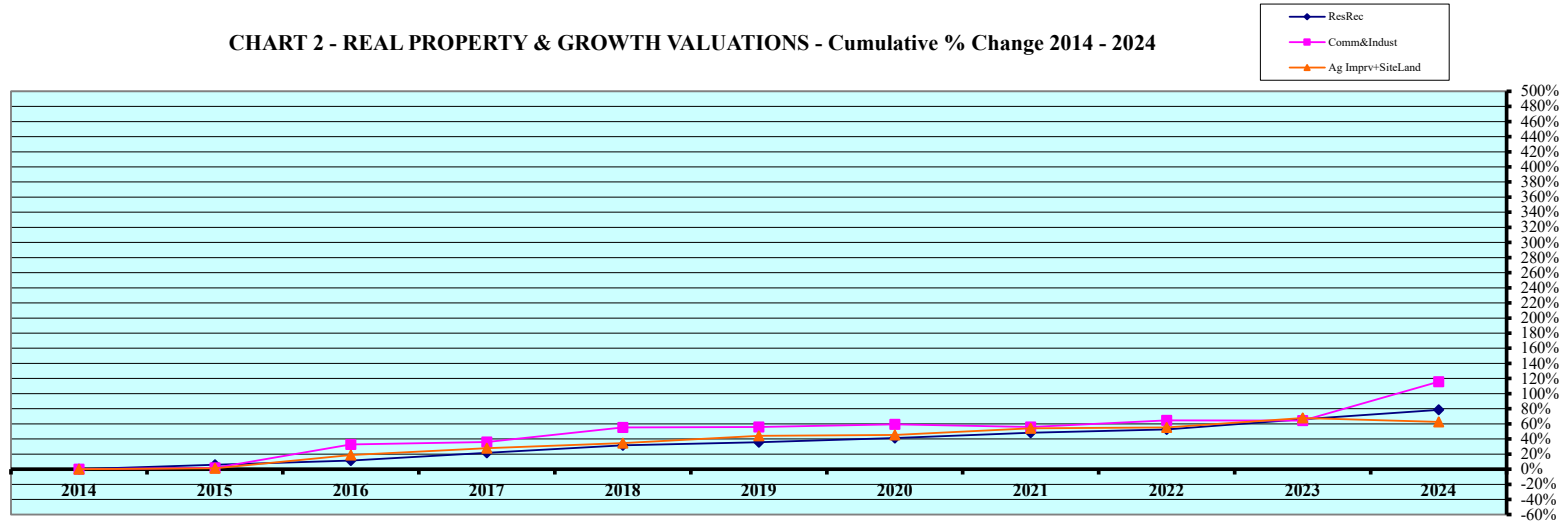
CHART 1

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

Prepared as of 02/11/2025

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



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	242,100,352	2,790,879	1.15%	239,309,473	--	--	98,892,429	5,917,537	5.98%	92,974,892	--	--
2015	259,107,974	2,564,572	0.99%	256,543,402	5.97%	5.97%	121,121,620	20,596,128	17.00%	100,525,492	1.65%	1.65%
2016	272,988,217	3,342,769	1.22%	269,645,448	4.07%	11.38%	133,964,781	2,567,352	1.92%	131,397,429	8.48%	32.87%
2017	299,602,321	5,312,421	1.77%	294,289,900	7.80%	21.56%	140,550,666	6,201,846	4.41%	134,348,820	0.29%	35.85%
2018	321,478,274	2,988,457	0.93%	318,489,817	6.30%	31.55%	158,555,742	4,996,535	3.15%	153,559,207	9.26%	55.28%
2019	331,659,238	2,999,974	0.90%	328,659,264	2.23%	35.75%	159,733,235	5,499,591	3.44%	154,233,644	-2.73%	55.96%
2020	345,060,916	3,061,069	0.89%	341,999,847	3.12%	41.26%	158,638,692	1,047,021	0.66%	157,591,671	-1.34%	59.36%
2021	361,513,012	2,756,064	0.76%	358,756,948	3.97%	48.19%	154,233,410	181,280	0.12%	154,052,130	-2.89%	55.78%
2022	373,609,832	4,303,226	1.15%	369,306,606	2.16%	52.54%	164,232,436	1,545,103	0.94%	162,687,333	5.48%	64.51%
2023	404,082,014	2,360,499	0.58%	401,721,515	7.52%	65.93%	165,916,895	3,322,937	2.00%	162,593,958	-1.00%	64.41%
2024	436,395,135	4,306,004	0.99%	432,089,131	6.93%	78.48%	213,861,228	538,772	0.25%	213,322,456	28.57%	115.71%
Rate Ann%chg	6.07%	Resid & Recreat w/o growth				5.01%	8.02%	C & I w/o growth				4.58%

Tax Year	Ag Improvements & Site Land (1)							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2014	107,937,571	83,812,907	191,750,478	9,366,814	4.88%	182,383,664	--	--
2015	111,013,136	93,617,793	204,630,929	10,573,126	5.17%	194,057,803	1.20%	1.20%
2016	119,479,445	117,510,961	236,990,406	9,563,459	4.04%	227,426,947	11.14%	18.61%
2017	131,276,555	123,879,769	255,156,324	9,972,635	3.91%	245,183,689	3.46%	27.87%
2018	134,763,307	131,903,987	266,667,294	8,870,779	3.33%	257,796,515	1.03%	34.44%
2019	143,956,388	138,809,437	282,765,825	6,504,791	2.30%	276,261,034	3.60%	44.07%
2020	144,200,847	146,552,945	290,753,792	12,277,763	4.22%	278,476,029	-1.52%	45.23%
2021	151,885,793	147,132,639	299,018,432	3,514,937	1.18%	295,503,495	1.63%	54.11%
2022	155,540,278	145,829,534	301,369,812	3,629,030	1.20%	297,740,782	-0.43%	55.28%
2023	170,940,614	155,626,036	326,566,650	5,001,010	1.53%	321,565,640	6.70%	67.70%
2024	197,866,090	121,490,403	319,356,493	7,677,621	2.40%	311,678,872	-4.56%	62.54%
Rate Ann%chg	6.25%	3.78%	5.23%	Ag Imprv+Site w/o growth			2.23%	

