

NEBRASKA

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DEPARTMENT OF REVENUE

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

FRONTIER COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Frontier 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 Frontier County.

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

For the Tax Commissioner

Sincerely,

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Regina Andrijeski, Frontier 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.

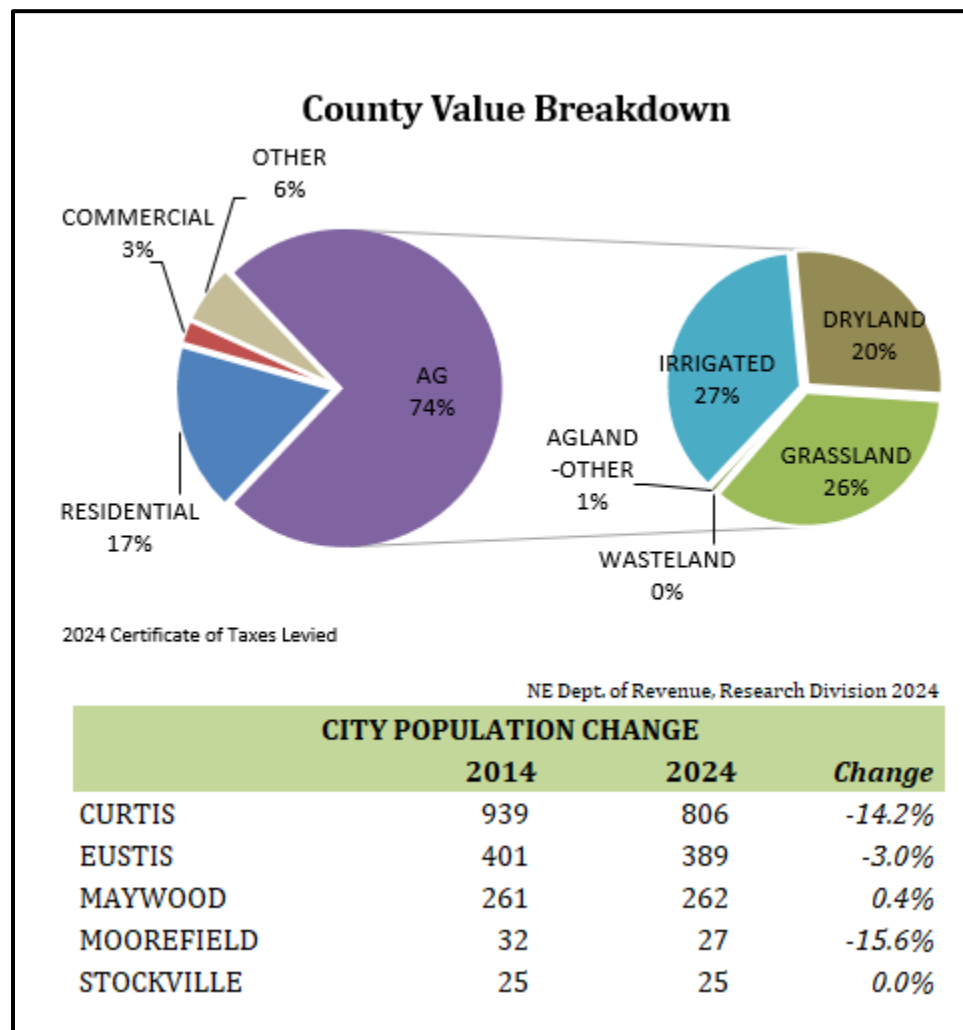
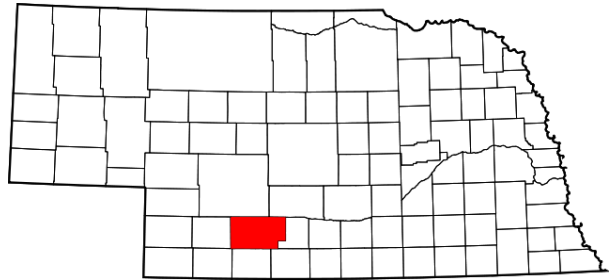
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 975 square miles, Frontier County has 2,585 residents, per the Census Bureau Quick Facts for 2023, reflecting a 3% overall population increase from the 2020 U.S. Census. Reports indicate that 72% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$131,947 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Frontier County are located in and around Curtis, the largest town in the county. According to information available from the U.S. Census Bureau, there are 68 employer establishments with total employment of 379, a 3% increase

Agricultural land is the single greatest contributor to the county's valuation base by an overwhelming majority. Grassland and irrigated land make up a majority of the land in the county. Frontier is included in the Middle Republican Natural Resources District.

2025 Residential Correlation for Frontier 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 Frontier County Assessor generally qualifies residential sales near the state average. Review of qualified and non-qualified sales supported that qualification determinations appear to have been made without bias. All buyers and sellers who exchange money with the sales transaction are mailed questionnaires by the county assessor.

The residential property in Frontier County is identified by five valuation groups. The largest community, Curtis, is home to the Nebraska College of Technical Agriculture. Eustis is located within commuting distance to larger communities in nearby Dawson County. The small villages have less demand for housing. The fourth group, lake properties, consists of both residential and recreational parcels with a unique recreational influence not found anywhere else in the county. Rural residential properties are in strong demand in Frontier County, which is seen across the state.

The county assessor is up to date with the six-year inspection and review cycle requirements with an established review cycle. All properties are physically reviewed by the county assessor and staff. A written valuation methodology has been provided to the Division.

2025 Residential Assessment Details for Frontier 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	Curtis	2024	2020	2024	2023	
2	Eustis	2024	2020	2024	2023	
3	Maywood, Stockville, & Moorefield	2024	2020	2024	2023	
4	Lake properties	2024*	2020*	2025*	2023	costing was updated to 130%
5	Rural	2024*	2020*	2025*	2022	costing was updated to 130%
<u>Additional comments:</u> Lake properties--leasehold values updated for Trail 5, Trail 3, and Red Willow cabins. Rural--new home site value, new land breakdown. Pick-up work was completed. * = assessment action for current year						

Description of Analysis

All three measures of central tendency are within the acceptable range for the residential class of property. The COD and PRD are within IAAO standards.

2025 Residential Correlation for Frontier County

When stratified by valuation group, all are within range with the exception of a few sales in Valuation Group 3 having a low median but high weighted mean and mean. A substat of the 2025 statistics for Valuation Group 3 is included in this report; of the seven sales, three are in or above the acceptable range and four are low, as a sale on each of the ratio array moves the median from 91% to 92%, supporting a level of value at the low end of the acceptable range, but not clearly demonstrating that the subclass is low.

The statistical sample and the 2025 County Abstract of Assessment, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) both show minimal valuation changes for residential property in the towns and more valuation changes to recreational and rural residential properties, which is reflective of the stated assessment actions for this assessment year. The small sample of rural residential properties that sold increased at a higher rate than the overall rural residential due to the new locational land values and two of the three sold properties are located along the highway. Similarly, the lake properties that sold consist of three of the twelve total properties at Trail 5, which received a higher increase in leasehold value than the rest of the 139 improved lake parcels in the county.

Equalization and Quality of Assessment

All residential property is equalized. The quality of assessment of residential property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	33	98.31	99.00	96.34	09.46	102.76
2	10	96.24	96.27	94.09	08.59	102.32
3	7	90.99	102.37	100.66	13.41	101.70
4	5	93.14	95.92	96.26	11.68	99.65
5	3	98.76	95.89	97.34	07.85	98.51
____ALL____	58	96.55	98.51	96.47	10.33	102.11

Level of Value

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

2025 Commercial Correlation for Frontier 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 Frontier County Assessor qualifies a typical percentage of commercial sales. The sales qualification process was reviewed and there was no indication of bias. All commercial properties are stratified into one valuation group as there is not enough commercial activity to warrant additional groupings. The county assessor physically reviewed all commercial properties this year, taking updated photos and reviewing condition on site.

2025 Commercial Assessment Details for Frontier 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	Entire county	2025*	2020*	2025*	2024*	costing was updated to 130% with 30% economic/map factor for Com
<u>Additional comments:</u> All commercial properties were physically reviewed and pick-up work was completed. * = assessment action for current year						

Description of Analysis

The median and weighted mean for the small sample are both within the acceptable range. The COD meets the IAAO standards and the PRD is high, but the sample is not clearly regressive. The commercial class of property was physically inspected this year, and all aspects of valuation were updated.

Comparison of the statistics and the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) show similar valuation change for both the sample and the population which reflects the assessment actions of reappraisal.

Equalization and Quality of Assessment

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

2025 Commercial Correlation for Frontier County

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Frontier County is 98% of market value.

2025 Agricultural Correlation for Frontier 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.

Agricultural land sales in Frontier County are qualified at a similar rate when compared to the state average. Examination of the sales qualification process revealed no apparent bias in the qualification determination. All arm's-length sales have been included in the state sales file for measurement of agricultural land property in the county. Only one market area is used as there are no discernable land differences throughout the county.

The county meets the six-year inspection requirement as agricultural homes and outbuildings are physically reviewed with rural residential properties on a rotating cycle. Agricultural land use was reviewed in 2022 through aerial imagery.

Conservation Reserve Program (CRP) and Conservation Reserve Enhancement Program (CREP) acres are inventoried by the assessor and letters are sent to owners of parcels that expired in the last year. A regional market study was conducted of CRP and CREP sales. In Frontier County, CREP is being valued at 75% of irrigated value and CRP is valued at 80% of dryland value.

Wetland Reserve Program (WRP) parcels are assessed at the grassland rate at full market value. Feed lots, hog farms and corrals are identified as intensive use in the county.

2025 Agricultural Assessment Details for Frontier 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	2024*	2020*	2025*	2022	costing was updated to 130%
AB DW	Agricultural dwellings	2024*	2020*	2025*	2022	costing was updated to 130%
<u>Additional comments:</u> New farm site value * = assessment action for current year						

2025 Agricultural Correlation for Frontier County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire county	2022	Irrigated land 15% increase Dryland 25-28% increase Grassland 5% increase CREP 75% of irrigated values CRP 80% of dryland values
Additional comments:			

Description of Analysis

All three measures of central tendency are within the acceptable range for the agricultural class. The COD is within the acceptable range as well.

When stratified by 80% Majority Land Use (MLU), there are few sales for irrigated land and dryland. There are more grassland sales but still a fairly small sample; the grassland median is within range.

With few qualified irrigated and dryland sales for 80% MLU and a low median for each of these two classes, comparison to regional values is a more reliable determination of valuation equity than the statistics. The Average Acre Value Comparison chart demonstrates that the assessed values for irrigated land and dryland in Frontier County are comparable with regional counties. The valuation changes for irrigated land and dryland in Frontier County are similar to the changes made in neighboring counties and the Frontier County values are in the middle of the array when compared to adjacent counties.

The statistical sample and the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) both reflect the valuation changes reported for the county.

Equalization and Quality of Assessment

Review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential properties across the county. Agricultural homes and rural residential homes are valued with the same depreciation and costing. Agricultural homes in Frontier County are equalized and assessed at the statutory level.

Agricultural land valued are equalized; when compared to adjoining counties, the values set in Frontier County demonstrate comparability. The quality of assessment of the agricultural class complies with generally accepted mass appraisal techniques.

2025 Agricultural Correlation for Frontier County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	1	67.43	67.43	67.43	00.00	100.00
1	1	67.43	67.43	67.43	00.00	100.00
____ Dry ____						
County	5	62.77	76.52	67.01	33.12	114.19
1	5	62.77	76.52	67.01	33.12	114.19
____ Grass ____						
County	11	72.07	71.79	67.83	11.88	105.84
1	11	72.07	71.79	67.83	11.88	105.84
____ ALL ____	47	70.69	73.12	69.98	17.77	104.49

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Frontier County is 71%.

