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**DEPARTMENT OF REVENUE**

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

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**GAGE COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Gage 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 Gage 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: Patti Milligan, Gage County Assessor

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## Introduction

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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.

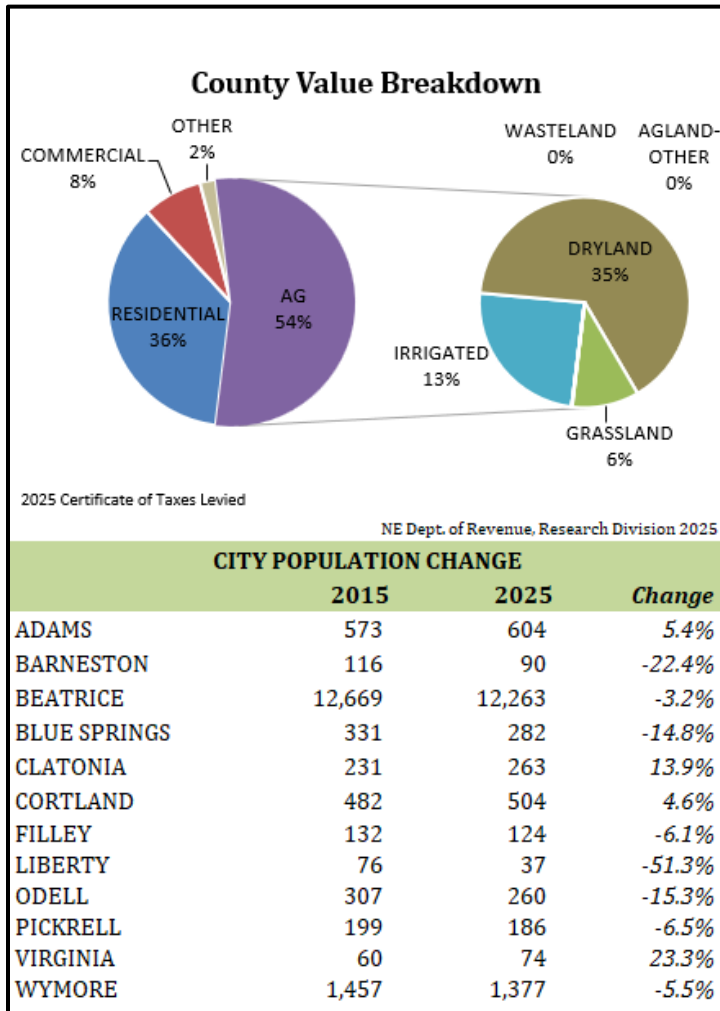
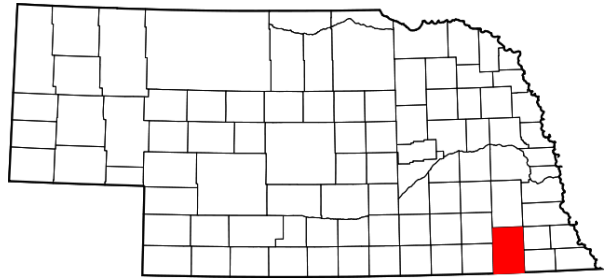
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 851 square miles, Gage County has 21,687 residents, a slight population decrease from the 2020 U.S. Census.<sup>1</sup> The report indicates that 74% of county housing is owner occupied and 89% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$172,618.<sup>2</sup>



The majority of the commercial properties in Gage County are located in and around Beatrice, the county seat. Per the latest information available from the U.S. Census Bureau, there are 637 employer establishments with a total employment figure of 6,835. This represents a 2% increase in total employment from 2022-2023.<sup>1</sup>

Agricultural land accounts for 54% of the total valuation base in the county. Dryland makes up a majority of the agricultural land in the county. Gage County is included in both the Lower Big Blue and Nemaha Natural Resources Districts (NRD).

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

<sup>2</sup> *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 Gage County

## *Assessment Practices & Actions*

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

The sales usability rate for Gage County is higher than the statewide average. Upon review of sales, it was determined that all sales available for measurement are arm’s-length transactions.

For valuation groups, Gage County has sixteen valuation groups that are stratified by assessor location. The county assessor is compliant with the six-year inspection and review requirement. The review works is contracted out, valuations are established by the county assessor. The Gage County Assessor does have a written valuation methodology on file.

2026 Residential Assessment Details for Gage 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	Adams	2025	2024	2024	2025	15% economic adjustment
2	Barneston	2025	2024	2024	2025	
3	Beatrice & Beatrice Subs	*2026	*2025	*2026	*2026	
5	Blue Springs	2024	2024	2024	2025	
6	Clatonia	2024	2024	2024	2025	18% economic adjustment
7	Cortland	2024	2024	2024	2025	15% economic adjustment
9	Filley	2024	2024	2024	2025	
10	Liberty	2024	2024	2024	2025	
11	Odell	2024	2024	2024	2025	
12	Pickrell	2024	2024	2024	2025	15% economic adjustment
13	Rockford, Ellis, Lanham, Holmesville	2024	2024	2024	2025	
15	Rural & Rural Subs	*2025	*2024	*2026	*2026	
16	Rural Sub North	2024	2024	2025	2025	
17	Virginia	2024	2024	2024	2025	
18	Wymore	2024	2024	2024	2025	
19	Doctor's Lake Homes	2024	2024	2024	2025	

Additional comments: All pickup work completed by contract appraiser.  
 \* = assessment action for current year

## *Description of Analysis*

The statistical sample for the residential class consists of 550 qualified sales. Two of the three measures of central tendency are within the acceptable range, while the mean is high. The COD is within the IAAO recommended range while the PRD is only slightly high. The sales price substratum indicates that there are outliers at multiple price levels, and the sample is not actually regressive. The 95% median confidence interval is narrow and supports a level of value within the acceptable range.

When analyzing valuation groups there are several small samples outside of the range. All valuation groups have been subject to similar appraisal practices and have all been revalued in the

## 2026 Residential Correlation for Gage County

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last two assessment years. Valuation Groups 6 and 18 have high COD's and PRD's and Valuation Group 11 has a high PRD. None of the valuation groups display a consistently or significantly regressive pattern. Valuation Group 18 contains the most dispersion but outlier testing consistently produces statistics at the low end of the acceptable range.

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

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	17	94.23	99.65	102.02	17.64	97.68
2	2	76.64	76.64	76.69	00.52	99.93
3	398	98.58	103.22	100.33	15.61	102.88
5	1	157.15	157.15	157.15	00.00	100.00
6	12	93.02	106.71	98.99	22.87	107.80
7	12	95.07	97.71	95.18	16.48	102.66
9	6	89.50	100.72	87.75	31.74	114.78
10	1	134.40	134.40	134.40	00.00	100.00
11	11	95.80	96.33	91.70	14.93	105.05
12	7	89.88	91.93	88.80	11.74	103.52
13	1	51.66	51.66	51.66	00.00	100.00
15	35	93.15	89.96	88.74	09.09	101.37
16	9	93.64	90.30	90.47	08.97	99.81
18	37	94.19	101.41	90.15	31.94	112.49
19	1	78.60	78.60	78.60	00.00	100.00
____ALL____	550	96.44	101.50	97.49	17.03	104.11

### *Level of Value*

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

# 2026 Commercial Correlation for Gage County

## *Assessment Practices & Actions*

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

The sales usability rate within the class is below the statewide average. Upon review of sales, it was determined that all available arm’s-length transactions were utilized.

The Gage County Assessor uses five valuation groups, the largest community’s make-up Valuation Group 3 and 18, the small villages are stratified into Valuation Groups 10 and 15 based on geographical location, and Valuation Group 50 represents the rural parcels. The county assessor is compliant with the six-year inspection and review cycle. To complete the review cycle, a contract appraiser physically reviewed all commercial improvements in the past year.

2026 Commercial Assessment Details for Gage 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
3	Beatrice	*2026	*2025	*2026	*2025	
10	Northern Small Towns	*2026	*2025	*2026	*2025	
15	Southern Small Towns	*2026	*2025	*2026	*2025	
18	Wymore	*2026	*2025	*2026	*2025	
50	Rural	*2026	*2025	*2026	*2025	
Additional comments: All pickup work completed. MIPS physically inspected all improvements. * = assessment action for current year						

## *Description of Analysis*

The statistical profile for the commercial class consists of 46 qualified sales. Two of the three measures of central tendency are within the acceptable range, while the weighted mean is low. The COD is within the IAAO recommended range and the PRD is high. Analysis of the valuation groups indicates that only one has sufficient sales and the median is within the acceptable range. Although the PRD is high overall and in several valuation groups statistics show outliers at various price levels, but not a clearly regressive pattern as shown on the sales price substratum.

Analysis of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicates that the sample changed 8% while the abstract increased 23%. There was a complete reappraisal in the class, establishing Computer-Assisted Mass Appraisal (CAMA) driven tables for the first time, therefore it is expected that properties would change at varying amounts. There is no evidence of sales bias.

# 2026 Commercial Correlation for Gage County

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***Equalization and Quality of Assessment***

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
3	34	94.98	99.71	90.17	16.14	110.58
10	4	99.42	108.81	102.50	12.37	106.16
15	1	88.77	88.77	88.77	00.00	100.00
18	2	110.49	110.49	104.81	09.25	105.42
50	5	91.15	84.41	80.01	15.35	105.50
____ALL____	46	95.63	99.07	88.39	15.69	112.08

***Level of Value***

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

# 2026 Agricultural Correlation for Gage County

## *Assessment Practices & Actions*

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

The sales usability rate for Gage County is above the statewide average. Upon review of sales, it was determined that only arm’s-length transactions were utilized for measurement.

The Gage County Assessor uses two market areas to value agricultural land. The market areas separate three geocodes along the Gage-Pawnee County border from the remainder of the county. This small market area is still primarily dry cropland but has minimal irrigation. The county assessor is compliant with the six-year inspection and review cycle. To complete the review cycle, the contract appraiser physically reviews, and land use is inspected using aerial imagery.

2026 Agricultural Assessment Details for Gage 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-*2026	2023	2022-*2025	2022-*2025	
AB DW	Agricultural dwellings	2024-*2026	2023	2022-*2025	2022-*2025	
Additional comments: All pickup work completed by contract appraiser						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County - Except 3 townships on Pawnee Border	*2025	Irrigated increased approximately 2%, Dry 5%, Grass 1%, and CRP 4%
2	3 Townships on Pawnee County Border	*2025	Dry increased approximately 1%, Grass 1%, and CRP 1%
Additional comments: Pictometry used for land use review			
* = assessment action for current year			

## *Description of Analysis*

There are 80 qualified sales utilized in the analysis of the agricultural class. All three measures of central tendency are within the acceptable range, and the supports the median as an indicator of the level of value. Analysis of the market areas show that both are within the acceptable range, and uniformly assessed, both rounding to 72%.

## 2026 Agricultural Correlation for Gage County

Further Analysis of the 80% Majority Land Use (MLU) substrata shows that all subclasses are within the acceptable range where sufficient sales exist. A review of the 2026 Average Acre Value Comparison chart supports that agricultural values are comparable to the surrounding counties.

