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DEPARTMENT OF REVENUE

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

DOUGLAS COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Douglas 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 Douglas County.

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Mike Goodwillie, Douglas County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

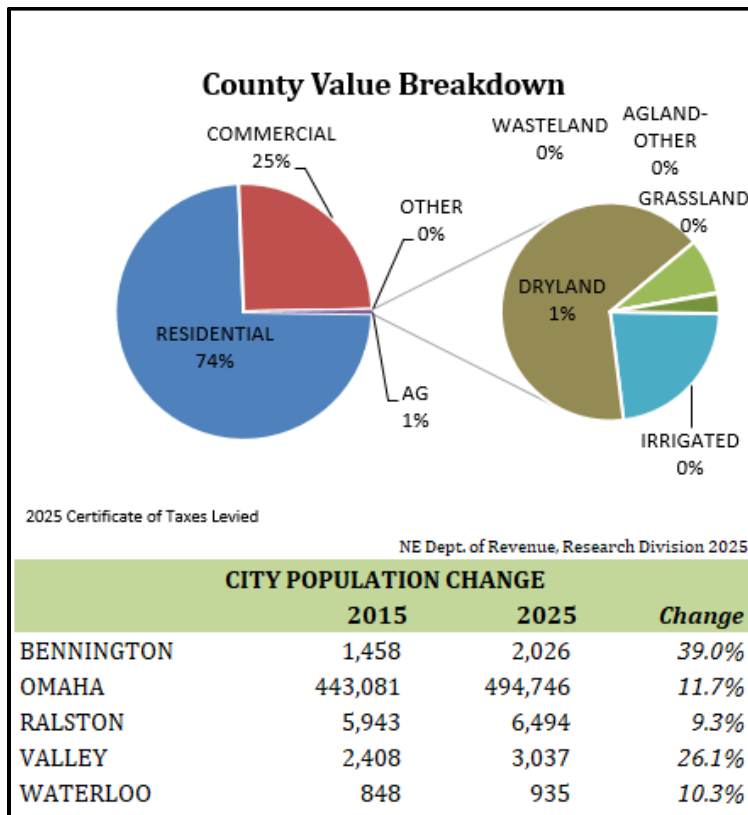
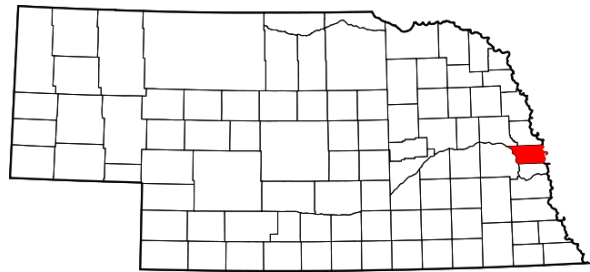
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 328 square miles, Douglas County has 601,158 residents, a 3% increase over the 2020 U.S. Census.¹ The report indicates that 62% of county housing is owner occupied and 86% of residents occupy the same house as in the prior year.¹ The average home in value in the county is \$288,928.²



The majority of the commercial properties in Douglas County are located in and around Omaha, the county seat and largest city in Nebraska. According to the latest information available from the U.S. Census Bureau, there are 16,710 employer establishments with a total employment figure of 339,929. This represents an increase of 6% in total employment from 2022-2023.¹

While the majority of Douglas County's value comes from sources other than agriculture, an agricultural presence is still felt in the county. Dryland makes up a majority of the agricultural land in the county. Douglas County is included in the Pappio-Missouri River Natural Resources District (NRD).

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

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

2026 Residential Correlation for Douglas 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 and indicates that the Douglas County Assessor qualifies sales at a rate that is above the statewide average rate. A review of the sales roster shows a sufficient reason for all disqualified sales and supports that all arm's-length sales have been made available for measurement. Sales verification is accomplished with a phone call on all sales except those with no consideration.

Valuation groups are created based on similar characteristics such as proximity, size, and amenities and are based on school districts. There are 21 valuation groups used in the residential class.

2026 Residential Assessment Details for Douglas 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	DC West	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 6%.
2	Elkhorn South	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 3%.
3	Elkhorn North	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 2%.
4	Bennington	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 1%.
5	Westview	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 3%.
6	Millard North	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 4%.
7	Millard West	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 3%.
8	Milliard South	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average 6%.
9	Burke	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average 6%.
10	Northwest Magnet	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average 4%.
11	North	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average 9%.
12	Benson	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on 7%.
13	Westside	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average 4%.
14	Central	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 6%.
15	Ralston	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 6%.
16	South Magnet	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 9%.
17	Bryan	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 6%.
18	Elkhorn	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 3%.
19	Buena Vista	2023	2024	*2026	*2020-2026	Adjustments to neighborhoods on average changed 8%.
98	IOLL	2023	2024	N/A	*2020-2026	
99	Mobile Homes	2023	2024	N/A	*2020-2026	
Additional comments: For 2026, the Douglas County Assessor and office staff conducted a sales analysis of the residential sales. The appraisal model was adjusted, and the costs were factored from the sales to arrive at market value. All pick-up work was completed in a timely manner. The county assessor continued with the physical inspection and review of the residential class by sub-areas to stay current with the six-year inspection and review cycle the county assessor completed the permit and pick-up work for the residential class of property. * = assessment action for current year						

The county assessor is in compliance with the statutorily required six-year inspection and review cycle. The review work is completed by office staff, appraisers are assigned neighborhoods and are responsible for physically inspecting one-sixth of the parcels each year. Most measuring is done with aerial imagery, and the zoning departments are sending digital floor plans to the office as well. Aerial imagery is updated with a flyover occurring every year. While a written valuation

2026 Residential Correlation for Douglas County

methodology is not on file, there is documentation on appraisals, county values, maps of valuation boundaries and the valuation process on the website and within the office.

Description of Analysis

The statistical sample for the residential class consists of 15,135 qualified sales. All three measures of central tendency are within the acceptable range, and both qualitative statistics are within the IAAO recommended range. All valuation groups have all statistics within the acceptable range.

Analysis of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect that the assessment actions applied to the sales file and the abstract uniformly.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	231	94.24	93.43	93.31	09.80	100.13
2	1,069	94.09	93.41	91.91	07.13	101.63
3	802	94.09	93.16	93.03	05.88	100.14
4	1,042	94.31	93.29	92.30	06.28	101.07
5	1,318	94.22	94.37	94.10	05.96	100.29
6	859	94.03	94.75	92.65	08.22	102.27
7	955	94.00	93.89	92.88	06.80	101.09
8	700	93.96	94.50	93.97	07.30	100.56
9	1,341	94.16	94.00	93.24	08.04	100.82
10	990	94.26	94.25	93.37	09.50	100.94
11	850	94.20	96.02	93.68	14.58	102.50
12	1,073	93.93	94.04	92.91	10.57	101.22
13	693	94.18	93.94	92.14	08.52	101.95
14	1,233	93.88	93.44	92.03	10.01	101.53
15	386	94.15	94.67	94.37	08.42	100.32
16	241	94.32	93.37	93.27	12.21	100.11
17	269	93.98	94.62	94.30	10.35	100.34
18	583	94.16	92.73	91.89	07.61	100.91
19	500	94.18	94.23	93.83	10.56	100.43
____ALL____	15,135	94.11	94.01	92.84	08.49	101.26

2026 Residential Correlation for Douglas County

Level of Value

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

2026 Commercial Correlation for Douglas County

Assessment Practices & Actions

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

The sales verification and qualification processes are reviewed and indicate that the Douglas County Assessor qualifies sales at a rate that is near the statewide average rate. A review of the sales roster shows a valid reason for all disqualified sales and supports that all arm's-length sales were made available for measurement.

There are six valuation groups used to stratify the commercial class based on general occupancy codes. Valuation Group 86 is sales restricted which was created this year for parcels with applications pursuant to Neb. Rev. Stat. §77-1395. Valuation Group 89 is low-income housing, Valuation Group 90 is general commercial, Valuation Group 91 is commercial offices, Valuation Group 92 is industrial, and Valuation Group 93 is multiple commercial which includes apartments. The six-year inspection and review cycle is in compliance with the statutory requirement. Appraisers are assigned by occupancy codes, and they are responsible for reviewing one-sixth of the parcels each year.

2026 Commercial Assessment Details for Douglas 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
86	Sales Restricted	*2023	*2024	*2026	*2020-2026	Conducted a reappraisal in accordance with State Statute.
89	LIHTC	2022	2022	*2026	*2020-2026	
90	Commercial	2022	2022	*2026	*2020-2026	Adjustments to neighborhoods on average changed 9%.
91	Office	2022	2022	*2026	*2020-2026	Adjustments to neighborhoods on average changed 13%.
92	Industrial	2022	2022	*2026	*2020-2026	Adjustments to neighborhoods on average changed 22%.
93	Multiple Commercial	2022	2022	*2026	*2020-2026	Adjustments to neighborhoods on average changed 1%.
Additional comments: For the 2026 commercial class of property, the county assessor continued with the inspection and review of the properties and surveyed commercial and industrial property owners. The specific occupancies reviewed included apartments, laundromats, theatres, transit warehouses, distribution warehouses, mini lube centers, carwashes, industrial flex spaces, laboratories, retail, offices, storage warehouse, mini warehouses, LIHTC, service garages, bar/taverns, neighborhood shopping centers, strip malls, and land. The county assessor also completed all permit and pick-up work for new construction and remodeling. * = assessment action for current year						

Description of Analysis

The statistical sample for the commercial class consists of 526 qualified sales. All three measures of central tendency are within the acceptable range, and both qualitative statistics are within the IAAO recommended range. A review of the valuation groups show all medians are within the acceptable range, as are all occupancy codes with sufficient sales, and all property types.

2026 Commercial Correlation for Douglas County

Analysis of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect the reported assessment actions applied to the sales file and abstract uniformly.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggests that assessments within the county are valued uniformly and are equalized. The quality of the assessment of the commercial property in Douglas County complies with generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
90	196	95.18	94.20	93.28	16.09	100.99
91	74	93.38	93.57	94.05	11.77	99.49
92	92	94.42	90.59	88.40	19.23	102.48
93	164	94.57	95.55	93.00	15.69	102.74
____ALL____	526	94.62	93.90	92.17	15.92	101.88

Level of Value

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

2026 Agricultural Correlation for Douglas 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.

All agricultural land in Douglas County are subject to non-agricultural influence; therefore, agricultural sales from Douglas County are neither used to value nor measure agricultural land within the county. Due to the minimal amount of agricultural land in the county, only one market area is used.

Agricultural homes and outbuildings are valued like the rural residential properties. A complete review of agricultural parcels was conducted using aerial imagery and physical inspections to update and verify land use. Aerial imagery is updated annually. The Douglas County Assessor is in compliance with the statutorily required six-year inspection and review cycle.

2026 Agricultural Assessment Details for Douglas 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	2023	2024	*2026	*2020-2026	
AB DW	Agricultural dwellings	2023	2024	*2026	*2020-2026	
<u>Additional comments:</u>						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
94	Entire County	2025*	Irrigated increased 6%, dry increased 11%, grass increased 11%, and timber increased 9%.
<u>Additional comments:</u> For 2026 the county assessor conducted a complete review for the entire agricultural class of properties. Parcels were reviewed and land use was updated and a recount of the number of AG parcels was completed. The review utilized aerial imagery and physical inspections to update and verify land use. The county Assessor updated classifications within the agricultural class of properties. With the updated land use the Douglas County Assessor reviewed the schedule of agricultural values and adjustments were made on all land classes to maintain the appropriate level of value. The county assessor also completed all permit and pick-up work for agricultural improvements.			
* =			
assessment action for current year			

Description of Analysis

The statistical sample for the agricultural class consists of 177 qualified sales. All sales come from comparable, uninfluenced areas outside of Douglas County including Burt, Cass, Dodge, Otoe, Saunders, and Washington Counties. The overall statistics show all three measures of central tendency within the acceptable range. The COD is within the IAAO recommended range, supporting that the statistics are a reliable indicator of the level of value.

2026 Agricultural Correlation for Douglas County

Review of the 80% Majority Land Use (MLU) subclass indicates that irrigated land and dryland both have medians within the acceptable range and grassland has only one sale. Review of the land use subclasses in all surrounding counties indicates that the values in Douglas County are comparable with surrounding counties.

Analysis of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect the reported assessment actions. The increase in the other agricultural on the abstract is attributable to the classification of nurseries, which were revalued for the current year.

Douglas County has a school bond subject to a 50% assessment pursuant to LB2. A substat of the school district statistics can be found in the appendix of this report and contains no qualified sales within the school district to use to estimate the level of value of parcels subject to the bond assessment. Review of assessed values in the county does support that valuations were reduced as required.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural land in Douglas County complies with generally accepted mass appraisal techniques.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>Irrigated</u>						
County	16	72.12	72.48	71.20	15.77	101.80
1	16	72.12	72.48	71.20	15.77	101.80
<u>Dry</u>						
County	124	69.49	73.06	69.73	18.58	104.78
1	124	69.49	73.06	69.73	18.58	104.78
<u>Grass</u>						
County	1	57.56	57.56	57.56		100.00
1	1	57.56	57.56	57.56		100.00
<u>ALL</u>						
10/01/2022 To 09/30/2025	177	69.99	73.44	70.41	18.65	104.30

Special Value Level of Value

Based on analysis of all available information, the level of value for the special valuation of agricultural land in Douglas County is 70%.

2026 Agricultural Correlation for Douglas County

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

A review of agricultural land value in Douglas 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 33%. Therefore, the level of value of agricultural land for school bond valuation in Douglas County is determined to be at the statutory level of 50% of market value.

2026 Opinions of the Property Tax Administrator for Douglas 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	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of 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, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Douglas County

Residential Real Property - Current

Number of Sales	15135	Median	94.11
Total Sales Price	\$5,607,888,770	Mean	94.01
Total Adj. Sales Price	\$5,607,888,770	Wgt. Mean	92.84
Total Assessed Value	\$5,206,508,700	Average Assessed Value of the Base	\$262,087
Avg. Adj. Sales Price	\$370,525	Avg. Assessed Value	\$344,005

Confidence Interval - Current

95% Median C.I	93.97 to 94.28
95% Wgt. Mean C.I	92.61 to 93.08
95% Mean C.I	93.83 to 94.19
% of Value of the Class of all Real Property Value in the County	73.42
% of Records Sold in the Study Period	7.16
% of Value Sold in the Study Period	9.40

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	16301	93	93.16
2024	16,301	93	93.16
2023	19,773	94	93.97
2022	19,607	94	93.58

2026 Commission Summary for Douglas County

Commercial Real Property - Current

Number of Sales	526	Median	94.62
Total Sales Price	\$798,636,835	Mean	93.90
Total Adj. Sales Price	\$798,636,835	Wgt. Mean	92.17
Total Assessed Value	\$736,075,600	Average Assessed Value of the Base	\$1,539,763
Avg. Adj. Sales Price	\$1,518,321	Avg. Assessed Value	\$1,399,383

Confidence Interval - Current

95% Median C.I	93.17 to 96.02
95% Wgt. Mean C.I	90.10 to 94.24
95% Mean C.I	92.04 to 95.76
% of Value of the Class of all Real Property Value in the County	25.59
% of Records Sold in the Study Period	4.20
% of Value Sold in the Study Period	3.81