2025 Opinions of the Property Tax Administrator for Frontier 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	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



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

Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Frontier County

Residential Real Property - Current

Number of Sales	58	Median	96.55
Total Sales Price	\$8,540,446	Mean	98.51
Total Adj. Sales Price	\$8,540,446	Wgt. Mean	96.47
Total Assessed Value	\$8,239,132	Average Assessed Value of the Base	\$114,208
Avg. Adj. Sales Price	\$147,249	Avg. Assessed Value	\$142,054

Confidence Interval - Current

95% Median C.I	93.60 to 98.90
95% Wgt. Mean C.I	92.40 to 100.55
95% Mean C.I	94.74 to 102.28
% of Value of the Class of all Real Property Value in the County	10.44
% of Records Sold in the Study Period	5.45
% of Value Sold in the Study Period	6.77

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	57	97	97.98
2023	65	97	96.92
2022	69	97	96.71
2021	64	99	98.96

2025 Commission Summary for Frontier County

Commercial Real Property - Current

Number of Sales	13	Median	98.35
Total Sales Price	\$1,926,000	Mean	109.09
Total Adj. Sales Price	\$1,926,000	Wgt. Mean	95.34
Total Assessed Value	\$1,836,308	Average Assessed Value of the Base	\$159,826
Avg. Adj. Sales Price	\$148,154	Avg. Assessed Value	\$141,254

Confidence Interval - Current

95% Median C.I	91.27 to 152.47
95% Wgt. Mean C.I	83.48 to 107.20
95% Mean C.I	91.53 to 126.65
% of Value of the Class of all Real Property Value in the County	2.63
% of Records Sold in the Study Period	6.77
% of Value Sold in the Study Period	5.98

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	17	100	96.96
2023	21	100	96.84
2022	18	100	98.42
2021	15	100	96.84

32 Frontier
RESIDENTIAL
PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 58
 Total Sales Price : 8,540,446
 Total Adj. Sales Price : 8,540,446
 Total Assessed Value : 8,239,132
 Avg. Adj. Sales Price : 147,249
 Avg. Assessed Value : 142,054

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 99

 COD : 10.33
 PRD : 102.11

COV : 14.88
 STD : 14.66
 Avg. Abs. Dev : 09.97

 MAX Sales Ratio : 151.46
 MIN Sales Ratio : 75.29

95% Median C.I. : 93.60 to 98.90
 95% Wgt. Mean C.I. : 92.40 to 100.55
 95% Mean C.I. : 94.74 to 102.28

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	7	98.96	98.04	96.45	05.54	101.65	81.78	111.38	81.78 to 111.38	146,000	140,812
01-JAN-23 To 31-MAR-23	7	96.88	97.71	99.68	07.63	98.02	82.49	116.82	82.49 to 116.82	107,878	107,537
01-APR-23 To 30-JUN-23	6	95.97	98.66	102.22	08.47	96.52	85.94	116.30	85.94 to 116.30	187,733	191,908
01-JUL-23 To 30-SEP-23	6	97.50	97.27	96.89	02.03	100.39	93.59	100.15	93.59 to 100.15	138,000	133,710
01-OCT-23 To 31-DEC-23	11	96.14	104.03	98.99	14.99	105.09	82.83	151.46	88.84 to 125.81	124,818	123,557
01-JAN-24 To 31-MAR-24	8	89.97	92.52	92.53	14.60	99.99	75.29	124.29	75.29 to 124.29	191,863	177,537
01-APR-24 To 30-JUN-24	10	94.36	98.11	91.66	13.82	107.04	75.42	134.43	76.14 to 128.21	148,250	135,893
01-JUL-24 To 30-SEP-24	3	98.90	100.76	97.64	05.45	103.20	93.60	109.77	N/A	139,500	136,207
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	26	98.28	97.92	98.94	06.02	98.97	81.78	116.82	94.12 to 99.35	143,521	142,006
01-OCT-23 To 30-SEP-24	32	94.83	99.00	94.55	13.80	104.71	75.29	151.46	90.42 to 101.18	150,278	142,093
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	30	96.55	100.13	99.58	09.37	100.55	82.49	151.46	93.59 to 99.23	136,085	135,520
<u>ALL</u>	58	96.55	98.51	96.47	10.33	102.11	75.29	151.46	93.60 to 98.90	147,249	142,054

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	33	98.31	99.00	96.34	09.46	102.76	75.42	134.43	94.12 to 101.18	140,395	135,253
2	10	96.24	96.27	94.09	08.59	102.32	79.52	128.21	82.49 to 100.15	99,550	93,665
3	7	90.99	102.37	100.66	13.41	101.70	88.84	151.46	88.84 to 151.46	83,714	84,268
4	5	93.14	95.92	96.26	11.68	99.65	75.29	124.29	N/A	274,180	263,936
5	3	98.76	95.89	97.34	07.85	98.51	82.83	106.07	N/A	318,333	309,862
<u>ALL</u>	58	96.55	98.51	96.47	10.33	102.11	75.29	151.46	93.60 to 98.90	147,249	142,054

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	51	97.98	99.23	96.62	09.96	102.70	75.42	151.46	94.12 to 99.00	138,560	133,882
06	5	93.14	95.92	96.26	11.68	99.65	75.29	124.29	N/A	274,180	263,936
07	2	86.65	86.65	88.79	04.80	97.59	82.49	90.81	N/A	51,500	45,727
<u>ALL</u>	58	96.55	98.51	96.47	10.33	102.11	75.29	151.46	93.60 to 98.90	147,249	142,054

32 Frontier
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 58	MEDIAN : 97	COV : 14.88	95% Median C.I. : 93.60 to 98.90
Total Sales Price : 8,540,446	WGT. MEAN : 96	STD : 14.66	95% Wgt. Mean C.I. : 92.40 to 100.55
Total Adj. Sales Price : 8,540,446	MEAN : 99	Avg. Abs. Dev : 09.97	95% Mean C.I. : 94.74 to 102.28
Total Assessed Value : 8,239,132			
Avg. Adj. Sales Price : 147,249	COD : 10.33	MAX Sales Ratio : 151.46	
Avg. Assessed Value : 142,054	PRD : 102.11	MIN Sales Ratio : 75.29	

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	104.15	104.15	104.15	20.80	100.00	82.49	125.81	N/A	25,000	26,037
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	58	96.55	98.51	96.47	10.33	102.11	75.29	151.46	93.60 to 98.90	147,249	142,054
Greater Than 14,999	58	96.55	98.51	96.47	10.33	102.11	75.29	151.46	93.60 to 98.90	147,249	142,054
Greater Than 29,999	56	96.55	98.31	96.43	09.89	101.95	75.29	151.46	93.60 to 98.90	151,615	146,197
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	104.15	104.15	104.15	20.80	100.00	82.49	125.81	N/A	25,000	26,037
30,000 TO 59,999	6	116.12	118.37	119.48	16.93	99.07	91.96	151.46	91.96 to 151.46	46,333	55,358
60,000 TO 99,999	10	90.90	94.20	94.20	05.45	100.00	85.94	109.77	88.84 to 103.38	79,815	75,187
100,000 TO 149,999	17	98.31	98.38	98.66	04.54	99.72	86.79	116.82	93.95 to 99.35	120,200	118,591
150,000 TO 249,999	16	94.99	94.17	93.19	10.96	101.05	75.42	119.81	79.52 to 101.18	196,619	183,231
250,000 TO 499,999	7	96.14	96.30	96.87	11.93	99.41	75.29	124.29	75.29 to 124.29	317,857	307,898
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	58	96.55	98.51	96.47	10.33	102.11	75.29	151.46	93.60 to 98.90	147,249	142,054

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	91	COV :	22.47	95% Median C.I. :	88.84 to 151.46
Total Sales Price :	586,000	Wgt. Mean :	101	STD :	23.00	95% Wgt. Mean C.I. :	85.75 to 115.57
Total Adj. Sales Price :	586,000	Mean :	102	Avg.Abs.Dev :	12.20	95% Mean C.I. :	81.10 to 123.64
Total Assessed Value :	589,879						
Avg. Adj. Sales Price :	83,714	COD :	13.41	MAX Sales Ratio :	151.46		
Avg. Assessed Value :	84,268	PRD :	101.70	MIN Sales Ratio :	88.84		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022	1	111.38	111.38	111.38		100.00	111.38	111.38	N/A	145,000	161,508
01/01/2023 To 03/31/2023	1	90.81	90.81	90.81		100.00	90.81	90.81	N/A	78,000	70,832
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	3	90.99	110.43	104.57	22.94	105.60	88.84	151.46	N/A	64,333	67,271
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	91.54	91.54	91.60	01.22	99.93	90.42	92.66	N/A	85,000	77,864
07/01/2024 To 09/30/2024											
____Study Yrs____											
10/01/2022 To 09/30/2023	2	101.10	101.10	104.19	10.18	97.03	90.81	111.38	N/A	111,500	116,170
10/01/2023 To 09/30/2024	5	90.99	102.87	98.50	14.25	104.44	88.84	151.46	N/A	72,600	71,508
____Calendar Yrs____											
01/01/2023 To 12/31/2023	4	90.90	105.53	100.61	17.27	104.89	88.84	151.46	N/A	67,750	68,161

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	7	90.99	102.37	100.66	13.41	101.70	88.84	151.46	88.84 to 151.46	83,714	84,268

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	91	COV :	22.47	95% Median C.I. :	88.84 to 151.46
Total Sales Price :	586,000	Wgt. Mean :	101	STD :	23.00	95% Wgt. Mean C.I. :	85.75 to 115.57
Total Adj. Sales Price :	586,000	Mean :	102	Avg.Abs.Dev :	12.20	95% Mean C.I. :	81.10 to 123.64
Total Assessed Value :	589,879						
Avg. Adj. Sales Price :	83,714	COD :	13.41	MAX Sales Ratio :	151.46		
Avg. Assessed Value :	84,268	PRD :	101.70	MIN Sales Ratio :	88.84		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	6	91.83	104.29	102.17	15.47	102.07	88.84	151.46	88.84 to 151.46	84,667	86,508
06											
07	1	90.81	90.81	90.81		100.00	90.81	90.81	N/A	78,000	70,832

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	7	90.99	102.37	100.66	13.41	101.70	88.84	151.46	88.84 to 151.46	83,714	84,268
Greater Than 15,000	7	90.99	102.37	100.66	13.41	101.70	88.84	151.46	88.84 to 151.46	83,714	84,268
Greater Than 30,000	7	90.99	102.37	100.66	13.41	101.70	88.84	151.46	88.84 to 151.46	83,714	84,268
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	151.46	151.46	151.46		100.00	151.46	151.46	N/A	46,000	69,672
60,000 TO 99,999	5	90.81	90.74	90.81	00.97	99.92	88.84	92.66	N/A	79,000	71,740
100,000 TO 149,999	1	111.38	111.38	111.38		100.00	111.38	111.38	N/A	145,000	161,508
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	0%

What IF

32 Frontier
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 13
Total Sales Price : 1,926,000
Total Adj. Sales Price : 1,926,000
Total Assessed Value : 1,836,308
Avg. Adj. Sales Price : 148,154
Avg. Assessed Value : 141,254

MEDIAN : 98
WGT. MEAN : 95
MEAN : 109

COD : 19.84
PRD : 114.42

COV : 26.64
STD : 29.06
Avg. Abs. Dev : 19.51

MAX Sales Ratio : 162.22
MIN Sales Ratio : 65.09

95% Median C.I. : 91.27 to 152.47
95% Wgt. Mean C.I. : 83.48 to 107.20
95% Mean C.I. : 91.53 to 126.65

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	2	97.72	97.72	98.30	00.65	99.41	97.08	98.35	N/A	206,500	202,981
01-JAN-22 To 31-MAR-22	2	89.52	89.52	88.82	01.95	100.79	87.77	91.27	N/A	250,000	222,052
01-APR-22 To 30-JUN-22	1	101.29	101.29	101.29	00.00	100.00	101.29	101.29	N/A	32,000	32,413
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	2	134.74	134.74	142.60	13.17	94.49	117.00	152.47	N/A	48,500	69,160
01-APR-23 To 30-JUN-23	1	65.09	65.09	65.09	00.00	100.00	65.09	65.09	N/A	270,000	175,755
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	2	128.09	128.09	111.91	26.65	114.46	93.95	162.22	N/A	47,500	53,159
01-JAN-24 To 31-MAR-24	3	100.91	117.24	102.78	18.15	114.07	97.92	152.88	N/A	173,000	177,812
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	5	97.08	95.15	93.38	04.24	101.90	87.77	101.29	N/A	189,000	176,496
01-OCT-22 To 30-SEP-23	3	117.00	111.52	85.58	24.90	130.31	65.09	152.47	N/A	122,333	104,691
01-OCT-23 To 30-SEP-24	5	100.91	121.58	104.19	24.43	116.69	93.95	162.22	N/A	122,800	127,951
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	3	91.27	93.44	89.57	04.94	104.32	87.77	101.29	N/A	177,333	158,839
01-JAN-23 To 31-DEC-23	5	117.00	118.15	90.99	26.61	129.85	65.09	162.22	N/A	92,400	84,078
<u>ALL</u>	13	98.35	109.09	95.34	19.84	114.42	65.09	162.22	91.27 to 152.47	148,154	141,254

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	13	98.35	109.09	95.34	19.84	114.42	65.09	162.22	91.27 to 152.47	148,154	141,254
<u>ALL</u>	13	98.35	109.09	95.34	19.84	114.42	65.09	162.22	91.27 to 152.47	148,154	141,254

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	13	98.35	109.09	95.34	19.84	114.42	65.09	162.22	91.27 to 152.47	148,154	141,254
04											
<u>ALL</u>	13	98.35	109.09	95.34	19.84	114.42	65.09	162.22	91.27 to 152.47	148,154	141,254