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

***Equalization and Quality of Assessment***

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

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	3	71.63	70.44	71.25	04.50	98.86
1	3	71.63	70.44	71.25	04.50	98.86
<u>Dry</u>						
County	49	70.55	71.29	70.41	11.16	101.25
1	44	70.22	71.36	70.48	11.65	101.25
2	5	71.63	70.61	69.72	06.85	101.28
<u>Grass</u>						
County	9	76.02	89.21	69.43	40.07	128.49
1	4	103.66	113.47	73.00	48.48	155.44
2	5	74.41	69.80	66.05	15.55	105.68
<u>ALL</u>	80	71.69	73.52	70.48	15.37	104.31

***Level of Value***

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

## 2026 Opinions of the Property Tax Administrator for Gage 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
<b>Residential Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	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

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## 2026 Commission Summary for Gage County

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### Residential Real Property - Current

Number of Sales	550	Median	96.44
Total Sales Price	\$114,623,784	Mean	101.50
Total Adj. Sales Price	\$114,623,784	Wgt. Mean	97.49
Total Assessed Value	\$111,743,760	Average Assessed Value of the Base	\$147,242
Avg. Adj. Sales Price	\$208,407	Avg. Assessed Value	\$203,170

### Confidence Interval - Current

95% Median C.I	94.99 to 98.74
95% Wgt. Mean C.I	95.72 to 99.26
95% Mean C.I	99.35 to 103.65
% of Value of the Class of all Real Property Value in the County	32.22
% of Records Sold in the Study Period	5.09
% of Value Sold in the Study Period	7.02

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	606	94	94.45
2024	688	93	92.52
2023	800	94	93.65
2022	724	95	94.52

## 2026 Commission Summary for Gage County

### Commercial Real Property - Current

Number of Sales	46	Median	95.63
Total Sales Price	\$28,411,250	Mean	99.07
Total Adj. Sales Price	\$28,411,250	Wgt. Mean	88.39
Total Assessed Value	\$25,111,945	Average Assessed Value of the Base	\$361,791
Avg. Adj. Sales Price	\$617,636	Avg. Assessed Value	\$545,912

### Confidence Interval - Current

95% Median C.I	90.43 to 101.64
95% Wgt. Mean C.I	80.29 to 96.48
95% Mean C.I	92.31 to 105.83
% of Value of the Class of all Real Property Value in the County	8.91
% of Records Sold in the Study Period	3.78
% of Value Sold in the Study Period	5.71

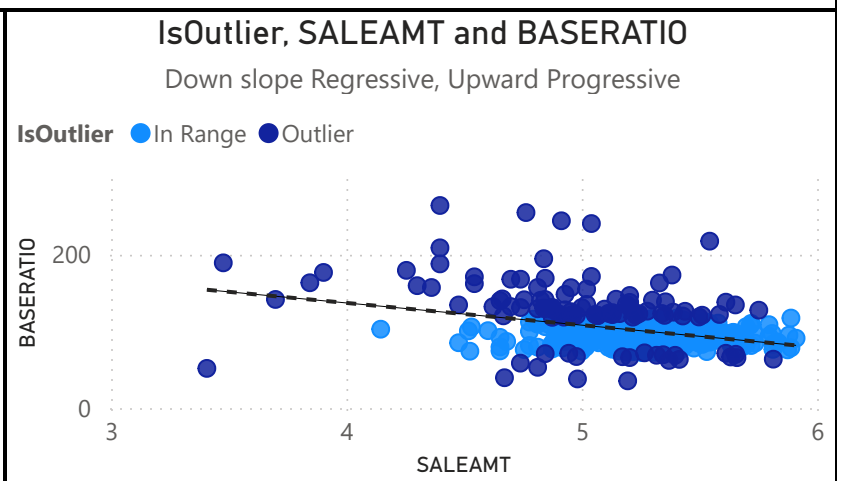
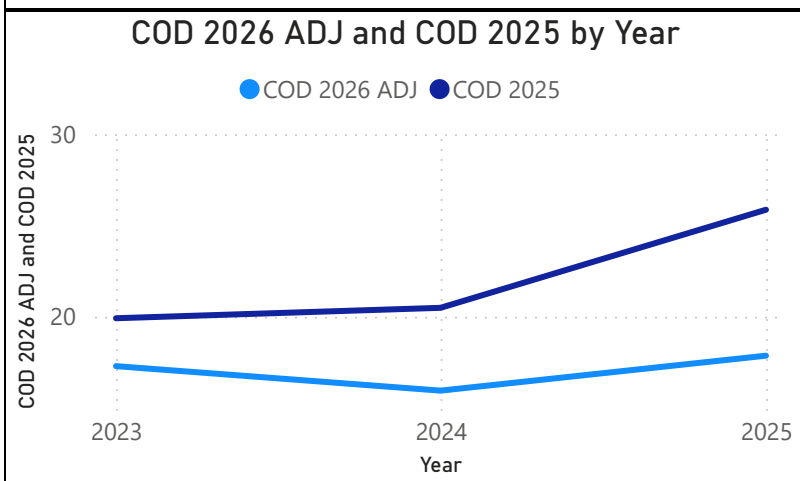
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	99	99	98.92
2024	66	100	96.63
2023	59	98	98.15
2022	45	94	93.99

# Gage 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	17	94.23	83.42	12.96%	99.65	87.29	14.17%	102.02	88.74	14.98%
2	2	76.63	76.63	0.00%	76.63	76.63	0.00%	76.69	76.69	0.00%
3	398	98.57	82.43	19.58%	103.22	81.47	26.69%	100.33	81.79	22.67%
5	1	157.15	157.15	0.00%	157.15	157.15	0.00%	157.15	157.15	0.00%
6	12	93.02	81.76	13.77%	106.71	94.04	13.48%	98.99	86.54	14.39%
7	12	95.06	88.35	7.60%	97.71	90.40	8.09%	95.18	88.04	8.12%
9	6	89.50	89.50	0.00%	100.72	100.72	0.00%	87.75	87.75	0.00%
10	1	134.40	134.40	0.00%	134.40	134.40	0.00%	134.40	134.40	0.00%
11	11	95.80	95.80	0.00%	96.33	96.33	0.00%	91.70	91.70	0.00%
12	7	89.88	79.48	13.08%	91.93	81.02	13.47%	88.80	78.17	13.59%
13	1	51.66	51.66	0.00%	51.66	51.66	0.00%	51.66	51.66	0.00%
15	35	93.15	80.95	15.07%	89.96	78.06	15.24%	88.74	77.14	15.04%
16	9	93.64	86.61	8.11%	90.30	83.39	8.28%	90.47	83.75	8.02%
18	37	94.19	94.19	0.00%	101.41	100.58	0.82%	90.15	88.24	2.17%
19	1	78.60	78.60	0.00%	78.60	78.60	0.00%	78.60	78.60	0.00%
<b>Total</b>	<b>550</b>	<b>96.44</b>	<b>83.15</b>	<b>15.98%</b>	<b>101.50</b>	<b>83.88</b>	<b>21.01%</b>	<b>97.49</b>	<b>82.07</b>	<b>18.79%</b>

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	17	17.64	16.28	8.31%	97.68	98.37	-0.70%	75.87	67.36	12.64%	138.04	111.35	23.97%
2	2	0.52	0.52	0.00%	99.93	99.93	0.00%	76.24	76.24	0.00%	77.03	77.03	0.00%
3	398	15.61	22.64	-31.07%	102.88	99.61	3.28%	63.41	14.63	333.57%	264.14	168.30	56.95%
5	1	0.00	0.00	0.00%	100.00	100.00	0.00%	157.15	157.15	0.00%	157.15	157.15	0.00%
6	12	22.86	22.77	0.42%	107.79	108.66	-0.80%	73.13	62.83	16.39%	208.90	187.54	11.39%
7	12	16.48	16.10	2.36%	102.65	102.68	-0.03%	74.85	68.92	8.60%	141.90	130.63	8.63%
9	6	31.74	31.74	0.00%	114.78	114.78	0.00%	62.08	62.08	0.00%	179.53	179.53	0.00%
10	1	0.00	0.00	0.00%	100.00	100.00	0.00%	134.40	134.40	0.00%	134.40	134.40	0.00%
11	11	14.93	14.93	0.00%	105.04	105.04	0.00%	67.10	67.10	0.00%	140.03	140.03	0.00%
12	7	11.73	11.74	-0.05%	103.53	103.64	-0.11%	77.26	68.16	13.35%	114.96	101.07	13.74%
13	1	0.00	0.00	0.00%	100.00	100.00	0.00%	51.66	51.66	0.00%	51.66	51.66	0.00%
15	35	9.10	16.83	-45.94%	101.37	101.19	0.18%	63.70	44.73	42.41%	117.32	117.32	0.00%
16	9	8.97	8.93	0.48%	99.81	99.57	0.25%	76.52	68.85	11.14%	108.69	98.43	10.43%
18	37	31.94	32.82	-2.68%	112.49	113.99	-1.31%	35.41	35.41	0.00%	189.33	189.33	0.00%
19	1	0.00	0.00	0.00%	100.00	100.00	0.00%	78.60	78.60	0.00%	78.60	78.60	0.00%
<b>Total</b>	<b>550</b>	<b>17.02</b>	<b>22.88</b>	<b>-25.62%</b>	<b>104.11</b>	<b>102.21</b>	<b>1.87%</b>	<b>35.41</b>	<b>14.63</b>	<b>142.15%</b>	<b>264.14</b>	<b>189.33</b>	<b>39.51%</b>



**34 Gage**  
**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 : 550  
 Total Sales Price : 114,623,784  
 Total Adj. Sales Price : 114,623,784  
 Total Assessed Value : 111,743,760  
 Avg. Adj. Sales Price : 208,407  
 Avg. Assessed Value : 203,170

MEDIAN : 96  
 WGT. MEAN : 97  
 MEAN : 102  
 COD : 17.03  
 PRD : 104.11

COV : 25.37  
 STD : 25.75  
 Avg. Abs. Dev : 16.42  
 MAX Sales Ratio : 264.14  
 MIN Sales Ratio : 35.41

95% Median C.I. : 94.99 to 98.74  
 95% Wgt. Mean C.I. : 95.72 to 99.26  
 95% Mean C.I. : 99.35 to 103.65

