

NEBRASKA

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DEPARTMENT OF REVENUE

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

FRONTIER COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 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,

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

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.

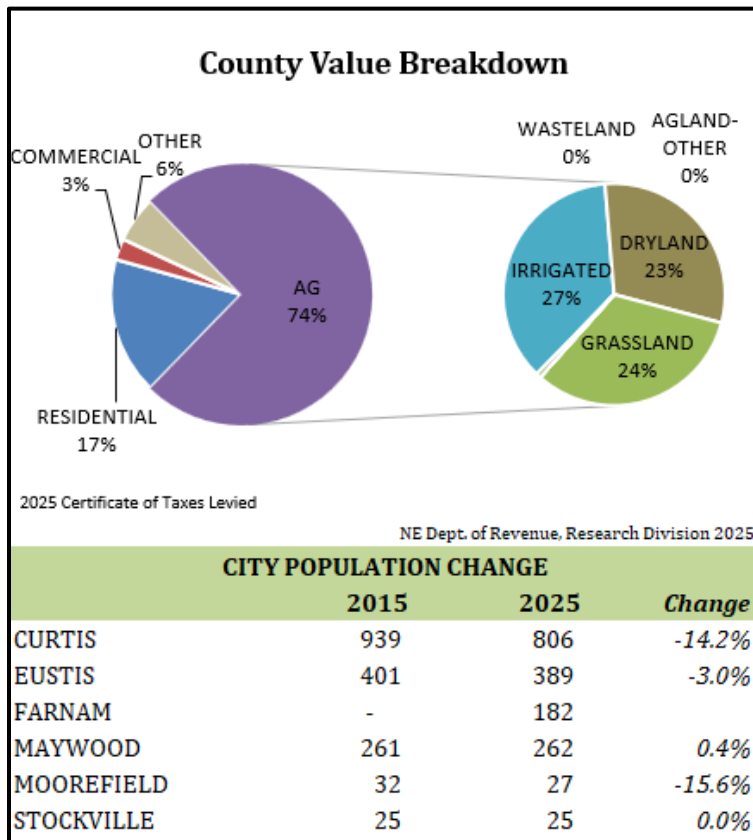
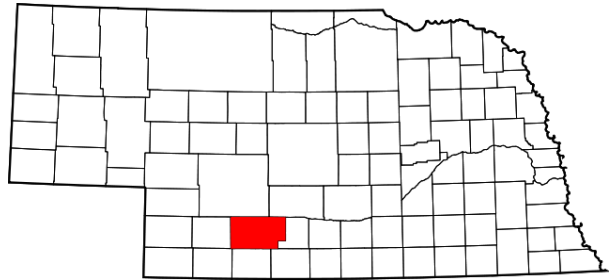
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 2,536 residents, a slight population decrease from the 2020 U.S. Census.¹ The report indicates that 74% of county housing is owner occupied and 91% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$144,503.²



The majority of the commercial properties in Frontier County are located in and around Curtis, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there are 70 employer establishments with a total employment figure of 384. This represents a 3% increase in total employment from 2022-2023.¹

Agricultural land is the largest contributor to the county's valuation base. Grassland and irrigated land make up a majority of the agricultural land in the county. Frontier County is included in the Middle Republican Natural Resources District.

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

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

2026 Residential Correlation for 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.

Examination of the sales qualification process revealed that the residential sales usability ratio is near the statewide average. Upon review of sales, it was determined that all available arm’s-length transactions are utilized and no apparent bias is present in the qualification determination.

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 current and in compliance with the six-year inspection and review cycle. All properties are physically reviewed by the county assessor and staff. The county assessor has a written methodology on file.

2026 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	Was updated to the 130% cost manual
3	Maywood, Stockville, & Moorefield	2024	2020	2024	2023	
4	Lake properties	2024	2020	2025	2023	
5	Rural	2024	2020	2025	2022	
<u>Additional comments:</u> Pick-up work was completed.						

Description of Analysis

The residential class consists of 58 sales with all three measures of central tendency within acceptable range. The COD and PRD are within IAAO standards.

When stratified by valuation group, all are within range with the exception of a few sales in Valuation Group 5 having a high median and weighted mean, with a mean within the acceptable

2026 Residential Correlation for Frontier County

range. The small sample of Valuation Group 5 consists of four sales with ratios ranging from 83% to 109%. Of the four sales, two are in or below the acceptable range and two are above; not clearly demonstrating that the subclass is high.

The COD is within acceptable range for all valuation groups. Valuation Groups 2 through 4 consist of small samples with PRDs that are high according to IAAO standards; all reflect low dollar sales that are over assessed. The assessor should adjust models for low end properties going forward for the next assessment year. A substat for each Valuation Group 2, 3, and 4 can be found in the appendix of this report.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows changes consistent with the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	26	93.17	95.50	92.42	13.11	103.33
2	10	98.75	103.42	99.22	16.38	104.23
3	11	92.66	104.69	98.58	19.60	106.20
4	7	96.14	108.27	101.65	21.31	106.51
5	4	103.65	99.72	100.75	08.61	98.98
____ALL____	58	96.41	100.44	97.08	15.78	103.46

Level of Value

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

2026 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.

Examination of the sales qualification process revealed that the commercial sales usability percentage for Frontier County is above the statewide average. Upon review of sales, it was determined that all arm’s-length transactions were made available for measurement, and no apparent bias is present in the qualification determination.

The Frontier County Assessor uses one valuation group within the class, as there is not enough commercial activity to warrant additional groupings. The county assessor is current and in compliance with the six-year inspection and review cycle.

2026 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	
<u>Additional comments:</u> Pick-up work was completed.						

Description of Analysis

The statistical sample for the commercial class includes 12 qualified sales. The median and mean for the small sample are both within acceptable range, the weighted mean is below recommended range. The COD and PRD are high. Outliers are present at multiple price levels; however, the sample remains regressive when outliers are removed.

The commercial class was reappraised last year; however, the new year sales suggest that the assessments may be low. The county assessor should monitor sales in the next assessment year for a possible adjustment. The sample of the commercial class is too small to conclusively determine if the assessment is equalized.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) is consistent with the reported actions of the assessor.

2026 Commercial Correlation for Frontier County

Equalization and Quality of Assessment

Based on the review of the county assessor's assessment practices for the commercial property in Frontier County, the quality of assessment complies with generally accepted mass appraisal techniques.

Level of Value

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

2026 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.

Examination of the sales qualification process revealed that the agricultural sales usability percentage for Frontier County is above the statewide average. Upon review of sales, it was determined that only arm’s-length transactions were utilized and no apparent bias is present in the qualification determination.

The Frontier County Assessor uses one market area; there are no discernable land differences throughout the county. The county assessor is current and in compliance with the six-year inspection and review cycle.

2026 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	
AB DW	Agricultural dwellings	2024	2020	2025	2022	
<u>Additional comments:</u> Pick-up work completed						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire county	*2025	Irrigated land 5% increase Dryland 14-16% increase Grassland no change CREP 75% of irrigated values CRP 80% of dryland values
<u>Additional comments:</u>			

2026 Agricultural Correlation for Frontier County

Description of Analysis

The statistical sample for the agricultural class includes 51 qualified sales. All three measures of central tendency are within acceptable range, the COD supports the median as the indicator of the level of value.

A review of each class by 80% Majority Land Use (MLU) indicates that majority of sales are grassland and dryland; the median of grassland and dryland are within acceptable range. There are too few sales of irrigated land for measurement purposes, however, the median is within recommended range, and the COD suggests strong correlation in the per acre sale price of both transactions, the comparison of acre values with neighboring counties shows comparable agricultural land values.

The statistical sample and the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 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 properties are valued with the same depreciation and costing. Agricultural homes in Frontier County are equalized and assessed at the statutory level.

Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural land in Frontier County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	2	71.16	71.16	71.11	00.39	100.07
1	2	71.16	71.16	71.11	00.39	100.07
<u> Dry </u>						
County	7	71.72	73.26	67.72	18.67	108.18
1	7	71.72	73.26	67.72	18.67	108.18
<u> Grass </u>						
County	13	72.28	65.27	61.59	17.79	105.97
1	13	72.28	65.27	61.59	17.79	105.97
<u> ALL </u>						
	51	72.16	71.63	70.74	13.91	101.26

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Frontier County is 72%.

2026 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	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Frontier County

Residential Real Property - Current

Number of Sales	58	Median	96.41
Total Sales Price	\$9,354,400	Mean	100.44
Total Adj. Sales Price	\$9,354,400	Wgt. Mean	97.08
Total Assessed Value	\$9,081,639	Average Assessed Value of the Base	\$120,682
Avg. Adj. Sales Price	\$161,283	Avg. Assessed Value	\$156,580

Confidence Interval - Current

95% Median C.I	91.96 to 100.08
95% Wgt. Mean C.I	92.59 to 101.57
95% Mean C.I	94.85 to 106.03
% of Value of the Class of all Real Property Value in the County	10.45
% of Records Sold in the Study Period	5.46
% of Value Sold in the Study Period	7.08

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	58	97	96.55
2024	57	98	97.98
2023	65	97	96.92
2022	69	97	96.71

2026 Commission Summary for Frontier County

Commercial Real Property - Current

Number of Sales	12	Median	95.94
Total Sales Price	\$1,877,000	Mean	100.04
Total Adj. Sales Price	\$1,877,000	Wgt. Mean	79.50
Total Assessed Value	\$1,492,129	Average Assessed Value of the Base	\$157,249
Avg. Adj. Sales Price	\$156,417	Avg. Assessed Value	\$124,344

Confidence Interval - Current

95% Median C.I	65.09 to 152.47
95% Wgt. Mean C.I	58.66 to 100.34
95% Mean C.I	75.32 to 124.76
% of Value of the Class of all Real Property Value in the County	2.51
% of Records Sold in the Study Period	6.12
% of Value Sold in the Study Period	4.84

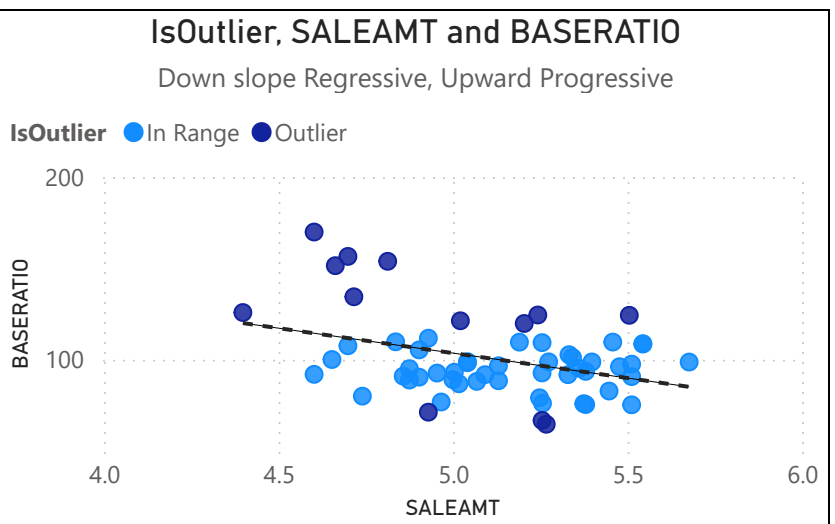
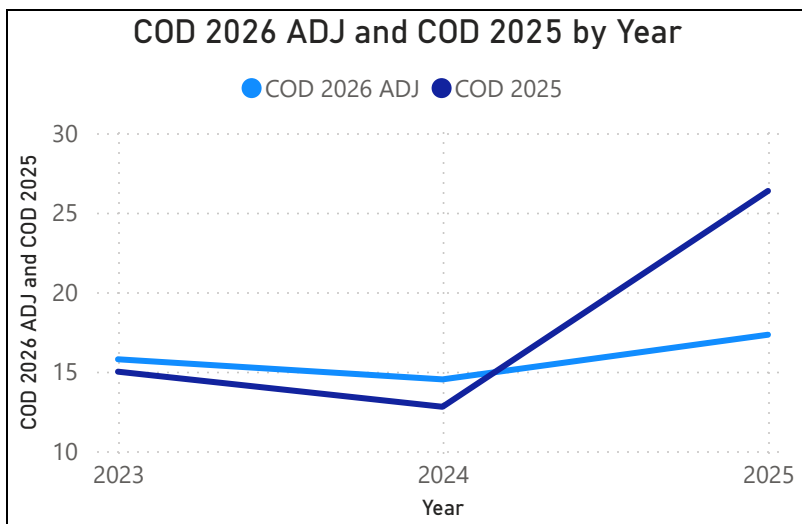
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	17	98	98.35
2024	17	100	96.96
2023	21	100	96.84
2022	18	100	98.42