32 Frontier
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 13
Total Sales Price : 1,926,000
Total Adj. Sales Price : 1,926,000
Total Assessed Value : 1,836,308
Avg. Adj. Sales Price : 148,154
Avg. Assessed Value : 141,254

MEDIAN : 98
WGT. MEAN : 95
MEAN : 109

COD : 19.84
PRD : 114.42

COV : 26.64
STD : 29.06
Avg. Abs. Dev : 19.51

MAX Sales Ratio : 162.22
MIN Sales Ratio : 65.09

95% Median C.I. : 91.27 to 152.47
95% Wgt. Mean C.I. : 83.48 to 107.20
95% Mean C.I. : 91.53 to 126.65

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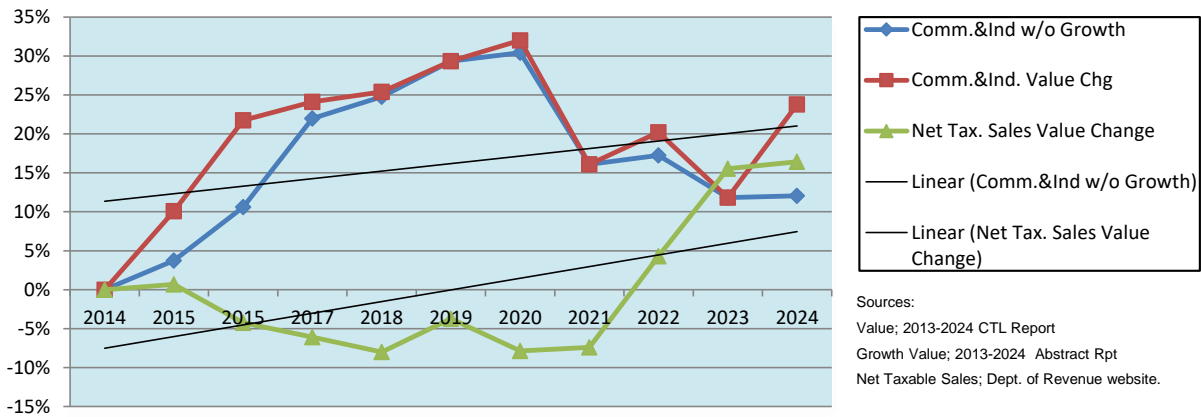
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	134.94	132.30	134.57	18.72	98.31	97.08	162.22	N/A	23,750	31,961
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	13	98.35	109.09	95.34	19.84	114.42	65.09	162.22	91.27 to 152.47	148,154	141,254
Greater Than 14,999	13	98.35	109.09	95.34	19.84	114.42	65.09	162.22	91.27 to 152.47	148,154	141,254
Greater Than 29,999	9	97.92	98.78	93.31	13.04	105.86	65.09	152.47	87.77 to 101.29	203,444	189,830
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	134.94	132.30	134.57	18.72	98.31	97.08	162.22	N/A	23,750	31,961
30,000 TO 59,999	1	101.29	101.29	101.29	00.00	100.00	101.29	101.29	N/A	32,000	32,413
60,000 TO 99,999	2	123.21	123.21	123.21	23.75	100.00	93.95	152.47	N/A	70,000	86,245
100,000 TO 149,999	1	97.92	97.92	97.92	00.00	100.00	97.92	97.92	N/A	109,000	106,728
150,000 TO 249,999	1	91.27	91.27	91.27	00.00	100.00	91.27	91.27	N/A	150,000	136,904
250,000 TO 499,999	4	93.06	88.03	90.00	12.47	97.81	65.09	100.91	N/A	350,000	314,983
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	13	98.35	109.09	95.34	19.84	114.42	65.09	162.22	91.27 to 152.47	148,154	141,254

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
186	1	98.35	98.35	98.35	00.00	100.00	98.35	98.35	N/A	395,000	388,488
344	1	117.00	117.00	117.00	00.00	100.00	117.00	117.00	N/A	27,000	31,591
346	1	93.95	93.95	93.95	00.00	100.00	93.95	93.95	N/A	70,000	65,762
352	1	65.09	65.09	65.09	00.00	100.00	65.09	65.09	N/A	270,000	175,755
353	3	101.29	120.20	120.59	21.43	99.68	97.08	162.22	N/A	25,000	30,148
406	5	97.92	116.46	98.83	25.80	117.84	87.77	152.88	N/A	140,800	139,156
494	1	100.91	100.91	100.91	00.00	100.00	100.91	100.91	N/A	385,000	388,488
<u>ALL</u>	13	98.35	109.09	95.34	19.84	114.42	65.09	162.22	91.27 to 152.47	148,154	141,254

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 18,016,208	\$ 1,299,623	7.21%	\$ 16,716,585		\$ 10,787,995	
2014	\$ 19,833,229	\$ 1,144,598	5.77%	\$ 18,688,631	3.73%	\$ 10,862,702	0.69%
2015	\$ 21,934,456	\$ 2,007,909	9.15%	\$ 19,926,547	0.47%	\$ 10,329,262	-4.91%
2016	\$ 22,362,106	\$ 387,869	1.73%	\$ 21,974,237	0.18%	\$ 10,131,869	-1.91%
2017	\$ 22,594,307	\$ 111,891	0.50%	\$ 22,482,416	0.54%	\$ 9,923,837	-2.05%
2018	\$ 23,303,443	\$ -	0.00%	\$ 23,303,443	3.14%	\$ 10,387,565	4.67%
2019	\$ 23,785,014	\$ 286,436	1.20%	\$ 23,498,578	0.84%	\$ 9,940,578	-4.30%
2020	\$ 20,914,984	\$ -	0.00%	\$ 20,914,984	-12.07%	\$ 9,990,552	0.50%
2021	\$ 21,658,817	\$ 538,226	2.49%	\$ 21,120,591	0.98%	\$ 11,251,089	12.62%
2022	\$ 20,148,434	\$ -	0.00%	\$ 20,148,434	-6.97%	\$ 12,465,481	10.79%
2023	\$ 22,299,924	\$ 2,114,868	9.48%	\$ 20,185,056	0.18%	\$ 12,560,405	0.76%
2024	\$ 24,899,562	\$ 416,144	1.67%	\$ 24,483,418	9.79%	\$ 12,163,059	-3.16%
Ann %chg	2.30%			Average	0.07%	1.14%	1.25%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	3.73%	10.09%	0.69%
2015	10.60%	21.75%	-4.25%
2016	21.97%	24.12%	-6.08%
2017	24.79%	25.41%	-8.01%
2018	29.35%	29.35%	-3.71%
2019	30.43%	32.02%	-7.86%
2020	16.09%	16.09%	-7.39%
2021	17.23%	20.22%	4.29%
2022	11.84%	11.84%	15.55%
2023	12.04%	23.78%	16.43%
2024	35.90%	38.21%	12.75%

County Number	32
County Name	Frontier

32 Frontier
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 47
 Total Sales Price : 34,334,899
 Total Adj. Sales Price : 34,334,899
 Total Assessed Value : 24,028,518
 Avg. Adj. Sales Price : 730,530
 Avg. Assessed Value : 511,245

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 73
 COD : 17.77
 PRD : 104.49

COV : 22.62
 STD : 16.54
 Avg. Abs. Dev : 12.56
 MAX Sales Ratio : 122.67
 MIN Sales Ratio : 45.11

95% Median C.I. : 65.29 to 76.80
 95% Wgt. Mean C.I. : 64.94 to 75.02
 95% Mean C.I. : 68.39 to 77.85

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	11	79.37	78.29	77.42	16.24	101.12	45.54	99.48	61.59 to 95.16	586,273	453,916
01-JAN-22 To 31-MAR-22	2	87.61	87.61	105.13	40.03	83.33	52.54	122.67	N/A	600,000	630,805
01-APR-22 To 30-JUN-22	6	78.65	77.48	75.79	16.10	102.23	56.55	103.72	56.55 to 103.72	412,358	312,519
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	1	82.74	82.74	82.74	00.00	100.00	82.74	82.74	N/A	286,224	236,821
01-JAN-23 To 31-MAR-23	6	65.50	65.06	64.55	08.46	100.79	55.39	72.30	55.39 to 72.30	1,346,667	869,326
01-APR-23 To 30-JUN-23	6	68.99	72.35	68.42	09.48	105.74	63.29	90.74	63.29 to 90.74	912,500	624,371
01-JUL-23 To 30-SEP-23	4	62.59	73.83	66.13	18.60	111.64	61.98	108.17	N/A	578,500	382,543
01-OCT-23 To 31-DEC-23	2	51.53	51.53	48.48	11.33	106.29	45.69	57.37	N/A	1,032,000	500,340
01-JAN-24 To 31-MAR-24	5	66.49	63.94	62.81	14.96	101.80	45.11	80.78	N/A	634,933	398,812
01-APR-24 To 30-JUN-24	1	79.28	79.28	79.28	00.00	100.00	79.28	79.28	N/A	1,492,861	1,183,564
01-JUL-24 To 30-SEP-24	3	72.15	76.93	74.81	06.99	102.83	71.76	86.87	N/A	441,667	330,414
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	19	79.37	79.01	80.31	19.09	98.38	45.54	122.67	63.14 to 94.58	532,797	427,884
01-OCT-22 To 30-SEP-23	17	67.43	70.74	66.41	12.78	106.52	55.39	108.17	62.40 to 76.80	950,307	631,128
01-OCT-23 To 30-SEP-24	11	70.69	66.62	64.17	15.38	103.82	45.11	86.87	45.69 to 80.78	732,411	469,958
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	9	82.54	80.31	85.18	19.70	94.28	52.54	122.67	56.55 to 103.72	440,041	374,838
01-JAN-23 To 31-DEC-23	18	64.43	67.93	64.09	13.69	105.99	45.69	108.17	61.98 to 72.07	996,278	638,502
<u>ALL</u>	47	70.69	73.12	69.98	17.77	104.49	45.11	122.67	65.29 to 76.80	730,530	511,245

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	47	70.69	73.12	69.98	17.77	104.49	45.11	122.67	65.29 to 76.80	730,530	511,245
<u>ALL</u>	47	70.69	73.12	69.98	17.77	104.49	45.11	122.67	65.29 to 76.80	730,530	511,245

32 Frontier
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 47
 Total Sales Price : 34,334,899
 Total Adj. Sales Price : 34,334,899
 Total Assessed Value : 24,028,518
 Avg. Adj. Sales Price : 730,530
 Avg. Assessed Value : 511,245

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 73

 COD : 17.77
 PRD : 104.49

COV : 22.62
 STD : 16.54
 Avg. Abs. Dev : 12.56

 MAX Sales Ratio : 122.67
 MIN Sales Ratio : 45.11

95% Median C.I. : 65.29 to 76.80
 95% Wgt. Mean C.I. : 64.94 to 75.02
 95% Mean C.I. : 68.39 to 77.85

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Dry____											
County	3	62.40	56.90	58.98	09.20	96.47	45.54	62.77	N/A	709,333	418,331
1	3	62.40	56.90	58.98	09.20	96.47	45.54	62.77	N/A	709,333	418,331
____Grass____											
County	5	75.40	70.92	62.43	16.94	113.60	45.69	90.74	N/A	668,891	417,564
1	5	75.40	70.92	62.43	16.94	113.60	45.69	90.74	N/A	668,891	417,564
____ALL____	47	70.69	73.12	69.98	17.77	104.49	45.11	122.67	65.29 to 76.80	730,530	511,245

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	1	67.43	67.43	67.43	00.00	100.00	67.43	67.43	N/A	1,800,000	1,213,771
1	1	67.43	67.43	67.43	00.00	100.00	67.43	67.43	N/A	1,800,000	1,213,771
____Dry____											
County	5	62.77	76.52	67.01	33.12	114.19	45.54	108.17	N/A	514,179	344,528
1	5	62.77	76.52	67.01	33.12	114.19	45.54	108.17	N/A	514,179	344,528
____Grass____											
County	11	72.07	71.79	67.83	11.88	105.84	45.69	90.74	61.98 to 84.20	631,314	428,238
1	11	72.07	71.79	67.83	11.88	105.84	45.69	90.74	61.98 to 84.20	631,314	428,238
____ALL____	47	70.69	73.12	69.98	17.77	104.49	45.11	122.67	65.29 to 76.80	730,530	511,245