Commercial Real Property - History

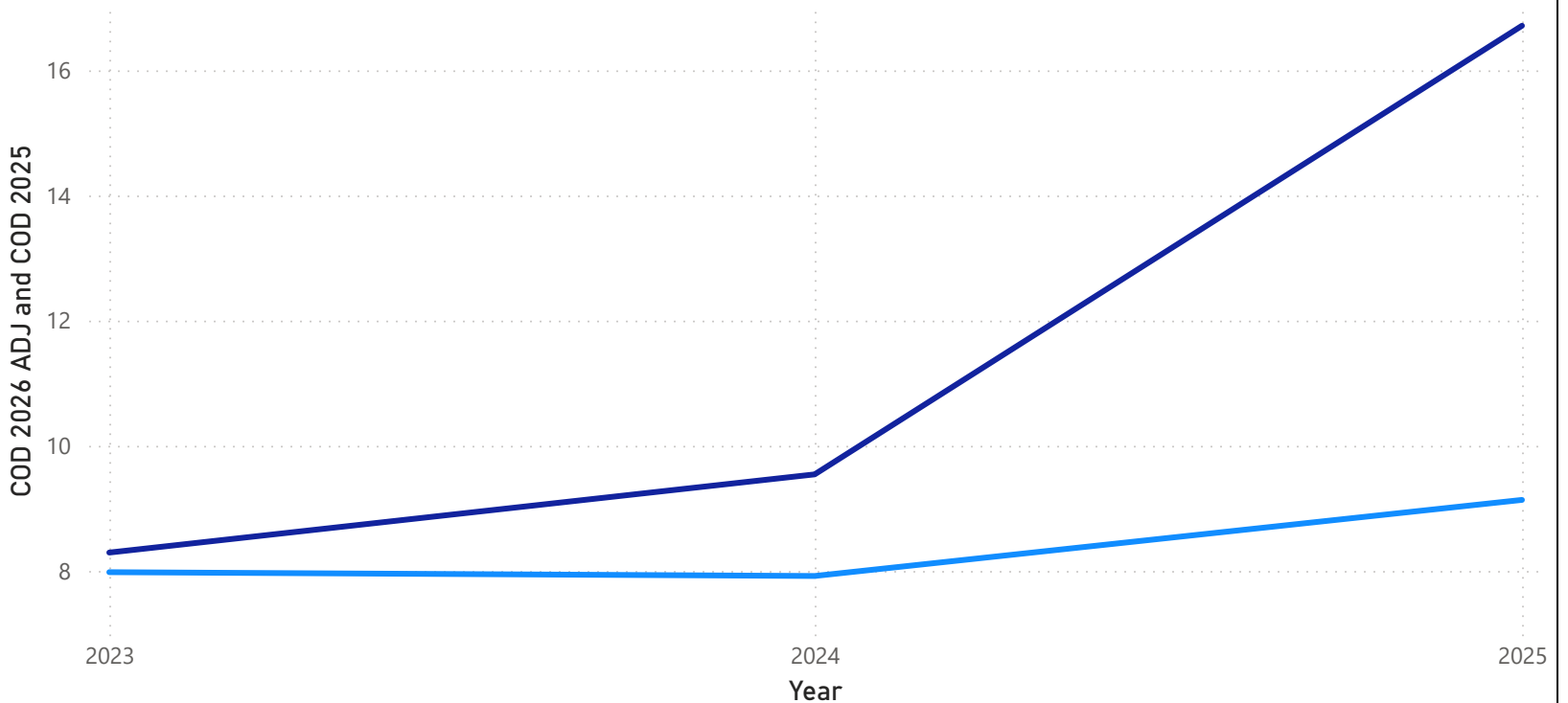
Year	Number of Sales	LOV	Median
2025	1143	95	94.06
2024	645	94	94.06
2023	632	93	93.40
2022	716	95	94.56

Douglas Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	231	94.24	87.49	7.71%	93.43	86.24	8.34%	93.31	85.29	9.41%
2	1069	94.09	89.59	5.03%	93.41	85.25	9.58%	91.91	83.90	9.55%
3	802	94.09	90.48	3.99%	93.16	82.90	12.38%	93.03	82.56	12.69%
4	1042	94.30	91.22	3.38%	93.29	82.33	13.31%	92.30	81.06	13.86%
5	1318	94.22	90.16	4.51%	94.37	87.06	8.39%	94.10	86.50	8.79%
6	859	94.03	89.86	4.64%	94.75	90.16	5.10%	92.65	88.01	5.27%
7	955	94.00	90.58	3.78%	93.89	89.96	4.37%	92.88	88.63	4.79%
8	700	93.96	88.85	5.76%	94.50	88.70	6.54%	93.97	88.28	6.44%
9	1341	94.16	88.49	6.41%	94.00	88.20	6.58%	93.24	87.68	6.34%
10	990	94.26	89.26	5.60%	94.25	89.45	5.36%	93.37	88.53	5.47%
11	850	94.20	84.49	11.50%	96.02	83.75	14.64%	93.68	81.97	14.29%
12	1073	93.93	87.59	7.24%	94.04	86.58	8.61%	92.91	86.14	7.86%
13	693	94.18	89.33	5.42%	93.94	88.57	6.06%	92.14	85.46	7.82%
14	1233	93.88	88.29	6.32%	93.44	87.16	7.21%	92.03	85.42	7.73%
15	386	94.15	89.23	5.51%	94.67	88.82	6.59%	94.37	89.00	6.04%
16	241	94.32	86.30	9.30%	93.37	85.68	8.97%	93.27	85.25	9.41%
17	269	93.98	88.44	6.26%	94.62	86.81	9.00%	94.30	86.57	8.92%
18	583	94.16	88.91	5.90%	92.73	82.21	12.80%	91.89	81.80	12.34%
19	500	94.18	87.09	8.14%	94.23	86.92	8.41%	93.83	85.53	9.70%
Total	15135	94.11	89.25	5.44%	94.01	86.75	8.37%	92.84	85.44	8.66%

COD 2026 ADJ and COD 2025 by Year

● COD 2026 ADJ ● COD 2025



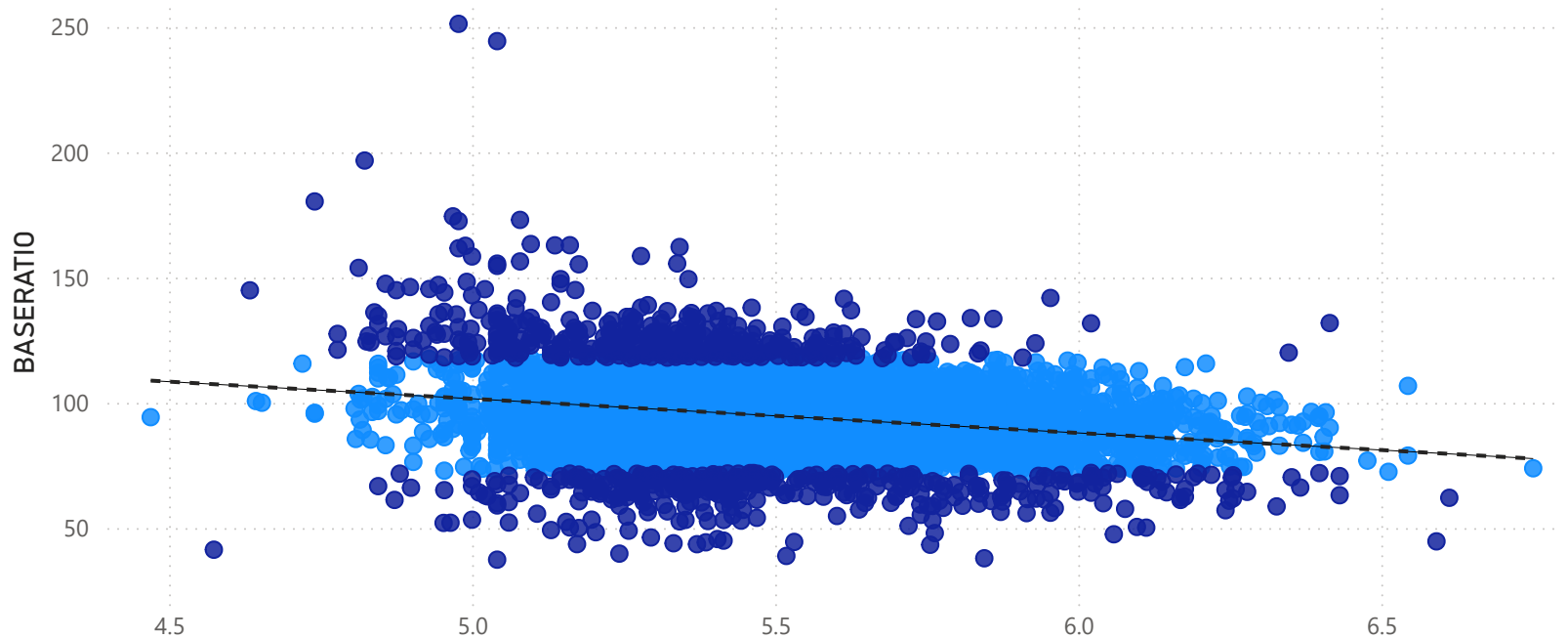
Douglas Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	231	9.81	14.12	-30.52%	100.13	101.11	-0.97%	37.91	19.66	92.89%	133.50	133.88	-0.28%
2	1069	7.13	12.71	-43.90%	101.64	101.61	0.03%	47.97	1.47	3156.75%	133.80	123.45	8.39%
3	802	5.88	15.02	-60.84%	100.15	100.42	-0.27%	55.25	3.45	1502.08%	118.04	118.04	0.00%
4	1042	6.28	16.94	-62.95%	101.08	101.57	-0.49%	43.32	5.05	757.67%	123.73	122.63	0.90%
5	1318	5.97	10.38	-42.52%	100.28	100.65	-0.37%	60.85	2.20	2668.83%	134.63	126.86	6.12%
6	859	8.22	9.03	-9.04%	102.27	102.44	-0.16%	44.66	9.31	379.73%	162.18	162.18	0.00%
7	955	6.80	8.38	-18.84%	101.09	101.50	-0.40%	58.62	4.47	1210.30%	136.57	136.57	0.00%
8	700	7.30	8.92	-18.18%	100.56	100.47	0.09%	53.33	53.33	0.00%	147.05	139.55	5.37%
9	1341	8.04	9.77	-17.64%	100.82	100.59	0.22%	60.04	3.70	1520.75%	130.76	130.76	0.00%
10	990	9.50	10.61	-10.50%	100.93	101.04	-0.10%	44.44	36.07	23.22%	162.85	149.36	9.03%
11	850	14.57	19.89	-26.72%	102.50	102.18	0.31%	39.77	28.88	37.71%	244.36	163.45	49.50%
12	1073	10.57	13.67	-22.65%	101.21	100.51	0.69%	43.53	29.54	47.35%	162.67	177.01	-8.10%
13	693	8.52	11.26	-24.38%	101.96	103.65	-1.63%	50.86	8.69	485.47%	130.73	130.73	0.00%
14	1233	10.01	12.54	-20.15%	101.54	102.04	-0.49%	38.85	30.28	28.29%	158.58	158.58	0.00%
15	386	8.42	9.72	-13.35%	100.32	99.80	0.52%	64.12	45.43	41.15%	138.97	132.43	4.95%
16	241	12.22	18.15	-32.67%	100.10	100.51	-0.40%	37.36	26.03	43.56%	132.68	133.92	-0.93%
17	269	10.35	13.26	-21.94%	100.35	100.27	0.07%	62.33	37.66	65.50%	137.53	128.15	7.32%
18	583	7.62	17.06	-55.34%	100.92	100.50	0.41%	44.96	3.36	1236.36%	126.32	118.63	6.49%
19	500	10.57	13.25	-20.24%	100.43	101.62	-1.18%	43.56	4.35	902.46%	251.26	133.03	88.87%
Total	15135	8.49	12.49	-32.02%	101.26	101.53	-0.27%	37.36	1.47	2436.90%	251.26	177.01	41.95%

IsOutlier, SALEAMT and BASERATIO

Down slope Regressive, Upward Progressive

IsOutlier ● In Range ● Outlier



**28 Douglas
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 15,135
 Total Sales Price : 5,607,888,770
 Total Adj. Sales Price : 5,607,888,770
 Total Assessed Value : 5,206,508,700
 Avg. Adj. Sales Price : 370,525
 Avg. Assessed Value : 344,005

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 94
 COD : 08.49
 PRD : 101.26

COV : 12.05
 STD : 11.33
 Avg. Abs. Dev : 07.99
 MAX Sales Ratio : 251.26
 MIN Sales Ratio : 37.36

95% Median C.I. : 93.97 to 94.28
 95% Wgt. Mean C.I. : 92.61 to 93.08
 95% Mean C.I. : 93.83 to 94.19

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-23 To 31-DEC-23	1,683	96.62	97.68	96.27	07.98	101.46	63.05	153.85	96.28 to 97.14	357,161	343,849
01-JAN-24 To 31-MAR-24	1,406	95.58	96.23	95.38	08.09	100.89	54.80	148.27	95.19 to 96.00	348,928	332,821
01-APR-24 To 30-JUN-24	2,165	93.82	93.71	93.05	07.88	100.71	52.17	162.18	93.33 to 94.13	377,151	350,945
01-JUL-24 To 30-SEP-24	1,986	94.16	94.21	93.31	07.59	100.96	50.15	162.90	93.84 to 94.47	371,600	346,744
01-OCT-24 To 31-DEC-24	1,812	94.97	94.85	93.76	08.04	101.16	43.32	174.41	94.52 to 95.39	367,649	344,720
01-JAN-25 To 31-MAR-25	1,491	94.52	94.46	93.44	08.26	101.09	44.96	144.88	94.00 to 94.98	346,960	324,208
01-APR-25 To 30-JUN-25	2,343	91.71	91.38	90.12	09.26	101.40	43.53	251.26	91.23 to 92.15	387,276	348,998
01-JUL-25 To 30-SEP-25	2,249	92.03	91.75	90.23	09.44	101.68	37.36	244.36	91.57 to 92.56	387,185	349,357
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	7,240	95.04	95.26	94.29	07.94	101.03	50.15	162.90	94.79 to 95.25	365,501	344,623
01-OCT-24 To 30-SEP-25	7,895	93.18	92.86	91.55	08.93	101.43	37.36	251.26	92.91 to 93.38	375,132	343,437
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	7,369	94.49	94.61	93.72	07.92	100.95	43.32	174.41	94.27 to 94.70	367,933	344,824
<u>ALL</u>	15,135	94.11	94.01	92.84	08.49	101.26	37.36	251.26	93.97 to 94.28	370,525	344,005

**28 Douglas
RESIDENTIAL**

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 95% Mean C.I. : 93.83 to 94.19

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VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	231	94.24	93.43	93.31	09.80	100.13	37.91	133.50	92.37 to 95.82	697,460	650,785
2	1,069	94.09	93.41	91.91	07.13	101.63	47.97	133.80	93.63 to 94.61	640,351	588,520
3	802	94.09	93.16	93.03	05.88	100.14	55.25	118.04	93.62 to 94.67	475,895	442,719
4	1,042	94.31	93.29	92.30	06.28	101.07	43.32	123.73	93.82 to 94.65	441,354	407,356
5	1,318	94.22	94.37	94.10	05.96	100.29	60.85	134.63	93.74 to 94.64	349,737	329,108
6	859	94.03	94.75	92.65	08.22	102.27	44.66	162.18	93.24 to 94.70	412,472	382,135
7	955	94.00	93.89	92.88	06.80	101.09	58.62	136.57	93.33 to 94.65	424,345	394,116
8	700	93.96	94.50	93.97	07.30	100.56	53.33	147.05	93.31 to 94.49	297,790	279,844
9	1,341	94.16	94.00	93.24	08.04	100.82	60.04	130.76	93.51 to 94.95	333,801	311,226
10	990	94.26	94.25	93.37	09.50	100.94	44.44	162.85	93.44 to 94.90	287,164	268,133
11	850	94.20	96.02	93.68	14.58	102.50	39.77	244.36	92.76 to 95.41	163,873	153,513
12	1,073	93.93	94.04	92.91	10.57	101.22	43.53	162.67	92.91 to 94.66	220,553	204,922
13	693	94.18	93.94	92.14	08.52	101.95	50.86	130.73	93.53 to 95.10	446,051	410,979
14	1,233	93.88	93.44	92.03	10.01	101.53	38.85	158.58	92.85 to 94.60	356,598	328,162
15	386	94.15	94.67	94.37	08.42	100.32	64.12	138.97	92.85 to 95.37	284,747	268,719
16	241	94.32	93.37	93.27	12.21	100.11	37.36	132.68	92.34 to 96.00	188,010	175,361
17	269	93.98	94.62	94.30	10.35	100.34	62.33	137.53	92.00 to 95.96	218,992	206,503
18	583	94.16	92.73	91.89	07.61	100.91	44.96	126.32	93.28 to 95.02	517,378	475,415
19	500	94.18	94.23	93.83	10.56	100.43	43.56	251.26	92.93 to 95.31	238,569	223,853
<u> ALL </u>	<u>15,135</u>	<u>94.11</u>	<u>94.01</u>	<u>92.84</u>	<u>08.49</u>	<u>101.26</u>	<u>37.36</u>	<u>251.26</u>	<u>93.97 to 94.28</u>	<u>370,525</u>	<u>344,005</u>

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	15,135	94.11	94.01	92.84	08.49	101.26	37.36	251.26	93.97 to 94.28	370,525	344,005
06											
07											
<u> ALL </u>	<u>15,135</u>	<u>94.11</u>	<u>94.01</u>	<u>92.84</u>	<u>08.49</u>	<u>101.26</u>	<u>37.36</u>	<u>251.26</u>	<u>93.97 to 94.28</u>	<u>370,525</u>	<u>344,005</u>

**28 Douglas
RESIDENTIAL**

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 MEAN : 94
 COD : 08.49
 PRD : 101.26

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 Avg. Abs. Dev : 07.99
 MAX Sales Ratio : 251.26
 MIN Sales Ratio : 37.36