Frontier Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	26	93.17	93.17	0.00%	95.50	94.47	1.09%	92.42	91.13	1.42%
2	10	98.75	78.93	25.11%	103.42	79.12	30.72%	99.22	72.20	37.42%
3	11	92.66	92.66	0.00%	104.69	104.69	0.00%	98.58	98.58	0.00%
4	7	96.14	96.14	0.00%	108.27	108.27	0.00%	101.65	101.65	0.00%
5	4	103.65	103.65	0.00%	99.71	99.71	0.00%	100.75	100.75	0.00%
Total	58	96.40	92.94	3.73%	100.44	95.79	4.86%	97.08	90.84	6.88%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	26	13.11	14.21	-7.77%	103.32	103.66	-0.33%	66.72	40.00	66.83%	134.43	134.43	0.00%
2	10	16.39	25.16	-34.89%	104.23	109.58	-4.88%	64.64	22.34	189.28%	156.52	128.21	22.08%
3	11	19.60	19.60	-0.00%	106.20	106.20	0.00%	71.25	71.25	0.00%	169.87	169.87	0.00%
4	7	21.31	21.31	0.00%	106.51	106.51	0.00%	75.29	75.29	0.00%	153.85	153.85	0.00%
5	4	8.61	8.61	0.00%	98.97	98.97	0.00%	82.83	82.83	0.00%	108.73	108.73	0.00%
Total	58	15.77	17.98	-12.29%	103.46	105.45	-1.89%	64.64	22.34	189.28%	169.87	169.87	0.00%



**32 Frontier
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 58
 Total Sales Price : 9,354,400
 Total Adj. Sales Price : 9,354,400
 Total Assessed Value : 9,081,639
 Avg. Adj. Sales Price : 161,283
 Avg. Assessed Value : 156,580

MEDIAN : 96
 WGT. MEAN : 97
 MEAN : 100
 COD : 15.78
 PRD : 103.46

COV : 21.62
 STD : 21.72
 Avg. Abs. Dev : 15.21
 MAX Sales Ratio : 169.87
 MIN Sales Ratio : 64.64

95% Median C.I. : 91.96 to 100.08
 95% Wgt. Mean C.I. : 92.59 to 101.57
 95% Mean C.I. : 94.85 to 106.03

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	11	96.67	105.99	100.32	15.76	105.65	82.83	151.46	88.84 to 125.81	124,818	125,221
01-JAN-24 To 31-MAR-24	7	93.14	93.63	94.65	13.24	98.92	75.29	124.29	75.29 to 124.29	213,557	202,133
01-APR-24 To 30-JUN-24	10	95.49	103.47	94.41	19.26	109.60	75.42	156.52	76.14 to 134.43	148,250	139,958
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
01-OCT-24 To 31-DEC-24	7	92.73	91.99	97.54	11.32	94.31	71.25	108.73	71.25 to 108.73	193,143	188,387
01-JAN-25 To 31-MAR-25	3	102.72	91.65	87.61	13.94	104.61	64.64	107.60	N/A	150,000	131,412
01-APR-25 To 30-JUN-25	9	95.28	98.54	100.54	10.80	98.01	76.82	124.45	89.06 to 109.63	208,500	209,621
01-JUL-25 To 30-SEP-25	8	98.82	107.70	97.19	24.88	110.81	66.72	169.87	66.72 to 169.87	113,375	110,193
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	31	96.67	101.88	96.47	15.34	105.61	75.29	156.52	90.99 to 109.58	153,835	148,405
01-OCT-24 To 30-SEP-25	27	95.28	98.79	97.72	16.35	101.09	64.64	169.87	88.46 to 107.60	169,833	165,966
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	27	93.60	97.64	95.66	14.50	102.07	71.25	156.52	88.46 to 101.18	175,848	168,216
<u>ALL</u>	58	96.41	100.44	97.08	15.78	103.46	64.64	169.87	91.96 to 100.08	161,283	156,580

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	26	93.17	95.50	92.42	13.11	103.33	66.72	134.43	88.46 to 101.18	143,019	132,185
2	10	98.75	103.42	99.22	16.38	104.23	64.64	156.52	80.03 to 121.29	198,500	196,958
3	11	92.66	104.69	98.58	19.60	106.20	71.25	169.87	88.11 to 151.46	73,636	72,593
4	7	96.14	108.27	101.65	21.31	106.51	75.29	153.85	75.29 to 153.85	230,129	233,925
5	4	103.65	99.72	100.75	08.61	98.98	82.83	108.73	N/A	307,500	309,815
<u>ALL</u>	58	96.41	100.44	97.08	15.78	103.46	64.64	169.87	91.96 to 100.08	161,283	156,580

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	50	97.12	99.45	96.14	15.17	103.44	64.64	169.87	91.79 to 101.18	153,370	147,457
06	7	96.14	108.27	101.65	21.31	106.51	75.29	153.85	75.29 to 153.85	230,129	233,925
07	1	95.07	95.07	95.07	00.00	100.00	95.07	95.07	N/A	75,000	71,300
<u>ALL</u>	58	96.41	100.44	97.08	15.78	103.46	64.64	169.87	91.96 to 100.08	161,283	156,580

**32 Frontier
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 58
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 Total Assessed Value : 9,081,639
 Avg. Adj. Sales Price : 161,283
 Avg. Assessed Value : 156,580

MEDIAN : 96
 WGT. MEAN : 97
 MEAN : 100
 COD : 15.78
 PRD : 103.46

COV : 21.62
 STD : 21.72
 Avg. Abs. Dev : 15.21
 MAX Sales Ratio : 169.87
 MIN Sales Ratio : 64.64

95% Median C.I. : 91.96 to 100.08
 95% Wgt. Mean C.I. : 92.59 to 101.57
 95% Mean C.I. : 94.85 to 106.03

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	125.81	125.81	125.81	00.00	100.00	125.81	125.81	N/A	25,000	31,452
Ranges Excl. Low \$											
Greater Than 4,999	58	96.41	100.44	97.08	15.78	103.46	64.64	169.87	91.96 to 100.08	161,283	156,580
Greater Than 14,999	58	96.41	100.44	97.08	15.78	103.46	64.64	169.87	91.96 to 100.08	161,283	156,580
Greater Than 29,999	57	96.14	99.99	97.01	15.55	103.07	64.64	169.87	91.79 to 100.08	163,674	158,775
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	125.81	125.81	125.81	00.00	100.00	125.81	125.81	N/A	25,000	31,452
30,000 TO 59,999	8	121.02	123.99	123.13	24.03	100.70	80.03	169.87	80.03 to 169.87	47,250	58,178
60,000 TO 99,999	11	92.66	98.80	97.38	15.45	101.46	71.25	153.85	76.82 to 111.76	78,909	76,841
100,000 TO 149,999	10	92.47	95.25	95.05	06.93	100.21	86.79	121.29	88.11 to 98.90	114,040	108,397
150,000 TO 249,999	17	93.60	92.78	92.08	15.00	100.76	64.64	124.45	75.91 to 109.32	197,412	181,770
250,000 TO 499,999	11	98.69	99.20	99.40	09.89	99.80	75.29	124.29	82.83 to 109.63	326,091	324,131
500,000 TO 999,999											
1,000,000 +											
ALL	58	96.41	100.44	97.08	15.78	103.46	64.64	169.87	91.96 to 100.08	161,283	156,580

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	99	COV :	23.78	95% Median C.I. :	80.03 to 121.29
Total Sales Price :	1,985,000	Wgt. Mean :	99	STD :	24.59	95% Wgt. Mean C.I. :	89.40 to 109.05
Total Adj. Sales Price :	1,985,000	Mean :	103	Avg. Abs. Dev :	16.18	95% Mean C.I. :	85.83 to 121.01
Total Assessed Value :	1,969,583						
Avg. Adj. Sales Price :	198,500	COD :	16.38	MAX Sales Ratio :	156.52		
Avg. Assessed Value :	196,958	PRD :	104.23	MIN Sales Ratio :	64.64		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	1	111.76	111.76	111.76		100.00	111.76	111.76	N/A	85,000	94,995
01/01/2024 To 03/31/2024	1	98.80	98.80	98.80		100.00	98.80	98.80	N/A	188,000	185,748
04/01/2024 To 06/30/2024	2	138.91	138.91	132.66	12.68	104.71	121.29	156.52	N/A	77,500	102,808
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	64.64	64.64	64.64		100.00	64.64	64.64	N/A	185,000	119,580
04/01/2025 To 06/30/2025	3	98.69	101.20	101.06	04.84	100.14	95.28	109.63	N/A	330,667	334,188
07/01/2025 To 09/30/2025	2	88.80	88.80	95.02	09.88	93.45	80.03	97.56	N/A	190,000	180,540
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	4	116.53	122.09	113.64	14.43	107.44	98.80	156.52	N/A	107,000	121,590
10/01/2024 To 09/30/2025	6	96.42	90.97	95.26	11.40	95.50	64.64	109.63	64.64 to 109.63	259,500	247,204
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	3	121.29	125.54	114.10	15.86	110.03	98.80	156.52	N/A	114,333	130,455
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	98.75	103.42	99.22	16.38	104.23	64.64	156.52	80.03 to 121.29	198,500	196,958

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
2	10	98.75	103.42	99.22	16.38	104.23	64.64	156.52	80.03 to 121.29	198,500	196,958
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	98.75	103.42	99.22	16.38	104.23	64.64	156.52	80.03 to 121.29	198,500	196,958

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	99	COV :	23.78	95% Median C.I. :	80.03 to 121.29
Total Sales Price :	1,985,000	Wgt. Mean :	99	STD :	24.59	95% Wgt. Mean C.I. :	89.40 to 109.05
Total Adj. Sales Price :	1,985,000	Mean :	103	Avg. Abs. Dev :	16.18	95% Mean C.I. :	85.83 to 121.01
Total Assessed Value :	1,969,583						
Avg. Adj. Sales Price :	198,500	COD :	16.38	MAX Sales Ratio :	156.52		
Avg. Assessed Value :	196,958	PRD :	104.23	MIN Sales Ratio :	64.64		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	10	98.75	103.42	99.22	16.38	104.23	64.64	156.52	80.03 to 121.29	198,500	196,958
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	98.75	103.42	99.22	16.38	104.23	64.64	156.52	80.03 to 121.29	198,500	196,958

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	99	COV :	23.78	95% Median C.I. :	80.03 to 121.29
Total Sales Price :	1,985,000	Wgt. Mean :	99	STD :	24.59	95% Wgt. Mean C.I. :	89.40 to 109.05
Total Adj. Sales Price :	1,985,000	Mean :	103	Avg. Abs. Dev :	16.18	95% Mean C.I. :	85.83 to 121.01
Total Assessed Value :	1,969,583						
Avg. Adj. Sales Price :	198,500	COD :	16.38	MAX Sales Ratio :	156.52		
Avg. Assessed Value :	196,958	PRD :	104.23	MIN Sales Ratio :	64.64		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	10	98.75	103.42	99.22	16.38	104.23	64.64	156.52	80.03 to 121.29	198,500	196,958
Greater Than 15,000	10	98.75	103.42	99.22	16.38	104.23	64.64	156.52	80.03 to 121.29	198,500	196,958
Greater Than 30,000	10	98.75	103.42	99.22	16.38	104.23	64.64	156.52	80.03 to 121.29	198,500	196,958
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	118.28	118.28	116.46	32.34	101.56	80.03	156.52	N/A	52,500	61,139
60,000 TO 99,999	1	111.76	111.76	111.76		100.00	111.76	111.76	N/A	85,000	94,995
100,000 TO 149,999	1	121.29	121.29	121.29		100.00	121.29	121.29	N/A	105,000	127,354
150,000 TO 249,999	3	95.28	86.24	86.98	11.95	99.15	64.64	98.80	N/A	201,000	174,823
250,000 TO 499,999	3	98.69	101.96	101.24	04.07	100.71	97.56	109.63	N/A	362,333	366,829
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	10	98.75	103.42	99.22	16.38	104.23	64.64	156.52	80.03 to 121.29	198,500	196,958