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

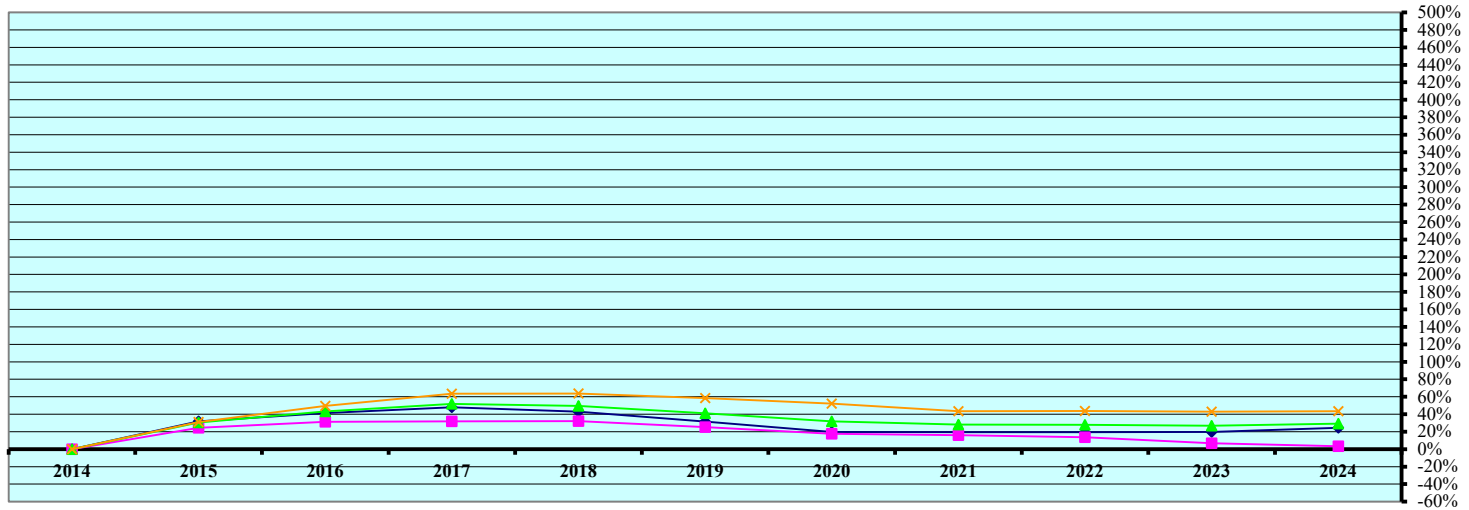
Cnty#
County

21
CUSTER

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	906,219,601	-	-	-	231,343,898	-	-	-	699,014,392	-	-	-
2015	1,194,149,215	287,929,614	31.77%	31.77%	288,090,133	56,746,235	24.53%	24.53%	916,335,375	217,320,983	31.09%	31.09%
2016	1,280,583,842	86,434,627	7.24%	41.31%	303,669,459	15,579,326	5.41%	31.26%	1,045,809,707	129,474,332	14.13%	49.61%
2017	1,340,748,328	60,164,486	4.70%	47.95%	304,926,691	1,257,232	0.41%	31.81%	1,143,011,655	97,201,948	9.29%	63.52%
2018	1,295,264,781	-45,483,547	-3.39%	42.93%	305,639,427	712,736	0.23%	32.11%	1,143,999,868	988,213	0.09%	63.66%
2019	1,191,303,184	-103,961,597	-8.03%	31.46%	289,884,461	-15,754,966	-5.15%	25.30%	1,107,814,252	-36,185,616	-3.16%	58.48%
2020	1,084,890,280	-106,412,904	-8.93%	19.72%	272,061,139	-17,823,322	-6.15%	17.60%	1,064,536,360	-43,277,892	-3.91%	52.29%
2021	1,082,150,357	-2,739,923	-0.25%	19.41%	268,527,817	-3,533,322	-1.30%	16.07%	1,003,304,075	-61,232,285	-5.75%	43.53%
2022	1,083,419,615	1,269,258	0.12%	19.55%	262,746,811	-5,781,006	-2.15%	13.57%	1,004,227,157	923,082	0.09%	43.66%
2023	1,083,892,141	472,526	0.04%	19.61%	247,254,523	-15,492,288	-5.90%	6.88%	999,530,351	-4,696,806	-0.47%	42.99%
2024	1,128,363,913	44,471,772	4.10%	24.51%	239,200,284	-8,054,239	-3.26%	3.40%	1,003,529,566	3,999,215	0.40%	43.56%

Rate Ann.%chg: Irrigated **2.22%** Dryland **0.33%** Grassland **3.68%**

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	113,809	-	-	-	51,118	-	-	-	1,836,742,818	-	-	-
2015	104,737	-9,072	-7.97%	-7.97%	47,368	-3,750	-7.34%	-7.34%	2,398,726,828	561,984,010	30.60%	30.60%
2016	108,066	3,329	3.18%	-5.05%	34,446	-12,922	-27.28%	-32.61%	2,630,205,520	231,478,692	9.65%	43.20%
2017	109,152	1,086	1.00%	-4.09%	34,449	3	0.01%	-32.61%	2,788,830,275	158,624,755	6.03%	51.84%
2018	110,252	1,100	1.01%	-3.13%	34,816	367	1.07%	-31.89%	2,745,049,144	-43,781,131	-1.57%	49.45%
2019	520,132	409,880	371.77%	357.02%	34,990	174	0.50%	-31.55%	2,589,557,019	-155,492,125	-5.66%	40.99%
2020	110,857	-409,275	-78.69%	-2.59%	34,990	0	0.00%	-31.55%	2,421,633,626	-167,923,393	-6.48%	31.84%
2021	150,892	40,035	36.11%	32.58%	369	-34,621	-98.95%	-99.28%	2,354,133,510	-67,500,116	-2.79%	28.17%
2022	150,650	-242	-0.16%	32.37%	0	-369	-100.00%	-100.00%	2,350,544,233	-3,589,277	-0.15%	27.97%
2023	155,791	5,141	3.41%	36.89%	0	0	-	-100.00%	2,330,832,806	-19,711,427	-0.84%	26.90%
2024	158,848	3,057	1.96%	39.57%	0	0	-	-100.00%	2,371,252,611	40,419,805	1.73%	29.10%