Frontier County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Frontier	1	4,143	4,156	4,082	4,139	4,100	4,076	4,029	3,958	4,131
Dawson	2	4,724	4,724	4,724	4,087	n/a	2,349	2,163	2,119	4,452
Furnas	1	4,645	4,645	3,760	3,540	n/a	2,600	2,490	2,490	4,174
Gosper	1	7,103	7,103	5,853	4,711	n/a	4,425	4,140	3,926	6,746
Gosper	4	6,481	6,481	5,504	4,629	n/a	n/a	3,957	3,702	5,498
Hayes	1	3,810	3,810	3,680	3,680	3,545	3,545	3,410	3,410	3,684
Hitchcock	1	3,842	3,849	3,750	3,711	3,461	3,600	3,417	3,457	3,799
Lincoln	4	3,150	3,129	2,653	3,066	3,150	3,100	2,822	2,925	3,059
Red Willow	1	3,660	3,660	3,499	3,430	3,315	2,117	2,851	2,823	3,577

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Frontier	1	1,750	1,750	1,700	1,700	1,650	n/a	1,600	1,600	1,727
Dawson	2	n/a	1,879	1,878	1,676	1,676	1,460	1,243	1,026	1,584
Furnas	1	2,495	2,495	1,710	1,710	1,710	n/a	1,560	1,560	2,189
Gosper	1	n/a	2,250	2,138	2,020	1,854	1,582	1,501	1,501	2,118
Gosper	4	n/a	2,197	2,048	1,921	n/a	1,483	1,457	1,457	2,031
Hayes	1	n/a	1,455	1,310	1,310	1,270	1,270	1,210	1,210	1,404
Hitchcock	1	1,570	1,570	1,470	1,470	1,370	1,370	1,220	1,220	1,528
Lincoln	4	1,275	1,275	1,275	1,275	1,275	1,200	1,200	1,200	1,262
Red Willow	1	1,870	1,870	1,815	1,815	1,690	1,690	1,595	1,595	1,833

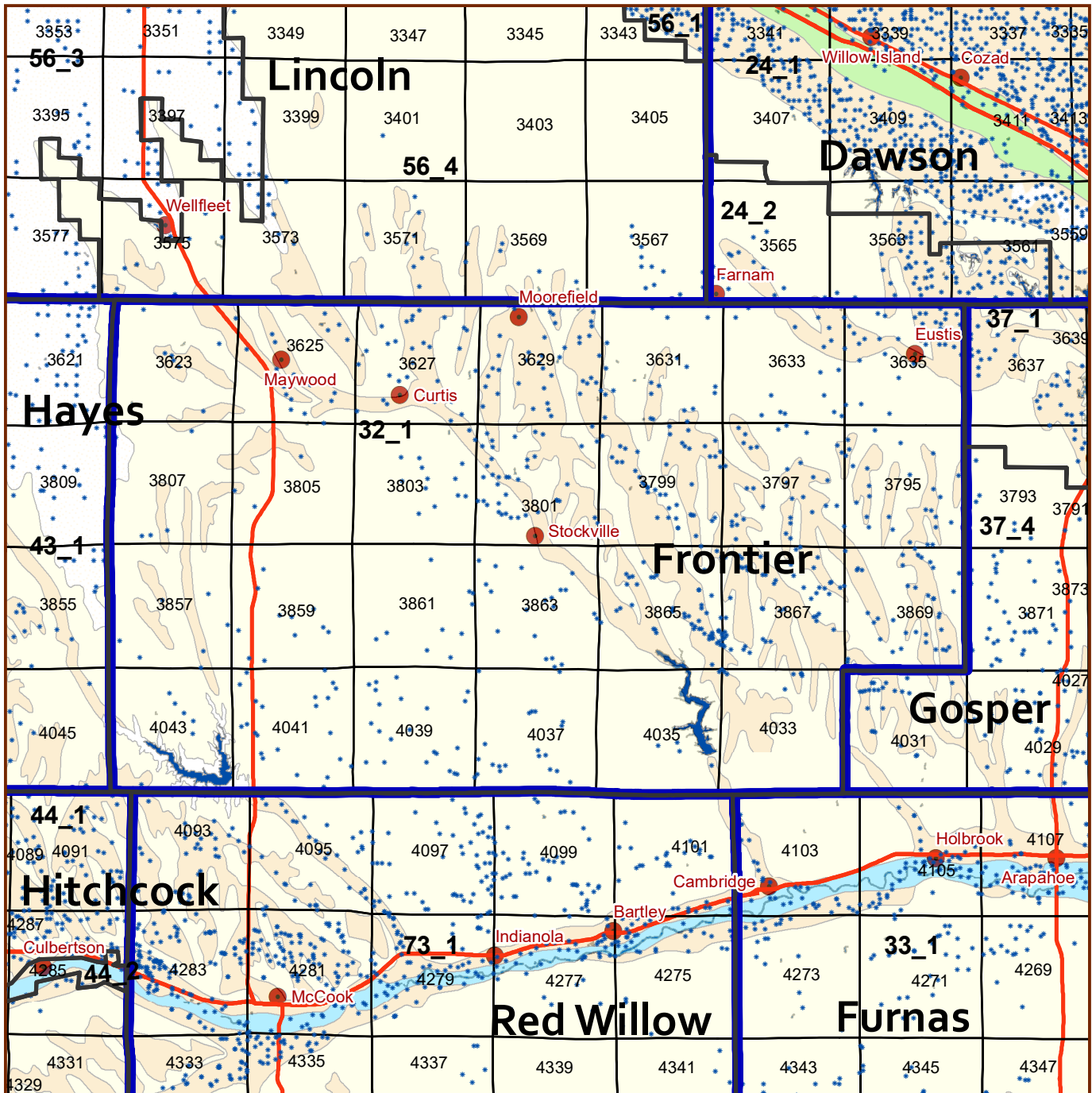
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Frontier	1	765	765	765	n/a	765	765	765	765	765
Dawson	2	897	897	720	720	720	n/a	783	n/a	758
Furnas	1	1,064	1,065	1,065	1,065	1,065	n/a	1,065	n/a	1,065
Gosper	1	1,220	1,230	1,219	1,219	1,628	n/a	1,219	1,719	1,222
Gosper	4	1,158	1,158	1,071	1,072	1,500	n/a	1,072	1,500	1,092
Hayes	1	600	600	n/a	600	600	600	600	600	600
Hitchcock	1	650	650	650	650	n/a	650	650	650	650
Lincoln	4	975	975	975	975	975	850	850	850	966
Red Willow	1	1,085	1,019	846	838	835	841	844	933	873

County	Mkt Area	CRP	TIMBER	WASTE
Frontier	1	1,310	n/a	n/a
Dawson	2	n/a	n/a	50
Furnas	1	1,400	1,065	75
Gosper	1	n/a	n/a	100
Gosper	4	1,868	n/a	100
Hayes	1	1,187	n/a	294
Hitchcock	1	1,676	n/a	n/a
Lincoln	4	n/a	n/a	430
Red Willow	1	1,454	835	100

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

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

FRONTIER COUNTY



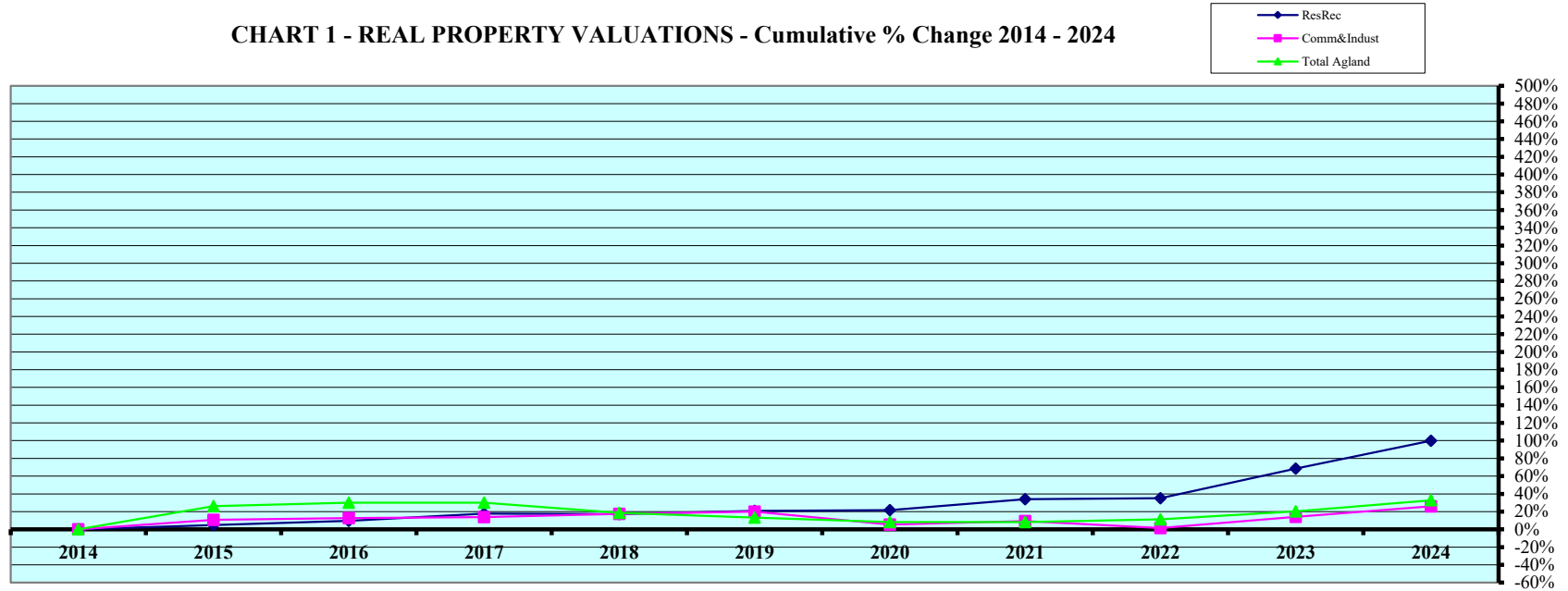
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

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

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



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	57,265,187	-	-	-	19,833,229	-	-	-	574,950,032	-	-	-
2015	59,992,811	2,727,624	4.76%	4.76%	21,934,456	2,101,227	10.59%	10.59%	724,821,727	149,871,695	26.07%	26.07%
2016	62,752,118	2,759,307	4.60%	9.58%	22,362,106	427,650	1.95%	12.75%	747,320,413	22,498,686	3.10%	29.98%
2017	67,391,438	4,639,320	7.39%	17.68%	22,594,307	232,201	1.04%	13.92%	747,374,509	54,096	0.01%	29.99%
2018	67,069,482	-321,956	-0.48%	17.12%	23,303,443	709,136	3.14%	17.50%	682,428,280	-64,946,229	-8.69%	18.69%
2019	69,154,352	2,084,870	3.11%	20.76%	23,785,014	481,571	2.07%	19.93%	650,748,108	-31,680,172	-4.64%	13.18%
2020	69,667,709	513,357	0.74%	21.66%	20,914,984	-2,870,030	-12.07%	5.45%	621,890,958	-28,857,150	-4.43%	8.16%
2021	76,664,422	6,996,713	10.04%	33.88%	21,658,817	743,833	3.56%	9.20%	621,503,340	-387,618	-0.06%	8.10%
2022	77,306,143	641,721	0.84%	35.00%	20,148,434	-1,510,383	-6.97%	1.59%	639,354,824	17,851,484	2.87%	11.20%
2023	96,403,698	19,097,555	24.70%	68.35%	22,648,641	2,500,207	12.41%	14.20%	690,567,039	51,212,215	8.01%	20.11%
2024	114,478,907	18,075,209	18.75%	99.91%	24,985,301	2,336,660	10.32%	25.98%	763,242,279	72,675,240	10.52%	32.75%