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	93	COV :	28.21	95% Median C.I. :	88.11 to 151.46
Total Sales Price :	810,000	Wgt. Mean :	99	STD :	29.53	95% Wgt. Mean C.I. :	84.73 to 112.43
Total Adj. Sales Price :	810,000	Mean :	105	Avg. Abs. Dev :	18.16	95% Mean C.I. :	84.85 to 124.53
Total Assessed Value :	798,519						
Avg. Adj. Sales Price :	73,636	COD :	19.60	MAX Sales Ratio :	169.87		
Avg. Assessed Value :	72,593	PRD :	106.20	MIN Sales Ratio :	71.25		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 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											
10/01/2024 To 12/31/2024	2	83.16	83.16	82.41	14.32	100.91	71.25	95.07	N/A	80,000	65,931
01/01/2025 To 03/31/2025	1	107.60	107.60	107.60		100.00	107.60	107.60	N/A	50,000	53,800
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	3	105.35	121.11	107.73	25.87	112.42	88.11	169.87	N/A	79,000	85,106
<u>Study Yrs</u>											
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
10/01/2024 To 09/30/2025	6	100.21	106.21	98.65	21.36	107.66	71.25	169.87	71.25 to 169.87	74,500	73,497
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	4	91.54	87.35	87.15	07.12	100.23	71.25	95.07	N/A	82,500	71,897
<u>ALL</u>											
10/01/2023 To 09/30/2025	11	92.66	104.69	98.58	19.60	106.20	71.25	169.87	88.11 to 151.46	73,636	72,593

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	11	92.66	104.69	98.58	19.60	106.20	71.25	169.87	88.11 to 151.46	73,636	72,593
<u>ALL</u>											
10/01/2023 To 09/30/2025	11	92.66	104.69	98.58	19.60	106.20	71.25	169.87	88.11 to 151.46	73,636	72,593

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	93	COV :	28.21	95% Median C.I. :	88.11 to 151.46
Total Sales Price :	810,000	Wgt. Mean :	99	STD :	29.53	95% Wgt. Mean C.I. :	84.73 to 112.43
Total Adj. Sales Price :	810,000	Mean :	105	Avg. Abs. Dev :	18.16	95% Mean C.I. :	84.85 to 124.53
Total Assessed Value :	798,519						
Avg. Adj. Sales Price :	73,636	COD :	19.60	MAX Sales Ratio :	169.87		
Avg. Assessed Value :	72,593	PRD :	106.20	MIN Sales Ratio :	71.25		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	10	91.83	105.66	98.94	21.49	106.79	71.25	169.87	88.11 to 151.46	73,500	72,722
06											
07	1	95.07	95.07	95.07		100.00	95.07	95.07	N/A	75,000	71,300
<u>ALL</u>											
10/01/2023 To 09/30/2025	11	92.66	104.69	98.58	19.60	106.20	71.25	169.87	88.11 to 151.46	73,636	72,593

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	93	COV :	28.21	95% Median C.I. :	88.11 to 151.46
Total Sales Price :	810,000	Wgt. Mean :	99	STD :	29.53	95% Wgt. Mean C.I. :	84.73 to 112.43
Total Adj. Sales Price :	810,000	Mean :	105	Avg. Abs. Dev :	18.16	95% Mean C.I. :	84.85 to 124.53
Total Assessed Value :	798,519						
Avg. Adj. Sales Price :	73,636	COD :	19.60	MAX Sales Ratio :	169.87		
Avg. Assessed Value :	72,593	PRD :	106.20	MIN Sales Ratio :	71.25		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	11	92.66	104.69	98.58	19.60	106.20	71.25	169.87	88.11 to 151.46	73,636	72,593
Greater Than 15,000	11	92.66	104.69	98.58	19.60	106.20	71.25	169.87	88.11 to 151.46	73,636	72,593
Greater Than 30,000	11	92.66	104.69	98.58	19.60	106.20	71.25	169.87	88.11 to 151.46	73,636	72,593
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	151.46	142.98	140.75	13.71	101.58	107.60	169.87	N/A	45,333	63,807
60,000 TO 99,999	7	90.99	90.65	90.49	06.68	100.18	71.25	105.35	71.25 to 105.35	79,571	72,001
100,000 TO 149,999	1	88.11	88.11	88.11		100.00	88.11	88.11	N/A	117,000	103,091
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	11	92.66	104.69	98.58	19.60	106.20	71.25	169.87	88.11 to 151.46	73,636	72,593

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

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	96	COV :	24.92	95% Median C.I. :	75.29 to 153.85
Total Sales Price :	1,610,900	Wgt. Mean :	102	STD :	26.98	95% Wgt. Mean C.I. :	80.29 to 123.00
Total Adj. Sales Price :	1,610,900	Mean :	108	Avg. Abs. Dev :	20.49	95% Mean C.I. :	83.32 to 133.22
Total Assessed Value :	1,637,474						
Avg. Adj. Sales Price :	230,129	COD :	21.31	MAX Sales Ratio :	153.85		
Avg. Assessed Value :	233,925	PRD :	106.51	MIN Sales Ratio :	75.29		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	1	96.14	96.14	96.14		100.00	96.14	96.14	N/A	300,000	288,412
01/01/2024 To 03/31/2024	3	93.14	97.57	98.73	17.53	98.83	75.29	124.29	N/A	248,633	245,467
04/01/2024 To 06/30/2024	1	90.73	90.73	90.73		100.00	90.73	90.73	N/A	325,000	294,865
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025	1	124.45	124.45	124.45		100.00	124.45	124.45	N/A	175,000	217,796
07/01/2025 To 09/30/2025	1	153.85	153.85	153.85		100.00	153.85	153.85	N/A	65,000	100,000
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	5	93.14	95.92	96.26	11.68	99.65	75.29	124.29	N/A	274,180	263,936
10/01/2024 To 09/30/2025	2	139.15	139.15	132.42	10.56	105.08	124.45	153.85	N/A	120,000	158,898
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	4	91.94	95.86	96.30	13.98	99.54	75.29	124.29	N/A	267,725	257,817
<u>ALL</u>											
10/01/2023 To 09/30/2025	7	96.14	108.27	101.65	21.31	106.51	75.29	153.85	75.29 to 153.85	230,129	233,925

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
4	7	96.14	108.27	101.65	21.31	106.51	75.29	153.85	75.29 to 153.85	230,129	233,925
<u>ALL</u>											
10/01/2023 To 09/30/2025	7	96.14	108.27	101.65	21.31	106.51	75.29	153.85	75.29 to 153.85	230,129	233,925

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	96	COV :	24.92	95% Median C.I. :	75.29 to 153.85
Total Sales Price :	1,610,900	Wgt. Mean :	102	STD :	26.98	95% Wgt. Mean C.I. :	80.29 to 123.00
Total Adj. Sales Price :	1,610,900	Mean :	108	Avg. Abs. Dev :	20.49	95% Mean C.I. :	83.32 to 133.22
Total Assessed Value :	1,637,474						
Avg. Adj. Sales Price :	230,129	COD :	21.31	MAX Sales Ratio :	153.85		
Avg. Assessed Value :	233,925	PRD :	106.51	MIN Sales Ratio :	75.29		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01											
06	7	96.14	108.27	101.65	21.31	106.51	75.29	153.85	75.29 to 153.85	230,129	233,925
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	7	96.14	108.27	101.65	21.31	106.51	75.29	153.85	75.29 to 153.85	230,129	233,925

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	96	COV :	24.92	95% Median C.I. :	75.29 to 153.85
Total Sales Price :	1,610,900	Wgt. Mean :	102	STD :	26.98	95% Wgt. Mean C.I. :	80.29 to 123.00
Total Adj. Sales Price :	1,610,900	Mean :	108	Avg. Abs. Dev :	20.49	95% Mean C.I. :	83.32 to 133.22
Total Assessed Value :	1,637,474						
Avg. Adj. Sales Price :	230,129	COD :	21.31	MAX Sales Ratio :	153.85		
Avg. Assessed Value :	233,925	PRD :	106.51	MIN Sales Ratio :	75.29		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$___											
Greater Than 4,999	7	96.14	108.27	101.65	21.31	106.51	75.29	153.85	75.29 to 153.85	230,129	233,925
Greater Than 15,000	7	96.14	108.27	101.65	21.31	106.51	75.29	153.85	75.29 to 153.85	230,129	233,925
Greater Than 30,000	7	96.14	108.27	101.65	21.31	106.51	75.29	153.85	75.29 to 153.85	230,129	233,925
___ Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	153.85	153.85	153.85		100.00	153.85	153.85	N/A	65,000	100,000
100,000 TO 149,999	1	93.14	93.14	93.14		100.00	93.14	93.14	N/A	100,900	93,980
150,000 TO 249,999	1	124.45	124.45	124.45		100.00	124.45	124.45	N/A	175,000	217,796
250,000 TO 499,999	4	93.44	96.61	96.51	14.55	100.10	75.29	124.29	N/A	317,500	306,425
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	7	96.14	108.27	101.65	21.31	106.51	75.29	153.85	75.29 to 153.85	230,129	233,925

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

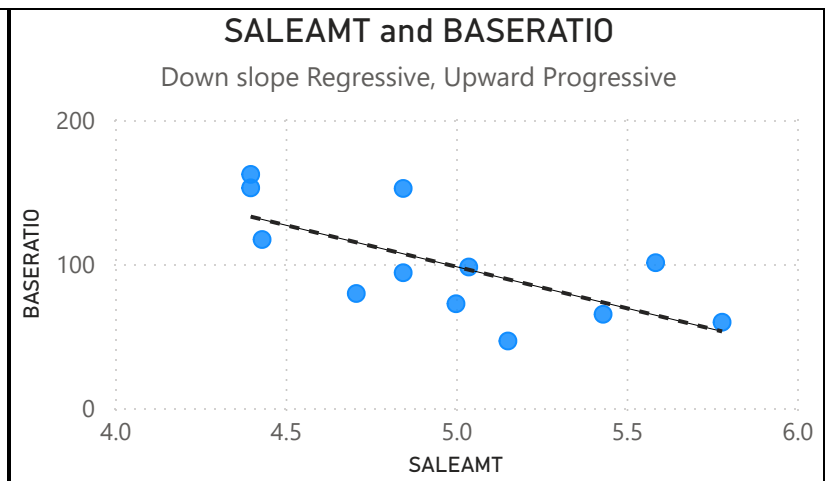
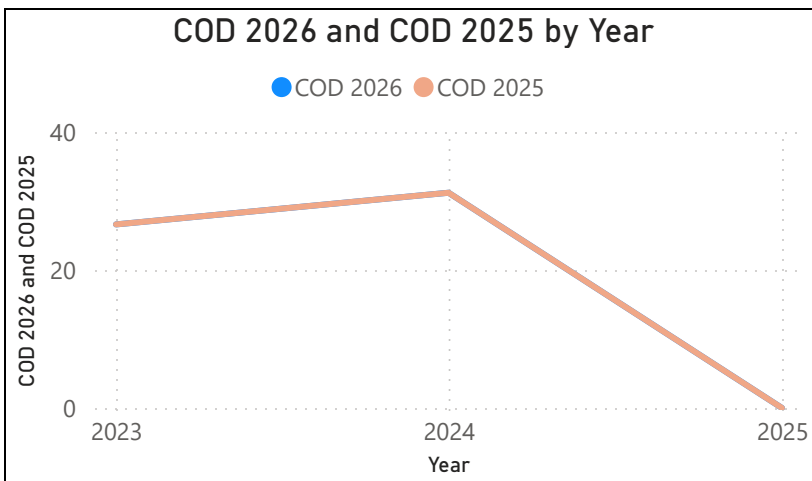
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	4	Total	Increase	0%