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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	53	104.42	109.60	104.04	17.30	105.34	75.13	240.59	98.77 to 109.89	180,711	188,013
01-JAN-24 To 31-MAR-24	52	99.60	103.09	102.24	13.42	100.83	70.91	173.44	95.03 to 102.44	204,494	209,081
01-APR-24 To 30-JUN-24	80	91.30	97.31	94.57	18.28	102.90	37.90	264.14	89.38 to 97.28	195,997	185,347
01-JUL-24 To 30-SEP-24	76	95.76	98.80	95.34	13.53	103.63	58.51	187.96	91.05 to 97.89	220,387	210,119
01-OCT-24 To 31-DEC-24	76	99.41	105.25	102.11	16.59	103.08	51.66	254.91	95.80 to 105.45	215,617	220,170
01-JAN-25 To 31-MAR-25	52	98.18	100.70	97.85	16.58	102.91	53.08	167.99	90.22 to 103.36	217,772	213,086
01-APR-25 To 30-JUN-25	88	92.76	100.40	93.86	20.53	106.97	35.41	244.20	90.33 to 100.79	211,366	198,397
01-JUL-25 To 30-SEP-25	73	95.04	99.89	94.68	15.24	105.50	63.70	189.33	93.11 to 102.29	214,685	203,257
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	261	96.43	101.39	98.09	16.40	103.36	37.90	264.14	94.99 to 99.16	201,688	197,830
01-OCT-24 To 30-SEP-25	289	96.60	101.60	96.98	17.57	104.76	35.41	254.91	93.88 to 99.81	214,475	207,993
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	284	96.44	100.89	98.24	15.95	102.70	37.90	264.14	94.77 to 98.38	209,330	205,640
<u>ALL</u>	550	96.44	101.50	97.49	17.03	104.11	35.41	264.14	94.99 to 98.74	208,407	203,170

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	17	94.23	99.65	102.02	17.64	97.68	75.87	138.04	82.11 to 115.60	289,300	295,154
2	2	76.64	76.64	76.69	00.52	99.93	76.24	77.03	N/A	66,000	50,613
3	398	98.58	103.22	100.33	15.61	102.88	63.41	264.14	95.92 to 100.80	193,237	193,873
5	1	157.15	157.15	157.15	00.00	100.00	157.15	157.15	N/A	23,000	36,145
6	12	93.02	106.71	98.99	22.87	107.80	73.13	208.90	86.76 to 118.48	153,404	151,862
7	12	95.07	97.71	95.18	16.48	102.66	74.85	141.90	76.64 to 113.60	224,742	213,915
9	6	89.50	100.72	87.75	31.74	114.78	62.08	179.53	62.08 to 179.53	170,083	149,251
10	1	134.40	134.40	134.40	00.00	100.00	134.40	134.40	N/A	30,000	40,320
11	11	95.80	96.33	91.70	14.93	105.05	67.10	140.03	73.42 to 115.34	119,628	109,705
12	7	89.88	91.93	88.80	11.74	103.52	77.26	114.96	77.26 to 114.96	275,143	244,319
13	1	51.66	51.66	51.66	00.00	100.00	51.66	51.66	N/A	2,555	1,320
15	35	93.15	89.96	88.74	09.09	101.37	63.70	117.32	86.19 to 95.63	422,232	374,681
16	9	93.64	90.30	90.47	08.97	99.81	76.52	108.69	76.98 to 97.19	614,444	555,870
18	37	94.19	101.41	90.15	31.94	112.49	35.41	189.33	81.52 to 111.45	73,692	66,432
19	1	78.60	78.60	78.60	00.00	100.00	78.60	78.60	N/A	775,000	609,160
<u>ALL</u>	550	96.44	101.50	97.49	17.03	104.11	35.41	264.14	94.99 to 98.74	208,407	203,170

**34 Gage**  
**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 : 550  
 Total Sales Price : 114,623,784  
 Total Adj. Sales Price : 114,623,784  
 Total Assessed Value : 111,743,760  
 Avg. Adj. Sales Price : 208,407  
 Avg. Assessed Value : 203,170

MEDIAN : 96  
 WGT. MEAN : 97  
 MEAN : 102  
 COD : 17.03  
 PRD : 104.11

COV : 25.37  
 STD : 25.75  
 Avg. Abs. Dev : 16.42  
 MAX Sales Ratio : 264.14  
 MIN Sales Ratio : 35.41

95% Median C.I. : 94.99 to 98.74  
 95% Wgt. Mean C.I. : 95.72 to 99.26  
 95% Mean C.I. : 99.35 to 103.65

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	550	96.44	101.50	97.49	17.03	104.11	35.41	264.14	94.99 to 98.74	208,407	203,170
06											
07											
<u>ALL</u>	550	96.44	101.50	97.49	17.03	104.11	35.41	264.14	94.99 to 98.74	208,407	203,170

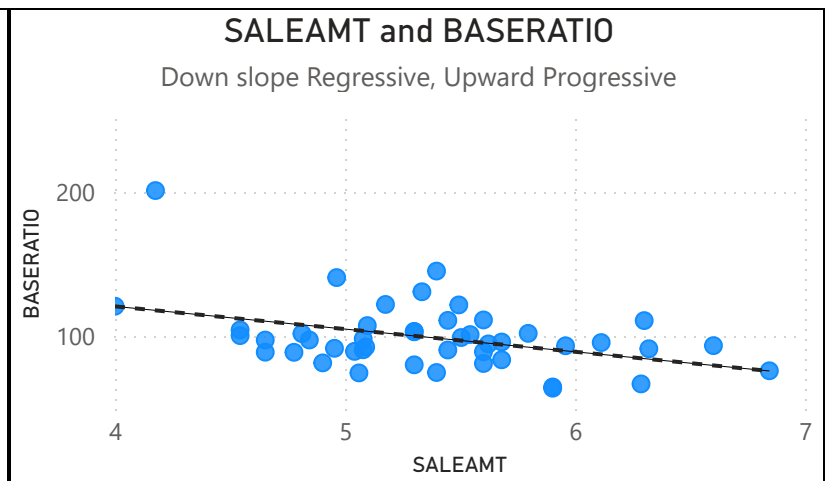
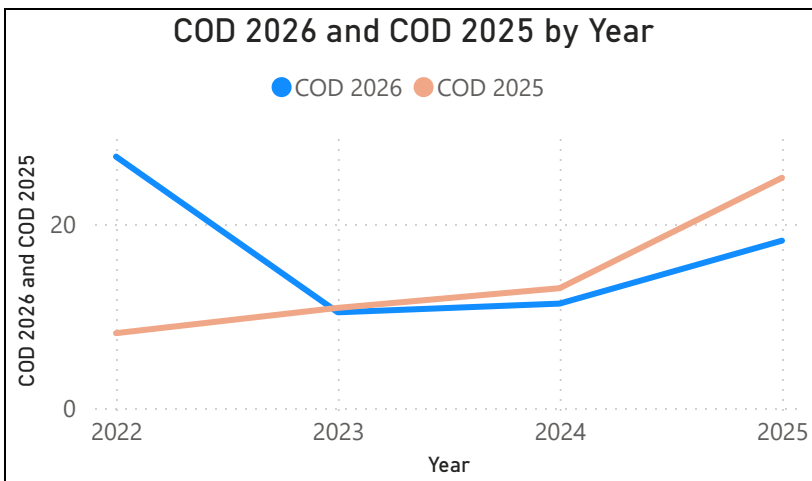
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	120.50	120.50	126.01	57.13	95.63	51.66	189.33	N/A	2,778	3,500
Less Than 15,000	6	152.48	137.59	136.65	25.52	100.69	51.66	189.33	51.66 to 189.33	6,593	9,008
Less Than 30,000	12	170.09	165.23	182.09	21.09	90.74	51.66	264.14	141.60 to 189.33	14,630	26,640
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	548	96.44	101.43	97.49	16.82	104.04	35.41	264.14	94.99 to 98.74	209,157	203,899
Greater Than 14,999	544	96.27	101.10	97.47	16.60	103.72	35.41	264.14	94.82 to 98.15	210,633	205,312
Greater Than 29,999	538	95.94	100.08	97.36	15.72	102.79	35.41	254.91	94.64 to 97.95	212,729	207,108
<u>Incremental Ranges</u>											
0 TO 4,999	2	120.50	120.50	126.01	57.13	95.63	51.66	189.33	N/A	2,778	3,500
5,000 TO 14,999	4	152.48	146.14	138.38	15.71	105.61	102.79	176.81	N/A	8,500	11,763
15,000 TO 29,999	6	183.75	192.88	195.31	14.94	98.76	157.15	264.14	157.15 to 264.14	22,667	44,271
30,000 TO 59,999	25	120.20	118.85	120.52	30.07	98.61	39.47	254.91	86.79 to 140.03	44,676	53,844
60,000 TO 99,999	61	110.17	110.84	110.19	20.59	100.59	37.90	244.20	99.88 to 115.88	78,469	86,461
100,000 TO 149,999	88	95.51	101.87	101.20	15.35	100.66	66.90	240.59	92.54 to 102.31	125,360	126,858
150,000 TO 249,999	210	95.02	96.56	96.68	12.70	99.88	35.41	173.44	93.25 to 97.71	194,035	187,590
250,000 TO 499,999	133	95.08	97.14	96.58	11.77	100.58	63.41	217.61	93.12 to 98.15	326,751	315,568
500,000 TO 999,999	21	91.01	92.77	92.24	13.66	100.57	63.70	127.58	82.89 to 105.97	633,710	584,559
1,000,000 +											
<u>ALL</u>	550	96.44	101.50	97.49	17.03	104.11	35.41	264.14	94.99 to 98.74	208,407	203,170

# Gage 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
3	34	94.98	95.19	-0.23%	99.72	91.24	9.28%	90.17	87.66	2.86%
10	4	99.41	96.47	3.05%	108.80	96.27	13.02%	102.50	93.80	9.27%
15	1	88.77	94.89	-6.45%	88.77	94.89	-6.45%	88.77	94.89	-6.45%
18	2	110.49	105.74	4.49%	110.49	105.74	4.49%	104.81	94.46	10.96%
50	5	91.15	39.92	128.30%	84.41	62.40	35.27%	80.01	67.08	19.27%
<b>Total</b>	<b>46</b>	<b>95.63</b>	<b>94.24</b>	<b>1.47%</b>	<b>99.07</b>	<b>89.26</b>	<b>11.00%</b>	<b>88.39</b>	<b>83.58</b>	<b>5.75%</b>

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
3	34	16.14	12.69	27.24%	110.59	104.09	9.28%	64.62	48.84	32.31%	201.00	121.37	65.61%
10	4	12.37	3.80	226.03%	106.15	102.63	13.02%	95.82	92.14	3.98%	140.57	100.00	40.57%
15	1	0.00	0.00	0.00%	100.00	100.00	-6.45%	88.77	94.89	-6.45%	88.77	94.89	-6.45%
18	2	9.24	19.21	-51.87%	105.41	111.95	4.49%	100.27	85.43	17.37%	120.70	126.05	-4.24%
50	5	15.35	58.04	-73.56%	105.50	93.02	35.27%	63.75	38.71	64.70%	107.23	99.62	7.64%
<b>Total</b>	<b>46</b>	<b>15.69</b>	<b>14.69</b>	<b>6.83%</b>	<b>112.09</b>	<b>106.79</b>	<b>11.00%</b>	<b>63.75</b>	<b>38.71</b>	<b>64.70%</b>	<b>201.00</b>	<b>126.05</b>	<b>59.46%</b>