Rate Annual %chg: Residential & Recreational **7.17%**

Commercial & Industrial **2.34%**

Agricultural Land **2.87%**

Cnty# **32**
County **FRONTIER**

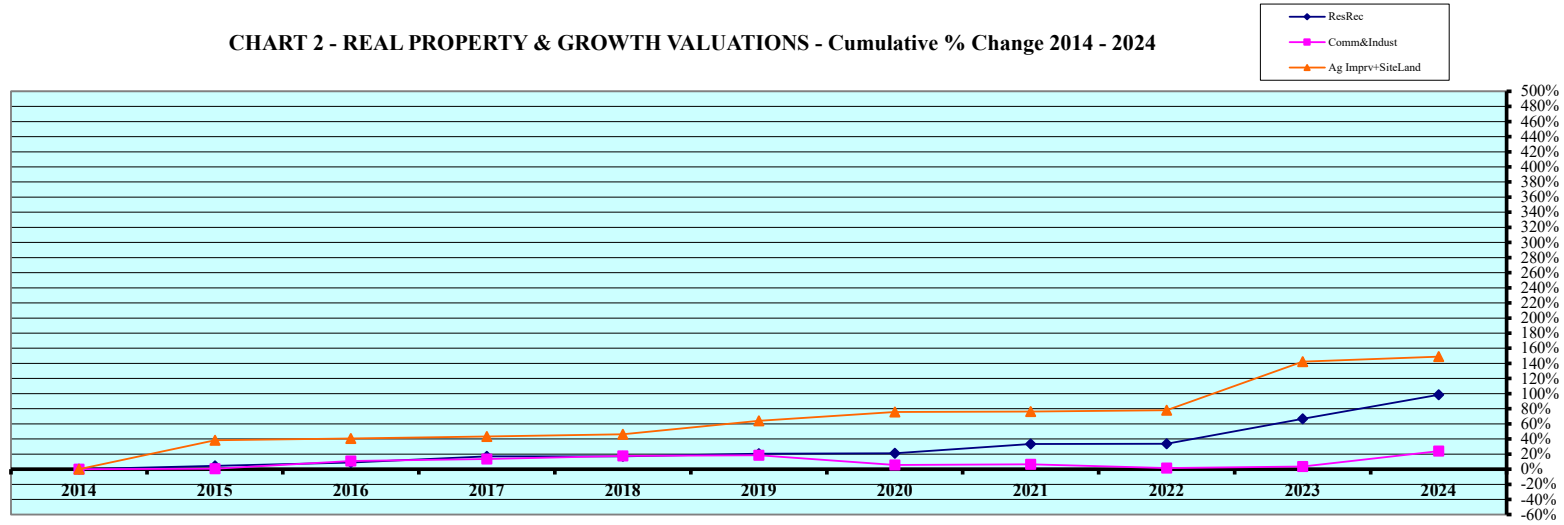
CHART 1

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

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

Prepared as of 02/11/2025

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



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	57,265,187	422,223	0.74%	56,842,964	--	--	19,833,229	1,144,598	5.77%	18,688,631	--	--
2015	59,992,811	271,146	0.45%	59,721,665	4.29%	4.29%	21,934,456	2,007,909	9.15%	19,926,547	0.47%	0.47%
2016	62,752,118	379,610	0.60%	62,372,508	3.97%	8.92%	22,362,106	387,869	1.73%	21,974,237	0.18%	10.80%
2017	67,391,438	332,899	0.49%	67,058,539	6.86%	17.10%	22,594,307	111,891	0.50%	22,482,416	0.54%	13.36%
2018	67,069,482	156,503	0.23%	66,912,979	-0.71%	16.85%	23,303,443	0	0.00%	23,303,443	3.14%	17.50%
2019	69,154,352	186,068	0.27%	68,968,284	2.83%	20.44%	23,785,014	286,436	1.20%	23,498,578	0.84%	18.48%
2020	69,667,709	395,639	0.57%	69,272,070	0.17%	20.97%	20,914,984	0	0.00%	20,914,984	-12.07%	5.45%
2021	76,664,422	327,582	0.43%	76,336,840	9.57%	33.30%	21,658,817	538,226	2.49%	21,120,591	0.98%	6.49%
2022	77,306,143	777,642	1.01%	76,528,501	-0.18%	33.64%	20,148,434	0	0.00%	20,148,434	-6.97%	1.59%
2023	96,403,698	919,754	0.95%	95,483,944	23.51%	66.74%	22,648,641	2,114,868	9.34%	20,533,773	1.91%	3.53%
2024	114,478,907	843,812	0.74%	113,635,095	17.87%	98.44%	24,985,301	416,144	1.67%	24,569,157	8.48%	23.88%
Rate Ann%chg	7.17%	Resid & Recreat w/o growth				6.82%	2.34%	C & I w/o growth				-0.25%

Tax Year	Ag Improvements & Site Land (1)							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2014	27,218,575	22,894,876	50,113,451	923,250	1.84%	49,190,201	--	--
2015	36,065,239	34,165,608	70,230,847	882,806	1.26%	69,348,041	38.38%	38.38%
2016	36,741,183	35,193,180	71,934,363	1,474,544	2.05%	70,459,819	0.33%	40.60%
2017	36,865,049	36,164,082	73,029,131	1,218,171	1.67%	71,810,960	-0.17%	43.30%
2018	37,490,019	36,495,795	73,985,814	750,579	1.01%	73,235,235	0.28%	46.14%
2019	43,428,791	39,146,374	82,575,165	419,034	0.51%	82,156,131	11.04%	63.94%
2020	43,685,860	44,944,515	88,630,375	595,633	0.67%	88,034,742	6.61%	75.67%
2021	43,914,035	45,248,498	89,162,533	872,472	0.98%	88,290,061	-0.38%	76.18%
2022	44,388,922	46,228,751	90,617,673	1,380,600	1.52%	89,237,073	0.08%	78.07%
2023	62,985,703	61,187,111	124,172,814	2,712,071	2.18%	121,460,743	34.04%	142.37%
2024	64,102,776	62,049,201	126,151,977	1,423,455	1.13%	124,728,522	0.45%	148.89%
Rate Ann%chg	8.94%	10.48%	9.67%	Ag Imprv+Site w/o growth			9.07%	

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

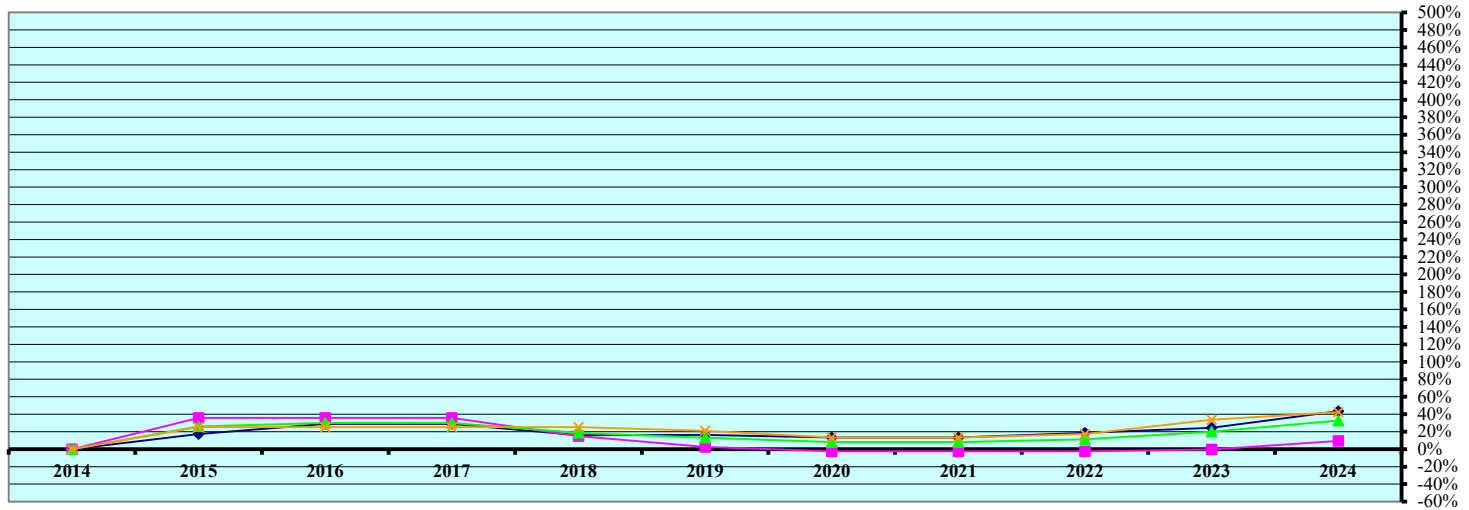
Cnty#
County

32
FRONTIER

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	193,782,968	-	-	-	192,026,028	-	-	-	189,141,036	-	-	-
2015	227,371,967	33,588,999	17.33%	17.33%	260,760,046	68,734,018	35.79%	35.79%	236,689,714	47,548,678	25.14%	25.14%
2016	249,800,253	22,428,286	9.86%	28.91%	260,808,004	47,958	0.02%	35.82%	236,712,156	22,442	0.01%	25.15%
2017	249,646,195	-154,058	-0.06%	28.83%	260,857,009	49,005	0.02%	35.84%	236,871,305	159,149	0.07%	25.24%
2018	224,718,978	-24,927,217	-9.99%	15.96%	221,025,754	-39,831,255	-15.27%	15.10%	236,683,548	-187,757	-0.08%	25.14%
2019	225,138,215	419,237	0.19%	16.18%	196,901,790	-24,123,964	-10.91%	2.54%	228,708,103	-7,975,445	-3.37%	20.92%
2020	219,715,772	-5,422,443	-2.41%	13.38%	187,558,042	-9,343,748	-4.75%	-2.33%	214,396,418	-14,311,685	-6.26%	13.35%
2021	219,564,265	-151,507	-0.07%	13.30%	187,444,145	-113,897	-0.06%	-2.39%	214,274,193	-122,225	-0.06%	13.29%
2022	230,141,011	10,576,746	4.82%	18.76%	187,209,125	-235,020	-0.13%	-2.51%	221,784,030	7,509,837	3.50%	17.26%
2023	241,013,089	10,872,078	4.72%	24.37%	191,175,670	3,966,545	2.12%	-0.44%	252,758,498	30,974,468	13.97%	33.63%
2024	278,122,151	37,109,062	15.40%	43.52%	210,193,000	19,017,330	9.95%	9.46%	269,306,906	16,548,408	6.55%	42.38%

Rate Ann.%chg: Irrigated **3.68%** Dryland **0.91%** Grassland **3.60%**

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	0	-	-	-	0	-	-	-	574,950,032	-	-	-
2015	0	0	0	0	0	0	0	0	724,821,727	149,871,695	26.07%	26.07%
2016	0	0	0	0	0	0	0	0	747,320,413	22,498,686	3.10%	29.98%
2017	0	0	0	0	0	0	0	0	747,374,509	54,096	0.01%	29.99%
2018	0	0	0	0	0	0	0	0	682,428,280	-64,946,229	-8.69%	18.69%
2019	0	0	0	0	0	0	0	0	650,748,108	-31,680,172	-4.64%	13.18%
2020	0	0	0	0	220,726	220,726	0.00%	0.00%	621,890,958	-28,857,150	-4.43%	8.16%
2021	0	0	0	0	220,737	11	0.00%	0.00%	621,503,340	-387,618	-0.06%	8.10%
2022	0	0	0	0	220,658	-79	-0.04%	-0.04%	639,354,824	17,851,484	2.87%	11.20%
2023	0	0	0	0	5,619,782	5,399,124	2446.83%	2446.83%	690,567,039	51,212,215	8.01%	20.11%
2024	0	0	0	0	5,620,222	440	0.01%	0.01%	763,242,279	72,675,240	10.52%	32.75%

Cnty# **32**
County **FRONTIER**

Rate Ann.%chg: Total Agric Land **2.87%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	193,782,307	75,527	2,566			192,033,009	157,398	1,220			189,137,795	363,726	520		
2015	227,400,649	76,624	2,968	15.67%	15.67%	260,768,361	156,133	1,670	36.89%	36.89%	236,685,277	364,127	650	25.00%	25.00%
2016	249,782,976	76,466	3,267	10.07%	27.31%	260,779,569	156,133	1,670	0.00%	36.90%	236,710,004	364,165	650	0.00%	25.00%
2017	249,786,444	76,425	3,268	0.06%	27.39%	260,857,129	156,178	1,670	0.00%	36.90%	236,723,282	364,185	650	0.00%	25.00%
2018	224,718,978	76,478	2,938	-10.10%	14.52%	221,025,751	156,170	1,415	-15.26%	16.00%	236,683,559	364,124	650	0.00%	25.00%
2019	225,138,602	76,625	2,938	0.00%	14.52%	196,904,708	154,987	1,270	-10.23%	4.13%	228,620,010	364,880	627	-3.61%	20.49%
2020	219,727,926	76,944	2,856	-2.81%	11.30%	187,420,850	154,669	1,212	-4.62%	-0.68%	214,272,129	365,026	587	-6.31%	12.89%
2021	219,564,263	76,879	2,856	0.01%	11.31%	187,507,277	154,741	1,212	0.00%	-0.68%	214,212,291	364,991	587	-0.02%	12.86%
2022	230,140,981	76,830	2,995	4.88%	16.75%	187,223,701	154,510	1,212	0.00%	-0.68%	221,791,845	365,127	607	3.50%	16.81%
2023	241,013,183	76,633	3,145	4.99%	22.58%	191,171,269	152,692	1,252	3.32%	2.62%	252,771,142	366,908	689	13.41%	32.49%
2024	278,122,115	76,757	3,623	15.21%	41.22%	210,192,997	152,652	1,377	9.98%	12.86%	269,306,898	366,675	734	6.61%	41.24%