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 95% Wgt. Mean C.I. : 92.61 to 93.08
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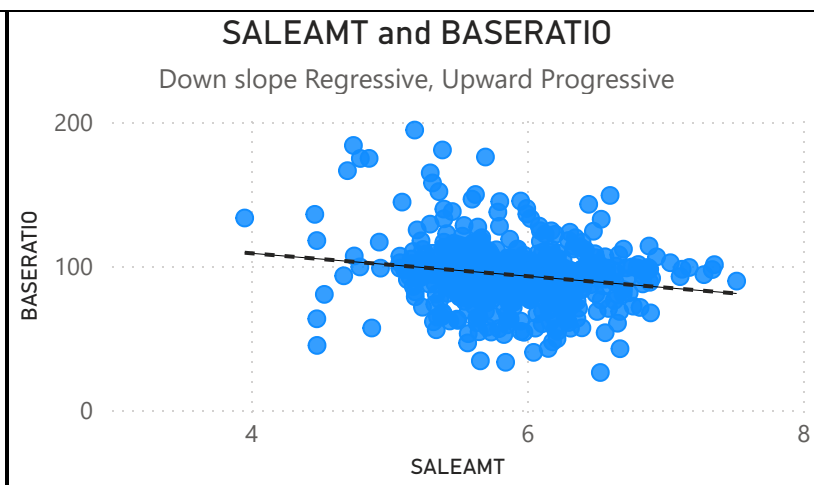
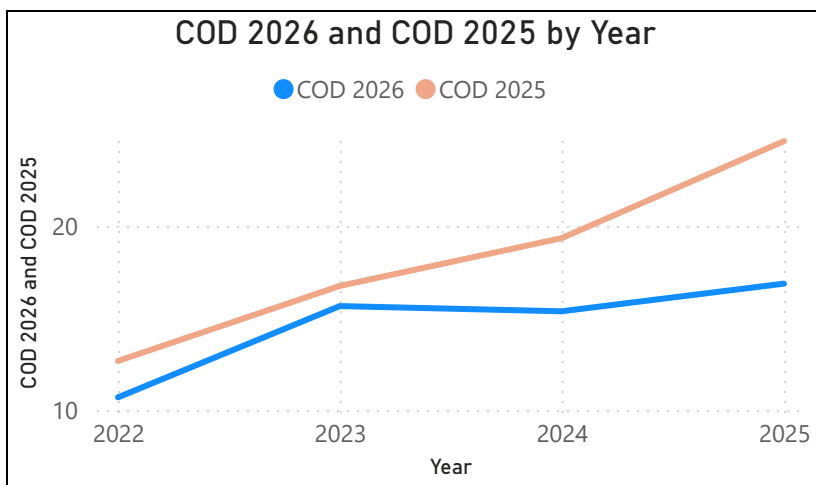
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	94.24	94.24	94.24	00.00	100.00	94.24	94.24	N/A	29,500	27,800
Ranges Excl. Low \$											
Greater Than 4,999	15,135	94.11	94.01	92.84	08.49	101.26	37.36	251.26	93.97 to 94.28	370,525	344,005
Greater Than 14,999	15,135	94.11	94.01	92.84	08.49	101.26	37.36	251.26	93.97 to 94.28	370,525	344,005
Greater Than 29,999	15,134	94.11	94.01	92.84	08.49	101.26	37.36	251.26	93.97 to 94.28	370,547	344,025
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	94.24	94.24	94.24	00.00	100.00	94.24	94.24	N/A	29,500	27,800
30,000 TO 59,999	8	100.34	109.31	111.73	25.98	97.83	41.33	180.36	41.33 to 180.36	48,375	54,050
60,000 TO 99,999	134	107.60	110.85	110.86	18.29	99.99	52.03	251.26	101.78 to 115.37	84,160	93,304
100,000 TO 149,999	593	97.25	99.11	98.82	14.41	100.29	37.36	244.36	96.00 to 98.10	128,120	126,609
150,000 TO 249,999	3,266	94.45	94.46	94.42	10.10	100.04	39.77	162.18	94.06 to 94.98	205,051	193,599
250,000 TO 499,999	8,597	94.27	94.10	94.12	07.05	99.98	38.85	141.49	94.06 to 94.48	342,343	322,205
500,000 TO 999,999	2,202	92.66	91.76	91.62	08.15	100.15	37.91	141.83	92.10 to 93.29	646,708	592,493
1,000,000 +	334	86.08	85.72	85.14	11.87	100.68	44.66	131.82	84.72 to 88.65	1,447,156	1,232,041
ALL	15,135	94.11	94.01	92.84	08.49	101.26	37.36	251.26	93.97 to 94.28	370,525	344,005

Douglas Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
90	196	95.18	86.78	9.68%	94.20	86.49	8.92%	93.28	84.71	10.12%
91	74	93.38	84.85	10.05%	93.57	86.54	8.11%	94.05	90.97	3.38%
92	92	94.42	76.70	23.10%	90.59	79.03	14.63%	88.40	79.11	11.75%
93	164	94.57	87.15	8.51%	95.55	85.02	12.38%	93.00	87.59	6.18%
Total	526	94.62	85.55	10.60%	93.90	84.73	10.82%	92.17	85.15	8.24%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
90	196	16.08	20.75	-22.48%	100.98	102.09	8.92%	33.14	16.43	101.66%	174.68	166.20	5.10%
91	74	11.76	20.38	-42.27%	99.48	95.13	8.11%	70.74	39.41	79.49%	148.99	256.25	-41.86%
92	92	19.23	24.89	-22.74%	102.47	99.90	14.63%	26.04	36.95	-29.52%	194.40	153.72	26.47%
93	164	15.69	20.00	-21.54%	102.75	97.07	12.38%	44.85	18.32	144.81%	183.71	183.71	0.00%
Total	526	15.92	21.18	-24.85%	101.88	99.51	10.82%	26.04	16.43	58.45%	194.40	256.25	-24.14%



28 Douglas
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 526
 Total Sales Price : 798,636,835
 Total Adj. Sales Price : 798,636,835
 Total Assessed Value : 736,075,600
 Avg. Adj. Sales Price : 1,518,321
 Avg. Assessed Value : 1,399,383

MEDIAN : 95
 WGT. MEAN : 92
 MEAN : 94
 COD : 15.92
 PRD : 101.88

COV : 23.21
 STD : 21.79
 Avg. Abs. Dev : 15.06
 MAX Sales Ratio : 194.40
 MIN Sales Ratio : 26.04

95% Median C.I. : 93.17 to 96.02
 95% Wgt. Mean C.I. : 90.10 to 94.24
 95% Mean C.I. : 92.04 to 95.76

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	33	98.43	100.52	96.02	10.69	104.69	62.21	146.43	95.28 to 103.28	1,886,988	1,811,909
01-JAN-23 To 31-MAR-23	37	98.43	100.48	93.60	14.36	107.35	47.36	180.57	96.00 to 102.00	2,479,906	2,321,070
01-APR-23 To 30-JUN-23	51	97.48	102.79	100.75	17.79	102.02	44.85	183.71	94.23 to 100.91	1,050,077	1,057,904
01-JUL-23 To 30-SEP-23	28	98.65	103.21	95.42	15.18	108.16	60.74	194.40	94.60 to 106.83	806,635	769,682
01-OCT-23 To 31-DEC-23	42	98.02	99.31	95.98	14.50	103.47	61.29	166.20	94.99 to 104.19	877,483	842,231
01-JAN-24 To 31-MAR-24	46	95.89	92.58	97.53	12.26	94.92	33.14	117.47	89.42 to 98.83	1,883,247	1,836,691
01-APR-24 To 30-JUN-24	40	93.34	92.19	96.35	13.87	95.68	54.33	144.37	89.60 to 97.01	1,027,169	989,695
01-JUL-24 To 30-SEP-24	53	95.31	91.25	89.28	16.80	102.21	40.02	174.74	85.23 to 97.75	1,914,642	1,709,328
01-OCT-24 To 31-DEC-24	53	87.61	85.05	83.11	16.70	102.33	42.75	139.98	81.66 to 92.87	1,410,364	1,172,140
01-JAN-25 To 31-MAR-25	54	89.11	89.35	89.70	16.43	99.61	49.47	145.12	81.79 to 94.21	1,744,458	1,564,837
01-APR-25 To 30-JUN-25	50	88.65	85.56	82.85	15.71	103.27	26.04	123.45	78.65 to 93.95	1,571,271	1,301,816
01-JUL-25 To 30-SEP-25	39	91.92	93.84	96.78	18.68	96.96	34.12	149.66	86.27 to 98.70	1,407,946	1,362,556
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	149	98.43	101.79	96.09	14.83	105.93	44.85	194.40	96.67 to 99.40	1,544,744	1,484,408
01-OCT-23 To 30-SEP-24	181	95.96	93.67	93.98	14.58	99.67	33.14	174.74	93.24 to 97.46	1,469,870	1,381,457
01-OCT-24 To 30-SEP-25	196	89.40	88.12	87.58	16.82	100.62	26.04	149.66	86.27 to 92.22	1,542,977	1,351,302
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	158	98.10	101.40	96.10	15.65	105.52	44.85	194.40	96.67 to 99.56	1,295,889	1,245,301
01-JAN-24 To 31-DEC-24	192	93.10	90.05	91.07	15.36	98.88	33.14	174.74	89.71 to 95.42	1,583,029	1,441,632
<u>ALL</u>	526	94.62	93.90	92.17	15.92	101.88	26.04	194.40	93.17 to 96.02	1,518,321	1,399,383

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
90	196	95.18	94.20	93.28	16.09	100.99	33.14	174.68	92.45 to 97.38	1,281,080	1,195,002
91	74	93.38	93.57	94.05	11.77	99.49	70.74	148.99	88.79 to 98.43	1,241,799	1,167,919
92	92	94.42	90.59	88.40	19.23	102.48	26.04	194.40	87.94 to 97.55	1,968,024	1,739,799
93	164	94.57	95.55	93.00	15.69	102.74	44.85	183.71	92.77 to 96.79	1,674,353	1,557,120
<u>ALL</u>	526	94.62	93.90	92.17	15.92	101.88	26.04	194.40	93.17 to 96.02	1,518,321	1,399,383

**28 Douglas
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 526
 Total Sales Price : 798,636,835
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 Avg. Assessed Value : 1,399,383

MEDIAN : 95
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 COD : 15.92
 PRD : 101.88

COV : 23.21
 STD : 21.79
 Avg. Abs. Dev : 15.06
 MAX Sales Ratio : 194.40
 MIN Sales Ratio : 26.04

95% Median C.I. : 93.17 to 96.02
 95% Wgt. Mean C.I. : 90.10 to 94.24
 95% Mean C.I. : 92.04 to 95.76

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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	163	94.49	95.53	92.99	15.77	102.73	44.85	183.71	92.77 to 96.62	1,681,312	1,563,391
03	271	95.17	94.04	93.50	14.83	100.58	33.14	174.68	92.50 to 97.08	1,267,619	1,185,171
04	92	94.42	90.59	88.40	19.23	102.48	26.04	194.40	87.94 to 97.55	1,968,024	1,739,799
<u>ALL</u>	526	94.62	93.90	92.17	15.92	101.88	26.04	194.40	93.17 to 96.02	1,518,321	1,399,383

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	1	133.33	133.33	133.33	00.00	100.00	133.33	133.33	N/A	9,000	12,000
Less Than 30,000	2	134.60	134.60	135.26	00.94	99.51	133.33	135.86	N/A	19,000	25,700
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	526	94.62	93.90	92.17	15.92	101.88	26.04	194.40	93.17 to 96.02	1,518,321	1,399,383
Greater Than 14,999	525	94.60	93.83	92.17	15.88	101.80	26.04	194.40	93.11 to 96.02	1,521,196	1,402,026
Greater Than 29,999	524	94.55	93.75	92.16	15.83	101.73	26.04	194.40	93.11 to 96.00	1,524,044	1,404,626
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	133.33	133.33	133.33	00.00	100.00	133.33	133.33	N/A	9,000	12,000
15,000 TO 29,999	1	135.86	135.86	135.86	00.00	100.00	135.86	135.86	N/A	29,000	39,400
30,000 TO 59,999	8	100.08	107.03	115.36	36.58	92.78	44.85	183.71	44.85 to 183.71	41,544	47,925
60,000 TO 99,999	6	107.97	120.13	118.10	32.61	101.72	56.93	174.74	56.93 to 174.74	73,678	87,017
100,000 TO 149,999	10	100.08	103.63	103.31	08.34	100.31	90.58	144.37	92.59 to 106.83	131,643	136,000
150,000 TO 249,999	50	96.26	99.91	99.44	19.55	100.47	55.73	194.40	91.29 to 99.93	197,095	195,982
250,000 TO 499,999	129	96.39	95.44	94.93	14.15	100.54	34.12	149.66	93.43 to 98.20	354,751	336,773
500,000 TO 999,999	118	93.62	92.26	92.48	15.01	99.76	33.14	175.68	90.45 to 97.38	701,950	649,183
1,000,000 TO 1,999,999	101	89.91	88.14	87.74	15.82	100.46	40.02	132.97	85.90 to 93.33	1,456,704	1,278,098
2,000,000 TO 4,999,999	73	94.48	91.64	90.88	16.08	100.84	26.04	148.99	89.38 to 97.11	3,033,387	2,756,708
5,000,000 TO 9,999,999	21	96.99	92.83	93.01	09.69	99.81	67.43	113.87	87.57 to 98.91	6,685,227	6,218,167
10,000,000 +	8	97.64	96.70	95.91	03.37	100.82	89.51	102.27	89.51 to 102.27	18,638,275	17,875,400
<u>ALL</u>	526	94.62	93.90	92.17	15.92	101.88	26.04	194.40	93.17 to 96.02	1,518,321	1,399,383

28 Douglas
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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 Total Adj. Sales Price : 798,636,835
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 MEAN : 94
 COD : 15.92
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 Avg. Abs. Dev : 15.06
 MAX Sales Ratio : 194.40
 MIN Sales Ratio : 26.04

95% Median C.I. : 93.17 to 96.02
 95% Wgt. Mean C.I. : 90.10 to 94.24
 95% Mean C.I. : 92.04 to 95.76

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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	5	96.33	90.81	94.08	24.33	96.52	56.93	133.33	N/A	112,800	106,120
300	114	94.39	93.39	92.55	15.84	100.91	46.58	183.71	92.54 to 96.49	2,084,160	1,928,906
304	2	91.93	91.93	91.76	02.77	100.19	89.38	94.48	N/A	2,434,500	2,233,800
313	2	95.46	95.46	91.95	04.77	103.82	90.91	100.00	N/A	2,992,860	2,752,050
319	1	113.37	113.37	113.37	00.00	100.00	113.37	113.37	N/A	2,420,500	2,744,000
329	1	97.23	97.23	97.23	00.00	100.00	97.23	97.23	N/A	130,000	126,400
336	2	91.52	91.52	91.30	02.67	100.24	89.08	93.95	N/A	230,000	210,000
340	1	78.49	78.49	78.49	00.00	100.00	78.49	78.49	N/A	325,000	255,100
341	9	95.49	93.47	93.90	06.74	99.54	74.78	107.26	84.35 to 102.93	1,049,911	985,878
343	2	120.26	120.26	121.53	18.78	98.95	97.68	142.83	N/A	2,650,000	3,220,500
344	77	93.43	93.49	93.66	11.84	99.82	70.74	148.99	88.79 to 98.43	1,220,239	1,142,877
349	10	94.20	100.99	102.03	13.57	98.98	78.40	139.98	86.97 to 118.61	929,050	947,940
350	16	93.79	93.36	86.05	14.68	108.50	69.34	121.98	76.38 to 111.63	2,249,715	1,935,894
351	1	98.50	98.50	98.50	00.00	100.00	98.50	98.50	N/A	120,000	118,200
352	57	96.46	98.59	95.48	16.28	103.26	44.85	180.57	90.58 to 99.93	343,323	327,796
353	46	93.69	98.12	95.14	26.32	103.13	55.73	194.40	79.51 to 105.68	662,126	629,933
380	1	117.13	117.13	117.13	00.00	100.00	117.13	117.13	N/A	1,249,900	1,464,000
384	1	93.19	93.19	93.19	00.00	100.00	93.19	93.19	N/A	47,000	43,800
386	13	95.18	91.24	100.95	09.59	90.38	61.29	113.58	85.80 to 98.43	344,074	347,338
391	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	624,200	624,200
406	66	94.61	90.42	83.43	20.47	108.38	34.12	175.68	86.43 to 97.78	1,182,690	986,773
407	6	98.76	95.03	96.36	07.03	98.62	76.13	107.77	76.13 to 107.77	4,347,333	4,189,017
408	1	33.14	33.14	33.14	00.00	100.00	33.14	33.14	N/A	700,000	232,000
410	1	98.20	98.20	98.20	00.00	100.00	98.20	98.20	N/A	345,000	338,800
412	29	93.11	93.14	90.01	13.91	103.48	53.65	124.13	85.23 to 103.35	2,554,657	2,299,452
413	1	106.35	106.35	106.35	00.00	100.00	106.35	106.35	N/A	8,700,000	9,252,200
419	3	85.59	88.60	87.61	07.65	101.13	80.27	99.93	N/A	504,000	441,533
424	1	99.06	99.06	99.06	00.00	100.00	99.06	99.06	N/A	540,000	534,900
426	6	92.13	94.79	93.53	19.73	101.35	54.33	146.43	54.33 to 146.43	468,090	437,783
436	1	90.83	90.83	90.83	00.00	100.00	90.83	90.83	N/A	3,681,838	3,344,100
442	2	97.21	97.21	91.79	10.03	105.90	87.46	106.96	N/A	126,050	115,700
447	1	64.16	64.16	64.16	00.00	100.00	64.16	64.16	N/A	1,895,700	1,216,300
453	21	94.60	90.60	89.87	09.57	100.81	69.32	108.51	83.62 to 98.54	1,988,303	1,786,938
483	2	73.52	73.52	72.75	17.38	101.06	60.74	86.29	N/A	1,887,500	1,373,250
494	7	96.99	76.16	91.80	23.73	82.96	26.04	100.94	26.04 to 100.94	6,253,429	5,740,657