What IF

Frontier Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	12	95.93	95.93	0.00%	100.04	100.04	0.00%	79.50	79.50	0.00%
Total	12	95.93	95.93	0.00%	100.04	100.04	0.00%	79.50	79.50	0.00%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	12	31.82	31.82	0.00%	125.84	125.84	0.00%	46.54	46.54	0.00%	162.22	162.22	0.00%
Total	12	31.82	31.82	0.00%	125.84	125.84	0.00%	46.54	46.54	0.00%	162.22	162.22	0.00%



**32 Frontier
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 12
 Total Sales Price : 1,877,000
 Total Adj. Sales Price : 1,877,000
 Total Assessed Value : 1,492,129
 Avg. Adj. Sales Price : 156,417
 Avg. Assessed Value : 124,344

MEDIAN : 96
 WGT. MEAN : 80
 MEAN : 100
 COD : 31.82
 PRD : 125.84

COV : 38.88
 STD : 38.90
 Avg. Abs. Dev : 30.53
 MAX Sales Ratio : 162.22
 MIN Sales Ratio : 46.54

95% Median C.I. : 65.09 to 152.47
 95% Wgt. Mean C.I. : 58.66 to 100.34
 95% Mean C.I. : 75.32 to 124.76

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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											
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											
01-OCT-24 To 31-DEC-24	3	59.58	61.88	58.53	18.45	105.72	46.54	79.52	N/A	265,333	155,299
01-JAN-25 To 31-MAR-25	1	72.40	72.40	72.40	00.00	100.00	72.40	72.40	N/A	100,000	72,404
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
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
01-OCT-24 To 30-SEP-25	4	65.99	64.51	60.08	17.35	107.37	46.54	79.52	N/A	224,000	134,575
<u>Calendar Yrs</u>											
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
01-JAN-24 To 31-DEC-24	6	88.72	89.56	75.99	31.20	117.86	46.54	152.88	46.54 to 152.88	219,167	166,556
<u>ALL</u>	12	95.94	100.04	79.50	31.82	125.84	46.54	162.22	65.09 to 152.47	156,417	124,344

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	12	95.94	100.04	79.50	31.82	125.84	46.54	162.22	65.09 to 152.47	156,417	124,344
<u>ALL</u>	12	95.94	100.04	79.50	31.82	125.84	46.54	162.22	65.09 to 152.47	156,417	124,344

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	12	95.94	100.04	79.50	31.82	125.84	46.54	162.22	65.09 to 152.47	156,417	124,344
04											
<u>ALL</u>	12	95.94	100.04	79.50	31.82	125.84	46.54	162.22	65.09 to 152.47	156,417	124,344

**32 Frontier
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

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 Avg. Assessed Value : 124,344

MEDIAN : 96
 WGT. MEAN : 80
 MEAN : 100
 COD : 31.82
 PRD : 125.84

COV : 38.88
 STD : 38.90
 Avg. Abs. Dev : 30.53
 MAX Sales Ratio : 162.22
 MIN Sales Ratio : 46.54

95% Median C.I. : 65.09 to 152.47
 95% Wgt. Mean C.I. : 58.66 to 100.34
 95% Mean C.I. : 75.32 to 124.76

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	3	152.88	144.03	143.34	09.86	100.48	117.00	162.22	N/A	25,667	36,789
Ranges Excl. Low \$											
Greater Than 4,999	12	95.94	100.04	79.50	31.82	125.84	46.54	162.22	65.09 to 152.47	156,417	124,344
Greater Than 14,999	12	95.94	100.04	79.50	31.82	125.84	46.54	162.22	65.09 to 152.47	156,417	124,344
Greater Than 29,999	9	79.52	85.38	76.76	28.17	111.23	46.54	152.47	59.58 to 100.91	200,000	153,529
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	152.88	144.03	143.34	09.86	100.48	117.00	162.22	N/A	25,667	36,789
30,000 TO 59,999	1	79.52	79.52	79.52	00.00	100.00	79.52	79.52	N/A	51,000	40,556
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	3	72.40	72.29	69.86	23.66	103.48	46.54	97.92	N/A	117,000	81,739
150,000 TO 249,999											
250,000 TO 499,999	2	83.00	83.00	86.14	21.58	96.35	65.09	100.91	N/A	327,500	282,122
500,000 TO 999,999	1	59.58	59.58	59.58	00.00	100.00	59.58	59.58	N/A	603,000	359,255
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	12	95.94	100.04	79.50	31.82	125.84	46.54	162.22	65.09 to 152.47	156,417	124,344

**32 Frontier
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 12
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 Avg. Assessed Value : 124,344

MEDIAN : 96
 WGT. MEAN : 80
 MEAN : 100
 COD : 31.82
 PRD : 125.84

COV : 38.88
 STD : 38.90
 Avg. Abs. Dev : 30.53
 MAX Sales Ratio : 162.22
 MIN Sales Ratio : 46.54

95% Median C.I. : 65.09 to 152.47
 95% Wgt. Mean C.I. : 58.66 to 100.34
 95% Mean C.I. : 75.32 to 124.76

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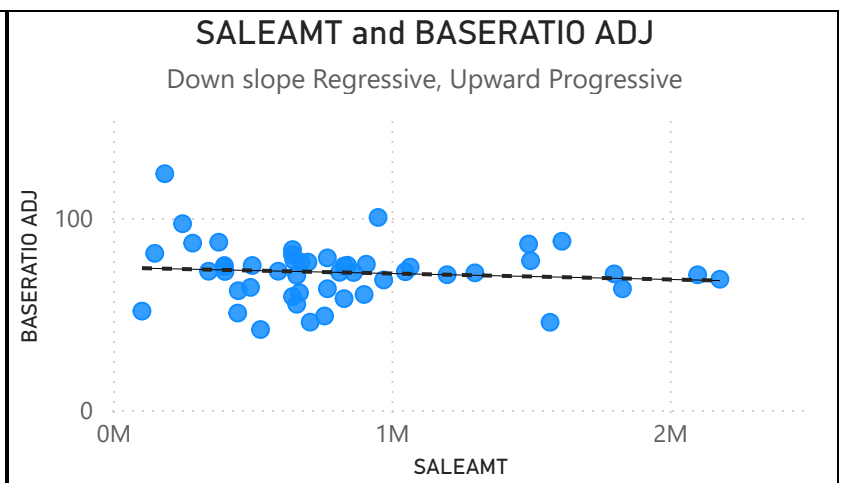
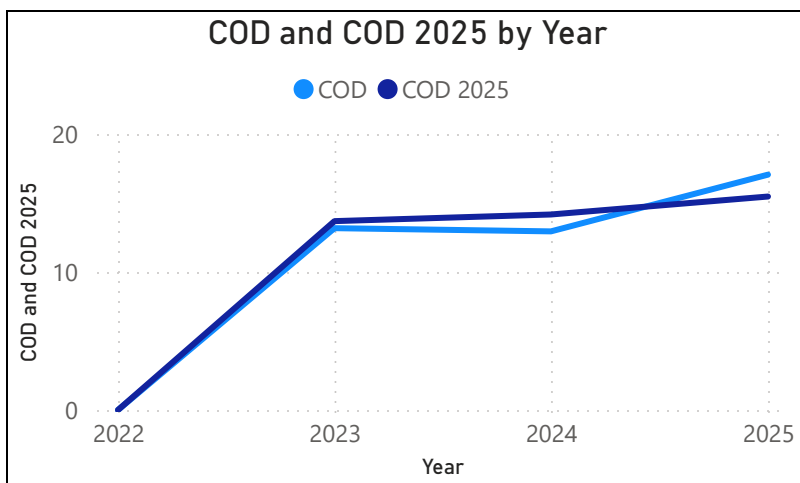
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
319	1	72.40	72.40	72.40	00.00	100.00	72.40	72.40	N/A	100,000	72,404
344	2	81.77	81.77	57.80	43.08	141.47	46.54	117.00	N/A	84,500	48,838
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	2	120.87	120.87	106.73	34.21	113.25	79.52	162.22	N/A	38,000	40,556
406	3	152.47	134.42	123.37	12.02	108.96	97.92	152.88	N/A	68,000	83,892
443	1	59.58	59.58	59.58	00.00	100.00	59.58	59.58	N/A	603,000	359,255
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>	<u>12</u>	95.94	100.04	79.50	31.82	125.84	46.54	162.22	65.09 to 152.47	156,417	124,344

Frontier Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	51	72.16	67.87	6.32%	71.63	66.93	7.01%	70.74	65.92	7.31%
Total	51	72.16	67.87	6.32%	71.63	66.93	7.01%	70.74	65.92	7.31%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	51	13.91	14.64	-4.99%	101.25	101.53	-0.28%
Total	51	13.91	14.64	-4.99%	101.25	101.53	-0.28%



32 Frontier
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 51
 Total Sales Price : 41,896,861
 Total Adj. Sales Price : 41,896,861
 Total Assessed Value : 29,637,859
 Avg. Adj. Sales Price : 821,507
 Avg. Assessed Value : 581,134

MEDIAN : 72
 WGT. MEAN : 71
 MEAN : 72
 COD : 13.91
 PRD : 101.26

COV : 20.20
 STD : 14.47
 Avg. Abs. Dev : 10.04
 MAX Sales Ratio : 123.07
 MIN Sales Ratio : 41.91

95% Median C.I. : 70.43 to 75.23
 95% Wgt. Mean C.I. : 67.06 to 74.42
 95% Mean C.I. : 67.66 to 75.60

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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	1	86.92	86.92	86.92	00.00	100.00	86.92	86.92	N/A	286,224	248,778
01-JAN-23 To 31-MAR-23	6	69.49	69.56	68.78	07.87	101.13	61.03	79.23	61.03 to 79.23	1,346,667	926,225
01-APR-23 To 30-JUN-23	6	76.57	77.50	74.48	07.10	104.05	70.43	87.41	70.43 to 87.41	912,500	679,668
01-JUL-23 To 30-SEP-23	4	71.67	82.14	73.95	21.29	111.08	62.13	123.07	N/A	578,500	427,776
01-OCT-23 To 31-DEC-23	2	54.78	54.78	50.03	16.59	109.49	45.69	63.86	N/A	1,032,000	516,359
01-JAN-24 To 31-MAR-24	4	72.68	72.37	71.60	07.88	101.08	63.15	80.96	N/A	618,666	442,967
01-APR-24 To 30-JUN-24	1	86.43	86.43	86.43	00.00	100.00	86.43	86.43	N/A	1,492,861	1,290,304
01-JUL-24 To 30-SEP-24	3	76.96	82.84	80.01	09.76	103.54	74.51	97.04	N/A	441,667	353,382
01-OCT-24 To 31-DEC-24	15	72.16	67.48	69.66	13.53	96.87	41.91	87.88	57.99 to 77.02	719,081	500,930
01-JAN-25 To 31-MAR-25	4	75.65	80.90	80.89	09.53	100.01	72.00	100.30	N/A	938,558	759,166
01-APR-25 To 30-JUN-25	3	51.51	55.00	58.06	14.23	94.73	45.75	67.73	N/A	594,886	345,397
01-JUL-25 To 30-SEP-25	2	60.20	60.20	63.14	18.65	95.34	48.97	71.43	N/A	1,030,000	650,389
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	17	71.72	76.34	71.77	12.34	106.37	61.03	123.07	68.10 to 83.55	950,307	682,073
01-OCT-23 To 30-SEP-24	10	74.87	73.40	70.07	13.26	104.75	45.69	97.04	63.15 to 86.43	735,653	515,504
01-OCT-24 To 30-SEP-25	24	72.08	67.55	70.10	14.86	96.36	41.91	100.30	57.99 to 75.39	766,046	536,983
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	18	71.25	73.36	69.03	13.18	106.27	45.69	123.07	63.86 to 77.86	996,278	687,732
01-JAN-24 To 31-DEC-24	23	72.28	71.16	72.37	12.95	98.33	41.91	97.04	63.15 to 77.02	699,076	505,925
<u>ALL</u>	51	72.16	71.63	70.74	13.91	101.26	41.91	123.07	70.43 to 75.23	821,507	581,134