Rate Annual %chg Average Value/Acre: 3.68%

0.91%

3.60%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	0	0				0	0				574,953,111	596,651	964		
2015	0	0				0	0				724,854,287	596,883	1,214	26.02%	26.02%
2016	0	0				0	0				747,272,549	596,764	1,252	3.11%	29.95%
2017	0	0				0	0				747,366,855	596,789	1,252	0.01%	29.96%
2018	0	0				0	0				682,428,288	596,772	1,144	-8.69%	18.67%
2019	0	0				0	0				650,663,320	596,493	1,091	-4.61%	13.20%
2020	0	0				220,726	196	1,125			621,641,631	596,835	1,042	-4.52%	8.09%
2021	0	0				220,726	196	1,125	0.00%		621,504,557	596,808	1,041	-0.02%	8.07%
2022	0	0				220,658	196	1,125	0.00%		639,377,185	596,663	1,072	2.90%	11.20%
2023	0	0				5,619,782	1,067	5,265	368.04%		690,575,376	597,300	1,156	7.89%	19.98%
2024	0	0				5,620,222	1,067	5,265	0.00%		763,242,232	597,152	1,278	10.55%	32.64%

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FRONTIER

Rate Annual %chg Average Value/Acre: 2.87%

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

CHART 4

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,519	FRONTIER	53,938,176	16,418,512	2,864,139	97,813,292	24,985,301	0	16,665,615	763,242,279	64,102,776	62,049,201	752,320	1,102,831,611
cnty sectorvalue % of total value:		4.89%	1.49%	0.26%	8.87%	2.27%		1.51%	69.21%	5.81%	5.63%	0.07%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
806	CURTIS	2,997,857	1,181,297	84,664	34,478,955	7,172,109	0	0	77,767	0	0	0	45,992,649
32.00%	%sector of county sector	5.56%	7.19%	2.96%	35.25%	28.71%			0.01%				4.17%
	%sector of municipality	6.52%	2.57%	0.18%	74.97%	15.59%			0.17%				100.00%
389	EUSTIS	880,058	675,103	36,907	24,423,564	4,364,128	0	0	26,031	81,770	15,488	0	30,503,049
15.44%	%sector of county sector	1.63%	4.11%	1.29%	24.97%	17.47%			0.00%	0.13%	0.02%		2.77%
	%sector of municipality	2.89%	2.21%	0.12%	80.07%	14.31%			0.09%	0.27%	0.05%		100.00%
182	FARNAM	1,934,679	0	0	0	1,876,542	0	0	0	0	0	0	3,811,221
7.23%	%sector of county sector	3.59%				7.51%							0.35%
	%sector of municipality	50.76%				49.24%							100.00%
262	MAYWOOD	199,809	364,454	36,268	12,677,394	6,809,854	0	0	91,635	397,580	121,691	0	20,698,685
10.40%	%sector of county sector	0.37%	2.22%	1.27%	12.96%	27.26%			0.01%	0.62%	0.20%		1.88%
	%sector of municipality	0.97%	1.76%	0.18%	61.25%	32.90%			0.44%	1.92%	0.59%		100.00%
27	MOOREFIELD	98,890	30,814	15,816	1,361,208	615,473	0	0	48,403	0	0	0	2,170,604
1.07%	%sector of county sector	0.18%	0.19%	0.55%	1.39%	2.46%			0.01%				0.20%
	%sector of municipality	4.56%	1.42%	0.73%	62.71%	28.35%			2.23%				100.00%
25	STOCKVILLE	65,433	97,005	781	1,265,151	197,208	0	0	37,790	0	0	0	1,663,368
0.99%	%sector of county sector	0.12%	0.59%	0.03%	1.29%	0.79%			0.00%				0.15%
	%sector of municipality	3.93%	5.83%	0.05%	76.06%	11.86%			2.27%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
1,692	Total Municipalities	6,176,727	2,348,673	174,436	74,206,276	21,035,316	0	0	281,626	479,350	137,179	0	104,839,582
67.16%	%all municip.sectors of cnty	11.45%	14.31%	6.09%	75.87%	84.19%			0.04%	0.75%	0.22%		9.51%

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

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

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 4,009	Value : 1,165,584,965	Growth 5,572,557	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	79	1,088,736	8	253,398	10	62,538	97	1,404,672	
02. Res Improve Land	699	13,316,269	34	2,349,406	76	6,154,976	809	21,820,651	
03. Res Improvements	703	60,664,592	34	4,731,610	82	11,412,241	819	76,808,443	
04. Res Total	782	75,069,597	42	7,334,414	92	17,629,755	916	100,033,766	478,564
% of Res Total	85.37	75.04	4.59	7.33	10.04	17.62	22.85	8.58	8.59
05. Com UnImp Land	15	140,086	1	22,500	5	378,181	21	540,767	
06. Com Improve Land	127	2,661,551	2	0	17	1,148,876	146	3,810,427	
07. Com Improvements	135	20,926,425	2	57,103	34	5,351,803	171	26,335,331	
08. Com Total	150	23,728,062	3	79,603	39	6,878,860	192	30,686,525	2,556,281
% of Com Total	78.13	77.32	1.56	0.26	20.31	22.42	4.79	2.63	45.87
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	3	171,351	3	171,351	
14. Rec Improve Land	0	0	0	0	11	1,557,891	11	1,557,891	
15. Rec Improvements	0	0	0	0	146	19,868,235	146	19,868,235	
16. Rec Total	0	0	0	0	149	21,597,477	149	21,597,477	178,322
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	3.72	1.85	3.20
Res & Rec Total	782	75,069,597	42	7,334,414	241	39,227,232	1,065	121,631,243	656,886
% of Res & Rec Total	73.43	61.72	3.94	6.03	22.63	32.25	26.57	10.44	11.79
Com & Ind Total	150	23,728,062	3	79,603	39	6,878,860	192	30,686,525	2,556,281
% of Com & Ind Total	78.13	77.32	1.56	0.26	20.31	22.42	4.79	2.63	45.87
17. Taxable Total	932	98,797,659	45	7,414,017	280	46,106,092	1,257	152,317,768	3,213,167
% of Taxable Total	74.14	64.86	3.58	4.87	22.28	30.27	31.35	13.07	57.66

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	1	6,174	188,221		0	0	0
19. Commercial	0	0	0		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		1	6,174	188,221
19. Commercial	0	0	0		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					1	6,174	188,221

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	12	592,870	12	592,870	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	12	592,870	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	103	1	267	371

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	18	349,403	0	0	2,072	603,042,039	2,090	603,391,442
28. Ag-Improved Land	4	294,352	3	754,480	625	297,448,222	632	298,497,054
29. Ag Improvements	4	383,729	3	673,375	643	109,728,727	650	110,785,831

30. Ag Total				2,740	1,012,674,327
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	4	4.00	155,000	3	3.00	150,000	
33. HomeSite Improvements	4	0.00	299,350	3	0.00	663,981	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	4	4.80	52,110	3	5.31	103,200	
37. FarmSite Improvements	4	0.00	84,379	3	0.00	9,394	
38. FarmSite Total							
39. Road & Ditches	0	0.02	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	70,000	2	2.00	70,000	
32. HomeSite Improv Land	395	412.95	15,402,250	402	419.95	15,707,250	
33. HomeSite Improvements	392	0.00	60,588,910	399	0.00	61,552,241	1,031,396
34. HomeSite Total				401	421.95	77,329,491	
35. FarmSite UnImp Land	62	146.82	619,900	62	146.82	619,900	
36. FarmSite Improv Land	599	2,671.09	17,317,395	606	2,681.20	17,472,705	
37. FarmSite Improvements	621	0.00	49,139,817	628	0.00	49,233,590	1,327,994
38. FarmSite Total				690	2,828.02	67,326,195	
39. Road & Ditches	0	5,647.09	0	0	5,647.11	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,091	8,897.08	144,655,686	2,359,390

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,359.88	14.85%	47,067,493	14.89%	4,143.31
46. 1A	48,034.26	62.78%	199,610,344	63.16%	4,155.58
47. 2A1	1,581.86	2.07%	6,457,044	2.04%	4,081.93
48. 2A	7,120.90	9.31%	29,474,232	9.33%	4,139.12
49. 3A1	9.56	0.01%	39,196	0.01%	4,100.00
50. 3A	141.96	0.19%	578,697	0.18%	4,076.48
51. 4A1	1,678.05	2.19%	6,761,574	2.14%	4,029.42
52. 4A	6,585.45	8.61%	26,067,402	8.25%	3,958.33
53. Total	76,511.92	100.00%	316,055,982	100.00%	4,130.81
Dry					
54. 1D1	770.88	0.50%	1,349,052	0.51%	1,750.02
55. 1D	111,852.68	73.13%	195,743,130	74.10%	1,750.01
56. 2D1	2,218.33	1.45%	3,771,161	1.43%	1,700.00
57. 2D	23,007.32	15.04%	39,112,444	14.81%	1,700.00
58. 3D1	126.69	0.08%	209,045	0.08%	1,650.05
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,375.71	2.86%	7,001,136	2.65%	1,600.00
61. 4D	10,599.11	6.93%	16,958,576	6.42%	1,600.00
62. Total	152,950.72	100.00%	264,144,544	100.00%	1,726.99
Grass					
63. 1G1	10,031.92	2.74%	7,747,521	2.75%	772.29
64. 1G	64,227.70	17.52%	50,292,691	17.83%	783.04
65. 2G1	554.70	0.15%	432,753	0.15%	780.16
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	265,736.60	72.47%	203,511,919	72.14%	765.84
68. 3G	24,990.48	6.82%	19,229,049	6.82%	769.45
69. 4G1	595.69	0.16%	455,746	0.16%	765.07
70. 4G	556.81	0.15%	425,965	0.15%	765.01
71. Total	366,693.90	100.00%	282,095,644	100.00%	769.29
Irrigated Total	76,511.92	12.81%	316,055,982	36.41%	4,130.81
Dry Total	152,950.72	25.61%	264,144,544	30.43%	1,726.99
Grass Total	366,693.90	61.40%	282,095,644	32.50%	769.29
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	1,068.34	0.18%	5,722,471	0.66%	5,356.41
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	597,224.88	100.00%	868,018,641	100.00%	1,453.42

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	7.89	32,979	0.00	0	76,504.03	316,023,003	76,511.92	316,055,982
77. Dry Land	194.72	336,850	151.19	263,139	152,604.81	263,544,555	152,950.72	264,144,544
78. Grass	87.34	66,816	309.21	236,546	366,297.35	281,792,282	366,693.90	282,095,644
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.29	1,595	1,068.05	5,720,876	1,068.34	5,722,471
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	289.95	436,645	460.69	501,280	596,474.24	867,080,716	597,224.88	868,018,641

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	76,511.92	12.81%	316,055,982	36.41%	4,130.81
Dry Land	152,950.72	25.61%	264,144,544	30.43%	1,726.99
Grass	366,693.90	61.40%	282,095,644	32.50%	769.29
Waste	0.00	0.00%	0	0.00%	0.00
Other	1,068.34	0.18%	5,722,471	0.66%	5,356.41
Exempt	0.00	0.00%	0	0.00%	0.00
Total	597,224.88	100.00%	868,018,641	100.00%	1,453.42

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 Curtis	23	375,619	329	6,247,082	329	29,724,408	352	36,347,109	262,123
83.2 Eustis	17	338,020	194	3,689,865	195	20,518,182	212	24,546,067	189,551
83.3 Lake	1	42,000	11	1,557,891	146	19,868,235	147	21,468,126	178,322
83.4 Maywood	15	375,242	138	3,114,009	139	9,308,067	154	12,797,318	15,604
83.5 Moorefield	9	39,197	23	221,677	23	1,146,066	32	1,406,940	0
83.6 Rural Com	1	10,080	0	0	0	0	1	10,080	0
83.7 Rural Res	14	303,519	92	7,771,011	98	13,692,752	112	21,767,282	11,286
83.8 Stockville	19	78,973	23	211,187	25	1,034,733	44	1,324,893	0
83.9 Suburban	1	13,373	10	565,820	10	1,384,235	11	1,963,428	0
84 Residential Total	100	1,576,023	820	23,378,542	965	96,676,678	1,065	121,631,243	656,886

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Curtis	4	55,188	55	1,034,909	55	6,680,779	59	7,770,876	86,828
85.2	Eustis	2	44,063	41	678,555	44	4,556,730	46	5,279,348	231,353
85.3	Maywood	4	50,787	26	880,947	29	8,849,334	33	9,781,068	2,223,746
85.4	Moorefield	1	1,750	4	172,945	5	604,257	6	778,952	10,650
85.5	Rural Com	5	378,181	17	1,036,071	35	5,481,317	40	6,895,569	3,704
85.6	Stockville	5	10,798	3	7,000	3	162,914	8	180,712	0
86	Commercial Total	21	540,767	146	3,810,427	171	26,335,331	192	30,686,525	2,556,281