Cnty# **21**
County **CUSTER**

Rate Ann.%chg: Total Agric Land **2.59%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	905,781,541	282,018	3,212			231,795,040	157,284	1,474			698,973,742	1,169,162	598		
2015	1,194,956,767	282,214	4,234	31.83%	31.83%	288,647,752	156,313	1,847	25.30%	25.30%	916,076,186	1,170,050	783	30.96%	30.96%
2016	1,283,048,478	282,250	4,546	7.36%	41.53%	303,739,938	156,016	1,947	5.43%	32.10%	1,045,611,323	1,170,043	894	14.14%	49.48%
2017	1,341,668,533	282,142	4,755	4.61%	48.06%	305,612,212	156,457	1,953	0.33%	32.54%	1,142,554,887	1,170,101	976	9.27%	63.33%
2018	1,296,272,110	282,118	4,595	-3.38%	43.06%	305,399,142	156,280	1,954	0.04%	32.60%	1,143,638,172	1,169,737	978	0.13%	63.54%
2019	1,191,753,396	282,005	4,226	-8.03%	31.58%	289,910,164	157,009	1,846	-5.51%	25.29%	1,108,903,069	1,169,588	948	-3.02%	58.59%
2020	1,086,302,238	282,524	3,845	-9.02%	19.71%	272,335,955	156,585	1,739	-5.81%	18.01%	1,064,424,154	1,168,554	911	-3.93%	52.36%
2021	1,083,056,380	282,663	3,832	-0.35%	19.30%	268,946,408	156,214	1,722	-1.01%	16.82%	1,003,016,151	1,168,835	858	-5.79%	43.54%
2022	1,084,618,494	282,995	3,833	0.03%	19.33%	263,245,402	152,761	1,723	0.09%	16.93%	1,004,678,576	1,171,885	857	-0.09%	43.40%
2023	1,083,954,502	283,028	3,830	-0.07%	19.24%	247,513,219	143,346	1,727	0.20%	17.16%	1,004,965,309	1,181,034	851	-0.75%	42.33%
2024	1,128,146,987	281,633	4,006	4.59%	24.72%	239,317,838	138,592	1,727	0.01%	17.17%	1,003,354,829	1,182,922	848	-0.32%	41.88%

Rate Annual %chg Average Value/Acre:

2.22%

0.32%

3.68%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	114,396	2,341	49			51,118	197	260			1,836,715,837	1,611,002	1,140		
2015	104,723	2,134	49	0.41%	0.41%	47,368	182	260	0.00%	0.00%	2,399,832,796	1,610,894	1,490	30.67%	30.67%
2016	108,221	2,206	49	-0.01%	0.40%	34,446	132	260	0.00%	0.00%	2,632,542,406	1,610,647	1,634	9.71%	43.36%
2017	109,101	2,223	49	0.01%	0.41%	44,449	134	333	28.06%	28.06%	2,789,989,182	1,611,057	1,732	5.95%	51.90%
2018	110,252	2,245	49	0.08%	0.49%	44,816	135	332	-0.23%	27.77%	2,745,464,492	1,610,516	1,705	-1.56%	49.52%
2019	110,601	2,252	49	0.01%	0.50%	34,990	135	260	-21.73%	0.00%	2,590,712,220	1,610,990	1,608	-5.66%	41.05%
2020	110,857	2,257	49	0.00%	0.50%	229,992	932	247	-5.08%	-5.08%	2,423,403,196	1,610,852	1,504	-6.45%	31.95%
2021	111,383	2,252	49	0.72%	1.22%	145,311	980	148	-39.89%	-42.94%	2,355,275,633	1,610,943	1,462	-2.82%	28.24%
2022	150,455	3,027	50	0.47%	1.69%	0	0				2,352,692,927	1,610,669	1,461	-0.09%	28.12%
2023	155,791	3,134	50	0.03%	1.72%	0	0				2,336,588,821	1,610,542	1,451	-0.68%	27.25%
2024	158,704	3,192	50	0.01%	1.73%	0	0				2,370,978,358	1,606,338	1,476	1.74%	29.46%

Rate Annual %chg Average Value/Acre:

2.59%

21
CUSTER

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

CHART 4

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10,545	CUSTER	147,902,708	51,614,373	140,097,843	436,395,135	204,832,401	9,028,827	0	2,371,252,611	197,866,090	121,490,403	0	3,680,480,391
cnty sectorvalue % of total value:		4.02%	1.40%	3.81%	11.86%	5.57%	0.25%		64.43%	5.38%	3.30%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
108	ANSELMO	304,791	508,901	2,027,912	3,034,213	1,208,794	0	0	3,077	0	0	0	7,087,688
1.02%	%sector of county sector	0.21%	0.99%	1.45%	0.70%	0.59%			0.00%				0.19%
	%sector of municipality	4.30%	7.18%	28.61%	42.81%	17.05%			0.04%				100.00%
459	ANSLEY	622,839	1,803,515	2,980,801	16,859,301	4,219,755	0	0	8,582	0	9,111	0	26,503,904
4.35%	%sector of county sector	0.42%	3.49%	2.13%	3.86%	2.06%			0.00%		0.01%		0.72%
	%sector of municipality	2.35%	6.80%	11.25%	63.61%	15.92%			0.03%		0.03%		100.00%
592	ARNOLD	560,408	2,116,775	232,784	25,810,945	4,205,225	0	0	46,361	0	2,812	0	32,975,310
5.61%	%sector of county sector	0.38%	4.10%	0.17%	5.91%	2.05%			0.00%		0.00%		0.90%
	%sector of municipality	1.70%	6.42%	0.71%	78.27%	12.75%			0.14%		0.01%		100.00%
75	BERWYN	124,710	416,469	1,534,596	3,115,975	337,654	0	0	62,194	71,585	4,027	0	5,667,210
0.71%	%sector of county sector	0.08%	0.81%	1.10%	0.71%	0.16%			0.00%	0.04%	0.00%		0.15%
	%sector of municipality	2.20%	7.35%	27.08%	54.98%	5.96%			1.10%	1.26%	0.07%		100.00%
3,506	BROKEN BOW	7,072,585	4,770,512	4,739,527	172,758,350	69,503,234	409,346	0	60,166	0	0	0	259,313,720
33.25%	%sector of county sector	4.78%	9.24%	3.38%	39.59%	33.93%	4.53%		0.00%				7.05%
	%sector of municipality	2.73%	1.84%	1.83%	66.62%	26.80%	0.16%		0.02%				100.00%
563	CALLAWAY	2,506,737	807,849	110,562	30,275,595	5,590,088	0	0	124,656	0	845	0	39,416,332
5.34%	%sector of county sector	1.69%	1.57%	0.08%	6.94%	2.73%			0.01%		0.00%		1.07%
	%sector of municipality	6.36%	2.05%	0.28%	76.81%	14.18%			0.32%		0.00%		100.00%
68	COMSTOCK	497	159,872	9,063	2,634,184	366,567	0	0	7,714	0	0	0	3,177,897
0.64%	%sector of county sector	0.00%	0.31%	0.01%	0.60%	0.18%			0.00%				0.09%
	%sector of municipality	0.02%	5.03%	0.29%	82.89%	11.53%			0.24%				100.00%
151	MASON CITY	474,935	586,599	2,154,185	3,860,744	457,035	0	0	41,619	75,813	46,492	0	7,697,422
1.43%	%sector of county sector	0.32%	1.14%	1.54%	0.88%	0.22%			0.00%	0.04%	0.04%		0.21%
	%sector of municipality	6.17%	7.62%	27.99%	50.16%	5.94%			0.54%	0.98%	0.60%		100.00%
343	MERNA	623,018	724,141	1,710,537	16,536,003	2,889,734	0	0	339,828	0	138,789	0	22,962,050
3.25%	%sector of county sector	0.42%	1.40%	1.22%	3.79%	1.41%			0.01%		0.11%		0.62%
	%sector of municipality	2.71%	3.15%	7.45%	72.01%	12.58%			1.48%		0.60%		100.00%
138	OCONTO	63,121	528,155	60,198	3,954,819	391,491	0	0	10,919	0	49,514	0	5,058,217
1.31%	%sector of county sector	0.04%	1.02%	0.04%	0.91%	0.19%			0.00%		0.04%		0.14%
	%sector of municipality	1.25%	10.44%	1.19%	78.19%	7.74%			0.22%		0.98%		100.00%
500	SARGENT	286,342	1,490,035	62,093	17,716,648	7,485,659	0	0	430,506	0	0	0	27,471,283
4.74%	%sector of county sector	0.19%	2.89%	0.04%	4.06%	3.65%			0.02%				0.75%
	%sector of municipality	1.04%	5.42%	0.23%	64.49%	27.25%			1.57%				100.00%
	%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	12,639,983	13,912,824	15,622,259	296,556,785	96,655,238	409,346	0	1,135,622	147,398	251,590	0	437,331,044
61.67%	%all municip.sectors of cnty	8.55%	26.96%	11.15%	67.96%	47.19%	4.53%		0.05%	0.07%	0.21%		11.88%

Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division

NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 15,419	Value : 3,553,259,298	Growth 17,795,015	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	594	2,682,510	414	8,502,142	361	13,169,162	1,369	24,353,814	
02. Res Improve Land	3,266	34,183,742	282	9,198,804	285	10,784,979	3,833	54,167,525	
03. Res Improvements	3,296	299,901,712	315	56,102,259	333	59,492,249	3,944	415,496,220	
04. Res Total	3,890	336,767,964	729	73,803,205	694	83,446,390	5,313	494,017,559	5,865,823
% of Res Total	73.22	68.17	13.72	14.94	13.06	16.89	34.46	13.90	32.96
05. Com UnImp Land	128	1,817,411	15	275,974	13	2,061,559	156	4,154,944	
06. Com Improve Land	569	18,028,682	49	1,875,467	56	10,440,117	674	30,344,266	
07. Com Improvements	579	82,975,646	51	11,598,154	68	84,351,762	698	178,925,562	
08. Com Total	707	102,821,739	66	13,749,595	81	96,853,438	854	213,424,772	399,326
% of Com Total	82.79	48.18	7.73	6.44	9.48	45.38	5.54	6.01	2.24
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	13,856,837	0	0	4	14,101,805	
12. Ind Total	2	409,346	2	14,169,333	0	0	4	14,578,679	0
% of Ind Total	50.00	2.81	50.00	97.19	0.00	0.00	0.03	0.41	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	3,890	336,767,964	729	73,803,205	694	83,446,390	5,313	494,017,559	5,865,823
% of Res & Rec Total	73.22	68.17	13.72	14.94	13.06	16.89	34.46	13.90	32.96
Com & Ind Total	709	103,231,085	68	27,918,928	81	96,853,438	858	228,003,451	399,326
% of Com & Ind Total	82.63	45.28	7.93	12.24	9.44	42.48	5.56	6.42	2.24
17. Taxable Total	4,599	439,999,049	797	101,722,133	775	180,299,828	6,171	722,021,010	6,265,149
% of Taxable Total	74.53	60.94	12.92	14.09	12.56	24.97	40.02	20.32	35.21

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	16	2,187,161	16,093,258		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		16	2,187,161	16,093,258
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					16	2,187,161	16,093,258

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	514	54	552	1,120

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	40	1,020,041	21	1,375,473	6,967	1,748,952,620	7,028	1,751,348,134
28. Ag-Improved Land	7	249,098	20	1,602,780	2,124	794,714,814	2,151	796,566,692
29. Ag Improvements	9	395,619	20	3,169,467	2,191	279,758,376	2,220	283,323,462

30. Ag Total				9,248	2,831,238,288
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth	
	Records	Acres	Value		Records	Acres		Value
31. HomeSite UnImp Land	0	0.00	0		1	1.00		10,000
32. HomeSite Improv Land	3	3.00	95,000		14	15.72		573,800
33. HomeSite Improvements	3	0.00	174,752		14	0.00		2,623,706
34. HomeSite Total								
35. FarmSite UnImp Land	0	0.00	0		6	28.07		53,550
36. FarmSite Improv Land	3	3.00	43,000		18	46.02		359,631
37. FarmSite Improvements	9	0.00	220,867		19	0.00		545,761
38. FarmSite Total								
39. Road & Ditches	3	2.21	0		12	9.93	0	
40. Other- Non Ag Use	0	0.00	0		1	0.04	200	
	Rural			Total				
	Records	Acres	Value		Records	Acres	Value	
31. HomeSite UnImp Land	20	20.00	725,000		21	21.00	735,000	
32. HomeSite Improv Land	1,260	1,343.59	48,991,600		1,277	1,362.31	49,660,400	
33. HomeSite Improvements	1,285	0.00	182,144,606		1,302	0.00	184,943,064	
34. HomeSite Total					1,323	1,383.31	235,338,464	
35. FarmSite UnImp Land	65	272.77	1,552,622		71	300.84	1,606,172	
36. FarmSite Improv Land	1,561	2,289.89	33,855,285		1,582	2,338.91	34,257,916	
37. FarmSite Improvements	2,080	0.00	97,613,770		2,108	0.00	98,380,398	
38. FarmSite Total					2,179	2,639.75	134,244,486	
39. Road & Ditches	5,511	15,149.86	0		5,526	15,162.00	0	
40. Other- Non Ag Use	13	320.42	638,900		14	320.46	639,100	
41. Total Section VI					3,502	19,505.52	370,222,050	