28 Douglas
COMMERCIAL

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Qualified

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 95% Wgt. Mean C.I. : 90.10 to 94.24
 95% Mean C.I. : 92.04 to 95.76

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496	2	96.34	96.34	95.93	06.54	100.43	90.04	102.64	N/A	267,500	256,600
528	5	96.00	94.94	94.44	10.71	100.53	67.67	117.67	N/A	699,000	660,120
529	1	110.63	110.63	110.63	00.00	100.00	110.63	110.63	N/A	300,000	331,900
588	1	98.67	98.67	98.67	00.00	100.00	98.67	98.67	N/A	6,300,000	6,216,200
589	2	96.40	96.40	94.12	03.92	102.42	92.62	100.18	N/A	8,034,200	7,562,100
595	4	103.72	108.24	104.58	10.80	103.50	93.04	132.48	N/A	5,120,000	5,354,700
718	1	86.66	86.66	86.66	00.00	100.00	86.66	86.66	N/A	610,000	528,600
<u>ALL</u>	526	94.62	93.90	92.17	15.92	101.88	26.04	194.40	93.17 to 96.02	1,518,321	1,399,383

Type : Qualified

Number of Sales :	177	Median :	70	COV :	26.25	95% Median C.I. :	68.32 to 72.51
Total Sales Price :	159,891,530	Wgt. Mean :	70	STD :	19.28	95% Wgt. Mean C.I. :	67.74 to 73.07
Total Adj. Sales Price :	162,428,114	Mean :	73	Avg.Abs.Dev :	13.05	95% Mean C.I. :	70.60 to 76.28
Total Assessed Value :	114,363,039						
Avg. Adj. Sales Price :	917,673	COD :	18.65	MAX Sales Ratio :	176.27		
Avg. Assessed Value :	646,119	PRD :	104.30	MIN Sales Ratio :	39.84		

Printed : 03/26/2026

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	13	71.42	70.06	72.00	14.60	97.31	39.84	91.33	56.88 to 84.38	1,036,172	746,070
01/01/2023 To 03/31/2023	13	66.72	77.20	80.74	20.74	95.62	58.29	121.15	62.37 to 84.73	966,412	780,236
04/01/2023 To 06/30/2023	15	69.22	65.50	63.66	12.09	102.89	47.75	79.39	57.96 to 75.18	701,380	446,489
07/01/2023 To 09/30/2023	5	70.01	88.08	86.70	33.11	101.59	59.76	132.71	N/A	1,554,854	1,348,125
10/01/2023 To 12/31/2023	22	69.93	71.38	70.39	14.64	101.41	41.59	100.98	65.87 to 79.38	791,705	557,298
01/01/2024 To 03/31/2024	6	71.78	74.10	72.79	16.63	101.80	54.29	102.77	54.29 to 102.77	814,178	592,664
04/01/2024 To 06/30/2024	11	66.09	66.69	66.07	15.39	100.94	40.70	84.23	50.90 to 83.40	1,114,364	736,255
07/01/2024 To 09/30/2024	3	72.59	90.08	77.14	27.14	116.77	69.27	128.38	N/A	963,333	743,159
10/01/2024 To 12/31/2024	27	73.88	74.44	63.03	22.05	118.10	44.41	111.18	60.44 to 83.58	1,146,903	722,929
01/01/2025 To 03/31/2025	28	70.45	72.66	69.56	16.08	104.46	49.20	126.69	63.25 to 74.71	798,591	555,489
04/01/2025 To 06/30/2025	17	69.93	72.92	70.57	15.27	103.33	50.70	109.57	62.86 to 83.23	961,215	678,363
07/01/2025 To 09/30/2025	17	69.99	79.89	75.89	27.36	105.27	50.83	176.27	61.33 to 86.78	645,963	490,196
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	46	69.62	72.55	75.08	17.57	96.63	39.84	132.71	64.85 to 73.50	963,664	723,477
10/01/2023 To 09/30/2024	42	69.37	71.88	69.81	16.40	102.97	40.70	128.38	66.44 to 75.80	891,681	622,496
10/01/2024 To 09/30/2025	89	70.70	74.63	68.12	20.17	109.56	44.41	176.27	66.00 to 74.50	906,168	617,284
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	55	69.46	72.67	74.24	17.02	97.89	41.59	132.71	66.44 to 74.68	877,743	651,665
01/01/2024 To 12/31/2024	47	70.70	73.58	65.50	21.00	112.34	40.70	128.38	65.79 to 77.15	1,085,095	710,710

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	177	69.99	73.44	70.41	18.65	104.30	39.84	176.27	68.32 to 72.51	917,673	646,119

Type : Qualified

Number of Sales :	177	Median :	70	COV :	26.25	95% Median C.I. :	68.32 to 72.51
Total Sales Price :	159,891,530	Wgt. Mean :	70	STD :	19.28	95% Wgt. Mean C.I. :	67.74 to 73.07
Total Adj. Sales Price :	162,428,114	Mean :	73	Avg.Abs.Dev :	13.05	95% Mean C.I. :	70.60 to 76.28
Total Assessed Value :	114,363,039						
Avg. Adj. Sales Price :	917,673	COD :	18.65	MAX Sales Ratio :	176.27		
Avg. Assessed Value :	646,119	PRD :	104.30	MIN Sales Ratio :	39.84		

Printed : 03/26/2026

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	8	72.12	72.15	71.06	07.71	101.53	61.33	84.38	61.33 to 84.38	880,676	625,800
1	8	72.12	72.15	71.06	07.71	101.53	61.33	84.38	61.33 to 84.38	880,676	625,800
<u>Dry</u>											
County	66	68.85	74.15	69.84	21.55	106.17	39.84	176.27	64.12 to 72.59	928,548	648,538
1	66	68.85	74.15	69.84	21.55	106.17	39.84	176.27	64.12 to 72.59	928,548	648,538
<u>Grass</u>											
County	1	57.56	57.56	57.56		100.00	57.56	57.56	N/A	400,000	230,246
1	1	57.56	57.56	57.56		100.00	57.56	57.56	N/A	400,000	230,246
<u>ALL</u>											
10/01/2022 To 09/30/2025	177	69.99	73.44	70.41	18.65	104.30	39.84	176.27	68.32 to 72.51	917,673	646,119

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	16	72.12	72.48	71.20	15.77	101.80	41.59	113.19	64.23 to 84.31	796,317	566,952
1	16	72.12	72.48	71.20	15.77	101.80	41.59	113.19	64.23 to 84.31	796,317	566,952
<u>Dry</u>											
County	124	69.49	73.06	69.73	18.58	104.78	39.84	176.27	66.09 to 72.48	921,110	642,273
1	124	69.49	73.06	69.73	18.58	104.78	39.84	176.27	66.09 to 72.48	921,110	642,273
<u>Grass</u>											
County	1	57.56	57.56	57.56		100.00	57.56	57.56	N/A	400,000	230,246
1	1	57.56	57.56	57.56		100.00	57.56	57.56	N/A	400,000	230,246
<u>ALL</u>											
10/01/2022 To 09/30/2025	177	69.99	73.44	70.41	18.65	104.30	39.84	176.27	68.32 to 72.51	917,673	646,119

Douglas County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Douglas	1	8,700	n/a	8,000	8,000	n/a	6,550	6,150	5,800	7,893
Dodge	1	8,900	8,870	8,729	8,704	8,645	8,558	8,500	8,480	8,744
Sarpy	1	8,693	n/a	7,979	7,785	n/a	6,570	6,143	5,782	7,750
Saunders	3	8,010	n/a	7,442	6,828	n/a	6,219	5,166	4,690	6,660
Washington	1	8,965	8,965	7,475	7,320	n/a	5,980	5,565	5,260	7,296

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Douglas	1	7,850	7,600	6,995	6,851	6,550	6,000	n/a	5,225	6,608
Dodge	1	8,250	8,200	8,018	n/a	7,809	7,746	7,525	7,540	8,012
Sarpy	1	7,839	7,590	7,126	6,913	6,670	5,900	5,187	4,967	6,531
Saunders	3	7,205	6,984	6,839	n/a	5,932	5,722	5,018	4,740	6,349
Washington	1	8,860	8,860	7,314	n/a	5,924	5,870	5,460	5,150	7,074

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Douglas	1	3,300	3,200	3,075	2,950	n/a	n/a	2,551	2,425	3,272
Dodge	1	2,610	2,600	2,510	2,500	n/a	n/a	n/a	2,265	2,580
Sarpy	1	3,213	3,179	3,070	2,953	2,824	2,783	2,510	2,422	3,188
Saunders	3	2,719	2,720	2,720	n/a	n/a	2,415	n/a	2,413	2,714
Washington	1	2,628	2,420	2,066	1,985	n/a	1,890	1,834	1,695	2,499

County	Mkt Area	CRP	TIMBER	WASTE
Douglas	1	n/a	1,367	299
Dodge	1	3,264	n/a	228
Sarpy	1	4,744	1,631	299
Saunders	3	2,849	725	498
Washington	1	6,050	n/a	480

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

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

AGRICULTURAL - BASE STAT

Type : Qualified

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

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

Printed : 03/30/2026

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024											
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024											
<u>ALL</u>											
10/01/2022 To 09/30/2025											

AGRICULTURAL - BASE STAT

Type : Qualified

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

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

Printed : 03/30/2026

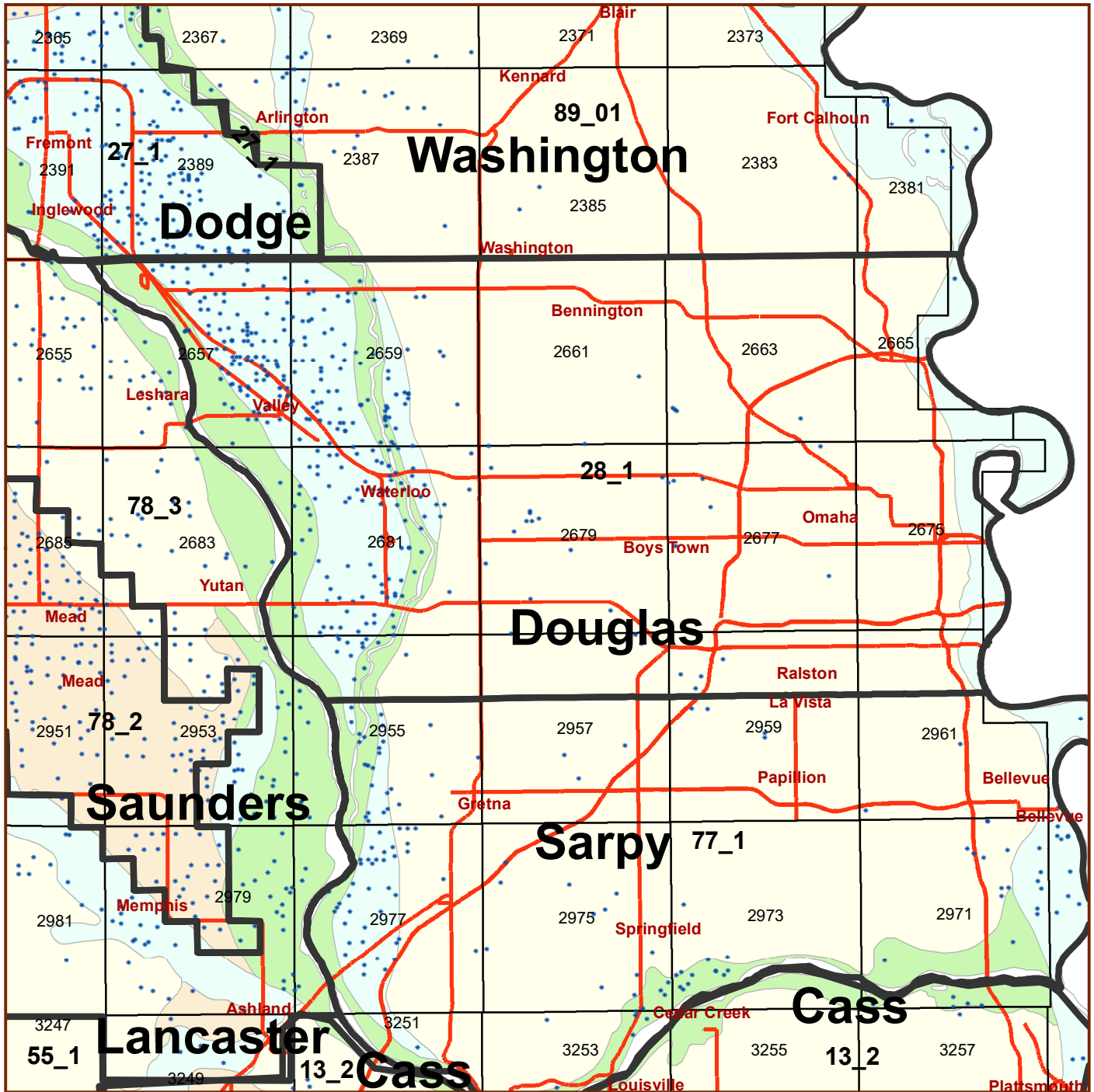
SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
270001											
280001											
280010											
280015											
280017											
280054											
280059											
280066											
770037											
890003											
890024											