**34 Gage**  
**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 : 46  
Total Sales Price : 28,411,250  
Total Adj. Sales Price : 28,411,250  
Total Assessed Value : 25,111,945  
Avg. Adj. Sales Price : 617,636  
Avg. Assessed Value : 545,912

MEDIAN : 96  
WGT. MEAN : 88  
MEAN : 99  
COD : 15.69  
PRD : 112.08

COV : 23.61  
STD : 23.39  
Avg. Abs. Dev : 15.00  
MAX Sales Ratio : 201.00  
MIN Sales Ratio : 63.75

95% Median C.I. : 90.43 to 101.64  
95% Wgt. Mean C.I. : 80.29 to 96.48  
95% Mean C.I. : 92.31 to 105.83

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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-22 To 31-DEC-22	6	107.04	115.34	86.60	27.33	133.19	64.62	201.00	64.62 to 201.00	260,833	225,880
01-JAN-23 To 31-MAR-23	4	95.17	98.85	96.75	10.36	102.17	83.48	121.59	N/A	423,125	409,384
01-APR-23 To 30-JUN-23	4	92.18	99.00	92.89	14.07	106.58	80.91	130.72	N/A	905,188	840,849
01-JUL-23 To 30-SEP-23	2	90.48	90.48	93.34	11.60	96.94	79.98	100.98	N/A	275,000	256,695
01-OCT-23 To 31-DEC-23	5	93.31	92.06	82.49	06.57	111.60	75.85	101.64	N/A	2,246,600	1,853,123
01-JAN-24 To 31-MAR-24	3	89.02	91.90	90.84	03.49	101.17	88.68	98.01	N/A	193,333	175,633
01-APR-24 To 30-JUN-24	3	104.21	105.73	105.43	02.98	100.28	101.83	111.15	N/A	353,667	372,853
01-JUL-24 To 30-SEP-24	3	89.33	91.47	107.76	13.56	84.88	74.37	110.70	N/A	741,500	799,055
01-OCT-24 To 31-DEC-24	5	100.27	97.48	85.11	13.71	114.53	63.75	120.70	N/A	454,000	386,390
01-JAN-25 To 31-MAR-25	2	90.11	90.11	90.55	01.49	99.51	88.77	91.44	N/A	67,500	61,123
01-APR-25 To 30-JUN-25	3	90.29	100.70	77.34	28.93	130.20	66.73	145.09	N/A	822,500	636,145
01-JUL-25 To 30-SEP-25	6	98.08	99.27	96.00	15.16	103.41	74.64	140.57	74.64 to 140.57	168,667	161,913
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	16	95.17	104.02	92.48	20.22	112.48	64.62	201.00	83.48 to 121.59	464,266	429,350
01-OCT-23 To 30-SEP-24	14	95.25	94.83	88.14	09.13	107.59	74.37	111.15	88.68 to 104.21	1,078,464	950,589
01-OCT-24 To 30-SEP-25	16	96.34	97.83	83.85	16.90	116.67	63.75	145.09	81.33 to 107.23	367,781	308,382
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	15	93.31	95.51	86.45	10.40	110.48	75.85	130.72	83.48 to 100.98	1,139,750	985,329
01-JAN-24 To 31-DEC-24	14	99.14	96.76	97.38	11.35	99.36	63.75	120.70	88.68 to 110.70	438,250	426,755
<u>ALL</u>	46	95.63	99.07	88.39	15.69	112.08	63.75	201.00	90.43 to 101.64	617,636	545,912

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
3	34	94.98	99.71	90.17	16.14	110.58	64.62	201.00	89.33 to 102.92	640,353	577,397
10	4	99.42	108.81	102.50	12.37	106.16	95.82	140.57	N/A	170,500	174,761
15	1	88.77	88.77	88.77	00.00	100.00	88.77	88.77	N/A	45,000	39,945
18	2	110.49	110.49	104.81	09.25	105.42	100.27	120.70	N/A	22,500	23,583
50	5	91.15	84.41	80.01	15.35	105.50	63.75	107.23	N/A	1,173,450	938,858
<u>ALL</u>	46	95.63	99.07	88.39	15.69	112.08	63.75	201.00	90.43 to 101.64	617,636	545,912

**34 Gage**  
**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 : 46  
Total Sales Price : 28,411,250  
Total Adj. Sales Price : 28,411,250  
Total Assessed Value : 25,111,945  
Avg. Adj. Sales Price : 617,636  
Avg. Assessed Value : 545,912

MEDIAN : 96  
WGT. MEAN : 88  
MEAN : 99  
COD : 15.69  
PRD : 112.08

COV : 23.61  
STD : 23.39  
Avg. Abs. Dev : 15.00  
MAX Sales Ratio : 201.00  
MIN Sales Ratio : 63.75

95% Median C.I. : 90.43 to 101.64  
95% Wgt. Mean C.I. : 80.29 to 96.48  
95% Mean C.I. : 92.31 to 105.83

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	98.93	103.24	99.38	14.10	103.88	83.48	121.91	N/A	308,500	306,588
03	41	95.44	98.56	87.76	15.77	112.31	63.75	201.00	90.43 to 101.64	655,335	575,098
04											
<u>ALL</u>	<u>46</u>	<u>95.63</u>	<u>99.07</u>	<u>88.39</u>	<u>15.69</u>	<u>112.08</u>	<u>63.75</u>	<u>201.00</u>	<u>90.43 to 101.64</u>	<u>617,636</u>	<u>545,912</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	120.70	120.70	120.70	00.00	100.00	120.70	120.70	N/A	10,000	12,070
Less Than 30,000	2	160.85	160.85	168.88	24.96	95.25	120.70	201.00	N/A	12,500	21,110
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	46	95.63	99.07	88.39	15.69	112.08	63.75	201.00	90.43 to 101.64	617,636	545,912
Greater Than 14,999	45	95.44	98.59	88.38	15.49	111.55	63.75	201.00	90.43 to 100.98	631,139	557,775
Greater Than 29,999	44	94.98	96.26	88.32	13.38	108.99	63.75	145.09	90.29 to 100.98	645,142	569,766
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	120.70	120.70	120.70	00.00	100.00	120.70	120.70	N/A	10,000	12,070
15,000 TO 29,999	1	201.00	201.00	201.00	00.00	100.00	201.00	201.00	N/A	15,000	30,150
30,000 TO 59,999	4	98.73	97.61	97.03	04.69	100.60	88.77	104.21	N/A	40,000	38,813
60,000 TO 99,999	6	94.34	100.15	101.54	13.78	98.63	81.33	140.57	81.33 to 140.57	76,167	77,337
100,000 TO 149,999	6	91.38	91.95	92.22	07.92	99.71	74.37	107.23	74.37 to 107.23	118,833	109,583
150,000 TO 249,999	5	103.23	107.75	107.40	13.51	100.33	79.98	130.72	N/A	193,200	207,493
250,000 TO 499,999	13	95.82	99.79	98.31	14.11	101.51	74.64	145.09	83.48 to 111.15	355,577	349,572
500,000 TO 999,999	4	78.91	80.85	80.12	21.13	100.91	63.75	101.83	N/A	784,000	628,123
1,000,000 TO 1,999,999	3	95.44	90.96	90.64	15.36	100.35	66.73	110.70	N/A	1,745,667	1,582,345
2,000,000 TO 4,999,999	2	92.23	92.23	92.57	01.17	99.63	91.15	93.31	N/A	3,047,375	2,820,930
5,000,000 TO 9,999,999	1	75.85	75.85	75.85	00.00	100.00	75.85	75.85	N/A	7,000,000	5,309,670
10,000,000 +											
<u>ALL</u>	<u>46</u>	<u>95.63</u>	<u>99.07</u>	<u>88.39</u>	<u>15.69</u>	<u>112.08</u>	<u>63.75</u>	<u>201.00</u>	<u>90.43 to 101.64</u>	<u>617,636</u>	<u>545,912</u>

**34 Gage**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

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 Avg. Adj. Sales Price : 617,636  
 Avg. Assessed Value : 545,912

MEDIAN : 96  
 WGT. MEAN : 88  
 MEAN : 99  
 COD : 15.69  
 PRD : 112.08

COV : 23.61  
 STD : 23.39  
 Avg. Abs. Dev : 15.00  
 MAX Sales Ratio : 201.00  
 MIN Sales Ratio : 63.75

95% Median C.I. : 90.43 to 101.64  
 95% Wgt. Mean C.I. : 80.29 to 96.48  
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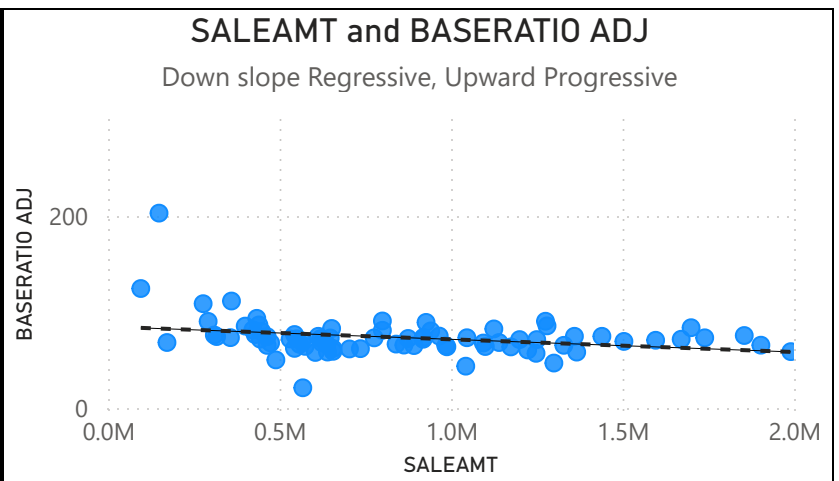
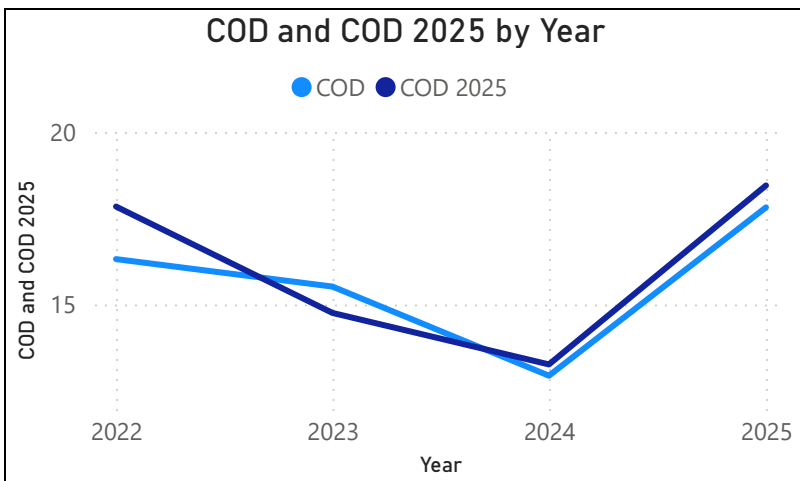
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	104.21	104.21	104.21	00.00	100.00	104.21	104.21	N/A	35,000	36,475
306	1	102.92	102.92	102.92	00.00	100.00	102.92	102.92	N/A	200,000	205,830
343	2	84.58	84.58	82.20	10.32	102.90	75.85	93.31	N/A	5,500,000	4,521,130
344	4	92.18	89.71	91.43	04.50	98.12	79.98	94.51	N/A	906,188	828,568
349	2	76.82	76.82	72.75	15.88	105.59	64.62	89.02	N/A	600,000	436,503
352	7	95.44	98.04	95.73	14.07	102.41	74.64	121.91	74.64 to 121.91	441,786	422,902
353	3	88.77	86.84	87.15	03.41	99.64	81.33	90.43	N/A	81,667	71,175
384	1	97.23	97.23	97.23	00.00	100.00	97.23	97.23	N/A	70,000	68,060
386	1	145.09	145.09	145.09	00.00	100.00	145.09	145.09	N/A	250,000	362,735
406	14	99.09	103.38	90.49	18.95	114.24	63.75	201.00	80.91 to 111.15	240,714	217,818
423	1	130.72	130.72	130.72	00.00	100.00	130.72	130.72	N/A	216,000	282,365
471	1	89.33	89.33	89.33	00.00	100.00	89.33	89.33	N/A	110,000	98,260
526	1	100.27	100.27	100.27	00.00	100.00	100.27	100.27	N/A	35,000	35,095
528	6	99.83	100.18	79.53	14.52	125.97	66.73	140.57	66.73 to 140.57	493,917	392,820
540	1	110.70	110.70	110.70	00.00	100.00	110.70	110.70	N/A	1,999,500	2,213,380
<u>ALL</u>	46	95.63	99.07	88.39	15.69	112.08	63.75	201.00	90.43 to 101.64	617,636	545,912