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	770,928	6	829.28	770,928

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	56,175.57	28.50%	270,833,179	30.73%	4,821.19
46. 1A	40,063.43	20.33%	193,916,796	22.00%	4,840.24
47. 2A1	9,757.05	4.95%	43,040,975	4.88%	4,411.27
48. 2A	29,651.55	15.04%	128,028,950	14.53%	4,317.78
49. 3A1	4,046.18	2.05%	16,265,090	1.85%	4,019.86
50. 3A	8,143.20	4.13%	32,924,962	3.74%	4,043.25
51. 4A1	18,002.19	9.13%	71,810,917	8.15%	3,989.01
52. 4A	31,256.22	15.86%	124,592,489	14.14%	3,986.17
53. Total	197,095.39	100.00%	881,413,358	100.00%	4,472.01
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	28,759.03	33.73%	61,846,282	37.38%	2,150.50
56. 2D1	4,367.54	5.12%	8,844,364	5.35%	2,025.02
57. 2D	22,263.46	26.11%	43,414,293	26.24%	1,950.02
58. 3D1	1,783.09	2.09%	3,387,871	2.05%	1,900.00
59. 3D	8,130.28	9.54%	14,025,057	8.48%	1,725.04
60. 4D1	7,759.89	9.10%	13,195,437	7.98%	1,700.47
61. 4D	12,196.98	14.31%	20,737,528	12.53%	1,700.22
62. Total	85,260.27	100.00%	165,450,832	100.00%	1,940.54
Grass					
63. 1G1	44,730.01	7.11%	39,213,714	6.38%	876.68
64. 1G	11,117.08	1.77%	11,955,197	1.94%	1,075.39
65. 2G1	383,986.26	61.04%	392,449,931	63.82%	1,022.04
66. 2G	73,817.21	11.73%	55,709,366	9.06%	754.69
67. 3G1	95,697.15	15.21%	98,033,260	15.94%	1,024.41
68. 3G	19,507.80	3.10%	17,323,251	2.82%	888.02
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	629,090.17	100.00%	614,923,423	100.00%	977.48
Irrigated Total	197,095.39	21.58%	881,413,358	53.04%	4,472.01
Dry Total	85,260.27	9.33%	165,450,832	9.96%	1,940.54
Grass Total	629,090.17	68.88%	614,923,423	37.00%	977.48
72. Waste	1,931.96	0.21%	96,696	0.01%	50.05
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	5,716.04	0.63%	1,560,973	0.09%	273.09
75. Market Area Total	913,377.79	100.00%	1,661,884,309	100.00%	1,819.49

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	5,302.11	3.10%	3,810,978	3.45%	718.77
64. 1G	609.26	0.36%	369,210	0.33%	606.00
65. 2G1	5,636.72	3.30%	3,465,712	3.14%	614.85
66. 2G	21.35	0.01%	12,725	0.01%	596.02
67. 3G1	6,722.55	3.94%	3,731,854	3.38%	555.12
68. 3G	152,494.13	89.29%	99,062,427	89.69%	649.61
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	170,786.12	100.00%	110,452,906	100.00%	646.73
Irrigated Total	1,628.78	0.94%	3,420,438	3.00%	2,100.00
Dry Total	347.29	0.20%	209,421	0.18%	603.01
Grass Total	170,786.12	98.80%	110,452,906	96.81%	646.73
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	159.75	0.09%	0	0.00%	0.00
75. Market Area Total	172,868.54	100.00%	114,087,016	100.00%	659.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,440.04	13.64%	9,028,148	15.91%	3,700.00
46. 1A	3,727.13	20.83%	13,790,381	24.30%	3,700.00
47. 2A1	212.26	1.19%	785,362	1.38%	3,700.00
48. 2A	3,451.25	19.29%	11,904,495	20.97%	3,449.33
49. 3A1	1,496.53	8.36%	4,826,320	8.50%	3,225.01
50. 3A	433.97	2.43%	1,399,557	2.47%	3,225.01
51. 4A1	2,808.46	15.70%	6,880,769	12.12%	2,450.01
52. 4A	3,323.92	18.58%	8,143,656	14.35%	2,450.02
53. Total	17,893.56	100.00%	56,758,688	100.00%	3,172.02
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,823.71	23.81%	2,690,011	24.04%	1,475.02
56. 2D1	298.38	3.90%	440,116	3.93%	1,475.02
57. 2D	2,588.88	33.80%	3,818,639	34.13%	1,475.02
58. 3D1	467.01	6.10%	688,847	6.16%	1,475.02
59. 3D	323.85	4.23%	477,683	4.27%	1,475.01
60. 4D1	601.68	7.86%	857,407	7.66%	1,425.02
61. 4D	1,555.57	20.31%	2,216,728	19.81%	1,425.03
62. Total	7,659.08	100.00%	11,189,431	100.00%	1,460.94
Grass					
63. 1G1	3,001.23	2.93%	2,447,066	3.07%	815.35
64. 1G	8,681.85	8.47%	7,906,426	9.92%	910.68
65. 2G1	38,621.08	37.70%	32,023,805	40.16%	829.18
66. 2G	13,895.69	13.56%	11,488,230	14.41%	826.75
67. 3G1	7,640.32	7.46%	6,233,128	7.82%	815.82
68. 3G	30,605.50	29.87%	19,625,281	24.61%	641.23
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	102,455.84	100.00%	79,731,397	100.00%	778.20
Irrigated Total	17,893.56	13.97%	56,758,688	38.43%	3,172.02
Dry Total	7,659.08	5.98%	11,189,431	7.58%	1,460.94
Grass Total	102,455.84	79.98%	79,731,397	53.99%	778.20
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	309.01	0.24%	3,308	0.00%	10.71
75. Market Area Total	128,095.80	100.00%	147,683,890	100.00%	1,152.92