ALL

10/01/2022 To 09/30/2025

DOUGLAS COUNTY



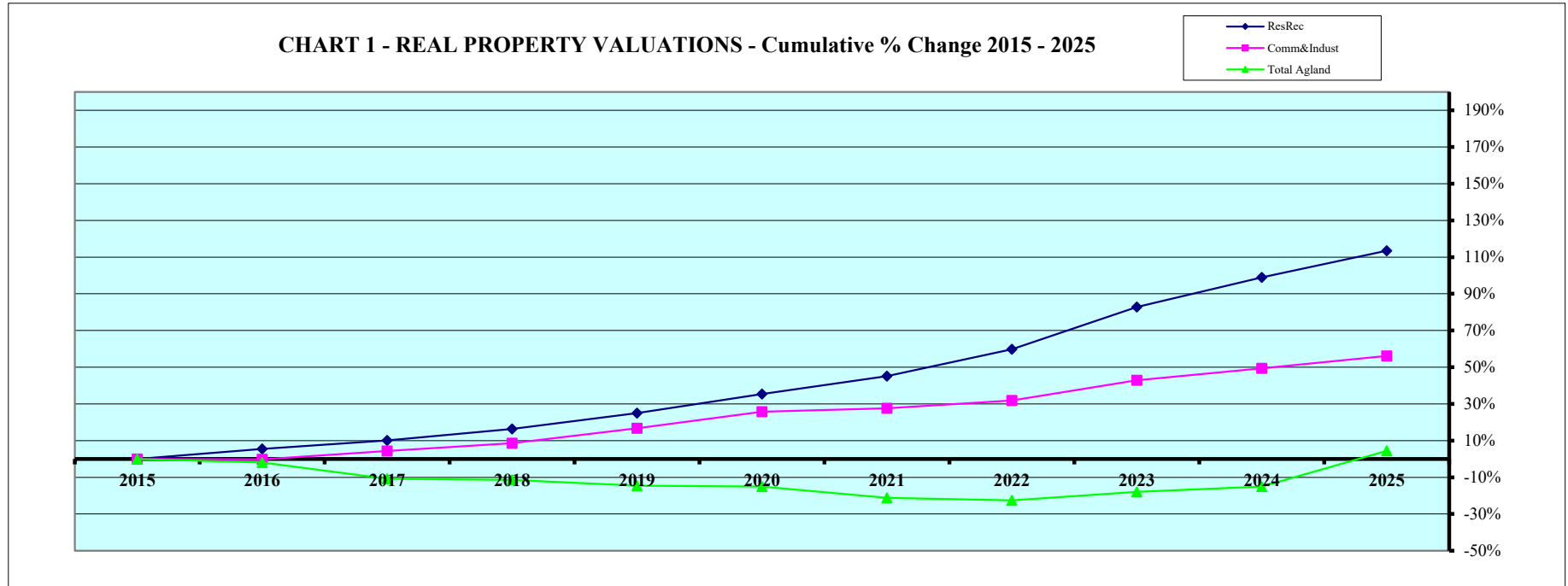
Legend

- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	24,603,062,715	-	-	-	11,559,524,765	-	-	-	348,919,630	-	-	-
2016	25,934,559,760	1,331,497,045	5.41%	5.41%	11,536,581,930	-22,942,835	-0.20%	-0.20%	342,296,320	-6,623,310	-1.90%	-1.90%
2017	27,080,489,080	1,145,929,320	4.42%	10.07%	12,058,729,945	522,148,015	4.53%	4.32%	311,376,460	-30,919,860	-9.03%	-10.76%
2018	28,620,913,935	1,540,424,855	5.69%	16.33%	12,546,703,885	487,973,940	4.05%	8.54%	309,189,210	-2,187,250	-0.70%	-11.39%
2019	30,760,081,725	2,139,167,790	7.47%	25.03%	13,492,260,315	945,556,430	7.54%	16.72%	298,176,000	-11,013,210	-3.56%	-14.54%
2020	33,302,138,735	2,542,057,010	8.26%	35.36%	14,535,497,200	1,043,236,885	7.73%	25.74%	296,527,625	-1,648,375	-0.55%	-15.02%
2021	35,713,409,055	2,411,270,320	7.24%	45.16%	14,749,867,520	214,370,320	1.47%	27.60%	275,106,655	-21,420,970	-7.22%	-21.15%
2022	39,322,849,665	3,609,440,610	10.11%	59.83%	15,245,686,355	495,818,835	3.36%	31.89%	270,207,010	-4,899,645	-1.78%	-22.56%
2023	44,988,437,760	5,665,588,095	14.41%	82.86%	16,517,085,805	1,271,399,450	8.34%	42.89%	286,332,805	16,125,795	5.97%	-17.94%
2024	48,936,354,005	3,947,916,245	8.78%	98.90%	17,262,466,200	745,380,395	4.51%	49.34%	296,620,670	10,287,865	3.59%	-14.99%
2025	52,525,349,025	3,588,995,020	7.33%	113.49%	18,049,733,405	787,267,205	4.56%	56.15%	364,359,930	67,739,260	22.84%	4.43%

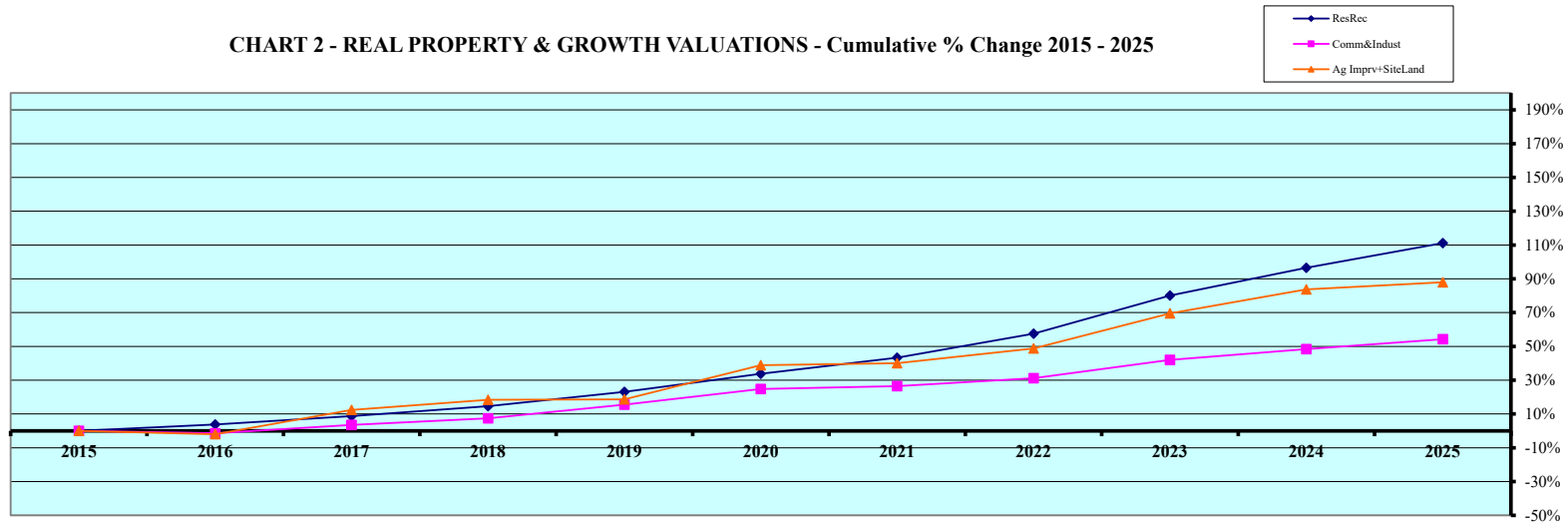
Rate Annual %chg: Residential & Recreational **7.88%** Commercial & Industrial **4.56%** Agricultural Land **0.43%**

Cnty# **28**
County **DOUGLAS**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	24,603,062,715	396,625,600	1.61%	24,206,437,115	--	--	11,559,524,765	155,055,920	1.34%	11,404,468,845	--	--
2016	25,934,559,760	407,526,690	1.57%	25,527,033,070	3.76%	3.76%	11,536,581,930	137,451,664	1.19%	11,399,130,266	-1.39%	-1.39%
2017	27,080,489,080	335,095,400	1.24%	26,745,393,680	3.13%	8.71%	12,058,729,945	96,166,700	0.80%	11,962,563,245	3.69%	3.49%
2018	28,620,913,935	417,539,700	1.46%	28,203,374,235	4.15%	14.63%	12,546,703,885	118,773,500	0.95%	12,427,930,385	3.06%	7.51%
2019	30,760,081,725	460,985,540	1.50%	30,299,096,185	5.86%	23.15%	13,492,260,315	143,856,900	1.07%	13,348,403,415	6.39%	15.48%
2020	33,302,138,735	373,300,200	1.12%	32,928,838,535	7.05%	33.84%	14,535,497,200	112,174,170	0.77%	14,423,323,030	6.90%	24.77%
2021	35,713,409,055	449,303,795	1.26%	35,264,105,260	5.89%	43.33%	14,749,867,520	127,355,700	0.86%	14,622,511,820	0.60%	26.50%
2022	39,322,849,665	562,626,650	1.43%	38,760,223,015	8.53%	57.54%	15,245,686,355	84,293,500	0.55%	15,161,392,855	2.79%	31.16%
2023	44,988,437,760	682,638,550	1.52%	44,305,799,210	12.67%	80.08%	16,517,085,805	107,046,000	0.65%	16,410,039,805	7.64%	41.96%
2024	48,936,354,005	589,937,500	1.21%	48,346,416,505	7.46%	96.51%	17,262,466,200	108,737,500	0.63%	17,153,728,700	3.85%	48.39%
2025	52,525,349,025	576,535,800	1.10%	51,948,813,225	6.16%	111.15%	18,049,733,405	218,230,500	1.21%	17,831,502,905	3.30%	54.26%
Rate Ann%chg	7.88%	Resid & Recreat w/o growth				6.47%	C & I w/o growth				3.68%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	155,824,755	17,244,705	173,069,460	1,480,100	0.86%	171,589,360	--	--
2016	158,302,535	16,904,820	175,207,355	5,600,762	3.20%	169,606,593	-2.00%	-2.00%
2017	179,716,220	16,604,045	196,320,265	1,756,100	0.89%	194,564,165	11.05%	12.42%
2018	190,518,355	16,414,095	206,932,450	1,997,000	0.97%	204,935,450	4.39%	18.41%
2019	191,819,510	15,338,435	207,157,945	1,747,600	0.84%	205,410,345	-0.74%	18.69%
2020	226,725,040	15,787,905	242,512,945	2,102,000	0.87%	240,410,945	16.05%	38.91%
2021	231,728,895	16,236,710	247,965,605	5,486,900	2.21%	242,478,705	-0.01%	40.10%
2022	248,063,185	16,094,215	264,157,400	6,532,600	2.47%	257,624,800	3.90%	48.86%
2023	268,343,120	31,699,645	300,042,765	6,532,600	2.18%	293,510,165	11.11%	69.59%
2024	292,516,995	31,427,125	323,944,120	5,864,300	1.81%	318,079,820	6.01%	83.79%
2025	302,377,925	31,441,015	333,818,940	8,516,800	2.55%	325,302,140	0.42%	87.96%
Rate Ann%chg	6.85%	6.19%	6.79%	Ag Imprv+Site w/o growth		5.02%		

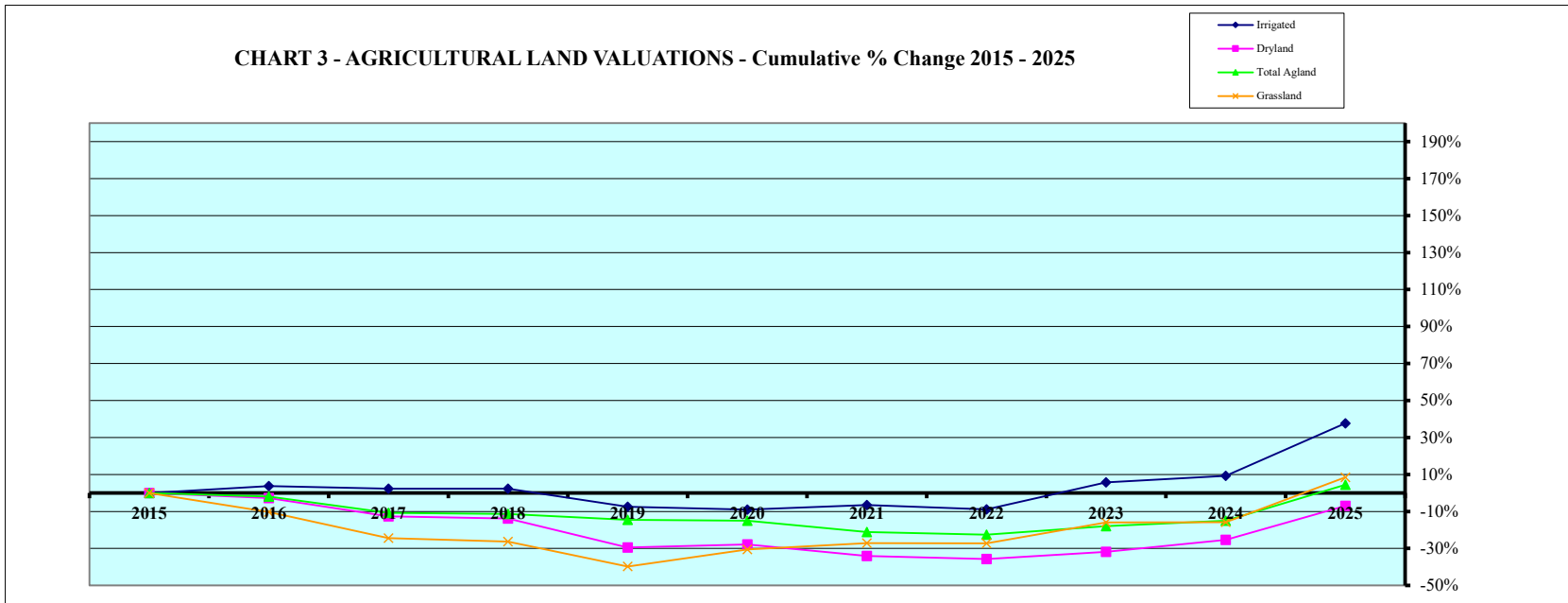
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 28
County DOUGLAS

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	60,310,500	-	-	-	258,286,990	-	-	-	27,673,770	-	-	-
2016	62,580,840	2,270,340	3.76%	3.76%	251,142,275	-7,144,715	-2.77%	-2.77%	24,825,020	-2,848,750	-10.29%	-10.29%
2017	61,689,300	-891,540	-1.42%	2.29%	225,530,255	-25,612,020	-10.20%	-12.68%	20,922,890	-3,902,130	-15.72%	-24.39%
2018	61,722,200	32,900	0.05%	2.34%	222,452,800	-3,077,455	-1.36%	-13.87%	20,407,680	-515,210	-2.46%	-26.26%
2019	55,834,770	-5,887,430	-9.54%	-7.42%	182,278,950	-40,173,850	-18.06%	-29.43%	16,664,745	-3,742,935	-18.34%	-39.78%
2020	54,884,080	-950,690	-1.70%	-9.00%	186,277,525	3,998,575	2.19%	-27.88%	19,208,515	2,543,770	15.26%	-30.59%
2021	56,392,990	1,508,910	2.75%	-6.50%	170,355,450	-15,922,075	-8.55%	-34.04%	20,182,755	974,240	5.07%	-27.07%
2022	54,986,025	-1,406,965	-2.49%	-8.33%	165,999,930	-4,355,520	-2.56%	-35.73%	20,126,975	-55,780	-0.28%	-27.27%
2023	63,761,365	8,775,340	15.96%	5.72%	176,110,880	10,110,950	6.09%	-31.82%	23,275,015	3,148,040	15.64%	-15.90%
2024	65,905,775	2,144,410	3.36%	9.28%	192,781,220	16,670,340	9.47%	-25.36%	23,282,225	7,210	0.03%	-15.87%
2025	83,035,355	17,129,580	25.99%	37.68%	240,113,205	47,331,985	24.55%	-7.04%	30,019,320	6,737,095	28.94%	8.48%

Rate Ann.%chg: Irrigated **3.25%** Dryland **-0.73%** Grassland **0.82%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	344,540	-	-	-	2,303,830	-	-	-	348,919,630	-	-	-
2016	376,260	31,720	9.21%	9.21%	3,371,925	1,068,095	46.36%	46.36%	342,296,320	-6,623,310	-1.90%	-1.90%
2017	398,910	22,650	6.02%	15.78%	2,835,105	-536,820	-15.92%	23.06%	311,376,460	-30,919,860	-9.03%	-10.76%
2018	390,870	-8,040	-2.02%	13.45%	4,215,660	1,380,555	48.70%	82.98%	309,189,210	-2,187,250	-0.70%	-11.39%
2019	333,640	-57,230	-14.64%	-3.16%	43,063,895	38,848,235	921.52%	1769.23%	298,176,000	-11,013,210	-3.56%	-14.54%
2020	336,375	2,735	0.82%	-2.37%	35,821,130	-7,242,765	-16.82%	1454.85%	296,527,625	-1,648,375	-0.55%	-15.02%
2021	247,210	-89,165	-26.51%	-28.25%	27,928,250	-7,892,880	-22.03%	1112.25%	275,106,655	-21,420,970	-7.22%	-21.15%
2022	245,250	-1,960	-0.79%	-28.82%	28,848,830	920,580	3.30%	1152.21%	270,207,010	-4,899,645	-1.78%	-22.56%
2023	254,490	9,240	3.77%	-26.14%	22,931,055	-5,917,775	-20.51%	895.34%	286,332,805	16,125,795	5.97%	-17.94%
2024	260,470	5,980	2.35%	-24.40%	14,390,980	-8,540,075	-37.24%	524.65%	296,620,670	10,287,865	3.59%	-14.99%
2025	497,700	237,230	91.08%	44.45%	10,694,350	-3,696,630	-25.69%	364.20%	364,359,930	67,739,260	22.84%	4.43%