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	51	72.16	71.63	70.74	13.91	101.26	41.91	123.07	70.43 to 75.23	821,507	581,134
<u>ALL</u>	51	72.16	71.63	70.74	13.91	101.26	41.91	123.07	70.43 to 75.23	821,507	581,134

32 Frontier
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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MEDIAN : 72
 WGT. MEAN : 71
 MEAN : 72
 COD : 13.91
 PRD : 101.26

COV : 20.20
 STD : 14.47
 Avg. Abs. Dev : 10.04
 MAX Sales Ratio : 123.07
 MIN Sales Ratio : 41.91

95% Median C.I. : 70.43 to 75.23
 95% Wgt. Mean C.I. : 67.06 to 74.42
 95% Mean C.I. : 67.66 to 75.60

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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
<u> Dry </u>											
County	3	71.62	61.75	64.53	13.88	95.69	41.91	71.72	N/A	736,000	474,906
1	3	71.62	61.75	64.53	13.88	95.69	41.91	71.72	N/A	736,000	474,906
<u> Grass </u>											
County	11	62.13	63.55	58.95	22.26	107.80	45.69	87.41	45.75 to 81.58	559,256	329,672
1	11	62.13	63.55	58.95	22.26	107.80	45.69	87.41	45.75 to 81.58	559,256	329,672
<u> ALL </u>	51	72.16	71.63	70.74	13.91	101.26	41.91	123.07	70.43 to 75.23	821,507	581,134

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
<u> Irrigated </u>											
County	2	71.16	71.16	71.11	00.39	100.07	70.88	71.43	N/A	1,550,000	1,102,200
1	2	71.16	71.16	71.11	00.39	100.07	70.88	71.43	N/A	1,550,000	1,102,200
<u> Dry </u>											
County	7	71.72	73.26	67.72	18.67	108.18	41.91	123.07	41.91 to 123.07	585,757	396,668
1	7	71.72	73.26	67.72	18.67	108.18	41.91	123.07	41.91 to 123.07	585,757	396,668
<u> Grass </u>											
County	13	72.28	65.27	61.59	17.79	105.97	45.69	87.41	48.97 to 80.96	567,832	349,750
1	13	72.28	65.27	61.59	17.79	105.97	45.69	87.41	48.97 to 80.96	567,832	349,750
<u> ALL </u>	51	72.16	71.63	70.74	13.91	101.26	41.91	123.07	70.43 to 75.23	821,507	581,134

Frontier County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Frontier	1	4,334	4,352	4,278	4,339	4,300	4,275	4,217	4,155	4,327
Dawson	2	5,196	5,196	5,196	4,496	n/a	2,584	2,379	2,331	4,894
Furnas	1	5,205	5,205	4,210	3,950	n/a	2,920	2,785	2,785	4,673
Gosper	1	8,382	8,382	6,907	5,559	n/a	5,222	4,885	4,633	7,962
Gosper	4	7,648	7,648	6,495	5,462	n/a	n/a	4,669	4,368	6,487
Hayes	1	3,885	3,885	3,755	3,755	3,615	3,615	3,480	3,480	3,758
Hitchcock	1	4,527	4,547	4,425	4,374	4,222	4,250	4,054	4,081	4,483
Lincoln	4	3,375	3,353	2,843	3,285	3,375	3,325	3,026	3,138	3,278
Red Willow	1	4,025	4,025	3,849	3,770	3,645	2,270	3,135	3,102	3,934

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Frontier	1	2,000	2,000	1,950	1,950	1,900	n/a	1,850	1,850	1,977
Dawson	2	n/a	1,879	1,878	1,676	1,676	1,460	1,243	1,026	1,591
Furnas	1	2,670	2,670	1,830	1,830	1,830	n/a	1,670	1,670	2,341
Gosper	1	n/a	2,408	2,288	2,161	1,984	1,693	1,606	1,606	2,267
Gosper	4	n/a	2,351	2,191	2,055	n/a	1,587	1,559	1,559	2,173
Hayes	1	n/a	1,670	1,500	1,500	1,455	1,455	1,390	1,390	1,611
Hitchcock	1	1,880	1,880	1,770	1,770	1,650	1,650	1,470	1,470	1,831
Lincoln	4	1,350	1,350	1,350	1,350	1,350	1,275	1,275	1,275	1,337
Red Willow	1	1,870	1,870	1,815	1,815	1,690	1,690	1,595	1,595	1,833

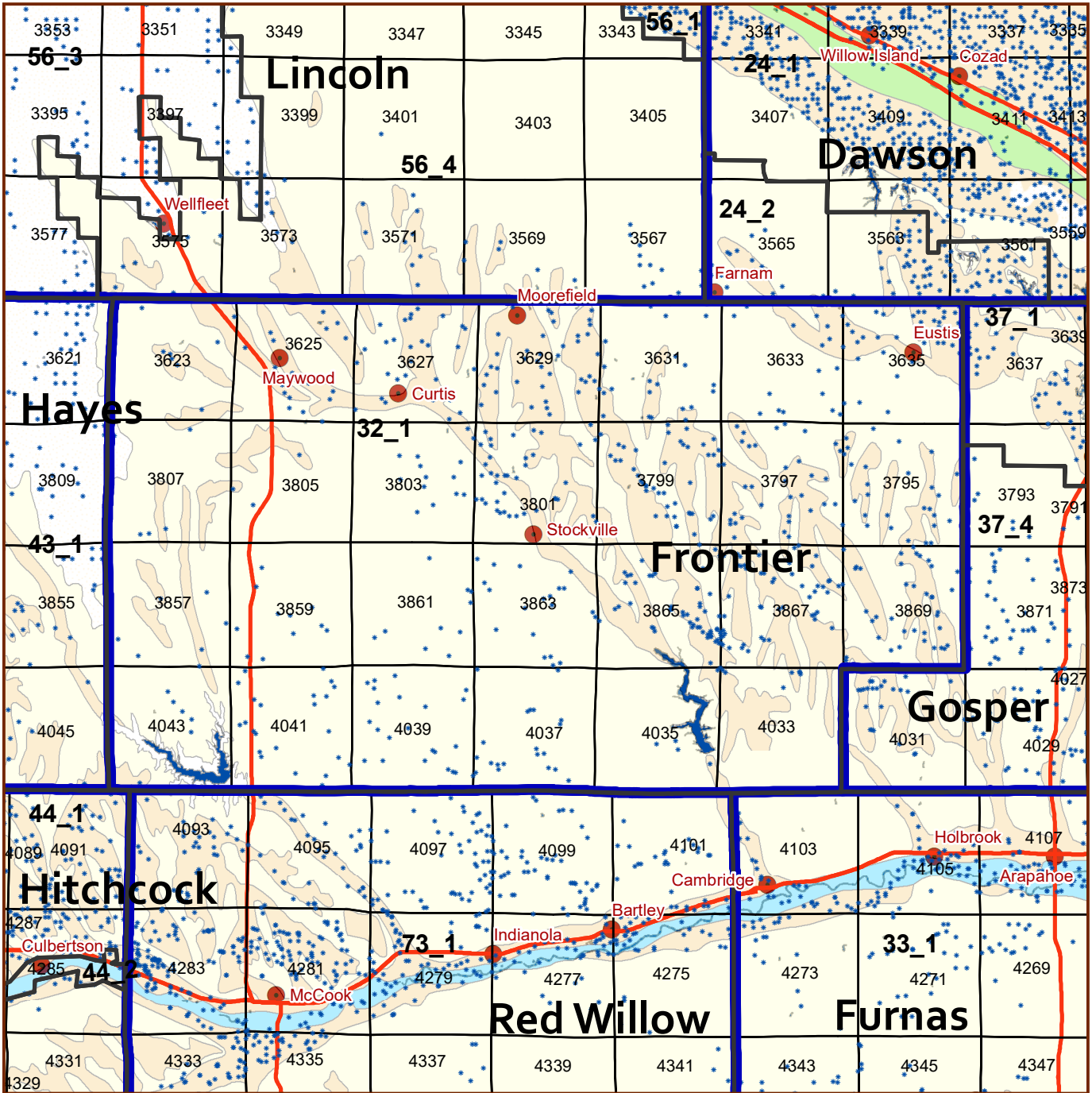
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Frontier	1	765	765	765	n/a	765	765	765	765	765
Dawson	2	924	924	742	742	742	n/a	805	n/a	781
Furnas	1	1,065	1,065	1,065	1,065	1,065	n/a	1,065	n/a	1,065
Gosper	1	1,220	1,230	1,219	1,219	1,632	n/a	1,219	1,719	1,222
Gosper	4	1,158	1,158	1,071	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	715	715	715	715	n/a	715	715	715	715
Lincoln	4	1,050	1,050	1,050	1,050	1,050	910	910	910	1,040
Red Willow	1	1,121	1,045	848	838	835	842	846	949	879

County	Mkt Area	CRP	TIMBER	WASTE
Frontier	1	1,504	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	1,986	n/a	100
Hayes	1	1,185	n/a	294
Hitchcock	1	1,988	n/a	n/a
Lincoln	4	n/a	n/a	461
Red Willow	1	1,454	835	100