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,980.29	12.71%	15,403,728	13.80%	3,870.00
46. 1A	10,394.48	33.18%	40,330,580	36.12%	3,880.00
47. 2A1	1,651.96	5.27%	6,409,607	5.74%	3,880.00
48. 2A	6,465.16	20.64%	22,983,647	20.59%	3,555.00
49. 3A1	334.14	1.07%	1,047,530	0.94%	3,135.00
50. 3A	4,572.82	14.60%	14,335,784	12.84%	3,135.00
51. 4A1	1,907.74	6.09%	5,589,688	5.01%	2,930.01
52. 4A	2,021.84	6.45%	5,549,942	4.97%	2,745.00
53. Total	31,328.43	100.00%	111,650,506	100.00%	3,563.87
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9,308.07	34.72%	15,870,272	40.23%	1,705.00
56. 2D1	1,140.29	4.25%	1,887,188	4.78%	1,655.01
57. 2D	8,736.89	32.59%	12,100,604	30.68%	1,385.00
58. 3D1	183.60	0.68%	238,680	0.61%	1,300.00
59. 3D	5,070.00	18.91%	6,489,591	16.45%	1,280.00
60. 4D1	888.13	3.31%	1,070,198	2.71%	1,205.00
61. 4D	1,485.14	5.54%	1,789,598	4.54%	1,205.00
62. Total	26,812.12	100.00%	39,446,131	100.00%	1,471.21
Grass					
63. 1G1	8,069.08	7.87%	6,992,142	8.04%	866.54
64. 1G	4,419.16	4.31%	4,010,559	4.61%	907.54
65. 2G1	41,075.45	40.09%	37,079,480	42.61%	902.72
66. 2G	26,160.01	25.53%	23,800,605	27.35%	909.81
67. 3G1	3,664.29	3.58%	3,291,203	3.78%	898.18
68. 3G	19,067.99	18.61%	11,841,185	13.61%	621.00
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	102,467.66	100.00%	87,018,211	100.00%	849.23
Irrigated Total	31,328.43	19.48%	111,650,506	46.89%	3,563.87
Dry Total	26,812.12	16.67%	39,446,131	16.57%	1,471.21
Grass Total	102,467.66	63.72%	87,018,211	36.54%	849.23
72. Waste	196.51	0.12%	9,831	0.00%	50.03
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	637.90	0.40%	1,136	0.00%	1.78
75. Market Area Total	160,804.72	100.00%	238,124,679	100.00%	1,480.83

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8,640.85	25.59%	32,057,578	27.58%	3,710.00
46. 1A	9,647.96	28.57%	35,793,942	30.79%	3,710.00
47. 2A1	1,809.70	5.36%	6,695,890	5.76%	3,700.00
48. 2A	6,303.29	18.67%	21,431,186	18.43%	3,400.00
49. 3A1	254.88	0.75%	764,640	0.66%	3,000.00
50. 3A	1,767.42	5.23%	5,302,260	4.56%	3,000.00
51. 4A1	2,396.17	7.10%	6,469,659	5.57%	2,700.00
52. 4A	2,947.75	8.73%	7,737,902	6.66%	2,625.02
53. Total	33,768.02	100.00%	116,253,057	100.00%	3,442.70
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,170.07	37.28%	9,872,112	43.05%	1,600.00
56. 2D1	1,136.90	6.87%	1,705,350	7.44%	1,500.00
57. 2D	4,291.99	25.93%	5,579,587	24.33%	1,300.00
58. 3D1	506.74	3.06%	658,762	2.87%	1,300.00
59. 3D	1,326.14	8.01%	1,591,368	6.94%	1,200.00
60. 4D1	1,243.95	7.52%	1,405,678	6.13%	1,130.01
61. 4D	1,875.03	11.33%	2,118,816	9.24%	1,130.02
62. Total	16,550.82	100.00%	22,931,673	100.00%	1,385.53
Grass					
63. 1G1	14,955.56	8.31%	12,348,063	7.72%	825.65
64. 1G	3,473.05	1.93%	3,176,241	1.99%	914.54
65. 2G1	115,292.78	64.08%	104,929,430	65.58%	910.11
66. 2G	24,705.27	13.73%	20,388,439	12.74%	825.27
67. 3G1	18,928.44	10.52%	17,231,835	10.77%	910.37
68. 3G	143.78	0.08%	76,203	0.05%	530.00
69. 4G1	2,339.80	1.30%	1,754,855	1.10%	750.00
70. 4G	87.09	0.05%	102,324	0.06%	1,174.92
71. Total	179,925.77	100.00%	160,007,390	100.00%	889.30
Irrigated Total	33,768.02	14.61%	116,253,057	38.85%	3,442.70
Dry Total	16,550.82	7.16%	22,931,673	7.66%	1,385.53
Grass Total	179,925.77	77.85%	160,007,390	53.47%	889.30
72. Waste	883.53	0.38%	44,224	0.01%	50.05
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	2,113.15	0.91%	18,763	0.01%	8.88
75. Market Area Total	231,128.14	100.00%	299,236,344	100.00%	1,294.68

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	194.73	884,653	239.45	1,115,443	281,280.00	1,167,495,951	281,714.18	1,169,496,047
77. Dry Land	62.89	125,682	223.34	460,355	136,343.35	238,641,451	136,629.58	239,227,488
78. Grass	121.54	120,804	402.11	404,197	1,184,201.91	1,051,608,326	1,184,725.56	1,052,133,327
79. Waste	0.00	0	21.51	1,077	3,184.16	158,299	3,205.67	159,376
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	78.09	2,235	326.87	14,632	8,530.89	1,567,313	8,935.85	1,584,180
82. Total	379.16	1,131,139	886.41	1,981,072	1,605,009.42	2,457,904,027	1,606,274.99	2,461,016,238