Cnty# **28**
County **DOUGLAS**

Rate Ann.%chg: Total Agric Land **0.43%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	60,488,055	10,612	5,700			262,761,564	46,714	5,625			21,484,675	8,952	2,400		
2016	62,546,660	10,677	5,858	2.77%	2.77%	254,892,390	46,052	5,535	-1.60%	-1.60%	18,920,330	8,982	2,106	-12.23%	-12.23%
2017	61,864,105	10,801	5,727	-2.23%	0.48%	229,371,835	45,249	5,069	-8.42%	-9.88%	18,243,460	8,653	2,108	0.08%	-12.16%
2018	62,006,495	10,833	5,724	-0.06%	0.42%	233,861,165	46,511	5,028	-0.81%	-10.61%	18,698,975	9,214	2,029	-3.74%	-15.44%
2019	60,602,465	10,759	5,633	-1.60%	-1.18%	224,694,895	46,033	4,881	-2.92%	-13.22%	20,339,940	13,004	1,564	-22.92%	-34.83%
2020	62,951,460	10,751	5,855	3.96%	2.73%	212,304,955	44,415	4,780	-2.07%	-15.02%	21,970,965	12,338	1,781	13.85%	-25.80%
2021	68,604,420	11,723	5,852	-0.06%	2.67%	198,181,615	42,115	4,706	-1.55%	-16.34%	21,897,350	11,756	1,863	4.60%	-22.39%
2022	68,486,790	11,701	5,853	0.02%	2.69%	197,686,290	41,019	4,819	2.41%	-14.32%	21,622,450	11,626	1,860	-0.15%	-22.51%
2023	68,897,085	11,678	5,900	0.79%	3.50%	190,635,655	42,256	4,511	-6.39%	-19.79%	22,718,130	11,905	1,908	2.61%	-20.49%
2024	67,261,320	11,406	5,897	-0.05%	3.45%	196,448,540	39,304	4,998	10.79%	-11.14%	23,314,360	11,999	1,943	1.82%	-19.04%
2025	83,033,740	11,333	7,327	24.25%	28.54%	240,738,680	38,724	6,217	24.38%	10.52%	29,507,780	12,133	2,432	25.17%	1.34%

Rate Annual %chg Average Value/Acre:

3.22%

-0.87%

3.22%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	438,676	2,925	150			7,777,560	5,328	1,460			352,950,530	74,531	4,736		
2016	429,955	2,866	150	0.00%	0.00%	7,646,475	5,192	1,473	0.90%	0.90%	344,435,810	73,769	4,669	-1.40%	-1.40%
2017	406,420	2,709	150	0.00%	0.00%	4,418,555	4,847	912	-38.10%	-37.54%	314,304,375	72,260	4,350	-6.84%	-8.15%
2018	444,535	2,968	150	-0.16%	-0.16%	7,587,525	2,256	3,363	268.90%	130.40%	322,598,695	71,782	4,494	3.32%	-5.10%
2019	431,915	2,926	148	-1.42%	-1.58%	536,850	1,144	469	-86.05%	-67.85%	306,606,065	73,866	4,151	-7.64%	-12.35%
2020	418,705	2,798	150	1.37%	-0.24%	707,495	1,066	664	41.44%	-54.53%	298,353,580	71,368	4,180	0.71%	-11.72%
2021	392,020	2,619	150	0.01%	-0.23%	434,230	1,017	427	-35.67%	-70.75%	289,509,635	69,230	4,182	0.03%	-11.69%
2022	263,530	1,758	150	0.19%	-0.04%	469,790	507	927	117.13%	-36.49%	288,528,850	66,610	4,332	3.58%	-8.53%
2023	295,265	1,968	150	0.04%	0.00%	8,265,880	703	11,766	1169.18%	706.08%	290,812,015	68,510	4,245	-2.00%	-10.36%
2024	261,850	1,751	150	-0.33%	-0.33%	11,013,490	564	19,524	65.93%	1237.52%	298,299,560	65,025	4,587	8.07%	-3.13%
2025	468,630	1,717	273	82.61%	82.01%	10,938,040	2,657	4,116	-78.92%	182.00%	364,686,870	66,564	5,479	19.43%	15.69%

28
DOUGLAS

Rate Annual %chg Average Value/Acre:

0.33%

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
584,526	DOUGLAS	2,174,734,420	517,509,520	432,488,810	52,525,349,025	15,105,818,205	2,943,915,200	0	364,359,930	302,377,925	31,441,015	0	74,397,994,050
cnty sector/value % of total value:		2.92%	0.70%	0.58%	70.60%	20.30%	3.96%		0.49%	0.41%	0.04%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,026	BENNINGTON	5,089,870	830,655	243,295	233,892,900	0	0	34,639,200	12,551,600	0	0	0	287,247,520
0.35%	%sector of county sector	0.23%	0.16%	0.06%	0.45%				3.44%				0.39%
	%sector of municipality	1.77%	0.29%	0.08%	81.43%			12.06%	4.37%				100.00%
494,746	OMAHA	1,869,273,530	485,790,050	366,935,365	37,598,397,270	0	7,906,645	13,485,533,005	2,646,877,000	3,885,000	389,245	0	56,464,987,110
84.64%	%sector of county sector	85.95%	93.87%	84.84%	71.58%		0.27%		726.45%	1.28%	1.24%		75.90%
	%sector of municipality	3.31%	0.86%	0.65%	66.59%		0.01%	23.88%	4.69%	0.01%	0.00%		100.00%
6,494	RALSTON	11,423,440	2,602,805	1,924,460	474,826,900	0	0	143,172,800	35,073,900	0	0	0	669,024,305
1.11%	%sector of county sector	0.53%	0.50%	0.44%	0.90%				9.63%				0.90%
	%sector of municipality	1.71%	0.39%	0.29%	70.97%			21.40%	5.24%				100.00%
3,037	VALLEY	90,715,030	4,295,670	21,112,520	523,769,745	0	420,600	85,700,000	68,705,500	538,900	15,350	0	795,273,315
0.52%	%sector of county sector	4.17%	0.83%	4.88%	1.00%		0.01%		18.86%	0.18%	0.05%		1.07%
	%sector of municipality	11.41%	0.54%	2.65%	65.86%		0.05%	10.78%	8.64%	0.07%	0.00%		100.00%
935	WATERLOO	6,322,390	1,114,600	3,074,545	91,785,305	0	0	23,745,600	25,803,200	1,323,575	0	0	153,169,215
0.16%	%sector of county sector	0.29%	0.22%	0.71%	0.17%				7.08%	0.44%			0.21%
	%sector of municipality	4.13%	0.73%	2.01%	59.92%			15.50%	16.85%	0.86%			100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
507,239	Total Municipalities	1,982,824,261	494,633,781	393,290,186	38,922,672,124	0	8,327,245	13,772,790,606	2,789,011,208	5,747,475	404,595	0	58,369,701,471
86.78%	%all municip.sectors of cnty	91.18%	95.58%	90.94%	74.10%		0.28%	#DIV/0!	765.45%	1.90%	1.29%		78.46%

Total Real Property Sum Lines 17, 25, & 30	Records : 210,010	Value : 75,402,303,510	Growth 872,753,800	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	7,937	166,667,400	7,480	235,880,060	1,329	70,505,053	16,746	473,052,513	
02. Res Improve Land	145,719	4,335,092,500	30,682	1,396,670,800	2,688	248,675,120	179,089	5,980,438,420	
03. Res Improvements	145,719	36,134,632,600	30,682	11,719,098,200	2,688	1,059,198,600	179,089	48,912,929,400	
04. Res Total	153,656	40,636,392,500	38,162	13,351,649,060	4,017	1,378,378,773	195,835	55,366,420,333	621,065,400
% of Res Total	78.46	73.40	19.49	24.12	2.05	2.49	93.25	73.43	71.16
05. Com UnImp Land	1,740	353,912,215	328	117,961,800	113	31,625,200	2,181	503,499,215	
06. Com Improve Land	7,597	2,436,479,000	297	141,700,700	87	41,021,100	7,981	2,619,200,800	
07. Com Improvements	7,597	11,587,220,966	297	845,920,700	87	445,166,600	7,981	12,878,308,266	
08. Com Total	9,337	14,377,612,181	625	1,105,583,200	200	517,812,900	10,162	16,001,008,281	228,319,600
% of Com Total	91.88	89.85	6.15	6.91	1.97	3.24	4.84	21.22	26.16
09. Ind UnImp Land	458	56,911,400	6	1,843,000	25	7,881,500	489	66,635,900	
10. Ind Improve Land	1,805	598,126,200	9	5,033,000	69	21,899,200	1,883	625,058,400	
11. Ind Improvements	1,805	2,462,502,436	9	39,054,200	69	105,130,000	1,883	2,606,686,636	
12. Ind Total	2,263	3,117,540,036	15	45,930,200	94	134,910,700	2,372	3,298,380,936	11,033,200
% of Ind Total	95.40	94.52	0.63	1.39	3.96	4.09	1.13	4.37	1.26
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	153,656	40,636,392,500	38,162	13,351,649,060	4,017	1,378,378,773	195,835	55,366,420,333	621,065,400
% of Res & Rec Total	78.46	73.40	19.49	24.12	2.05	2.49	93.25	73.43	71.16
Com & Ind Total	11,600	17,495,152,217	640	1,151,513,400	294	652,723,600	12,534	19,299,389,217	239,352,800
% of Com & Ind Total	92.55	90.65	5.11	5.97	2.35	3.38	5.97	25.60	27.43
17. Taxable Total	165,256	58,131,544,717	38,802	14,503,162,460	4,311	2,031,102,373	208,369	74,665,809,550	860,418,200
% of Taxable Total	79.31	77.86	18.62	19.42	2.07	2.72	99.22	99.02	98.59

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1,017	42,310,300	633,246,100	0	0	0
19. Commercial	840	669,686,800	2,359,327,000	0	0	0
20. Industrial	77	89,040,500	147,573,800	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1,017	42,310,300	633,246,100
19. Commercial	0	0	0	840	669,686,800	2,359,327,000
20. Industrial	0	0	0	77	89,040,500	147,573,800
21. Other	0	0	0	0	0	0
22. Total Sch II				1,934	801,037,600	3,140,146,900

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	5,438	823	72	6,333

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	963	273,167,670	963	273,167,670
28. Ag-Improved Land	0	0	0	0	678	163,466,990	678	163,466,990
29. Ag Improvements	0	0	0	0	678	299,859,300	678	299,859,300

30. Ag Total				1,641	736,493,960
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	636	643.40	21,491,680	636	643.40	21,491,680	
33. HomeSite Improvements	636	0.00	294,851,660	636	0.00	294,851,660	11,398,900
34. HomeSite Total				636	643.40	316,343,340	
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	663	1,234.43	26,845,860	663	1,234.43	26,845,860	
37. FarmSite Improvements	663	0.00	5,007,640	663	0.00	5,007,640	936,700
38. FarmSite Total				663	1,234.43	31,853,500	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,299	1,877.83	348,196,840	12,335,600

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1,753	65,365.92	388,297,120	1,753	65,365.92	388,297,120
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	204.97	1.80%	1,783,250	1.98%	8,700.05
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	8,711.82	76.30%	69,694,040	77.33%	7,999.94
48. 2A	2,026.26	17.75%	15,804,770	17.54%	7,799.97
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	70.93	0.62%	464,590	0.52%	6,549.98
51. 4A1	95.65	0.84%	588,280	0.65%	6,150.34
52. 4A	307.74	2.70%	1,784,870	1.98%	5,799.93
53. Total	11,417.37	100.00%	90,119,800	100.00%	7,893.22
Dry					
54. 1D1	1,139.24	3.01%	8,943,080	3.54%	7,850.04
55. 1D	6,879.95	18.17%	52,287,560	20.70%	7,599.99
56. 2D1	15,502.59	40.95%	110,843,990	43.89%	7,150.03
57. 2D	14.94	0.04%	102,350	0.04%	6,850.74
58. 3D1	1,527.45	4.03%	10,004,890	3.96%	6,550.06
59. 3D	4,576.92	12.09%	27,461,520	10.87%	6,000.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	8,216.41	21.70%	42,930,720	17.00%	5,225.00
62. Total	37,857.50	100.00%	252,574,110	100.00%	6,671.71
Grass					
63. 1G1	7,995.89	64.77%	26,234,650	79.65%	3,281.02
64. 1G	2,154.72	17.45%	3,584,060	10.88%	1,663.35
65. 2G1	240.85	1.95%	492,800	1.50%	2,046.09
66. 2G	314.03	2.54%	812,540	2.47%	2,587.46
67. 3G1	35.21	0.29%	39,640	0.12%	1,125.82
68. 3G	167.24	1.35%	204,880	0.62%	1,225.07
69. 4G1	1,103.92	8.94%	1,048,560	3.18%	949.85
70. 4G	332.81	2.70%	522,020	1.58%	1,568.52
71. Total	12,344.67	100.00%	32,939,150	100.00%	2,668.29
Irrigated Total					
Irrigated Total	11,417.37	17.47%	90,119,800	23.21%	7,893.22
Dry Total					
Dry Total	37,857.50	57.92%	252,574,110	65.05%	6,671.71
Grass Total					
Grass Total	12,344.67	18.89%	32,939,150	8.48%	2,668.29
72. Waste	1,672.23	2.56%	501,150	0.13%	299.69
73. Other	2,074.15	3.17%	12,162,910	3.13%	5,864.05
74. Exempt	227.31	0.35%	0	0.00%	0.00
75. Market Area Total	65,365.92	100.00%	388,297,120	100.00%	5,940.36

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	11,417.37	90,119,800	11,417.37	90,119,800
77. Dry Land	0.00	0	0.00	0	37,857.50	252,574,110	37,857.50	252,574,110
78. Grass	0.00	0	0.00	0	12,344.67	32,939,150	12,344.67	32,939,150
79. Waste	0.00	0	0.00	0	1,672.23	501,150	1,672.23	501,150
80. Other	0.00	0	0.00	0	2,074.15	12,162,910	2,074.15	12,162,910
81. Exempt	0.00	0	0.00	0	227.31	0	227.31	0
82. Total	0.00	0	0.00	0	65,365.92	388,297,120	65,365.92	388,297,120

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	11,417.37	17.47%	90,119,800	23.21%	7,893.22
Dry Land	37,857.50	57.92%	252,574,110	65.05%	6,671.71
Grass	12,344.67	18.89%	32,939,150	8.48%	2,668.29
Waste	1,672.23	2.56%	501,150	0.13%	299.69
Other	2,074.15	3.17%	12,162,910	3.13%	5,864.05
Exempt	227.31	0.35%	0	0.00%	0.00
Total	65,365.92	100.00%	388,297,120	100.00%	5,940.36

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 FB 0C	2,629	100,601,873	14,925	753,811,300	14,925	6,244,962,400	17,554	7,099,375,573	205,954,900
83.2 FB 0E	1,312	59,113,900	1,501	104,385,200	1,501	630,186,500	2,813	793,685,600	120,199,900
83.3 FB 0F	113	7,729,400	645	47,261,910	645	211,207,100	758	266,198,410	354,800
83.4 FB 0J	2,531	66,926,960	9,957	412,797,020	9,957	3,542,772,900	12,488	4,022,496,880	132,077,500
83.5 FB 0U	571	30,922,580	3,763	129,428,200	3,763	1,112,479,900	4,334	1,272,830,680	29,886,100
83.6 FB 0W	476	36,643,500	1,296	167,616,020	1,296	769,006,400	1,772	973,265,920	21,985,100
83.7 FB 1	184	1,769,900	1,953	19,156,400	1,953	209,596,300	2,137	230,522,600	822,700
83.8 FB 10	126	2,073,800	1,691	30,855,500	1,691	276,871,000	1,817	309,800,300	0
83.9 FB 11	35	463,200	687	16,406,900	687	156,505,800	722	173,375,900	1,489,200
83.10 FB 15	13	338,800	418	7,380,000	418	93,935,500	431	101,654,300	0
83.11 FB 16	47	1,263,700	1,087	8,917,300	1,087	220,856,400	1,134	231,037,400	70,400
83.12 FB 18	57	798,100	578	8,657,200	578	78,618,900	635	88,074,200	0
83.13 FB 19	115	1,419,900	1,027	21,855,100	1,027	237,354,600	1,142	260,629,600	853,500
83.14 FB 2	339	2,677,400	1,163	10,112,300	1,163	134,182,800	1,502	146,972,500	788,000
83.15 FB 20	23	337,900	2,168	49,060,100	2,168	484,318,100	2,191	533,716,100	112,800
83.16 FB 21	23	370,200	1,268	16,780,100	1,268	244,575,100	1,291	261,725,400	40,400
83.17 FB 23	73	955,400	1,420	13,477,400	1,420	265,403,100	1,493	279,835,900	0
83.18 FB 24	139	1,157,500	970	14,403,500	970	137,745,400	1,109	153,306,400	71,400
83.19 FB 25	155	1,298,800	705	11,489,100	705	105,863,900	860	118,651,800	400
83.20 FB 26	65	632,900	1,000	14,255,800	1,000	129,924,900	1,065	144,813,600	542,600
83.21 FB 27	224	1,608,600	1,148	17,908,300	1,148	160,327,500	1,372	179,844,400	174,200
83.22 FB 28	32	237,800	2,827	47,512,800	2,827	545,971,400	2,859	593,722,000	2,858,600
83.23 FB 29	250	1,670,500	464	4,006,700	464	51,256,000	714	56,933,200	1,410,400
83.24 FB 3	345	1,904,700	856	6,923,300	856	94,117,500	1,201	102,945,500	1,252,300
83.25 FB 30	127	901,500	1,963	16,829,100	1,963	254,654,200	2,090	272,384,800	1,501,000
83.26 FB 31	131	1,061,700	2,567	27,372,500	2,567	322,111,100	2,698	350,545,300	512,800
83.27 FB 32	99	742,100	412	5,085,600	412	53,563,500	511	59,391,200	49,000
83.28 FB 33	85	667,100	991	14,218,600	991	143,595,600	1,076	158,481,300	223,300
83.29 FB 34	21	204,700	547	8,168,000	547	76,175,900	568	84,548,600	0
83.30 FB 35	90	845,800	1,682	24,788,200	1,682	271,676,000	1,772	297,310,000	215,100
83.31 FB 36	50	454,400	1,140	12,757,400	1,140	177,778,600	1,190	190,990,400	100
83.32 FB 37	152	1,365,600	847	10,996,200	847	113,813,400	999	126,175,200	85,000
83.33 FB 38	129	1,191,500	2,290	28,237,100	2,290	353,176,500	2,419	382,605,100	0
83.34 FB 39	27	694,300	2,208	120,593,100	2,208	793,215,100	2,235	914,502,500	62,900
83.35 FB 4	234	1,969,700	2,171	25,786,700	2,171	264,183,900	2,405	291,940,300	0
83.36 FB 40	37	917,400	2,536	72,097,600	2,536	610,614,900	2,573	683,629,900	298,900
83.37 FB 41	42	561,500	2,323	50,921,200	2,323	385,273,900	2,365	436,756,600	190,100