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

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

FRONTIER COUNTY



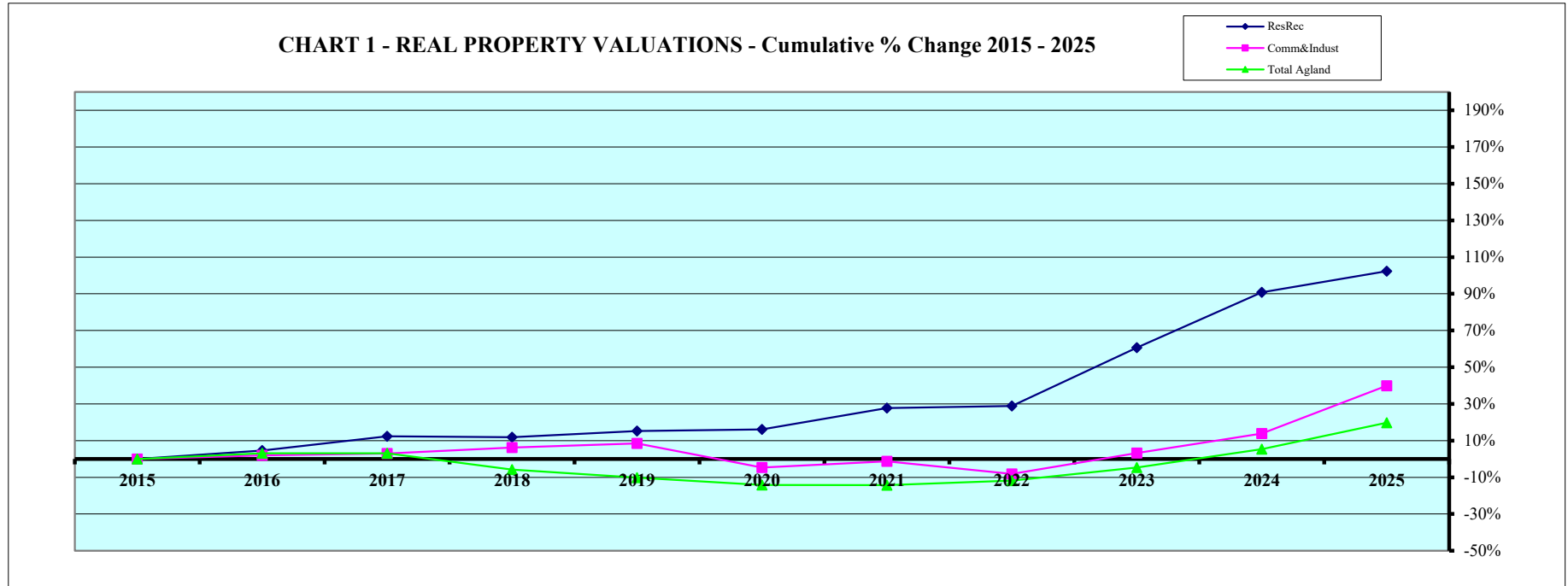
Legend

- 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 2015 - 2025



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	59,992,811	-	-	-	21,934,456	-	-	-	724,821,727	-	-	-
2016	62,752,118	2,759,307	4.60%	4.60%	22,362,106	427,650	1.95%	1.95%	747,320,413	22,498,686	3.10%	3.10%
2017	67,391,438	4,639,320	7.39%	12.33%	22,594,307	232,201	1.04%	3.01%	747,374,509	54,096	0.01%	3.11%
2018	67,069,482	-321,956	-0.48%	11.80%	23,303,443	709,136	3.14%	6.24%	682,428,280	-64,946,229	-8.69%	-5.85%
2019	69,154,352	2,084,870	3.11%	15.27%	23,785,014	481,571	2.07%	8.44%	650,748,108	-31,680,172	-4.64%	-10.22%
2020	69,667,709	513,357	0.74%	16.13%	20,914,984	-2,870,030	-12.07%	-4.65%	621,890,958	-28,857,150	-4.43%	-14.20%
2021	76,664,422	6,996,713	10.04%	27.79%	21,658,817	743,833	3.56%	-1.26%	621,503,340	-387,618	-0.06%	-14.25%
2022	77,306,143	641,721	0.84%	28.86%	20,148,434	-1,510,383	-6.97%	-8.14%	639,354,824	17,851,484	2.87%	-11.79%
2023	96,403,698	19,097,555	24.70%	60.69%	22,648,641	2,500,207	12.41%	3.26%	690,567,039	51,212,215	8.01%	-4.73%
2024	114,478,907	18,075,209	18.75%	90.82%	24,985,301	2,336,660	10.32%	13.91%	763,242,279	72,675,240	10.52%	5.30%
2025	121,385,967	6,907,060	6.03%	102.33%	30,690,055	5,704,754	22.83%	39.92%	868,008,575	104,766,296	13.73%	19.75%

Rate Annual %chg: Residential & Recreational **7.30%**

Commercial & Industrial **3.42%**

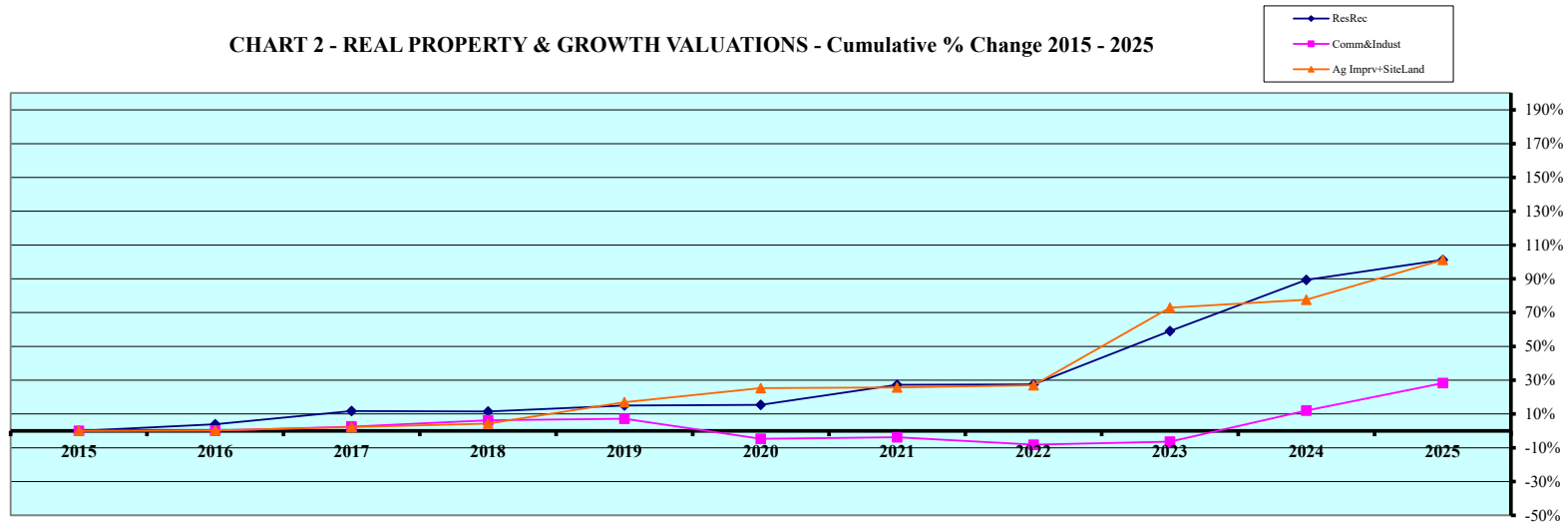
Agricultural Land **1.82%**

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.

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	59,992,811	271,146	0.45%	59,721,665	--	--	21,934,456	2,007,909	9.15%	19,926,547	--	--
2016	62,752,118	379,610	0.60%	62,372,508	3.97%	3.97%	22,362,106	387,869	1.73%	21,974,237	0.18%	0.18%
2017	67,391,438	332,899	0.49%	67,058,539	6.86%	11.78%	22,594,307	111,891	0.50%	22,482,416	0.54%	2.50%
2018	67,069,482	156,503	0.23%	66,912,979	-0.71%	11.53%	23,303,443	0	0.00%	23,303,443	3.14%	6.24%
2019	69,154,352	186,068	0.27%	68,968,284	2.83%	14.96%	23,785,014	286,436	1.20%	23,498,578	0.84%	7.13%
2020	69,667,709	395,639	0.57%	69,272,070	0.17%	15.47%	20,914,984	0	0.00%	20,914,984	-12.07%	-4.65%
2021	76,664,422	327,582	0.43%	76,336,840	9.57%	27.24%	21,658,817	538,226	2.49%	21,120,591	0.98%	-3.71%
2022	77,306,143	777,642	1.01%	76,528,501	-0.18%	27.56%	20,148,434	0	0.00%	20,148,434	-6.97%	-8.14%
2023	96,403,698	919,754	0.95%	95,483,944	23.51%	59.16%	22,648,641	2,114,868	9.34%	20,533,773	1.91%	-6.39%
2024	114,478,907	843,812	0.74%	113,635,095	17.87%	89.41%	24,985,301	416,144	1.67%	24,569,157	8.48%	12.01%
2025	121,385,967	656,886	0.54%	120,729,081	5.46%	101.24%	30,690,055	2,556,281	8.33%	28,133,774	12.60%	28.26%
Rate Ann%chg	7.30%	Resid & Recreat w/o growth				6.94%	C & I w/o growth				0.96%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	36,065,239	34,165,608	70,230,847	882,806	1.26%	69,348,041	--	--
2016	36,741,183	35,193,180	71,934,363	1,474,544	2.05%	70,459,819	0.33%	0.33%
2017	36,865,049	36,164,082	73,029,131	1,218,171	1.67%	71,810,960	-0.17%	2.25%
2018	37,490,019	36,495,795	73,985,814	750,579	1.01%	73,235,235	0.28%	4.28%
2019	43,428,791	39,146,374	82,575,165	419,034	0.51%	82,156,131	11.04%	16.98%
2020	43,685,860	44,944,515	88,630,375	595,633	0.67%	88,034,742	6.61%	25.35%
2021	43,914,035	45,248,498	89,162,533	872,472	0.98%	88,290,061	-0.38%	25.71%
2022	44,388,922	46,228,751	90,617,673	1,380,600	1.52%	89,237,073	0.08%	27.06%
2023	62,985,703	61,187,111	124,172,814	2,712,071	2.18%	121,460,743	34.04%	72.95%
2024	64,102,776	62,049,201	126,151,977	1,423,455	1.13%	124,728,522	0.45%	77.60%
2025	77,283,949	66,371,848	143,655,797	2,359,390	1.64%	141,296,407	12.00%	101.19%
Rate Ann%chg	7.92%	6.87%	7.42%	Ag Imprv+Site w/o growth		6.43%		

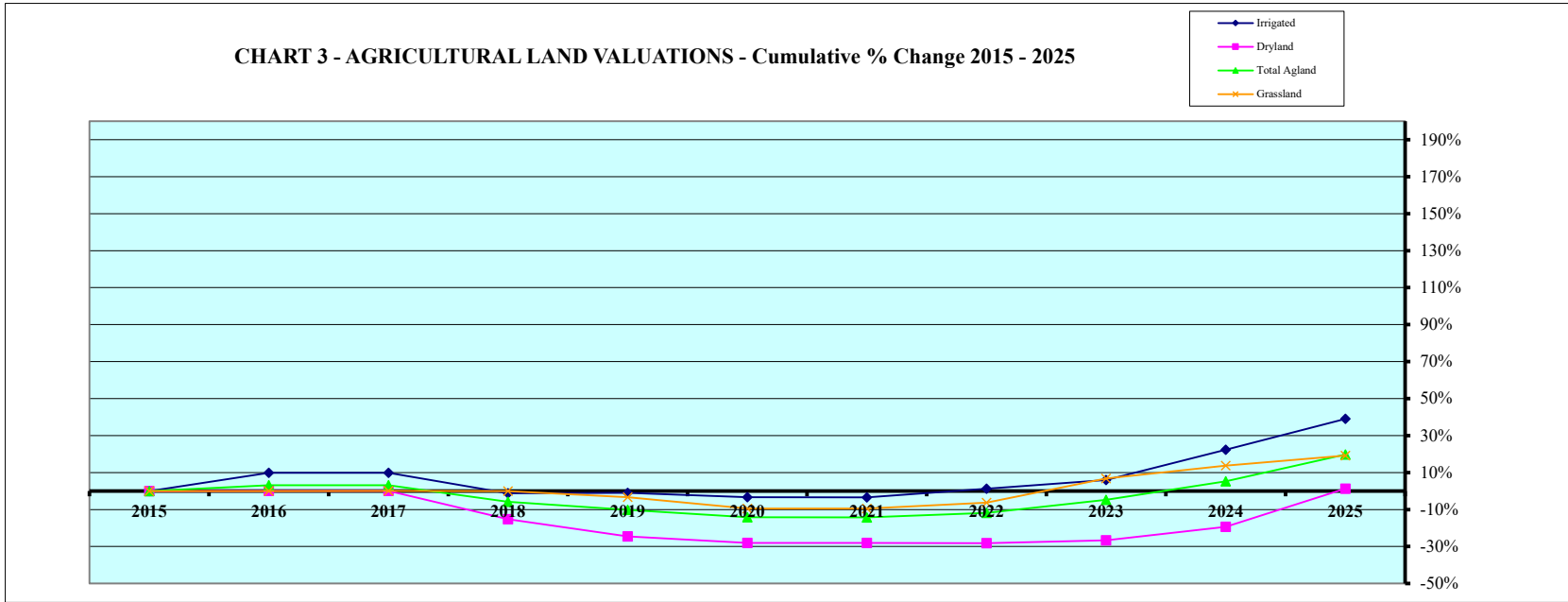
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 32
County FRONTIER