# Gage 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	68	71.69	67.99	5.44%	74.09	70.88	4.52%	70.66	67.43	4.80%
2	12	71.85	71.13	1.02%	70.28	69.49	1.14%	69.02	68.27	1.10%
<b>Total</b>	<b>80</b>	<b>71.69</b>	<b>68.15</b>	<b>5.20%</b>	<b>73.52</b>	<b>70.68</b>	<b>4.03%</b>	<b>70.48</b>	<b>67.52</b>	<b>4.39%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	68	16.24	16.43	-1.10%	104.85	105.12	-0.26%
2	12	10.44	10.46	-0.14%	101.82	101.78	0.03%
<b>Total</b>	<b>80</b>	<b>15.38</b>	<b>15.67</b>	<b>-1.88%</b>	<b>104.31</b>	<b>104.67</b>	<b>-0.35%</b>



34 Gage

PAD 2026 R&O Statistics (Using 2026 Values)

AGRICULTURAL LAND

Qualified

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

Number of Sales : 80  
 Total Sales Price : 67,912,457  
 Total Adj. Sales Price : 67,912,457  
 Total Assessed Value : 47,867,918  
 Avg. Adj. Sales Price : 848,906  
 Avg. Assessed Value : 598,349

MEDIAN : 72  
 WGT. MEAN : 70  
 MEAN : 74  
 COD : 15.37  
 PRD : 104.31

COV : 27.67  
 STD : 20.34  
 Avg. Abs. Dev : 11.02  
 MAX Sales Ratio : 202.99  
 MIN Sales Ratio : 21.04

95% Median C.I. : 67.97 to 73.29  
 95% Wgt. Mean C.I. : 67.87 to 73.10  
 95% Mean C.I. : 69.06 to 77.98

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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-22 To 31-DEC-22	13	67.84	74.83	70.27	16.32	106.49	58.21	124.45	63.75 to 85.32	857,631	602,656	
01-JAN-23 To 31-MAR-23	6	68.24	64.56	65.19	20.81	99.03	21.04	93.40	21.04 to 93.40	761,610	496,503	
01-APR-23 To 30-JUN-23	4	70.00	69.51	67.86	11.03	102.43	58.27	79.77	N/A	757,500	514,015	
01-JUL-23 To 30-SEP-23	1	90.20	90.20	90.20	00.00	100.00	90.20	90.20	N/A	292,000	263,380	
01-OCT-23 To 31-DEC-23	11	72.93	76.17	73.17	13.37	104.10	56.95	111.43	64.04 to 90.39	993,839	727,205	
01-JAN-24 To 31-MAR-24	2	68.15	68.15	68.67	04.59	99.24	65.02	71.27	N/A	1,071,000	735,413	
01-APR-24 To 30-JUN-24	14	73.83	72.45	70.10	13.15	103.35	50.09	108.66	61.50 to 76.48	822,034	576,274	
01-JUL-24 To 30-SEP-24	1	72.45	72.45	72.45	00.00	100.00	72.45	72.45	N/A	875,000	633,940	
01-OCT-24 To 31-DEC-24	9	73.18	66.50	64.57	14.87	102.99	43.57	82.38	46.82 to 81.39	964,539	622,820	
01-JAN-25 To 31-MAR-25	6	77.31	76.47	77.37	11.98	98.84	63.62	90.67	63.62 to 90.67	888,233	687,261	
01-APR-25 To 30-JUN-25	6	72.11	93.33	78.23	32.37	119.30	68.23	202.99	68.23 to 202.99	579,524	453,356	
01-JUL-25 To 30-SEP-25	7	66.57	67.87	69.42	09.10	97.77	59.04	80.28	59.04 to 80.28	846,643	587,712	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	24	69.55	72.02	68.97	16.92	104.42	21.04	124.45	64.81 to 79.77	793,369	547,208	
01-OCT-23 To 30-SEP-24	28	72.69	73.60	71.38	12.48	103.11	50.09	111.43	67.97 to 74.93	909,203	648,995	
01-OCT-24 To 30-SEP-25	28	71.98	74.73	70.74	16.99	105.64	43.57	202.99	66.26 to 74.41	836,211	591,538	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	22	71.45	72.43	70.64	15.52	102.53	21.04	111.43	65.22 to 79.77	855,631	604,442	
01-JAN-24 To 31-DEC-24	26	72.82	70.06	67.99	12.94	103.04	43.57	108.66	65.02 to 74.93	892,551	606,846	
<u>ALL</u>	80	71.69	73.52	70.48	15.37	104.31	21.04	202.99	67.97 to 73.29	848,906	598,349	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	68	71.69	74.09	70.66	16.25	104.85	21.04	202.99	67.84 to 73.42	889,528	628,576	
2	12	71.86	70.28	69.02	10.44	101.83	50.09	90.20	63.62 to 76.02	618,713	427,060	
<u>ALL</u>	80	71.69	73.52	70.48	15.37	104.31	21.04	202.99	67.97 to 73.29	848,906	598,349	

**34 Gage**  
**AGRICULTURAL LAND**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

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Avg. Abs. Dev : 11.02  
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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
<b>_____Dry_____</b>											
County	23	67.97	70.59	70.24	10.52	100.50	59.04	111.43	63.75 to 72.08	863,795	606,734
1	21	67.97	70.86	70.61	10.93	100.35	59.04	111.43	63.75 to 72.34	863,942	610,056
2	2	67.85	67.85	66.32	06.23	102.31	63.62	72.08	N/A	862,250	571,850
<b>_____Grass_____</b>											
County	6	74.24	94.93	64.86	59.66	146.36	43.57	202.99	43.57 to 202.99	451,513	292,863
1	3	124.45	123.67	68.01	42.70	181.84	43.57	202.99	N/A	429,193	291,882
2	3	58.27	66.19	62.01	22.94	106.74	50.09	90.20	N/A	473,833	293,843
<b>_____ALL_____</b>	<b>80</b>	<b>71.69</b>	<b>73.52</b>	<b>70.48</b>	<b>15.37</b>	<b>104.31</b>	<b>21.04</b>	<b>202.99</b>	<b>67.97 to 73.29</b>	<b>848,906</b>	<b>598,349</b>

**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
<b>_____Irrigated_____</b>											
County	3	71.63	70.44	71.25	04.50	98.86	65.02	74.68	N/A	1,334,363	950,793
1	3	71.63	70.44	71.25	04.50	98.86	65.02	74.68	N/A	1,334,363	950,793
<b>_____Dry_____</b>											
County	49	70.55	71.29	70.41	11.16	101.25	46.82	111.43	66.18 to 72.34	905,399	637,464
1	44	70.22	71.36	70.48	11.65	101.25	46.82	111.43	65.53 to 73.11	907,641	639,730
2	5	71.63	70.61	69.72	06.85	101.28	63.62	80.92	N/A	885,672	617,516
<b>_____Grass_____</b>											
County	9	76.02	89.21	69.43	40.07	128.49	43.57	202.99	50.09 to 124.45	443,087	307,638
1	4	103.66	113.47	73.00	48.48	155.44	43.57	202.99	N/A	484,895	353,969
2	5	74.41	69.80	66.05	15.55	105.68	50.09	90.20	N/A	409,640	270,574
<b>_____ALL_____</b>	<b>80</b>	<b>71.69</b>	<b>73.52</b>	<b>70.48</b>	<b>15.37</b>	<b>104.31</b>	<b>21.04</b>	<b>202.99</b>	<b>67.97 to 73.29</b>	<b>848,906</b>	<b>598,349</b>

## Gage County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gage	1	8,425	n/a	8,413	8,413	6,830	n/a	6,775	6,775	7,945
Jefferson	1	7,600	9,253	9,211	7,054	7,024	n/a	6,210	3,821	8,052
Jefferson	2	7,275	8,585	8,376	7,002	6,995	n/a	5,954	3,277	7,530
Jefferson	3	5,942	6,457	6,290	6,055	5,655	5,655	5,678	3,073	5,930
Johnson	1	10,100	n/a	9,100	9,100	5,860	5,860	5,440	5,440	8,298
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,493
Otoe	1	7,740	n/a	7,600	7,600	6,900	6,900	5,900	5,900	7,283
Pawnee	1	5,300	5,250	4,821	4,825	4,200	3,630	3,445	3,445	4,424
Saline	1	5,265	5,265	4,310	4,310	4,255	4,255	4,090	4,090	4,573
Saline	2	5,416	5,415	5,320	5,225	4,845	4,655	4,275	4,085	5,189
Gage	2	6,070	n/a	5,465	5,465	4,555	n/a	4,210	4,210	4,873
Johnson	1	10,100	n/a	9,100	9,100	5,860	5,860	5,440	5,440	8,298
Pawnee	1	5,300	5,250	4,821	4,825	4,200	3,630	3,445	3,445	4,424