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	281,714.18	17.54%	1,169,496,047	47.52%	4,151.36
Dry Land	136,629.58	8.51%	239,227,488	9.72%	1,750.92
Grass	1,184,725.56	73.76%	1,052,133,327	42.75%	888.08
Waste	3,205.67	0.20%	159,376	0.01%	49.72
Other	0.00	0.00%	0	0.00%	0.00
Exempt	8,935.85	0.56%	1,584,180	0.06%	177.28
Total	1,606,274.99	100.00%	2,461,016,238	100.00%	1,532.13

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Anselmo	38	68,931	89	288,565	89	2,676,717	127	3,034,213	0
83.2 Ansley	53	232,143	259	1,729,728	261	17,618,083	314	19,579,954	32,406
83.3 Area 1	676	18,249,459	503	17,633,294	568	101,007,806	1,244	136,890,559	1,852,596
83.4 Area 2	2	31,495	2	30,000	4	717,409	6	778,904	0
83.5 Area 3	36	278,317	12	246,000	16	1,473,939	52	1,998,256	0
83.6 Area 4	29	1,746,933	26	810,000	30	4,801,628	59	7,358,561	410,365
83.7 Area 5	56	1,428,559	45	1,194,850	53	6,666,447	109	9,289,856	429,833
83.8 Arnold	47	150,034	358	3,225,477	360	29,654,695	407	33,030,206	621,768
83.9 Berwyn	25	57,809	60	222,163	62	2,858,064	87	3,138,036	22,320
83.10 Broken Bow	102	1,077,752	1,390	20,879,384	1,407	177,040,313	1,509	198,997,449	1,744,542
83.11 Callaway	71	326,431	303	2,799,383	303	30,087,953	374	33,213,767	658,324
83.12 Comstock	71	135,744	84	444,433	85	2,047,825	156	2,628,002	0
83.13 Mason City	48	149,489	109	725,143	109	3,069,872	157	3,944,504	0
83.14 Merna	25	128,409	189	1,274,256	191	15,079,175	216	16,481,840	4,986
83.15 Oconto	19	45,061	96	648,742	97	3,925,217	116	4,619,020	52,075
83.16 Sargent	71	247,248	308	2,016,107	309	16,771,077	380	19,034,432	36,608
84 Residential Total	1,369	24,353,814	3,833	54,167,525	3,944	415,496,220	5,313	494,017,559	5,865,823

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Anselmo	8	21,030	14	46,672	17	915,941	25	983,643	0
85.2	Ansley	9	82,278	43	376,814	45	3,739,865	54	4,198,957	8,767
85.3	Area 1	24	1,985,793	99	9,242,382	112	103,503,381	136	114,731,556	180,786
85.4	Area 2	0	0	1	58,753	1	1,249,226	1	1,307,979	0
85.5	Area 3	1	40,000	3	1,155,054	2	2,671,082	3	3,866,136	0
85.6	Area 4	2	287,667	2	1,384,551	2	1,512,202	4	3,184,420	0
85.7	Area 5	3	77,520	14	1,553,241	14	7,621,536	17	9,252,297	0
85.8	Arnold	17	61,593	54	512,913	54	3,913,916	71	4,488,422	5,806
85.9	Berwyn	1	5,227	8	22,097	9	310,330	10	337,654	0
85.10	Broken Bow	29	1,383,223	271	15,477,521	270	53,361,356	299	70,222,100	178,758
85.11	Callaway	4	16,200	41	260,334	42	3,787,256	46	4,063,790	0
85.12	Comstock	9	5,555	17	38,288	18	324,008	27	367,851	0
85.13	Mason City	6	6,404	17	40,158	18	506,631	24	553,193	0
85.14	Merna	12	63,518	21	95,018	23	2,772,798	35	2,931,334	0
85.15	Oconto	9	9,050	9	22,123	9	367,005	18	398,178	4,952
85.16	Sargent	22	109,886	64	535,221	66	6,470,834	88	7,115,941	20,257
86	Commercial Total	156	4,154,944	678	30,821,140	702	193,027,367	858	228,003,451	399,326

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	44,711.16	7.11%	39,183,082	6.38%	876.36
88. 1G	11,009.21	1.75%	11,779,906	1.92%	1,070.00
89. 2G1	383,708.50	61.04%	392,024,954	63.83%	1,021.67
90. 2G	73,816.15	11.74%	55,707,737	9.07%	754.68
91. 3G1	95,647.17	15.22%	97,960,039	15.95%	1,024.18
92. 3G	19,492.35	3.10%	17,302,084	2.82%	887.63
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	628,619.20	100.00%	614,196,506	100.00%	977.06
CRP					
96. 1C1	18.85	4.00%	30,632	4.21%	1,625.04
97. 1C	107.87	22.90%	175,291	24.11%	1,625.02
98. 2C1	277.76	58.98%	424,977	58.46%	1,530.02
99. 2C	1.06	0.23%	1,629	0.22%	1,536.79
100. 3C1	49.98	10.61%	73,221	10.07%	1,465.01
101. 3C	15.45	3.28%	21,167	2.91%	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	470.97	100.00%	726,917	100.00%	1,543.45
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	628,619.20	99.93%	614,196,506	99.88%	977.06
CRP Total	470.97	0.07%	726,917	0.12%	1,543.45
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	629,090.17	100.00%	614,923,423	100.00%	977.48

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	5,302.11	3.10%	3,810,978	3.45%	718.77
88. 1G	609.26	0.36%	369,210	0.33%	606.00
89. 2G1	5,636.72	3.30%	3,465,712	3.14%	614.85
90. 2G	21.35	0.01%	12,725	0.01%	596.02
91. 3G1	6,722.55	3.94%	3,731,854	3.38%	555.12
92. 3G	152,494.13	89.29%	99,062,427	89.69%	649.61
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	170,786.12	100.00%	110,452,906	100.00%	646.73
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	170,786.12	100.00%	110,452,906	100.00%	646.73
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	170,786.12	100.00%	110,452,906	100.00%	646.73

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	3,001.18	2.93%	2,447,008	3.07%	815.35
88. 1G	8,658.96	8.46%	7,879,691	9.89%	910.00
89. 2G1	38,613.22	37.71%	32,015,237	40.19%	829.13
90. 2G	13,895.56	13.57%	11,488,088	14.42%	826.75
91. 3G1	7,625.68	7.45%	6,217,170	7.81%	815.29
92. 3G	30,579.20	29.87%	19,596,614	24.60%	640.85
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	102,383.97	100.00%	79,651,269	100.00%	777.97
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	102,383.97	99.93%	79,651,269	99.90%	777.97
CRP Total	71.87	0.07%	80,128	0.10%	1,114.90
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	102,455.84	100.00%	79,731,397	100.00%	778.20