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.38	FB 42	41	837,400	2,672	71,021,600	2,672	568,192,100	2,713	640,051,100	359,600
83.39	FB 43	93	2,258,600	4,560	102,841,400	4,560	826,856,800	4,653	931,956,800	392,900
83.40	FB 44	252	4,746,500	2,297	52,476,900	2,297	454,772,100	2,549	511,995,500	412,900
83.41	FB 45	56	935,700	2,449	122,002,900	2,449	704,612,300	2,505	827,550,900	1,884,500
83.42	FB 46	140	1,934,900	1,446	25,745,000	1,446	297,255,300	1,586	324,935,200	725,200
83.43	FB 47	100	1,416,400	1,811	26,345,200	1,811	322,620,800	1,911	350,382,400	304,400
83.44	FB 48	28	199,100	1,140	20,770,500	1,140	241,703,800	1,168	262,673,400	0
83.45	FB 49	12	1,081,600	651	63,002,500	651	271,258,700	663	335,342,800	1,156,300
83.46	FB 5	320	2,796,100	477	3,943,000	477	56,228,200	797	62,967,300	1,886,300
83.47	FB 50	1	100	492	29,526,200	492	141,953,400	493	171,479,700	0
83.48	FB 51	74	3,728,100	1,958	203,583,200	1,958	1,010,231,000	2,032	1,217,542,300	1,529,700
83.49	FB 52	165	1,297,800	139	1,213,600	139	13,503,900	304	16,015,300	0
83.50	FB 53	49	902,900	2,353	49,456,600	2,353	497,654,300	2,402	548,013,800	224,100
83.51	FB 54	345	2,446,100	1,692	30,713,500	1,692	307,263,100	2,037	340,422,700	849,900
83.52	FB 55	24	303,100	248	4,303,000	248	47,300,500	272	51,906,600	0
83.53	FB 56	6	23,600	1,835	41,090,000	1,835	425,019,200	1,841	466,132,800	0
83.54	FB 57	24	769,400	1,955	107,460,800	1,955	775,533,200	1,979	883,763,400	2,521,800
83.55	FB 58	80	4,270,300	2,933	72,758,600	2,933	699,141,900	3,013	776,170,800	300,500
83.56	FB 59	47	656,600	3,535	130,623,800	3,535	1,078,360,500	3,582	1,209,640,900	0
83.57	FB 6	355	2,676,700	949	7,293,400	949	113,132,900	1,304	123,103,000	1,480,900
83.58	FB 60	93	8,195,400	6,131	226,643,100	6,131	1,792,560,200	6,224	2,027,398,700	8,799,700
83.59	FB 61	3	136,800	2,721	56,086,800	2,721	632,231,900	2,724	688,455,500	52,300
83.60	FB 62	7	88,600	4,228	120,570,900	4,228	1,080,755,100	4,235	1,201,414,600	0
83.61	FB 63	44	545,400	4,701	116,709,200	4,701	1,051,463,800	4,745	1,168,718,400	0
83.62	FB 64	26	321,600	2,002	40,778,000	2,002	457,836,800	2,028	498,936,400	0
83.63	FB 65	11	135,200	3,016	77,419,800	3,016	757,638,600	3,027	835,193,600	0
83.64	FB 66	40	968,100	4,813	230,492,000	4,813	1,796,257,000	4,853	2,027,717,100	551,900
83.65	FB 67	71	945,300	4,428	112,568,100	4,428	1,017,365,100	4,499	1,130,878,500	2,833,300
83.66	FB 68	49	6,811,600	5,256	289,450,300	5,256	1,940,167,600	5,305	2,236,429,500	1,411,900
83.67	FB 69	16	666,000	4,745	166,404,900	4,745	1,418,844,300	4,761	1,585,915,200	302,300
83.68	FB 7	20	207,600	368	7,514,800	368	123,432,000	388	131,154,400	0
83.69	FB 70	10	188,600	5,079	200,282,900	5,079	1,565,173,300	5,089	1,765,644,800	123,100
83.70	FB 71	101	1,558,000	4,774	177,672,700	4,774	1,527,726,000	4,875	1,706,956,700	756,500
83.71	FB 72	369	0	1,324	0	1,324	32,160,700	1,693	32,160,700	540,400
83.72	FB 73	3	69,100	620	16,830,700	620	163,989,800	623	180,889,600	0
83.73	FB 74	51	1,278,200	866	52,658,200	866	335,663,800	917	389,600,200	256,900
83.74	FB 75	64	5,748,400	2,788	182,012,900	2,788	1,397,436,800	2,852	1,585,198,100	1,954,900

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>	
83.75 FB 76	44	2,818,200	1,627	63,665,700	1,627	566,152,500	1,671	632,636,400	0
83.76 FB 77	64	2,186,700	1,182	50,208,200	1,182	336,729,400	1,246	389,124,300	5,902,900
83.77 FB 78	59	2,423,100	1,016	78,269,000	1,016	508,430,000	1,075	589,122,100	2,937,500
83.78 FB 9	276	3,511,200	1,045	18,617,500	1,045	130,194,000	1,321	152,322,700	580,900
83.79 FB D2	73	998,400	2,015	47,723,600	2,015	446,893,900	2,088	495,615,900	0
83.80 FB IL	166	72,000	657	0	657	28,328,400	823	28,400,400	0
83.81 FB M1	21	3,278,200	34	8,800,000	34	43,252,600	55	55,330,800	17,467,300
83.82 FB MC	679	9,575,900	1,469	43,097,000	1,469	440,350,500	2,148	493,023,400	10,845,900
83.83 FB V1	1,073	52,549,300	1,398	77,481,670	1,398	511,429,300	2,471	641,460,270	27,635,300
84 Residential Total	16,746	473,052,513	179,089	5,980,438,420	179,089	48,912,929,400	195,835	55,366,420,333	621,065,400

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	FB 0C	203	75,362,000	244	102,164,300	244	607,010,200	447	784,536,500	28,718,200
85.2	FB 0E	9	6,173,100	9	6,709,700	9	11,089,000	18	23,971,800	4,034,700
85.3	FB 0F	0	0	5	1,168,200	5	6,551,400	5	7,719,600	0
85.4	FB 0J	89	9,767,800	88	16,135,700	88	155,488,200	177	181,391,700	7,853,000
85.5	FB 0U	74	16,250,100	112	44,106,300	112	462,261,700	186	522,618,100	139,627,300
85.6	FB 0W	80	6,077,700	96	7,419,700	96	90,557,700	176	104,055,100	8,525,800
85.7	FB 1	7	764,000	31	404,300	31	4,457,100	38	5,625,400	0
85.8	FB 10	32	2,570,800	230	22,487,300	230	116,164,500	262	141,222,600	0
85.9	FB 11	10	855,600	83	7,304,700	83	37,427,700	93	45,588,000	0
85.10	FB 15	22	3,245,800	187	23,208,300	187	107,291,200	209	133,745,300	78,700
85.11	FB 16	59	5,236,400	300	35,974,700	300	253,840,348	359	295,051,448	0
85.12	FB 18	15	438,600	65	6,965,700	65	23,353,100	80	30,757,400	2,159,400
85.13	FB 19	17	942,000	135	4,857,200	135	64,009,900	152	69,809,100	0
85.14	FB 2	51	252,500	90	2,300,400	90	26,171,800	141	28,724,700	0
85.15	FB 20	10	2,290,000	95	10,246,700	95	52,829,900	105	65,366,600	0
85.16	FB 21	7	281,700	23	3,451,700	23	5,587,200	30	9,320,600	0
85.17	FB 23	85	26,869,800	824	137,073,300	824	626,378,300	909	790,321,400	0
85.18	FB 24	35	2,273,300	114	8,291,800	114	35,160,000	149	45,725,100	0
85.19	FB 25	31	1,098,100	31	3,811,500	31	26,304,700	62	31,214,300	0
85.20	FB 26	14	604,400	86	12,091,100	86	55,142,800	100	67,838,300	0
85.21	FB 27	17	1,109,500	68	3,702,800	68	25,917,500	85	30,729,800	0
85.22	FB 28	2	75,600	93	12,384,000	93	88,371,700	95	100,831,300	0
85.23	FB 29	29	410,000	24	441,500	24	3,813,500	53	4,665,000	0
85.24	FB 3	28	489,100	57	2,932,500	57	21,718,200	85	25,139,800	0
85.25	FB 30	6	56,300	23	572,700	23	8,365,200	29	8,994,200	0
85.26	FB 31	4	108,000	24	448,100	24	3,591,000	28	4,147,100	0
85.27	FB 32	31	2,012,100	58	15,219,600	58	103,862,200	89	121,093,900	707,000
85.28	FB 33	12	490,400	37	2,824,100	37	20,475,700	49	23,790,200	0
85.29	FB 34	18	527,000	136	10,058,200	136	57,975,700	154	68,560,900	0
85.30	FB 35	54	3,733,800	172	43,667,000	172	147,459,300	226	194,860,100	0
85.31	FB 36	24	1,228,000	88	13,126,800	88	34,918,400	112	49,273,200	0
85.32	FB 37	32	541,000	103	4,969,200	103	32,436,300	135	37,946,500	0
85.33	FB 38	38	1,715,000	52	4,660,900	52	13,255,600	90	19,631,500	0
85.34	FB 39	3	484,000	145	10,928,900	145	120,307,700	148	131,720,600	0
85.35	FB 4	12	77,700	51	1,279,000	51	13,428,500	63	14,785,200	200,600
85.36	FB 40	4	291,900	55	6,526,700	55	31,020,200	59	37,838,800	0
85.37	FB 41	5	39,700	58	2,525,200	58	20,844,338	63	23,409,238	0

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.38	FB 42	7	814,800	111	4,633,500	111	30,205,900	118	35,654,200	0
85.39	FB 43	47	6,925,300	221	25,919,400	221	153,415,400	268	186,260,100	0
85.40	FB 44	44	5,881,100	133	14,438,900	133	92,086,074	177	112,406,074	1,341,000
85.41	FB 45	7	1,636,600	72	37,122,800	72	82,205,500	79	120,964,900	0
85.42	FB 46	17	2,061,800	56	17,918,600	56	44,019,800	73	64,000,200	0
85.43	FB 47	40	6,344,400	274	88,513,400	274	339,558,200	314	434,416,000	0
85.44	FB 48	0	0	12	3,253,900	12	22,036,700	12	25,290,600	0
85.45	FB 49	40	12,565,215	182	118,825,500	182	437,323,100	222	568,713,815	0
85.46	FB 5	35	1,315,900	37	1,523,000	37	11,108,400	72	13,947,300	239,000
85.47	FB 50	1	167,100	10	3,088,200	10	13,915,100	11	17,170,400	0
85.48	FB 51	9	5,743,000	54	41,629,800	54	298,409,500	63	345,782,300	0
85.49	FB 52	41	5,936,000	46	13,440,500	46	116,738,300	87	136,114,800	0
85.50	FB 53	24	3,783,000	113	52,387,400	113	293,000,200	137	349,170,600	0
85.51	FB 54	16	675,900	43	4,411,000	43	31,084,200	59	36,171,100	0
85.52	FB 55	57	22,572,800	116	46,469,300	116	400,800,700	173	469,842,800	303,700
85.53	FB 56	19	3,268,300	151	48,543,700	151	242,691,500	170	294,503,500	0
85.54	FB 57	17	2,221,500	72	33,440,700	72	175,748,800	89	211,411,000	0
85.55	FB 58	36	8,061,300	278	82,587,900	278	471,443,200	314	562,092,400	0
85.56	FB 59	25	12,703,500	265	231,118,000	265	818,521,300	290	1,062,342,800	2,386,700
85.57	FB 6	53	1,470,100	96	4,042,400	96	17,042,300	149	22,554,800	0
85.58	FB 60	37	15,969,800	238	161,492,000	238	637,888,506	275	815,350,306	0
85.59	FB 61	59	20,281,200	506	307,815,700	506	1,122,976,500	565	1,451,073,400	0
85.60	FB 62	30	7,778,300	467	173,680,300	467	923,934,236	497	1,105,392,836	1,356,000
85.61	FB 63	39	7,101,800	223	79,108,700	223	430,717,400	262	516,927,900	0
85.62	FB 64	27	3,989,200	145	36,756,900	145	127,047,900	172	167,794,000	298,800
85.63	FB 65	25	5,847,600	122	54,553,100	122	158,601,000	147	219,001,700	0
85.64	FB 66	21	3,078,600	270	133,309,500	270	556,318,600	291	692,706,700	46,100
85.65	FB 67	51	10,599,100	129	68,567,800	129	336,507,200	180	415,674,100	-551,300
85.66	FB 68	18	4,770,600	91	106,108,800	91	402,370,200	109	513,249,600	7,720,400
85.67	FB 69	32	9,004,300	101	73,808,000	101	379,385,900	133	462,198,200	830,100
85.68	FB 7	110	45,551,200	186	115,589,600	186	493,303,000	296	654,443,800	4,852,200
85.69	FB 70	5	1,269,800	32	16,561,800	32	70,369,800	37	88,201,400	0
85.70	FB 71	35	6,432,200	90	72,230,200	90	402,419,700	125	481,082,100	1,400,500
85.71	FB 72	46	132,200	67	1,283,700	67	139,902,500	113	141,318,400	0
85.72	FB 73	15	4,926,300	41	55,648,500	41	189,990,700	56	250,565,500	0
85.73	FB 74	7	272,900	17	14,873,600	17	26,520,900	24	41,667,400	0
85.74	FB 75	74	49,123,300	92	88,530,000	92	445,888,400	166	583,541,700	5,436,500

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.75 FB 76	72	17,943,200	128	89,581,400	128	364,229,600	200	471,754,200	335,400
85.76 FB 77	36	7,239,000	119	39,419,300	119	172,168,400	155	218,826,700	1,886,700
85.77 FB 78	0	0	1	2,000	1	41,900	1	43,900	0
85.78 FB 9	31	2,778,100	45	3,974,400	45	20,315,200	76	27,067,700	0
85.79 FB D2	37	4,065,900	165	29,267,600	165	145,432,100	202	178,765,600	0
85.80 FB IL	12	0	5	0	5	1,380,600	17	1,380,600	0
85.81 FB M1	12	16,774,100	1	5,565,100	1	50,981,800	13	73,321,000	0
85.82 FB MC	56	31,212,700	22	32,087,200	22	144,571,700	78	207,871,600	16,791,800
85.83 FB V1	79	15,103,300	127	18,696,300	127	135,539,200	206	169,338,800	2,774,500
86 Commercial Total	2,670	570,135,115	9,864	3,244,259,200	9,864	15,484,994,902	12,534	19,299,389,217	239,352,800