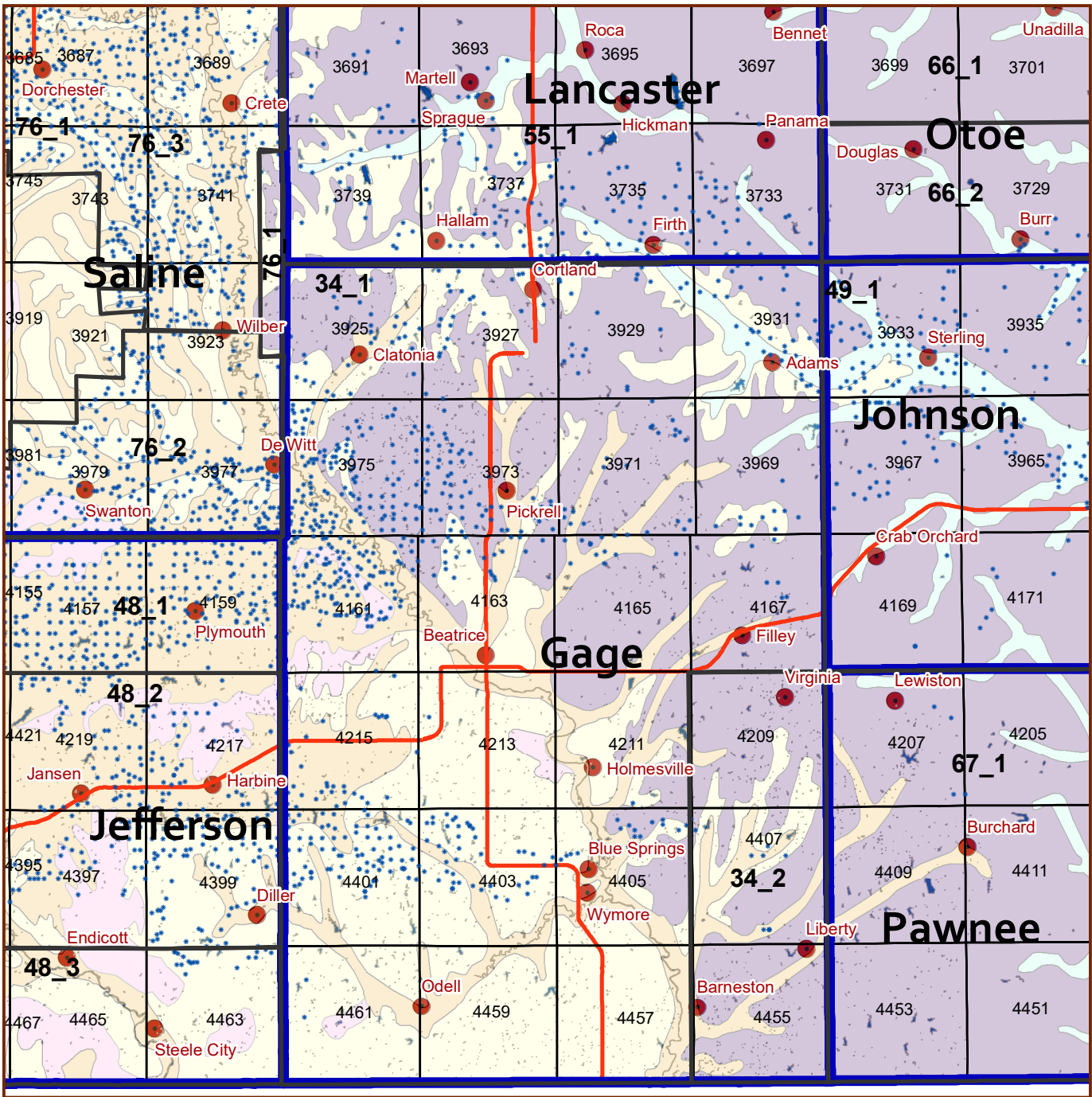
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gage	1	6,445	6,450	6,240	6,240	4,670	n/a	4,445	4,445	5,513
Jefferson	1	5,445	6,584	6,452	4,026	n/a	4,456	2,942	2,601	5,024
Jefferson	2	5,269	5,040	4,979	3,726	2,350	3,856	2,631	2,265	4,291
Jefferson	3	4,296	4,802	4,698	4,326	2,215	2,226	2,312	2,152	4,004
Johnson	1	6,860	6,140	5,640	5,100	4,480	4,480	4,200	3,740	4,976
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,692	5,362	5,024	6,209
Otoe	1	6,615	6,615	6,150	5,985	5,825	5,775	4,920	4,510	5,939
Pawnee	1	4,265	4,210	3,852	3,875	3,365	2,925	2,770	2,770	3,371
Saline	1	4,468	4,469	4,350	4,350	4,100	4,079	3,914	3,908	4,310
Saline	2	5,090	4,950	4,881	4,752	4,535	4,400	4,400	4,335	4,809
Gage	2	5,515	5,515	5,510	5,510	n/a	4,475	4,030	4,030	4,820
Johnson	1	6,860	6,140	5,640	5,100	4,480	4,480	4,200	3,740	4,976
Pawnee	1	4,265	4,210	3,852	3,875	3,365	2,925	2,770	2,770	3,371

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gage	1	2,360	2,360	2,360	2,360	2,360	2,360	n/a	2,360	2,360
Jefferson	1	2,519	2,544	2,505	2,505	n/a	n/a	n/a	2,290	2,517
Jefferson	2	2,516	2,530	2,505	2,299	2,290	2,290	4,530	2,290	2,507
Jefferson	3	2,245	2,248	2,190	1,879	n/a	1,705	n/a	1,705	2,127
Johnson	1	3,060	2,920	2,740	n/a	2,740	n/a	2,740	2,740	2,980
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996
Otoe	1	2,600	2,600	2,400	2,400	2,100	2,100	2,100	2,100	2,579
Pawnee	1	2,692	2,691	2,661	n/a	2,580	2,502	n/a	2,345	2,673
Saline	1	1,992	1,994	1,975	n/a	1,925	1,280	1,255	1,565	1,980
Saline	2	1,995	1,995	1,970	n/a	1,925	n/a	n/a	1,565	1,981
Gage	2	2,360	2,360	2,360	n/a	2,360	n/a	n/a	2,360	2,360
Johnson	1	3,060	2,920	2,740	n/a	2,740	n/a	2,740	2,740	2,980
Pawnee	1	2,692	2,691	2,661	n/a	2,580	2,502	n/a	2,345	2,673

County	Mkt Area	CRP	TIMBER	WASTE
Gage	1	4,504	1,000	200
Jefferson	1	n/a	1,215	450
Jefferson	2	n/a	1,650	450
Jefferson	3	n/a	1,256	450
Johnson	1	3,000	1,200	150
Lancaster	1	3,008	1,250	750
Otoe	1	3,136	1,263	200
Pawnee	1	2,917	1,277	937
Saline	1	1,982	516	100
Saline	2	1,981	513	105
Gage	2	3,856	1,000	200
Johnson	1	3,000	1,200	150
Pawnee	1	2,917	1,277	937

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.

# GAGE COUNTY



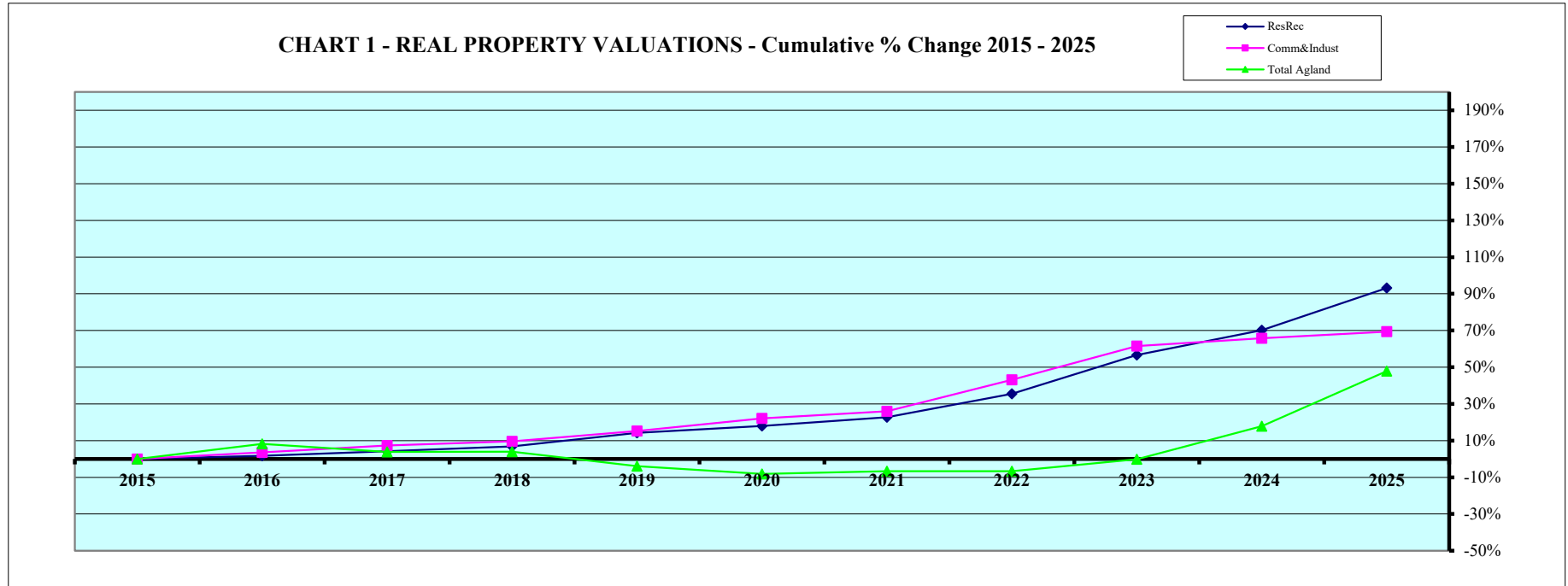
### Legend

- 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 <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	717,180,630	-	-	-	208,522,095	-	-	-	1,645,237,625	-	-	-
2016	729,171,205	11,990,575	1.67%	1.67%	215,967,950	7,445,855	3.57%	3.57%	1,780,617,015	135,379,390	8.23%	8.23%
2017	747,102,100	17,930,895	2.46%	4.17%	223,948,820	7,980,870	3.70%	7.40%	1,707,634,175	-72,982,840	-4.10%	3.79%
2018	766,217,030	19,114,930	2.56%	6.84%	228,650,060	4,701,240	2.10%	9.65%	1,711,043,345	3,409,170	0.20%	4.00%
2019	819,634,220	53,417,190	6.97%	14.29%	240,181,480	11,531,420	5.04%	15.18%	1,580,537,065	-130,506,280	-7.63%	-3.93%
2020	845,915,950	26,281,730	3.21%	17.95%	254,532,105	14,350,625	5.97%	22.06%	1,511,174,460	-69,362,605	-4.39%	-8.15%
2021	879,907,805	33,991,855	4.02%	22.69%	262,645,730	8,113,625	3.19%	25.96%	1,535,067,285	23,892,825	1.58%	-6.70%
2022	971,692,995	91,785,190	10.43%	35.49%	298,456,175	35,810,445	13.63%	43.13%	1,535,639,195	571,910	0.04%	-6.66%
2023	1,123,751,545	152,058,550	15.65%	56.69%	336,906,260	38,450,085	12.88%	61.57%	1,643,231,325	107,592,130	7.01%	-0.12%
2024	1,220,094,055	96,342,510	8.57%	70.12%	345,567,570	8,661,310	2.57%	65.72%	1,939,242,485	296,011,160	18.01%	17.87%
2025	1,385,167,250	165,073,195	13.53%	93.14%	353,181,855	7,614,285	2.20%	69.37%	2,432,556,275	493,313,790	25.44%	47.85%