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	227,371,967	-	-	-	260,760,046	-	-	-	236,689,714	-	-	-
2016	249,800,253	22,428,286	9.86%	9.86%	260,808,004	47,958	0.02%	0.02%	236,712,156	22,442	0.01%	0.01%
2017	249,646,195	-154,058	-0.06%	9.80%	260,857,009	49,005	0.02%	0.04%	236,871,305	159,149	0.07%	0.08%
2018	224,718,978	-24,927,217	-9.99%	-1.17%	221,025,754	-39,831,255	-15.27%	-15.24%	236,683,548	-187,757	-0.08%	0.00%
2019	225,138,215	419,237	0.19%	-0.98%	196,901,790	-24,123,964	-10.91%	-24.49%	228,708,103	-7,975,445	-3.37%	-3.37%
2020	219,715,772	-5,422,443	-2.41%	-3.37%	187,558,042	-9,343,748	-4.75%	-28.07%	214,396,418	-14,311,685	-6.26%	-9.42%
2021	219,564,265	-151,507	-0.07%	-3.43%	187,444,145	-113,897	-0.06%	-28.12%	214,274,193	-122,225	-0.06%	-9.47%
2022	230,141,011	10,576,746	4.82%	1.22%	187,209,125	-235,020	-0.13%	-28.21%	221,784,030	7,509,837	3.50%	-6.30%
2023	241,013,089	10,872,078	4.72%	6.00%	191,175,670	3,966,545	2.12%	-26.69%	252,758,498	30,974,468	13.97%	6.79%
2024	278,122,151	37,109,062	15.40%	22.32%	210,193,000	19,017,330	9.95%	-19.39%	269,306,906	16,548,408	6.55%	13.78%
2025	316,055,899	37,933,748	13.64%	39.00%	264,138,094	53,945,094	25.66%	1.30%	282,092,111	12,785,205	4.75%	19.18%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	0	-	-	-	0	-	-	-	724,821,727	-	-	-
2016	0	0	-	-	0	0	-	-	747,320,413	22,498,686	3.10%	3.10%
2017	0	0	-	-	0	0	-	-	747,374,509	54,096	0.01%	3.11%
2018	0	0	-	-	0	0	-	-	682,428,280	-64,946,229	-8.69%	-5.85%
2019	0	0	-	-	0	0	-	-	650,748,108	-31,680,172	-4.64%	-10.22%
2020	0	0	-	-	220,726	220,726	-	-	621,890,958	-28,857,150	-4.43%	-14.20%
2021	0	0	-	-	220,737	11	0.00%	-	621,503,340	-387,618	-0.06%	-14.25%
2022	0	0	-	-	220,658	-79	-0.04%	-	639,354,824	17,851,484	2.87%	-11.79%
2023	0	0	-	-	5,619,782	5,399,124	2446.83%	-	690,567,039	51,212,215	8.01%	-4.73%
2024	0	0	-	-	5,620,222	440	0.01%	-	763,242,279	72,675,240	10.52%	5.30%
2025	0	0	-	-	5,722,471	102,249	1.82%	-	868,008,575	104,766,296	13.73%	19.75%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	227,400,649	76,624	2,968			260,768,361	156,133	1,670			236,685,277	364,127	650		
2016	249,782,976	76,466	3,267	10.07%	10.07%	260,779,569	156,133	1,670	0.00%	0.00%	236,710,004	364,165	650	0.00%	0.00%
2017	249,786,444	76,425	3,268	0.06%	10.13%	260,857,129	156,178	1,670	0.00%	0.00%	236,723,282	364,185	650	0.00%	0.00%
2018	224,718,978	76,478	2,938	-10.10%	-0.99%	221,025,751	156,170	1,415	-15.26%	-15.26%	236,683,559	364,124	650	0.00%	0.00%
2019	225,138,602	76,625	2,938	0.00%	-1.00%	196,904,708	154,987	1,270	-10.23%	-23.93%	228,620,010	364,880	627	-3.61%	-3.61%
2020	219,727,926	76,944	2,856	-2.81%	-3.78%	187,420,850	154,669	1,212	-4.62%	-27.45%	214,272,129	365,026	587	-6.31%	-9.69%
2021	219,564,263	76,879	2,856	0.01%	-3.77%	187,507,277	154,741	1,212	0.00%	-27.45%	214,212,291	364,991	587	-0.02%	-9.71%
2022	230,140,981	76,830	2,995	4.88%	0.93%	187,223,701	154,510	1,212	0.00%	-27.45%	221,791,845	365,127	607	3.50%	-6.55%
2023	241,013,183	76,633	3,145	4.99%	5.97%	191,171,269	152,692	1,252	3.32%	-25.04%	252,771,142	366,908	689	13.41%	5.99%
2024	278,122,115	76,757	3,623	15.21%	22.09%	210,192,997	152,652	1,377	9.98%	-17.56%	269,306,898	366,675	734	6.61%	12.99%
2025	316,055,982	76,512	4,131	14.00%	39.19%	264,144,544	152,951	1,727	25.42%	3.40%	282,095,644	366,694	769	4.74%	18.35%

Rate Annual %chg Average Value/Acre: 3.35%

0.13%

1.77%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	0	0				0	0				724,854,287	596,883	1,214		
2016	0	0				0	0				747,272,549	596,764	1,252	3.11%	3.11%
2017	0	0				0	0				747,366,855	596,789	1,252	0.01%	3.12%
2018	0	0				0	0				682,428,288	596,772	1,144	-8.69%	-5.84%
2019	0	0				0	0				650,663,320	596,493	1,091	-4.61%	-10.18%
2020	0	0				220,726	196	1,125			621,641,631	596,835	1,042	-4.52%	-14.23%
2021	0	0				220,726	196	1,125	0.00%		621,504,557	596,808	1,041	-0.02%	-14.25%
2022	0	0				220,658	196	1,125	0.00%		639,377,185	596,663	1,072	2.90%	-11.76%
2023	0	0				5,619,782	1,067	5,265	368.04%		690,575,376	597,300	1,156	7.89%	-4.80%
2024	0	0				5,620,222	1,067	5,265	0.00%		763,242,232	597,152	1,278	10.55%	5.25%
2025	0	0				5,722,471	1,068	5,356	1.73%		868,018,641	597,225	1,453	13.71%	19.68%

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FRONTIER

Rate Annual %chg Average Value/Acre: 1.82%

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,519	FRONTIER	58,242,833	15,424,159	3,135,523	99,855,571	30,690,055	0	21,530,396	868,008,575	77,283,949	66,371,848	592,870	1,241,135,779
cnty sectorvalue % of total value:		4.69%	1.24%	0.25%	8.05%	2.47%		1.73%	69.94%	6.23%	5.35%	0.05%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
806	CURTIS	3,438,480	1,245,956	98,759	34,715,910	0	0	7,963,972	0	96,454	0	0	47,559,531
32.00%	%sector of county sector	5.90%	8.08%	3.15%	34.77%			36.99%		0.12%			3.83%
	%sector of municipality	7.23%	2.62%	0.21%	72.99%			16.75%		0.20%			100.00%
389	EUSTIS	2,295,527	611,618	41,202	24,662,602	0	71,770	5,193,758	0	28,855	10,913	0	32,916,245
15.44%	%sector of county sector	3.94%	3.97%	1.31%	24.70%			24.12%		0.04%	0.02%		2.65%
	%sector of municipality	6.97%	1.86%	0.13%	74.93%		0.22%	15.78%		0.09%	0.03%		100.00%
182	FARNAM	1,520,182	0	0	0	0	0	2,001,623	0	0	0	0	3,521,805
7.23%	%sector of county sector	2.61%						9.30%					0.28%
	%sector of municipality	43.16%						56.84%					100.00%
262	MAYWOOD	3,509,177	347,302	49,732	12,730,303	0	382,580	9,612,588	0	106,816	125,576	0	26,864,074
10.40%	%sector of county sector	6.03%	2.25%	1.59%	12.75%			44.65%		0.14%	0.19%		2.16%
	%sector of municipality	13.06%	1.29%	0.19%	47.39%		1.42%	35.78%		0.40%	0.47%		100.00%
27	MOOREFIELD	77,539	33,431	23,748	1,361,208	0	0	778,952	0	60,344	0	0	2,335,222
1.07%	%sector of county sector	0.13%	0.22%	0.76%	1.36%			3.62%		0.08%			0.19%
	%sector of municipality	3.32%	1.43%	1.02%	58.29%			33.36%		2.58%			100.00%
25	STOCKVILLE	52,734	91,892	975	1,325,173	0	0	205,965	0	42,651	0	0	1,719,390
0.99%	%sector of county sector	0.09%	0.60%	0.03%	1.33%			0.96%		0.06%			0.14%
	%sector of municipality	3.07%	5.34%	0.06%	77.07%			11.98%		2.48%			100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
1,692	Total Municipalities	10,893,640	2,330,199	214,416	74,795,200	0	454,350	25,756,861	0	335,120	136,489	0	114,916,273
67.16%	%all municip.sectors of cnty	18.70%	15.11%	6.84%	74.90%		#DIV/0!	119.63%		0.43%	0.21%		9.26%

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

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 4,015	Value : 1,227,563,350	Growth 2,636,392	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	1,076,797	8	253,398	10	62,538	97	1,392,733	
02. Res Improve Land	697	13,290,653	34	2,349,406	76	6,124,876	807	21,764,935	
03. Res Improvements	701	67,061,951	34	4,882,417	82	11,431,938	817	83,376,306	
04. Res Total	780	81,429,401	42	7,485,221	92	17,619,352	914	106,533,974	670,654
% of Res Total	85.34	76.44	4.60	7.03	10.07	16.54	22.76	8.68	25.44
05. Com UnImp Land	17	160,854	1	22,500	5	378,181	23	561,535	
06. Com Improve Land	126	2,644,751	2	0	17	1,134,076	145	3,778,827	
07. Com Improvements	134	20,923,044	2	57,103	37	5,500,201	173	26,480,348	
08. Com Total	151	23,728,649	3	79,603	42	7,012,458	196	30,820,710	41,832
% of Com Total	77.04	76.99	1.53	0.26	21.43	22.75	4.88	2.51	1.59
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	12	1,457,266	12	1,457,266	
15. Rec Improvements	0	0	0	0	146	20,122,541	146	20,122,541	
16. Rec Total	0	0	0	0	149	21,751,158	149	21,751,158	260,072
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	3.71	1.77	9.86
Res & Rec Total	780	81,429,401	42	7,485,221	241	39,370,510	1,063	128,285,132	930,726
% of Res & Rec Total	73.38	63.48	3.95	5.83	22.67	30.69	26.48	10.45	35.30
Com & Ind Total	151	23,728,649	3	79,603	42	7,012,458	196	30,820,710	41,832
% of Com & Ind Total	77.04	76.99	1.53	0.26	21.43	22.75	4.88	2.51	1.59
17. Taxable Total	931	105,158,050	45	7,564,824	283	46,382,968	1,259	159,105,842	972,558
% of Taxable Total	73.95	66.09	3.57	4.75	22.48	29.15	31.36	12.96	36.89

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	3	44,144	839,087	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
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	3	44,144	839,087
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				3	44,144	839,087

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	531,690	12	531,690	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	12	531,690	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	103	1	268	372

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	383,167	0	0	2,079	641,037,201	2,094	641,420,368
28. Ag-Improved Land	4	362,521	3	792,277	627	314,105,129	634	315,259,927
29. Ag Improvements	4	395,466	3	673,375	643	110,176,682	650	111,245,523

30. Ag Total				2,744	1,067,925,818
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	4	4.00	185,000	3	3.00	150,000	
33. HomeSite Improvements	4	0.00	308,648	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	82,305	3	5.31	103,200	
37. FarmSite Improvements	4	0.00	86,818	3	0.00	9,394	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	70,000	2	2.00	70,000	
32. HomeSite Improv Land	397	414.95	15,425,000	404	421.95	15,760,000	
33. HomeSite Improvements	394	0.00	61,651,564	401	0.00	62,624,193	1,291,475
34. HomeSite Total				403	423.95	78,454,193	
35. FarmSite UnImp Land	64	150.82	613,615	64	150.82	613,615	
36. FarmSite Improv Land	602	2,708.04	17,550,315	609	2,718.15	17,735,820	
37. FarmSite Improvements	620	0.00	48,525,118	627	0.00	48,621,330	372,359
38. FarmSite Total				691	2,868.97	66,970,765	
39. Road & Ditches	0	5,650.75	0	0	5,650.75	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,094	8,943.67	145,424,958	1,663,834