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	7,909.82	93.64%	26,103,420	94.45%	3,300.13
88. 1G	52.28	0.62%	167,290	0.61%	3,199.89
89. 2G1	99.26	1.18%	305,220	1.10%	3,074.95
90. 2G	239.38	2.83%	706,170	2.56%	2,950.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	16.82	0.20%	42,900	0.16%	2,550.54
94. 4G	129.18	1.53%	313,270	1.13%	2,425.07
95. Total	8,446.74	100.00%	27,638,270	100.00%	3,272.06
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	2,102.44	53.94%	3,416,770	64.46%	1,625.15
106. 1T	86.07	2.21%	131,230	2.48%	1,524.69
107. 2T1	74.65	1.92%	106,370	2.01%	1,424.92
108. 2T	141.59	3.63%	187,580	3.54%	1,324.81
109. 3T1	167.24	4.29%	204,880	3.87%	1,225.07
110. 3T	35.21	0.90%	39,640	0.75%	1,125.82
111. 4T1	203.63	5.22%	208,750	3.94%	1,025.14
112. 4T	1,087.10	27.89%	1,005,660	18.97%	925.09
113. Total	3,897.93	100.00%	5,300,880	100.00%	1,359.92
<hr/>					
Grass Total	8,446.74	68.42%	27,638,270	83.91%	3,272.06
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	3,897.93	31.58%	5,300,880	16.09%	1,359.92
<hr/>					
114. Market Area Total	12,344.67	100.00%	32,939,150	100.00%	2,668.29

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

28 Douglas

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	52,525,349,025	55,366,420,333	2,841,071,308	5.41%	621,065,400	4.23%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	302,377,925	316,343,340	13,965,415	4.62%	11,398,900	0.85%
04. Total Residential (sum lines 1-3)	52,827,726,950	55,682,763,673	2,855,036,723	5.40%	632,464,300	4.21%
05. Commercial	15,105,818,205	16,001,008,281	895,190,076	5.93%	228,319,600	4.41%
06. Industrial	2,943,915,200	3,298,380,936	354,465,736	12.04%	11,033,200	11.67%
07. Total Commercial (sum lines 5-6)	18,049,733,405	19,299,389,217	1,249,655,812	6.92%	239,352,800	5.60%
08. Ag-Farmsite Land, Outbuildings	31,441,015	31,853,500	412,485	1.31%	936,700	-1.67%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	31,441,015	31,853,500	412,485	1.31%	936,700	-1.67%
12. Irrigated	83,035,355	90,119,800	7,084,445	8.53%		
13. Dryland	240,113,205	252,574,110	12,460,905	5.19%		
14. Grassland	30,019,320	32,939,150	2,919,830	9.73%		
15. Wasteland	497,700	501,150	3,450	0.69%		
16. Other Agland	10,694,350	12,162,910	1,468,560	13.73%		
17. Total Agricultural Land	364,359,930	388,297,120	23,937,190	6.57%		
18. Total Value of all Real Property (Locally Assessed)	71,273,261,300	75,402,303,510	4,129,042,210	5.79%	872,753,800	4.57%

2026 Assessment Survey for Douglas County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1 Chief Field Deputy
2.	Appraiser(s) on staff:
	24 appraisers and listers (includes 3 appraiser managers and Chief Field Deputy).
3.	Other full-time employees:
	3 additional administrative/managers (1 GIS, 1 Real Estate Records, 1 Homestead/Personal Property) Other Staff: 3 GIS, 7 Homestead/Personal Property, 4 Real Estate Records, 1 IT-Assessor side only.
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$6,431,984.00 (Assessor/Register of Deeds combined budget)
7.	Adopted budget, or granted budget if different from above:
	Same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$2,108,190.40 (This amount represents salaries for appraisal staff plus Chief Field Deputy Only)
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:
	\$481,510.40, which includes ESRI, Pictometry, RealWare, Mobile Assessor, etc. and maintenance contracts.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$20,000 dollars budgeted specifically for education/workshops. Educational opportunities are funded throughout the year.
12.	Amount of last year's assessor's budget not used:
	\$888.00 (total returned from Assessor/Register of Deeds combined budget)

B. Computer, Automation Information and GIS

1.	Administrative software:
	IMS Mainframe System
2.	CAMA software:
	Harris Systems (Realware)
3.	Personal Property software:
	Harris Systems (Realware)
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	GIS Department within the Assessor/Register of Deeds Office
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	dcassessor.org
8.	Who maintains the GIS software and maps?
	GIS Department within the Assessor/Register of Deeds office
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry
10.	When was the aerial imagery last updated?
	2025

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?
	All municipalities in the county are zoned
4.	When was zoning implemented?
	50+ years ago

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	In-House
3.	Other services:
	N/A

E. Appraisal /Listing Services

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

2026 Residential Assessment Survey for Douglas County

1.	Valuation data collection done by:
	Residential Appraisal Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost and Market
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The County uses local market sales to develop the depreciation tables used in the CAMA system.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, the depreciation is from one table.
5.	Describe the methodology used to determine the residential lot values?
	Primarily use a sales-comparison approach, but the county may use allocation/residual method to establish lot values in older neighborhoods with limited vacant-lot sales.
6.	How are rural residential site values developed?
	Primarily using a sales-comparison approach.
7.	Are there form 191 applications on file?
	Yes
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	For those qualifying under LB 191, the lots are valued using a discounted cash-flow analysis in keeping with the county's previous practice. Lots are assessed at market value when construction begins. We use an 8% annual compound interest table.

2026 Commercial Assessment Survey for Douglas County

1.	Valuation data collection done by:
	Commercial Appraisal Staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The county primarily uses the income approach; the cost approach is used for unique properties and sometimes used for new construction if it is a partial value because the subject is not completed.
2a.	Describe the process used to determine the value of unique commercial properties.
	The county usually uses the cost approach for valuing unique properties; income data is usually not available for unique properties because most unique properties are owner- occupied.
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?
	Marshall & Swift as provided by the CAMA vendor
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, the tables are adjusted by property type
5.	Describe the methodology used to determine the commercial lot values.
	Market approach

2026 Agricultural Assessment Survey for Douglas County

1.	Valuation data collection done by:
	Appraisal Staff
2.	Describe the process used to determine and monitor market areas.
	Because all ag parcels in Douglas County are influenced by non-ag factors, the county has one schedule of agricultural land values for the entire county.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The county physically reviews the parcel to determine primary use, and then comparable properties are used to establish market value.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	In cases where the characteristics are similar, the farm home sites and rural residential home sites are valued similarly. Some rural residential home sites may have different values because they have different amenities than farm home sites.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Due to all ag parcels in Douglas County being influenced by non-ag factors, and the intensive use within the county is extremely low, a separate market analysis is not applicable.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	1753
7b.	What process was used to determine if non-agricultural influences exist in the county?
	The county uses sales information from within the county to determine market values, and uninfluenced sales from outside the county to determine uninfluenced values. The difference is monitored and quantified as the portion attributable to non-ag influences.
	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	Development for residential and commercial and recreational uses

7d.	Where is the influenced area located within the county?
	All of Douglas County is considered influenced by non-agricultural factors
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Douglas County utilizes information supplied by PAD from the state sales file. The median ratio was considered the most appropriate for determining the level of value for direct equalization. The median ratio is generally less influenced by extreme ratios.



DOUGLAS COUNTY ASSESSOR • REGISTER OF DEEDS

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THREE-YEAR PLAN OF ASSESSMENT, 2026-2028

Introduction

The trend of rising selling prices across multiple classes of real property in Douglas County has been constant for the better part of a decade. A rising demand and limited supply of properties for sale have continued to drive selling prices higher. According to the Multiple Listing Service, the median selling price for a single-family residence in the Omaha area on Jan. 1, 2021, was approximately \$230,000. By spring 2024, that median selling price was approximately \$330,000. Recently, the U.S. News and World Report has characterized the Omaha Metro as the hottest residential real estate market in the country. In recent years, for residential property, this office has divided the county into 19 market areas, in an effort to more closely tailor values to the local market.

The overall trend continued in 2025 and residential values were set, which left the median level of value—the measuring stick applied to counties for statewide equalization purposes—below the midpoint of the acceptable range of 92 percent-100 percent countywide and for the market areas in use for 2025. The levels were as follows:

Countywide --93.20%
Market Area 1—93.01%
Market Area 2—93.33%
Market Area 3—93.37%
Market Area 4—93.35%
Market Area 5—93.03%
Market Area 6—93.14%
Market Area 7—93.52%
Market Area 8—93.38%
Market Area 9—93.09%
Market Area 10—93.16%
Market Area 11—93.05%
Market Area 12—93.02%
Market Area 13—93.53%
Market Area 14—92.86%
Market Area 15—93.31%
Market Area 16—93.13%
Market Area 17—93.27%
Market Area 18—93.06%
Market Area 19—93.07%

The Coefficient of Dispersion (COD), the statistic that measures how closely the assessment/sales ratios cluster around the median (in layman's terms, the reliability of that median level of value) has continued to improve, and for residential property in 2025 was 9.28 well within the acceptable range.

When the median level of value is below the midpoint of the acceptable range, the impact of a rising market on taxable values is tempered a bit. But it also means that if sales prices continue to rise, those rising prices will quickly push assessed values below the statutorily-mandated level of value, making some valuation increases likely in the future, given current market conditions. In recent years, this is what we have been seeing. That said, the rate of increase in selling prices was a little less at the end of last year's study period than it had been in previous years. (The median levels of value for the last two quarters of the study period were still above 90%. That has not happened in recent years.) This may be signaling a bit of a slowdown in sales prices for single-family residential homes. Our office sent out significantly fewer valuation change notices for 2025 than in previous years. In order to be sure that the sales data used to value residential properties is accurate, the office has emphasized its process to review each sale in order to determine whether it is an "arm's-length" transaction and useful for analyzing the market. The Assessor/Register of Deeds Office will monitor those market trends, carefully making changes to value that are mandated by the available sales data.

The increases in real estate selling prices are not limited to residential property. They also have been evident for commercial/industrial property. For 2025, the Commercial Department did reappraisal work on a number of different types of commercial properties, such as retail, mixed retail with residential, offices, hotels, fast food restaurants, sit down restaurants, service garages, some storage warehouses, flex buildings, light industrial manufacturing, mini warehouses, low-income housing tax credit properties, medical offices, and daycare centers. After the reappraisal work, the level of value for commercial/industrial property was 94.70 percent. However, we are seeing declining assessment/sales ratios for commercial properties. The most recent year of the three-year study period for commercial property measurement had a median level of value below 92 percent, the acceptable level of assessment, indicating rising market values in at least some portions of the commercial real estate market.

Tax Year 2026

The office will perform field inspections, as required by Neb. Rev. Stat. §77-1311.03, of at least one-sixth of the real estate parcels in the county. (All parcels must be inspected at least once every six years.) Currently, the Commercial Department is ahead of schedule in meeting the statutory requirement that all property be inspected at least once during a six-year window. The office also will follow up on building-permit information to ensure that the property characteristics for the properties with building permits accurately reflect that property, and the valuation for those properties reflects any added value as a result of the improvement to the property. Additionally, the office will carefully monitor sales data from what continues to be a robust residential real estate market, at least in terms of prices. The ongoing shortage of available properties for sale that has contributed to the increase in selling prices has continued

too, although at a slower pace than in the last several years. When sales data is reviewed, the trend has been for the quarterly data from the sales-study period for each succeeding quarter to show declining assessment/sales ratios, although less quickly and in smaller amounts than previous years. In the upcoming years, our office expects to do the following:

--Develop market models that reflect current sales trends for residential property in the county. To say there will be a one-size-fits-all residential market model would not be accurate. The plan is to develop models that would apply to different market areas in the county in order to try to reflect the behaviors of buyers and sellers in different parts of the county.

--Review rural properties, including agricultural-use properties. As part of that process, we are planning to reorganize rural residential/agricultural properties into smaller areas based on their economic areas. Additionally, based on the agricultural land sales that we receive from the Nebraska Department of Revenue from counties with less nonagricultural influences on the selling prices of agricultural land, we think agricultural values in Douglas County will have to increase between 15-20% for 2026. This is mirroring what seems to be happening throughout the state for agricultural land.

--Commercial land is being reviewed on an ongoing basis and have begun a new model that adjusts land values by size, location, and previous assessed value. We expect to further refine that model.

--For 2026, based on the sales data we are seeing, the following are likely candidates for reappraisal work: bars/taverns, some office “neighborhoods”, beauty salons, veterinary hospitals and offices, discount stores, mall anchors, markets, mini-marts, convenience stores, bowling alleys, department stores, fitness centers, grocery stores, service garages, laundromats, mobile home parks, hotels and some apartments and industrial neighborhoods.

The appraisal staff will work on all active building permits so that assessed value accurately reflects the improvements on real property and their condition.

Each Appraiser will continue to prepare evidence for Tax Equalization Review Commission hearings. This includes: 1. preparing initial evidence from the Board of Equalization and records for how we valued the property; 2. reviewing and rebuttal to the Taxpayer’s evidence provided; 3. coordinating any settlement discussions with the County Attorney and the Taxpayer; and 4. attending hearings in Lincoln and Omaha. The addition of an additional member to the Commission has led to the more timely scheduling of hearings and issuance of decisions. Currently, TERC is actively hearing cases related to 2024 residential property values.

Each week, the Appraisers will review recent sales for verification and validation. Sales will be updated in the CAMA system.

All new commercial Tax Increment Financing accounts, replats, splits, and combinations will be reviewed and verified in the CAMA system to ensure that all of the data is accurate and complete.

In February, the Appraisers will prepare records and meet with Taxpayers to review preliminary values for 2026.

Site inspections year for reappraisals and compliance with the six-year cycle will be ongoing throughout the year. Our office expects to inspect 40,000-50,000 properties per year.

Tax Year 2027

Projecting future years is dependent on what the buyers and sellers do in the marketplace. The classes or subclasses that show significant market activity and rapid changes in selling prices will become obvious candidates for reappraisal. However, it is hard to predict market activity two or more years out. It also is hard to predict what actions the state legislature may take that would affect the duties of the Assessor/Register of Deeds Office. In recent years, for example, the Legislature has expanded homestead exemption and created additional exemptions, in whole or in part, for certain types of low-income housing and for-profit nursing homes and assisted-living facilities to the extent that those facilities house Medicaid patients.

The office will continue field inspections—the six-year, statutorily-required inspection cycle is ongoing. We will continue to monitor sales activity throughout the county and analyze market trends to determine those portions of the county in need of reappraisal. We will continue to refine residential-market models and collect residential-rent information. This will help us determine the impact of “condition” in the comparability of properties, since higher rents tend to correspond to better property condition, when factored for location.

The Commercial Department will review and reappraise, if necessary, classes and subclasses of property based on what sales transactions in those classes and subclasses say about their market value.

Tax Year 2028

The office will continue field inspections—the six-year statutorily-required inspection cycle is ongoing—as well as permit review, preliminary meetings, and the preparation of record-file information for board of equalization referees. We will monitor sales activity throughout the county and analyze market trends to determine those portions of the county in need of reappraisal. We will continue to refine residential-market models.

The Commercial Department will review and reappraise, if necessary, classes and subclasses of property based on what sales transactions in those classes and subclasses say about their market.

MJG 6/23/2025

2026 DOUGLAS COUNTY SPECIAL-VALUATION METHODOLOGY

Douglas County focused on using generally-accepted appraisal practices in establishing its special valuations on agricultural land. Douglas County is a fully- influenced county in that all agricultural sales are influenced by non-agricultural factors. Therefore, sales of agricultural land within Douglas County are not representative of the agricultural market value of the land. As a result, Douglas County analyzed uninfluenced agricultural land sales in comparable counties to determine accurate agricultural market values. The use of agricultural sales from other counties to determine special valuation is authorized by Nebraska Department of Revenue Regulation 11-005.02, which says:

“Sales in neighboring counties shall be used in the market comparison approach if all agricultural land and horticultural sales within the county have been determined to reflect selling prices that have been influenced by other than agricultural or horticultural purposes or uses.”

Douglas County relied on information supplied by PAD from the state sales file which included 178 sales from Burt, Cass, Dodge, Otoe, Saunders and Washington Counties.

These counties were selected for this analysis due to similar location, topography and geological features to Douglas County. Douglas County values all Special Value land by Land Capability Groups specific to land use.

In 2019, LB372 was passed, which amended Neb. Rev. Statute 77-1363 to require that Land Capability Groups be based on Natural Resource Conservation Service data specific to each land use, effective Sept. 1, 2019. The conversion was completed in calendar year 2019, and the 2026 values continue to reflect Land Capability Groups now specific to each land use.

The analysis revealed dry land, which makes up the majority of agricultural land in Douglas County, had increased in value for 2026, grass, timber, and irrigated land also increased across all classes. There were not many CRP sales available so grass-land values were utilized for CRP land. The primary value determinants for agricultural sales were use, size and location. Groups of sales greater than 40 acres were analyzed, from which an overall rate was selected and used for each of the land capability groups.