Rate Annual %chg: Residential & Recreational **6.80%** Commercial & Industrial **5.41%** Agricultural Land **3.99%**

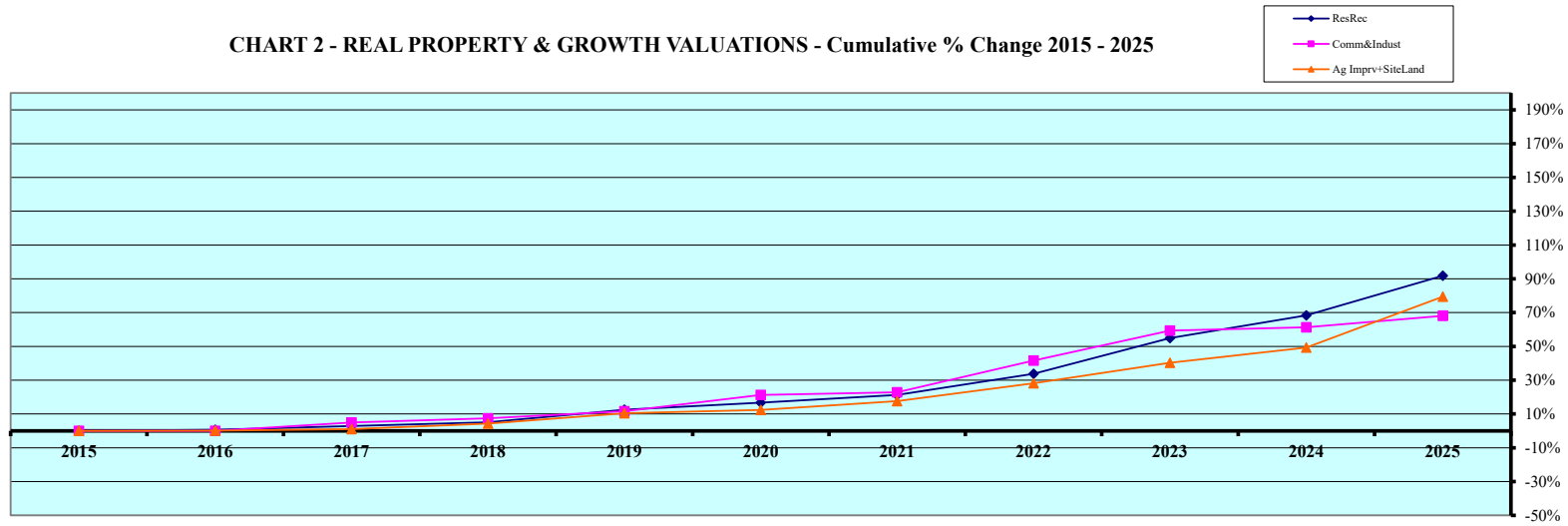
Cnty# **34**  
County **GAGE**

**CHART 1**

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

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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	717,180,630	7,043,860	0.98%	710,136,770	--	--	208,522,095	6,854,035	3.29%	201,668,060	--	--
2016	729,171,205	7,305,350	1.00%	721,865,855	0.65%	0.65%	215,967,950	7,382,670	3.42%	208,585,280	0.03%	0.03%
2017	747,102,100	9,598,796	1.28%	737,503,304	1.14%	2.83%	223,948,820	4,996,915	2.23%	218,951,905	1.38%	5.00%
2018	766,217,030	12,252,700	1.60%	753,964,330	0.92%	5.13%	228,650,060	4,696,245	2.05%	223,953,815	0.00%	7.40%
2019	819,634,220	12,297,250	1.50%	807,336,970	5.37%	12.57%	240,181,480	7,510,425	3.13%	232,671,055	1.76%	11.58%
2020	845,915,950	8,874,475	1.05%	837,041,475	2.12%	16.71%	254,532,105	1,693,820	0.67%	252,838,285	5.27%	21.25%
2021	879,907,805	9,887,110	1.12%	870,020,695	2.85%	21.31%	262,645,730	6,601,665	2.51%	256,044,065	0.59%	22.79%
2022	971,692,995	11,701,950	1.20%	959,991,045	9.10%	33.86%	298,456,175	3,247,140	1.09%	295,209,035	12.40%	41.57%
2023	1,123,751,545	12,976,355	1.15%	1,110,775,190	14.31%	54.88%	336,906,260	4,571,160	1.36%	332,335,100	11.35%	59.38%
2024	1,220,094,055	12,402,362	1.02%	1,207,691,693	7.47%	68.39%	345,567,570	9,072,303	2.63%	336,495,267	-0.12%	61.37%
2025	1,385,167,250	9,521,551	0.69%	1,375,645,699	12.75%	91.81%	353,181,855	2,662,920	0.75%	350,518,935	1.43%	68.10%
Rate Ann%chg	6.80%	Resid & Recreat w/o growth				5.67%	C & I w/o growth				3.41%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						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	133,710,050	47,476,835	181,186,885	4,985,055	2.75%	176,201,830	--	--
2016	134,417,575	49,712,675	184,130,250	2,602,745	1.41%	181,527,505	0.19%	0.19%
2017	136,861,425	51,535,345	188,396,770	5,330,575	2.83%	183,066,195	-0.58%	1.04%
2018	140,483,135	54,271,765	194,754,900	5,808,585	2.98%	188,946,315	0.29%	4.28%
2019	146,806,180	59,896,785	206,702,965	6,608,555	3.20%	200,094,410	2.74%	10.44%
2020	147,760,880	62,752,835	210,513,715	6,783,955	3.22%	203,729,760	-1.44%	12.44%
2021	149,640,960	67,913,955	217,554,915	4,497,760	2.07%	213,057,155	1.21%	17.59%
2022	168,085,370	72,913,405	240,998,775	8,729,775	3.62%	232,269,000	6.76%	28.19%
2023	183,927,910	75,104,500	259,032,410	4,729,045	1.83%	254,303,365	5.52%	40.35%
2024	196,703,550	82,027,440	278,730,990	8,093,805	2.90%	270,637,185	4.48%	49.37%
2025	242,148,535	93,137,390	335,285,925	10,162,950	3.03%	325,122,975	16.64%	79.44%
Rate Ann%chg	6.12%	6.97%	6.35%	Ag Imprv+Site w/o growth		3.58%		

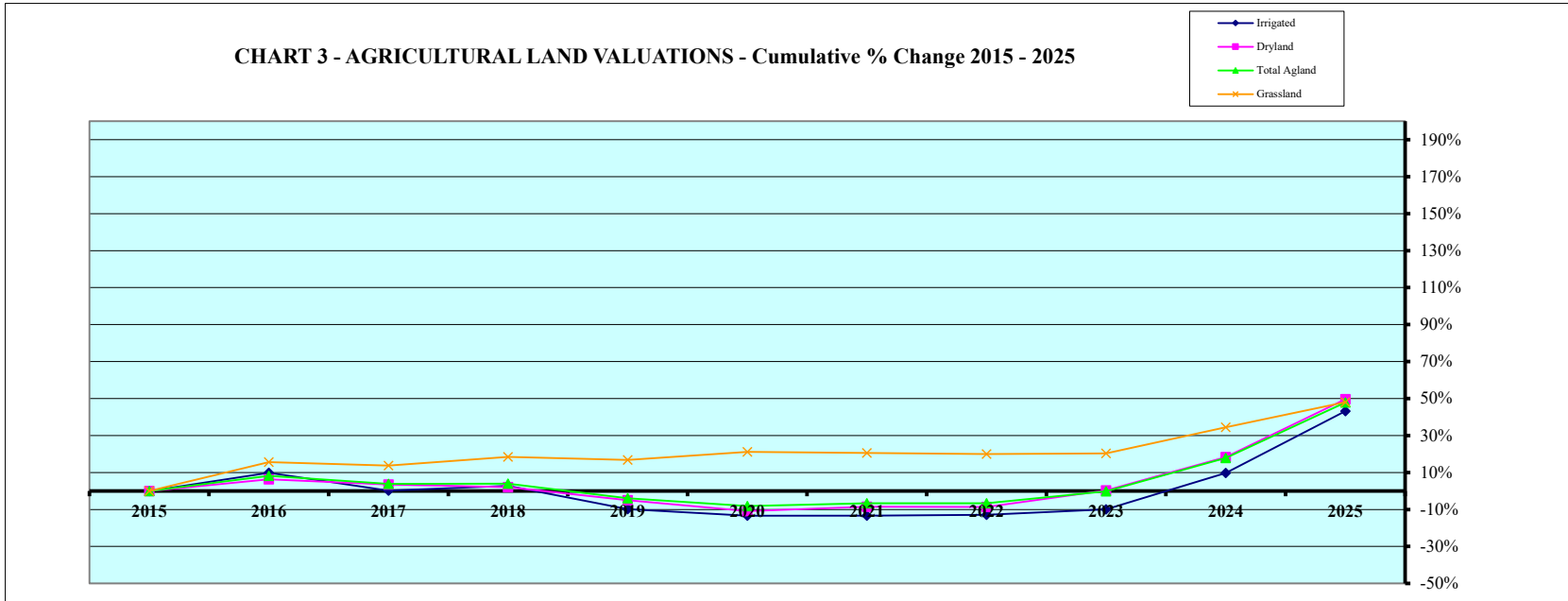
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 34  
County GAGE

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	415,146,970	-	-	-	1,060,056,010	-	-	-	168,930,795	-	-	-
2016	455,784,760	40,637,790	9.79%	9.79%	1,127,252,935	67,196,925	6.34%	6.34%	195,356,700	26,425,905	15.64%	15.64%
2017	416,050,200	-39,734,560	-8.72%	0.22%	1,097,314,810	-29,938,125	-2.66%	3.51%	192,040,265	-3,316,435	-1.70%	13.68%
2018	426,908,550	10,858,350	2.61%	2.83%	1,081,813,560	-15,501,250	-1.41%	2.05%	200,060,430	8,020,165	4.18%	18.43%
2019	374,335,240	-52,573,310	-12.31%	-9.83%	1,006,646,250	-75,167,310	-6.95%	-5.04%	197,293,065	-2,767,365	-1.38%	16.79%
2020	359,584,655	-14,750,585	-3.94%	-13.38%	944,661,545	-61,984,705	-6.16%	-10.89%	204,660,020	7,366,955	3.73%	21.15%
2021	359,774,240	189,585	0.05%	-13.34%	969,449,275	24,787,730	2.62%	-8.55%	203,575,555	-1,084,465	-0.53%	20.51%
2022	361,876,355	2,102,115	0.58%	-12.83%	968,817,445	-631,830	-0.07%	-8.61%	202,678,835	-896,720	-0.44%	19.98%
2023	373,886,755	12,010,400	3.32%	-9.94%	1,063,756,560	94,939,115	9.80%	0.35%	203,298,005	619,170	0.31%	20.34%
2024	455,595,765	81,709,010	21.85%	9.74%	1,254,231,278	190,474,718	17.91%	18.32%	227,125,677	23,827,672	11.72%	34.45%
2025	594,373,620	138,777,855	30.46%	43.17%	1,585,828,223	331,596,945	26.44%	49.60%	250,063,717	22,938,040	10.10%	48.03%