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	8,069.08	7.88%	6,992,142	8.04%	866.54
88. 1G	4,419.16	4.31%	4,010,559	4.61%	907.54
89. 2G1	41,058.34	40.08%	37,061,343	42.60%	902.65
90. 2G	26,160.01	25.53%	23,800,605	27.36%	909.81
91. 3G1	3,664.29	3.58%	3,291,203	3.78%	898.18
92. 3G	19,067.99	18.61%	11,841,185	13.61%	621.00
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	102,450.55	100.00%	87,000,074	100.00%	849.19
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	102,450.55	99.98%	87,000,074	99.98%	849.19
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	102,467.66	100.00%	87,018,211	100.00%	849.23

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	12,070.24	6.82%	9,837,822	6.25%	815.05
88. 1G	3,463.00	1.96%	3,164,181	2.01%	913.71
89. 2G1	115,261.78	65.12%	104,896,571	66.62%	910.07
90. 2G	24,703.24	13.96%	20,386,287	12.95%	825.25
91. 3G1	18,928.44	10.69%	17,231,835	10.94%	910.37
92. 3G	143.78	0.08%	76,203	0.05%	530.00
93. 4G1	2,339.80	1.32%	1,754,855	1.11%	750.00
94. 4G	87.09	0.05%	102,324	0.06%	1,174.92
95. Total	176,997.37	100.00%	157,450,078	100.00%	889.56
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	2,885.32	100.00%	2,510,241	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	2,885.32	100.00%	2,510,241	100.00%	870.00
Grass Total	176,997.37	98.37%	157,450,078	98.40%	889.56
CRP Total	43.08	0.02%	47,071	0.03%	1,092.64
Timber Total	2,885.32	1.60%	2,510,241	1.57%	870.00
114. Market Area Total	179,925.77	100.00%	160,007,390	100.00%	889.30

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

21 Custer

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	436,395,135	494,017,559	57,622,424	13.20%	5,865,823	11.86%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	197,866,090	235,338,464	37,472,374	18.94%	132,628	18.87%
04. Total Residential (sum lines 1-3)	634,261,225	729,356,023	95,094,798	14.99%	5,998,451	14.05%
05. Commercial	204,832,401	213,424,772	8,592,371	4.19%	399,326	4.00%
06. Industrial	9,028,827	14,578,679	5,549,852	61.47%	0	61.47%
07. Total Commercial (sum lines 5-6)	213,861,228	228,003,451	14,142,223	6.61%	399,326	6.43%
08. Ag-Farmsite Land, Outbuildings	120,851,303	134,244,486	13,393,183	11.08%	11,397,238	1.65%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	639,100	639,100	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	121,490,403	134,883,586	13,393,183	11.02%	11,397,238	1.64%
12. Irrigated	1,128,363,913	1,169,496,047	41,132,134	3.65%		
13. Dryland	239,200,284	239,227,488	27,204	0.01%		
14. Grassland	1,003,529,566	1,052,133,327	48,603,761	4.84%		
15. Wasteland	158,848	159,376	528	0.33%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	2,371,252,611	2,461,016,238	89,763,627	3.79%		
18. Total Value of all Real Property (Locally Assessed)	3,340,865,467	3,553,259,298	212,393,831	6.36%	17,795,015	5.82%

2025 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:
	\$281,610
7.	Adopted budget, or granted budget if different from above:
	\$281,610
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$57,500
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	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:
	\$40,223.57

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?
	2024

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 Valuation LLC 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 Valuation
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.

2025 Residential Assessment Survey for Custer County

1.	Valuation data collection done by:
	By office staff
2.	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.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The physical depreciation table is Marshall & Swift depreciation developed with the help of the contract appraiser; economic depreciation is developed using local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Individual depreciation tables for all valuation groups.
5.	Describe the methodology used to determine the residential lot values?
	Lot values are established using a price per square foot analysis.
6.	How are rural residential site values developed?
	Rural residential site values are developed based on sales and through local market information.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	Vacant lots being held for sale or resale are valued the same as any other lot within the same neighborhood.

2025 Commercial Assessment Survey for Custer County

1.	Valuation data collection done by:
	Contract appraisal firm
2.	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.
2a.	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.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation is developed using Marshall & Swift physical depreciation with additional forms of depreciation arrived from the local market.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	A depreciation study was used for all properties in the county with economic depreciation applied by location.
5.	Describe the methodology used to determine the commercial lot values.
	A sales price per square foot analysis is used to determine commercial lot values.

2025 Agricultural Assessment Survey for Custer County

1.	Valuation data collection done by:
	Assessor
2.	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.
3.	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.
4.	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.
5.	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.
6.	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.
6a.	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.
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?

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

ACTION TAKEN

2024 Review began with the six-year cycle starting with East Custer, Custer, Loup, Woodriver, Grant, Delight, Elim and Wayne TWP. Also being reviewed are Oconto and Callaway Villages. 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 completed in February 2024 by Central Plains Valuation LLC. Commercial sales were reviewed, and a statistical analysis was complete.

For 2025 Assessment Year

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

For 2026 Assessment year

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

For 2027 Assessment year

2027 – The six-year review will consist of 2 Villages Ansley & Comstock 8 TWPS, Comstock, Douglas Grove, Garfield, Westerville, Myrtle, Ansley and Algernon

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.

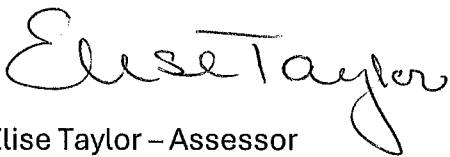
- 1. BROKEN BOW*
- 2. CALLAWAY, ARNOLD & MERNA*
- 3. ANSLEY, ANSELMO & SARGENT*
- 4. COMSTOCK & OCONTO*
- 5. BERWYN & MASON CITY*
- 6. RURAL*

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 Three-Year Plan for Custer County.

Respectfully submitted by Elise Taylor - Custer County Assessor


Elise Taylor – Assessor

8/13/24


County Chair/Vice Chair