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	9,916.84	2.73%	7,586,409	2.73%	765.00
88. 1G	62,355.86	17.14%	47,702,379	17.14%	765.00
89. 2G1	540.34	0.15%	413,365	0.15%	765.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	265,055.80	72.86%	202,767,782	72.86%	765.00
92. 3G	24,782.39	6.81%	18,958,532	6.81%	765.00
93. 4G1	595.60	0.16%	455,633	0.16%	765.00
94. 4G	556.81	0.15%	425,965	0.15%	765.01
95. Total	363,803.64	100.00%	278,310,065	100.00%	765.00
CRP					
96. 1C1	115.08	3.98%	161,112	4.26%	1,400.00
97. 1C	1,871.84	64.76%	2,590,312	68.43%	1,383.83
98. 2C1	14.36	0.50%	19,388	0.51%	1,350.14
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	680.80	23.55%	744,137	19.66%	1,093.03
101. 3C	208.09	7.20%	270,517	7.15%	1,300.00
102. 4C1	0.09	0.00%	113	0.00%	1,255.56
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	2,890.26	100.00%	3,785,579	100.00%	1,309.77
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	363,803.64	99.21%	278,310,065	98.66%	765.00
CRP Total	2,890.26	0.79%	3,785,579	1.34%	1,309.77
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	366,693.90	100.00%	282,095,644	100.00%	769.29

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

32 Frontier

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	97,813,292	100,033,766	2,220,474	2.27%	478,564	1.78%
02. Recreational	16,665,615	21,597,477	4,931,862	29.59%	178,322	28.52%
03. Ag-Homesite Land, Ag-Res Dwelling	64,102,776	77,329,491	13,226,715	20.63%	1,031,396	19.02%
04. Total Residential (sum lines 1-3)	178,581,683	198,960,734	20,379,051	11.41%	1,688,282	10.47%
05. Commercial	24,985,301	30,686,525	5,701,224	22.82%	2,556,281	12.59%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	24,985,301	30,686,525	5,701,224	22.82%	2,556,281	12.59%
08. Ag-Farmsite Land, Outbuildings	62,049,201	67,326,195	5,276,994	8.50%	1,327,994	6.36%
09. Minerals	752,320	592,870	-159,450	-21.19	0	-21.19%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	62,801,521	67,919,065	5,117,544	8.15%	1,327,994	6.03%
12. Irrigated	278,122,151	316,055,982	37,933,831	13.64%		
13. Dryland	210,193,000	264,144,544	53,951,544	25.67%		
14. Grassland	269,306,906	282,095,644	12,788,738	4.75%		
15. Wasteland	0	0	0			
16. Other Agland	5,620,222	5,722,471	102,249	1.82%		
17. Total Agricultural Land	763,242,279	868,018,641	104,776,362	13.73%		
18. Total Value of all Real Property (Locally Assessed)	1,029,610,784	1,165,584,965	135,974,181	13.21%	5,572,557	12.67%

2025 Assessment Survey for Frontier County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$168,230
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$500 for the oil and gas mineral appraisal
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:
	\$18,740 for GIS and CAMA
11.	Amount of the assessor's budget set aside for education/workshops:
	\$350
12.	Amount of last year's assessor's budget not used:
	\$8,853

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	n/a
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, frontier.nebraskaassessors.com
8.	Who maintains the GIS software and maps?
	The assessor
9.	What type of aerial imagery is used in the cyclical review of properties?
	GIS
10.	When was the aerial imagery last updated?
	2024

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Curtis, Eustis, and Maywood each have their own zoning; everything else (1 mile outside city limits) is county zoning
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott are contracted to conduct an oil and gas mineral appraisal annually.
2.	GIS Services:
	Sidwell
3.	Other services:
	none

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Only for the valuation of oil and gas mineral interests.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county does not specify appraiser requirements; however, the county has contracted with Pritchard & Abbott for a number of years because they are leaders in the field of oil and gas mineral interest appraisal. The firm employs qualified professionals who conduct work within the county.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, for the oil and gas mineral interests.

2025 Residential Assessment Survey for Frontier County

1.	Valuation data collection done by:
	The assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Only the cost approach is used to value property in the residential class. There is insufficient sales activity to establish the sales comparison approach.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation is developed using local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	The same depreciation table will be used for all. An economic depreciation of 15% has been applied to Stockville and Moorefield. Mobile homes at Red Willow Lake have a 30% economic depreciation due to uncertainty of the site. Homes built in the 1950's within Valuation Groups 1-3 and 5 (the five towns in the county and rural residential) have an 5% economic depreciation, and homes over 2000 square feet in the same valuation grouping also have a functional depreciation of 5%.
5.	Describe the methodology used to determine the residential lot values?
	Lot values are reviewed within the county and then by community. Typically a square foot cost is developed; a base lot size is established using a base cost, then adjustments are made for additional square feet. A price per acre is utilized for larger tracts and suburban. Vacant lots are valued the same, with a vacancy rate applied.
6.	How are rural residential site values developed?
	Sales of rural residential parcels are analyzed to develop home site values. This is conducted during the rural review.
7.	Are there form 191 applications on file?
	N/A
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are no lots being held for development.

2025 Commercial Assessment Survey for Frontier County

1.	Valuation data collection done by:
	The assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Primarily the cost approach is used since income information is lacking.
2a.	Describe the process used to determine the value of unique commercial properties.
	Because there is so little sales data within the county, all commercial properties are priced using a few general occupancy codes which relate primarily to the highest and best use of the structure. Depreciation is established using the CAMA depreciation based off age and condition by occupancy code. An economic locational factor is applied by occupancy code to reach market value within Frontier County.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation is developed based utilizing Vanguard (CAMA) and also market-based economic information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	N/A
5.	Describe the methodology used to determine the commercial lot values.
	Lot values in town are established using a cost per square foot analysis. Rural commercial lots are established using a cost per acre analysis.

2025 Agricultural Assessment Survey for Frontier County

1.	Valuation data collection done by:
	The assessor and staff.
2.	Describe the process used to determine and monitor market areas.
	N/A
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes, farm home sites and rural residential home sites are valued the same.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Feed lots and hog farms are identified as intensive use. In 2022, assessor created a corral code and identified as intensive use for 2023 Assessment Year.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Parcels that are enrolled in the Wetland Reserve Program are assessed at full market value of grass.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Irrigated grass--grass value + 40%

FRONTIER COUNTY ASSESSOR'S 3-YEAR PLAN

The following is a revised 3-year plan of assessment for years 2024, 2025, and 2026 pursuant to section 77-1311, as amended by 2001 Neb. Laws LB170, Section 5 and directive 05-4. The purpose of this plan is to update and inform the County Board of Equalization and the Department of Revenue, Property Assessment Division of the progress this county has achieved from year to year. The plan and any updates shall examine the level, quality, and uniformity of assessment within Frontier County.

Property Summary in Frontier County (Parcel Summary):

Personal Property

Property Type	Total Parcel Count	Percent Of Parcels	Total Value	Percent Of Total Value
Commercial	127	27%	6,545,674	12%
Agricultural	330	73%	47,345,008	88%
2024 Total	457		53,890,682	

2023 totals: Parcel count: 469 Total value: \$46,018,943 increase in value for '24 by \$7,871,739

Real Property

Property Type	Taxable Acres	Unimproved Parcels	Improved Parcels	Total Parcel Count	Percent Of Parcels	Total Value	Percent Total Value
Commercial		23	168	191	5%	24,899,562	3%
Agricultural	597,151	2084	645	2729	68% Irrigated= 13% Dry= 26% Grass= 61%	889,394,209	88%
Residential		97	823	920	23%	98,001,513	8%
Recreational	0	3	146	149	4%	16,665,615	1%
Industrial	0	0	0	0	0	0	0
Special Val	0	0	0	0	0	0	0
2023 Total	597,151	2207	1782	3989	100%	1,028,960,899	100%

2023 totals:

Parcel count: 3,973 – increase of 16 for '24

Commercial: \$22,299,924 – increase of 2,599,638 for '24

Agricultural: \$814,849,380 – increase of \$74,544,829 for '24

Residential: \$84,303,748 – increase of \$13,697,765 for '24

Recreational: \$12,262,168 – increase of \$4,403,447 for '24

Total value for '23: \$933,715,220 increase of \$95,245,679 for '24

Misc. Parcel Counts

Property Type	Total Parcel Count	Total Value
TIF	0	Excess= 0 Base=0
Mineral / Oil Interest	12	752,320
Exempt	373	0
Homesteads Applications for 2023	123	9,633,444
Building / Zoning Info Applications for 2023	Permits = 32	

2023 totals: TIF Ex: \$348,717 – decrease of 348,717 for '24

Mineral: \$1,031,400 – decrease of \$279,080 for '24

Current Resources in Frontier County:

- Budget:** Requested Budget for 2024-2025 = \$168,230
Requested Reappraisal Budget for 2024-2025 = \$ 0
Adopted Budget for 2024-2025 = \$168,230
Adopted Reappraisal Budget for 2024-2025 = \$ 0
- Staffing:** Assessor – Regina Andrijeski
Deputy - None
- Training:** The assessor has her assessor's certificate and is in good standing with the state and is completing continuing education to comply with required hours to be current through December 31, 2026, and to continue to further her education in every area of her job. So far, the assessor has taken a total of 36.5 hours toward her required 60 hours for recertification.
- Maps:** Frontier County left Gworks 7/01/24 and contracted with Sidwell for their support for ArcMap mapping program. The aerial maps and cadastral maps are no longer updated, due to the fact that all that information is now on the ArcMap system and kept current on there.
- CAMA:** Frontier County switched from the TerraScan Administrative System to Vanguard in 2018. The assessor's computer was updated in 2022. The office purchased a new PC for the deputy assessor's workstation in 2020. The office uses cell phones taking photos of improvements, upon which are later entered into the Vanguard electronic file. The office intends to continuously review and update our equipment as needed to keep our records accurate and the office running well.
- Web:** In May of 2023 Frontier County, changed their website provider from GIS Workshop to Vanguard Appraisals Inc to offer a basic web property information service to the public. Any individual with access to the Internet will have access to county parcel information by going to the following site <http://frontier.nebraskaassessors.com>

Property Record Cards:

The assessor and assessor's clerk update each property record file, as needed both electronically and with hard copies. Only the most recent data is kept in the record card. Historic information on each parcel is kept in a separate file cabinet from the current files. Each property record file is interrelated through codes and references and contains the following:

1. Parcel information.
 - ◆ Current owner and address
 - ◆ Ownership changes, sales information, splits or additions, and deed recordings
 - ◆ Legal description and situs
 - ◆ Property classification code, tax district, and school district
 - ◆ Current year and up to 4 years prior history of land and improvements assessed values
2. Ag-land land use and soil type worksheets.
3. Current copy of the electronic appraisal file worksheet.

Current Assessment Procedures for Real Property:

Discover, List and Inventory all property:

Sales review and procedures for processing 521's in Frontier County:

* Current data available on sales file:

1. Agricultural land & Commercial = 3 years of data. October 1 – Sept 30
2. Residential = 2 years of data. October 1 – September 30

* All sales are deemed to be qualified sales. For a sale to be considered non-qualified or if any adjustments are to be made to the selling price the sale is reviewed pursuant to professionally accepted mass appraisal techniques and through the review documenting sufficient and compelling information regarding the sale. Opinions are based on the results of returned questionnaires and/or conversations with buyers and/or sellers.

* All 521's are entered into the computer, however, only the 521's with an amount stated for Documentary Stamp Tax greater than \$2.25 or consideration greater than \$100.00 is captured in the sales file database as a qualified sale.

* If the stated value of personal property is more than 5% of the total sale price for residential property or more than 25% for commercial property, the sale is EXCLUDED unless the sales sample is small and there is strong evidence to support the value estimate of personal property.

* Both the assessor and the assessor's clerk process sales. Every transfer statement has the following work done: Updates made to the property record card, electronic appraisal file, GIS if applicable, and sales book. All sales are now sent electronically to the PAD. Sales questionnaires are sent to BOTH buyer and seller of ALL types of property (Ag, residential, commercial). A

physical improvements data confirmation sheet is also sent to either the buyer or the seller. When the data sheet is returned, the information is compared to that already present in the appraisal file and updated as needed. A record is kept of all individuals receiving a questionnaire and all individuals returning the questionnaire. Our return rate on the verification questionnaires is at 30% this year. The office also initiates phone contact with the buyer and seller on any sales with questions or concerns. All sales whether qualified or not are recorded in the Vanguard computer sales file. The Treasurer's office, FSA, and the NRD office are informed of ownership changes. Lastly the offices sales spreadsheet, used to determine sales ratios, is updated.