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	11,365.19	14.77%	49,259,573	14.80%	4,334.25
46. 1A	48,365.45	62.85%	210,504,226	63.23%	4,352.37
47. 2A1	1,584.52	2.06%	6,778,820	2.04%	4,278.15
48. 2A	7,136.11	9.27%	30,960,724	9.30%	4,338.60
49. 3A1	9.56	0.01%	41,108	0.01%	4,300.00
50. 3A	140.37	0.18%	600,093	0.18%	4,275.08
51. 4A1	1,685.73	2.19%	7,108,949	2.14%	4,217.13
52. 4A	6,661.77	8.66%	27,678,241	8.31%	4,154.79
53. Total	76,948.70	100.00%	332,931,734	100.00%	4,326.67
Dry					
54. 1D1	765.63	0.50%	1,531,260	0.51%	2,000.00
55. 1D	111,090.18	73.13%	222,180,360	73.98%	2,000.00
56. 2D1	2,211.75	1.46%	4,312,952	1.44%	1,950.02
57. 2D	22,894.10	15.07%	44,643,810	14.86%	1,950.01
58. 3D1	113.82	0.07%	216,258	0.07%	1,900.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,330.23	2.85%	8,011,119	2.67%	1,850.04
61. 4D	10,508.81	6.92%	19,441,896	6.47%	1,850.06
62. Total	151,914.52	100.00%	300,337,655	100.00%	1,977.02
Grass					
63. 1G1	10,064.39	2.74%	7,821,462	2.76%	777.14
64. 1G	64,666.48	17.61%	51,360,798	18.12%	794.24
65. 2G1	560.10	0.15%	439,756	0.16%	785.14
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	265,780.80	72.37%	203,675,349	71.85%	766.33
68. 3G	25,012.95	6.81%	19,299,141	6.81%	771.57
69. 4G1	590.41	0.16%	451,725	0.16%	765.10
70. 4G	556.94	0.15%	426,064	0.15%	765.01
71. Total	367,232.07	100.00%	283,474,295	100.00%	771.92
Irrigated Total					
	76,948.70	12.89%	332,931,734	36.09%	4,326.67
Dry Total					
	151,914.52	25.44%	300,337,655	32.56%	1,977.02
Grass Total					
	367,232.07	61.50%	283,474,295	30.73%	771.92
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	1,074.65	0.18%	5,757,176	0.62%	5,357.26
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	597,169.94	100.00%	922,500,860	100.00%	1,544.79

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	7.89	34,557	0.00	0	76,940.81	332,897,177	76,948.70	332,931,734
77. Dry Land	191.00	378,097	151.19	300,936	151,572.33	299,658,622	151,914.52	300,337,655
78. Grass	85.92	65,729	309.21	236,546	366,836.94	283,172,020	367,232.07	283,474,295
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.29	1,595	1,074.36	5,755,581	1,074.65	5,757,176
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	284.81	478,383	460.69	539,077	596,424.44	921,483,400	597,169.94	922,500,860

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	76,948.70	12.89%	332,931,734	36.09%	4,326.67
Dry Land	151,914.52	25.44%	300,337,655	32.56%	1,977.02
Grass	367,232.07	61.50%	283,474,295	30.73%	771.92
Waste	0.00	0.00%	0	0.00%	0.00
Other	1,074.65	0.18%	5,757,176	0.62%	5,357.26
Exempt	0.00	0.00%	0	0.00%	0.00
Total	597,169.94	100.00%	922,500,860	100.00%	1,544.79

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	20	336,092	329	6,247,082	329	30,231,662	349	36,814,836	383,159
83.2 Eustis	18	361,056	193	3,666,829	194	26,178,282	212	30,206,167	9,278
83.3 Lake	1	42,000	12	1,457,266	146	20,122,541	147	21,621,807	260,072
83.4 Maywood	16	379,474	137	3,104,209	138	9,397,324	154	12,881,007	0
83.5 Moorefield	9	39,197	23	221,677	23	1,171,481	32	1,432,355	42,005
83.6 Rural Com	1	10,080	0	0	0	0	1	10,080	0
83.7 Rural Res	14	303,519	92	7,740,911	98	13,863,256	112	21,907,686	212,826
83.8 Stockville	20	79,293	23	218,407	25	1,150,066	45	1,447,766	23,386
83.9 Suburban	1	13,373	10	565,820	10	1,384,235	11	1,963,428	0
84 Residential Total	100	1,564,084	819	23,222,201	963	103,498,847	1,063	128,285,132	930,726

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Curtis	5	71,988	54	1,018,109	54	6,677,398	59	7,767,495	0
85.2	Eustis	2	44,063	41	678,555	44	4,556,730	46	5,279,348	0
85.3	Maywood	4	50,787	26	880,947	29	8,849,334	33	9,781,068	0
85.4	Moorefield	1	1,750	4	172,945	5	604,257	6	778,952	0
85.5	Rural Com	5	378,181	17	1,021,271	38	5,629,715	43	7,029,167	41,832
85.6	Stockville	6	14,766	3	7,000	3	162,914	9	184,680	0
86	Commercial Total	23	561,535	145	3,778,827	173	26,480,348	196	30,820,710	41,832

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	9,918.07	2.73%	7,587,350	2.73%	765.00
88. 1G	62,354.38	17.14%	47,701,234	17.14%	765.00
89. 2G1	545.74	0.15%	417,496	0.15%	765.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	265,037.24	72.85%	202,753,586	72.85%	765.00
92. 3G	24,789.50	6.81%	18,963,966	6.81%	765.00
93. 4G1	590.32	0.16%	451,594	0.16%	765.00
94. 4G	556.94	0.15%	426,064	0.15%	765.01
95. Total	363,792.19	100.00%	278,301,290	100.00%	765.00
CRP					
96. 1C1	146.32	4.25%	234,112	4.53%	1,600.00
97. 1C	2,312.10	67.21%	3,659,564	70.74%	1,582.79
98. 2C1	14.36	0.42%	22,260	0.43%	1,550.14
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	743.56	21.62%	921,763	17.82%	1,239.66
101. 3C	223.45	6.50%	335,175	6.48%	1,500.00
102. 4C1	0.09	0.00%	131	0.00%	1,455.56
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	3,439.88	100.00%	5,173,005	100.00%	1,503.83
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	363,792.19	99.06%	278,301,290	98.18%	765.00
CRP Total	3,439.88	0.94%	5,173,005	1.82%	1,503.83
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	367,232.07	100.00%	283,474,295	100.00%	771.92

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

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	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	99,855,571	106,533,974	6,678,403	6.69%	670,654	6.02%
02. Recreational	21,530,396	21,751,158	220,762	1.03%	260,072	-0.18%
03. Ag-Homesite Land, Ag-Res Dwelling	77,283,949	78,454,193	1,170,244	1.51%	1,291,475	-0.16%
04. Total Residential (sum lines 1-3)	198,669,916	206,739,325	8,069,409	4.06%	2,222,201	2.94%
05. Commercial	30,690,055	30,820,710	130,655	0.43%	41,832	0.29%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	30,690,055	30,820,710	130,655	0.43%	41,832	0.29%
08. Ag-Farmsite Land, Outbuildings	66,371,848	66,970,765	598,917	0.90%	372,359	0.34%
09. Minerals	592,870	531,690	-61,180	-10.32	0	-10.32%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	66,964,718	67,502,455	537,737	0.80%	372,359	0.25%
12. Irrigated	316,055,899	332,931,734	16,875,835	5.34%		
13. Dryland	264,138,094	300,337,655	36,199,561	13.70%		
14. Grassland	282,092,111	283,474,295	1,382,184	0.49%		
15. Wasteland	0	0	0			
16. Other Agland	5,722,471	5,757,176	34,705	0.61%		
17. Total Agricultural Land	868,008,575	922,500,860	54,492,285	6.28%		
18. Total Value of all Real Property (Locally Assessed)	1,164,333,264	1,227,563,350	63,230,086	5.43%	2,636,392	5.20%

2026 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:
	\$192,184
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:
	\$18,453 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:
	\$3,851

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.

2026 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.

2026 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.

2026 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 2025, 2026, and 2027 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	129	28%	11,191,031	19%
Agricultural	331	72%	47,001,528	81%
2025 Total	460		58,192,559	

2024 totals: Parcel count: 457 Total value: \$53,890,682 increase in value for '25 by \$4,301,877

Real Property

Property Type	Taxable Acres	Unimproved Parcels	Improved Parcels	Total Parcel Count	Percent Of Parcels	Total Value	Percent Total Value
Commercial		21	171	192	5%	30,686,525	3%
Agricultural	597,224	2090	650	2740	68% Irrigated= 13% Dry= 26% Grass= 61%	1,012,674,327	87%
Residential		97	819	916	23%	100,033,766	9%
Recreational	0	3	146	149	4%	21,597,477	1%
Industrial	0	0	0	0	0	0	0
Special Val	0	0	0	0	0	0	0
2025 Total	597,224	2211	1786	3997	100%	1,164,992,095	100%

2024 totals:

Parcel count: 3,989 – increase of 8 for '25

Commercial: \$24,899,562 – increase of 5,786,963 for '25

Agricultural: \$889,394,209 – increase of \$123,280,118 for '25

Residential: \$98,001,513 – increase of \$2,032,253 for '25

Recreational: \$16,665,615 – increase of \$4,931,862 for '25

Total value for '24: \$1,028,960,899 increase of \$136,031,196 for '25

Misc. Parcel Counts

Property Type	Total Parcel Count	Total Value
TIF	1	Excess= 188,221 Base=6,174
Mineral / Oil Interest	12	592,870
Exempt	371	0
Homesteads Applications for 2024	121	10,970,555
Building / Zoning Info Applications for 2024	Permits = 37	

2024 totals: TIF Ex: \$0 – increase of 188,221 for '25

Mineral: \$752,320 – decrease of \$159,450 for '25

Current Resources in Frontier County:

- Budget:** Requested Budget for 2025-2026 = \$192,184
Requested Reappraisal Budget for 2025-2026 = \$ 0
Adopted Budget for 2025-2026 = \$192,184
Adopted Reappraisal Budget for 2025-2026 = \$ 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 62.5 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 37% 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. Commercial properties were reviewed for 2025, Complete Review of all Ag Land via GIS is in the works for 2026, Rural properties & Ag properties are scheduled for 2027, Residential properties for 2028 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. Aglan 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. Aglan. 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 with 30% manual increase for commercial, residential, lake and Ag improvements.
- Deduct for physical depreciation and or economic depreciation. For residential, percent depreciation was reviewed and updated in 2024 by the assessor. For commercial, percent depreciation was reviewed and updated in 2025 by the assessor. For rural residential, percent depreciation was reviewed and updated for 2025 by the assessor and for lake, percent depreciation was reviewed and updated in 2025 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 2025:

Property Class	Median	COD	PRD
Residential	97.00% (92-100)	10.33 (<15)	102.11 (98-105)
Commercial	98.00% (92-100)	19.84 (<20)	114.42 (98-105)
Ag-land	71.00 (69-75)	17.77 (<20)	104.49 (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 NRD changes.

3-Year Appraisal Plan

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

2027:

Residential. Appraisal maintenance will only be performed for residential properties in the county for the 2027 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 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 recreational 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.

2028:

Residential. A complete review (reappraisal) will be completed by the assessor and assessor's clerk on all residential properties in the county in 2028 for the 2029 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.

Commercial. Appraisal maintenance will only be performed for commercial properties in the county for the 2028 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.

Ag-improvements. Appraisal maintenance will only be performed for Ag improvements located in the county for the 2028 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. A complete review (reappraisal) was completed by the assessor and assessor's clerk on all recreational properties in the county in 2027 for the 2028 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.

CLASS	2026	2027	2028
Residential	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
Recreational / lake MH	Appraisal maintenance	Appraisal maintenance	Complete reappraisal of all recreational parcels in the county for tax year 2028
Commercial	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
Agricultural Land & Improvements	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	Market analysis by land classification groupings Appraisal maintenance

Miscellaneous Accomplishments for 2024-2025

- * 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.
- * Implemented online filing for personal property schedules via our website.
- * Continue to work with Vanguard in updating our 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 and the Frontier County Courthouse.
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