Building Permits / Information Sheets:

- * No building amounting to a value of \$2,500 or more shall be erected, or structurally altered or repaired, and no electrical, heating, plumbing, or other installation or connection, or other improvement to real property, amounting to a value of \$2,500 or more, shall hereafter be made until an information statement or building permit has been filed with the assessor.
- * Urban Zoning regulations in place in: Curtis, Eustis, and Maywood. No zoning regulations in place in: Stockville and Moorefield. Entire rural areas of the county require a zoning permit when changes are made to the property.
- * When there is an increase in square footage of a current improvement or the addition of another improvement to an urban property a building permit is required in the towns of Curtis and Eustis. Information sheets shall be used in a city or village that does not require a building permit under its zoning laws.
- * All permits and information sheets are reviewed for percentage of completion and value changes in the fall (December), prior to January 1, of the year the permits were turned into the assessors' office.
- * Frontier County data logs include: Excel spreadsheet of building permits, permit collection envelope, and the electronic Vanguard permits file.

Data Collection:

- * Real Property Improvements:

Appraisal work is being done on a continuing basis. Our office uses data gathered from sales questionnaires as well as detailed reviews and updates. Detailed reviews include an on-site physical inspection of all improvements, by the county assessor & assessor's clerk, interior inspections, when possible, new digital photographs and any needed updating of improvement sketches. Frontier County is scheduled for detailed reviews to be performed on all property types with improvements throughout the entire County on a 4-year cycle. Residential properties were combined for review for 2024, Commercial properties for 2025, Complete Review of all Ag Land via GIS for 2026, Rural properties & Ag properties are scheduled for 2027 and then the process starts again. Either the county assessor or assessor's clerk completes updates annually. All property types are reviewed on the computer for correctness of parcel information/ appraisal record data.

- * Personal Property:

Currently data is gathered primarily from the taxpayer's federal income tax depreciation schedule and previous personal property schedules. Occasionally owners will report new property themselves and we review all copies of any UCC filing statements and zoning permits that are recorded in the clerk's office. Our office mails out postcard reminders a couple weeks prior to the May first deadline.

- * Ag land:

Frontier County uses the GIS system to keep all of our land use current by viewing the current satellite imagery for Frontier County.

- * Improvements on Leased Land:

Improvements on leased land have been inspected using the same methods as those used with other real property improvements.

Assessment sales ratios and assessment actions:

- * Our office now performs three review assessments. Two prior to the AVU and abstract submission and one after the Reports and Opinions has been released.
- * Reviews of the level of value for all types of property are done using the sales rosters provided by the state online as well as using our in house “what if’s” spread sheets. The office also utilizes our field liaison when needed. We understand that the reliability of the ratio studies depends on representativeness of the sample. Therefore, when information is entered into the sales file and the rosters, they are reviewed for correctness several times.
- * The appraisal uniformity guide our offices employs and strives to be in compliance with is:
 1. Mean / Median / Aggregate lie between:
 - * 92-100% for residential properties
 - * 92-100% for commercial properties
 - * 69-75% for Agland
 - * In normal distribution all 3 should be equal
 2. COD lies between:
 - * <15 for residential
 - * <20 for Agland & commercial
 - * <5 considered extremely low, maybe a flawed study
 3. PRD lies between:
 - * 98-103% for all types of properties
 - * PRD <98 means high value parcels are over appraised
 - * PRD >103 means high valued parcels are under appraised and low valued parcels are over appraised
 4. Fairness and uniformity between sold and unsold properties equals a trended preliminary ratio that correlates closely with the R & O median ratio and a percentage change in the sales file and the assessed base would be similar.

Approaches to value:

- * Land valuation process in Frontier County is based upon site date and the market (sales) approach for land.
 1. Site data
 - a. Lots evaluated per use, square-foot, acre, neighborhood, size and shape, road type and access, topography, improved or unimproved, and zoning. Evaluated through onsite review and measurement (tape measure and GIS), city maps, property record card, and owner.
 - b. Agland evaluated per acre, class (use), and subclass. Evaluated through GIS satellite imagery, GIS soil layer and land use calculator, property record card, and landowner.

2. Market sales data

- a. Lots. Use comparable sales within a 2-year period for residential lots and a 3-year period for commercial lots. Only arms lengths transactions used (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)
- b. Agland. Valued at 75% of actual value. Use unimproved comparable sales within a 3-year period. Use only arms lengths transactions (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

* Real property, improvement valuation process in Frontier County is based upon the cost approach (physical data), and the sales approach.

1. Improvements data noted includes conforming to highest and best use for site, size, style, construction characteristics, actual age / remaining life / effective age, plus any rehabilitation, modernization and or remodeling

2. Physical data evaluated through onsite physical inspection by assessor and/or deputy, photographs, owner, property record card, and questionnaires.

4. Cost approach.

- Estimate replacement cost of improvements using Vanguard Costing for year 2020 for commercial, residential and lake and 2008 with 20% manual increase for Ag improvements.
- Deduct for physical depreciation and or economic depreciation. For residential, percent depreciation was reviewed and adjust in 2024 by the assessor. For commercial, percent depreciation was reviewed and rebuilt in 2022 by the assessor. For rural residential, percent depreciation was reviewed and rebuilt for 2023 by the assessor and for lake, percent depreciation was reviewed and adjusted in 2024 by the assessor.
- Age / life components, income loss, cost to correct, completion of improvements, questionnaires, property record card, and the market.

4. Sales approach. Use comparable sales within a 2-year period. Only arm's lengths transactions used (based upon 521 information, owner/buyer questionnaires or one on one contact with owner/buyer). Valued at 100% of actual value. Review of ratio studies (mean/median/aggregate/COD/PRD).

Customer service, Notices and Public relations:

* Our office regularly aids realtors, appraisers, insurance agents, title insurance agents, and property owners in locating parcel information by the availability of all our parcel information online. With our new website in 2023 we no longer require a subscription to view all sales information. This is all now free to the public.

* In addition to the required publications our office publishes reminders and notices regarding several issues on our Facebook page. Such topics include personal property schedule reminders and homestead application reminders.

* In an attempt to educate and inform taxpayers, thus increasing public relations, the assessor produces a property information newsletter. It is mailed to all property owners in their valuation change notice. We also publish some of these informational items as articles in our local paper.

Level of Value, Quality, and Uniformity for assessment year 2024:

Property Class	Median	COD	PRD
Residential	98.00% (92-100)	9.0 (<15)	100.81 (98-105)
Commercial	100.00% (92-100)	29.94 (<20)	122.68 (98-105)
Ag-land	74.00 (69-75)	18.53 (<20)	105.66 (98-105)

Functions performed by the Assessor's Office:

Along with the sales reviews, property record keeping, mapping updates, ownership changes and valuing property, the assessor's office will annually:

1. Administer Homestead Exemption Applications. Carry out the approval or denial process. Provide taxpayer assistance and notification.
2. Administer Organization Exemptions & Affidavits to PAD. Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
3. Review government owned property not used for public purpose and send notices of intent to tax.
4. File personal property schedules, prepare subsequent notices for incomplete filings or failure to file and apply penalties as required.
5. Review the level of value for all types of property and adjust by proper percentage to achieve the standards set out by TERC.
6. When applicable prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
7. When applicable attend TERC Statewide Equalization hearings to defend values, and or implement orders of the TERC.
8. Prepare tax list correction documents for county board approval.
9. Complete valuation reports due to each subdivision for levy setting.

10. Prepare and certify tax lists to the county treasurer for real property, personal property, and centrally assessed.
11. Review centrally assessed values, establish assessment records and tax billing for the tax list.
12. Management of properties in the community redevelopment projects, TIF properties, for proper reporting on administrative reports and allocation of ad valorem tax.
13. Management of school district and other tax entity boundary changes necessary for correct assessment and tax information.
14. Review of Sales and Sales Ratios especially noting the median, the COD, PRD, and aggregate.
15. Review the level of value for all Agland types and adjust by proper amount to achieve the standards set out TERC.
16. Attend CBE hearings. Prior to hearings, if applicable, assessor will re-inspect all protest properties and bring to the hearing's recommendations. Assessor will attend CBE meetings for valuation protests, assemble and provide all needed information by the CBE.
17. Perform pickup work. Review improvements or changes that have been reported by individuals or have been found by driving by or have received building or zoning permits on or found on sales questionnaires. The assessor and assessor clerk complete the pickup work. Pickup work is usually done in December and is completed by January 1.
18. Send out a notice of valuation change to every owner of real property where there has been either an increase or decrease in value.
19. Attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.
20. Complete administrative reports due to PAD. Reports include the Real Property Abstract, School District Taxable Value Report, Homestead Exemption Tax Loss Summary certificate, Certificate of Taxable values, and the Certificate of Taxes Levied Report, Certification of Value to Political Subdivisions, Assessed Value Update, the Annual Plan of Assessment Report, and the Report of all Exempt Property and Taxable Government Owned Property.
21. Re-grade land at owner's request or because of changes noticed upon evaluation of GIS maps.

3-Year Appraisal Plan

2025:

Residential. Appraisal maintenance will only be performed for residential properties located in the county for the 2025 tax year. Maintenance appraisal includes an evaluation of all residential properties for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets

Commercial. A complete review (reappraisal) was completed by the assessor and assessor's clerk on all commercial properties in the county in 2024 for the 2025 tax year. All properties were physically inspected, interior inspections done, when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

Ag-land. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales. A review of all Ag-land use via GIS will be performed in 2025 for the 2026 tax year.

Ag-improvements. Appraisal maintenance will only be performed for Ag improvements located in the county for the 2025 tax year. Maintenance appraisal includes an evaluation of all Ag improvements for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets

Recreational improvements. Appraisal maintenance will only be performed for lake properties located in the county for the 2025 tax year. Maintenance appraisal includes an evaluation of all lake properties for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets

2026:

Residential. Appraisal maintenance will only be performed for all residential properties in the county for the 2026 tax year. Maintenance appraisal includes an evaluation of all residential records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

Commercial. Appraisal maintenance will only be performed for commercial properties in the county for the 2026 tax year. Maintenance appraisal includes an evaluation of all commercial records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

Ag-land. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales. A complete review of the land use of all ag land properties was completed in 2025 for the 2026 tax year.

Ag-improvements. A complete review (reappraisal) will be completed by the assessor and assessor's clerk on all improved ag properties in the county in 2026 for the 2027 tax year. All properties will be physically inspected, interior inspections done, when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property

Recreational improvements. Appraisal maintenance will only be performed for lake properties located in the county for the 2026 tax year. Maintenance appraisal includes an evaluation of all lake properties for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets

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2027:

Residential. Appraisal maintenance will only be performed for residential properties located in the county for the 2027 tax year. Maintenance appraisal includes an evaluation of all residential properties for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets

Commercial. Appraisal maintenance will only be performed for commercial properties in the county for the 2027 tax year. Maintenance appraisal includes an evaluation of all commercial records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

Ag-improvements. A complete review (reappraisal) was completed by the assessor and assessor's clerk on all improved ag properties in the county in 2026 for the 2027 tax year. All properties were physically inspected, interior inspections done, when possible, new digital photographs taken and any

needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property

Ag-land. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Recreational improvements. A complete review (reappraisal) will be completed by the assessor and assessor's clerk on all lake properties in the county in 2027 for the 2028 tax year. All properties will be physically inspected, interior inspections done, when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

CLASS	2025	2026	2027
Residential	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
Recreational / lake MH	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
Commercial	Complete reappraisal of all commercial parcels in the county for tax year 2025	Appraisal maintenance	Appraisal maintenance
Agricultural Land & Improvements	Market analysis by land classification groupings Appraisal maintenance	Market analysis by land classification groupings Complete review of all land use on Ag-Land per GIS for tax year 2026	Market analysis by land classification groupings Complete reappraisal of all ag-improvements parcels in the county for tax year 2027

Miscellaneous Accomplishments for 2023-2024

- * Created and mailed out information letters to go along with the valuation changes notices and tax statements.
- * In regards to the homestead exemption application process, our office provides personal assistance not only in our office but also in three other locations throughout the county to better serve this group of individuals.
- * Switched to a new website that contains parcel information, sales information and searches, tools and much more <http://frontier.nebraskaassessors.com>
- * Continue to update and modify features in Vanguard to make office more efficient and up to date.
- * Have an in-office sales book for appraisers that contain current copies of sales sheets for the current year and prior year. Sales are filed by valuation groupings.
- * Post in our office a large county plat map with the agricultural sales appropriately mapped for taxpayers to effortlessly view recent markets trends.
- * Scan all new 521's, deeds and mobile home transfers and attach to appropriate Vanguard record.
- * Maintain a farm site for each improved Ag parcels and electronically attach to appropriate Vanguard record.
- * Created a Facebook page to help keep taxpayers informed of important dates and just everyday activities in the Assessor's office.
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