Rate Ann.%chg: Irrigated **3.65%** Dryland **4.11%** Grassland **4.00%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	1,103,850	-	-	-	0	-	-	-	1,645,237,625	-	-	-
2016	2,222,620	1,118,770	101.35%	101.35%	0	0	-	-	1,780,617,015	135,379,390	8.23%	8.23%
2017	2,228,900	6,280	0.28%	101.92%	0	0	-	-	1,707,634,175	-72,982,840	-4.10%	3.79%
2018	2,260,805	31,905	1.43%	104.81%	0	0	-	-	1,711,043,345	3,409,170	0.20%	4.00%
2019	2,262,510	1,705	0.08%	104.97%	0	0	-	-	1,580,537,065	-130,506,280	-7.63%	-3.93%
2020	2,268,240	5,730	0.25%	105.48%	0	0	-	-	1,511,174,460	-69,362,605	-4.39%	-8.15%
2021	2,268,215	-25	0.00%	105.48%	0	0	-	-	1,535,067,285	23,892,825	1.58%	-6.70%
2022	2,266,560	-1,655	-0.07%	105.33%	0	0	-	-	1,535,639,195	571,910	0.04%	-6.66%
2023	2,290,005	23,445	1.03%	107.46%	0	0	-	-	1,643,231,325	107,592,130	7.01%	-0.12%
2024	2,289,765	-240	-0.01%	107.43%	0	0	-	-	1,939,242,485	296,011,160	18.01%	17.87%
2025	2,290,715	950	0.04%	107.52%	0	0	-	-	2,432,556,275	493,313,790	25.44%	47.85%

Cnty# **34**  
County **GAGE**

Rate Ann.%chg: Total Agric Land **3.99%**

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	415,523,505	68,200	6,093			1,062,389,635	315,348	3,369			167,812,405	111,998	1,498		
2016	455,233,285	71,537	6,364	4.45%	4.45%	1,128,190,775	312,103	3,615	7.30%	7.30%	195,078,475	112,691	1,731	15.53%	15.53%
2017	416,419,705	72,698	5,728	-9.99%	-5.99%	1,097,332,115	311,092	3,527	-2.42%	4.70%	192,058,650	112,417	1,708	-1.31%	14.02%
2018	420,940,235	73,504	5,727	-0.02%	-6.01%	1,093,553,635	310,009	3,527	0.00%	4.71%	192,588,000	112,528	1,711	0.18%	14.22%
2019	373,957,410	74,663	5,009	-12.54%	-17.79%	1,007,262,870	306,286	3,289	-6.77%	-2.38%	197,309,670	114,928	1,717	0.31%	14.58%
2020	360,579,395	76,130	4,736	-5.44%	-22.26%	943,750,085	306,043	3,084	-6.23%	-8.47%	225,783,460	113,519	1,989	15.85%	32.74%
2021	360,021,560	76,077	4,732	-0.09%	-22.33%	969,274,910	306,627	3,161	2.51%	-6.17%	203,591,795	112,643	1,807	-9.13%	20.63%
2022	361,872,300	76,485	4,731	-0.02%	-22.35%	969,363,415	306,681	3,161	-0.01%	-6.18%	202,337,385	111,989	1,807	-0.04%	20.58%
2023	373,715,445	77,358	4,831	2.11%	-20.71%	1,063,797,885	306,741	3,468	9.72%	2.94%	203,340,835	111,032	1,831	1.36%	22.23%
2024	456,463,875	77,101	5,920	22.55%	-2.83%	1,253,604,540	307,930	4,071	17.39%	20.84%	227,170,265	109,954	2,066	12.81%	37.89%
2025	594,311,460	76,977	7,721	30.41%	26.72%	1,586,272,138	308,017	5,150	26.50%	52.87%	250,222,147	109,887	2,277	10.21%	51.97%

Rate Annual %chg Average Value/Acre: 3.64%

4.09%

4.08%

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	1,092,300	10,922	100			0	0				1,646,817,845	506,468	3,252		
2016	2,217,480	11,087	200	99.99%	99.99%	0	0				1,780,720,015	507,418	3,509	7.93%	7.93%
2017	2,221,605	11,108	200	0.00%	99.99%	0	0				1,708,032,075	507,316	3,367	-4.06%	3.54%
2018	2,242,860	11,214	200	0.00%	99.99%	0	0				1,709,324,730	507,255	3,370	0.09%	3.63%
2019	2,260,685	11,303	200	0.00%	99.99%	0	0				1,580,790,635	507,181	3,117	-7.51%	-4.14%
2020	2,257,910	11,289	200	0.00%	99.99%	24,900	125	200			1,532,395,750	507,106	3,022	-3.05%	-7.07%
2021	2,268,210	11,341	200	0.00%	99.99%	24,900	125	200	0.00%		1,535,181,375	506,813	3,029	0.24%	-6.84%
2022	2,266,585	11,333	200	0.00%	99.99%	24,900	125	200	0.00%		1,535,864,585	506,612	3,032	0.08%	-6.76%
2023	2,267,005	11,335	200	0.00%	99.99%	24,850	124	200	0.01%		1,643,146,020	506,589	3,244	6.99%	-0.25%
2024	2,285,265	11,426	200	0.00%	99.99%	0	0				1,939,523,945	506,411	3,830	18.08%	17.79%
2025	2,289,100	11,445	200	0.00%	99.99%	0	0				2,433,094,845	506,326	4,805	25.47%	47.79%

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**GAGE**

Rate Annual %chg Average Value/Acre: 3.98%

(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
21,704	GAGE	217,847,662	119,789,115	48,979,020	1,385,126,575	253,031,505	100,150,350	40,675	2,432,556,275	242,148,535	93,137,390	0	4,892,807,102
cnty sectorvalue % of total value:		4.45%	2.45%	1.00%	28.31%	5.17%	2.05%	0.00%	49.72%	4.95%	1.90%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
604	ADAMS	13,479,930	990,764	2,434,272	57,789,195	0	0	9,100,870	24,958,300	168,805	0	0	108,922,136
2.78%	%sector of county sector	6.19%	0.83%	4.97%	4.17%			22374.60%	1.03%	0.07%			2.23%
	%sector of municipality	12.38%	0.91%	2.23%	53.06%			8.36%	22.91%	0.15%			100.00%
90	BARNESTON	42,600	152,993	4,801	2,049,625	0	0	2,306,885	0	0	0	0	4,556,904
0.41%	%sector of county sector	0.02%	0.13%	0.01%	0.15%			5671.51%					0.09%
	%sector of municipality	0.93%	3.36%	0.11%	44.98%			50.62%					100.00%
12,263	BEATRICE	59,294,145	16,308,386	3,362,118	712,497,990	0	85,580	179,488,090	61,601,895	457,510	0	0	1,033,095,714
56.50%	%sector of county sector	27.22%	13.61%	6.86%	51.44%		0.09%	441273.73%	2.53%	0.19%			21.11%
	%sector of municipality	5.74%	1.58%	0.33%	68.97%		0.01%	17.37%	5.96%	0.04%			100.00%
282	BLUE SPRINGS	537,456	429,253	29,102	10,525,495	3,685	0	1,631,120	0	10,835	0	0	13,166,946
1.30%	%sector of county sector	0.25%	0.36%	0.06%	0.76%	0.00%		4010.13%		0.00%			0.27%
	%sector of municipality	4.08%	3.26%	0.22%	79.94%	0.03%		12.39%		0.08%			100.00%
263	CLATONIA	119,693	278,869	13,698	17,604,685	0	0	925,210	0	0	0	0	18,942,155
1.21%	%sector of county sector	0.05%	0.23%	0.03%	1.27%			2274.64%					0.39%
	%sector of municipality	0.63%	1.47%	0.07%	92.94%			4.88%					100.00%
504	CORTLAND	1,065,632	500,901	27,703	45,539,980	0	0	5,042,665	0	0	0	0	52,176,881
2.32%	%sector of county sector	0.49%	0.42%	0.06%	3.29%			12397.46%					1.07%
	%sector of municipality	2.04%	0.96%	0.05%	87.28%			9.66%					100.00%
124	FILLEY	48,745	184,998	5,806	9,708,145	0	0	1,000,290	0	0	0	0	10,947,984
0.57%	%sector of county sector	0.02%	0.15%	0.01%	0.70%			2459.23%					0.22%
	%sector of municipality	0.45%	1.69%	0.05%	88.68%			9.14%					100.00%
37	LIBERTY	499	144,397	4,531	1,719,450	0	0	147,655	0	0	0	0	2,016,532
0.17%	%sector of county sector	0.00%	0.12%	0.01%	0.12%			363.01%					0.04%
	%sector of municipality	0.02%	7.16%	0.22%	85.27%			7.32%					100.00%
260	ODELL	355,924	624,000	23,351	13,682,170	0	0	2,086,275	0	0	0	0	16,771,720
1.20%	%sector of county sector	0.16%	0.52%	0.05%	0.99%			5129.13%					0.34%
	%sector of municipality	2.12%	3.72%	0.14%	81.58%			12.44%					100.00%
186	PICKRELL	265,630	153,096	4,804	18,907,485	0	0	2,995,625	0	0	0	0	22,326,640
0.86%	%sector of county sector	0.12%	0.13%	0.01%	1.37%			7364.78%					0.46%
	%sector of municipality	1.19%	0.69%	0.02%	84.69%			13.42%					100.00%
74	VIRGINIA	15,855	160,598	4,163	1,539,510	0	0	3,120,375	0	0	0	0	4,840,501
0.34%	%sector of county sector	0.01%	0.13%	0.01%	0.11%			7671.48%					0.10%
	%sector of municipality	0.33%	3.32%	0.09%	31.80%			64.46%					100.00%
1,377	WYMORE	1,349,872	2,073,442	399,199	51,011,175	0	0	5,173,550	0	106,600	0	0	60,113,838
6.34%	%sector of county sector	0.62%	1.73%	0.82%	3.68%			12719.24%		0.04%			1.23%
	%sector of municipality	2.25%	3.45%	0.66%	84.86%			8.61%		0.18%			100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
16,065	Total Municipalities	76,575,982	22,001,697	6,313,548	942,574,915	3,685	85,580	213,023,849	86,560,195	743,750	0	0	1,347,877,963
74.02%	%all municip.sectors of cnty	35.15%	18.37%	12.89%	68.05%	0.00%	0.09%	523721.82%	3.56%	0.31%			27.55%

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

34 GAGE

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 17,897</b>	<b>Value : 4,937,334,445</b>	<b>Growth 23,458,795</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	1,182	13,394,775	261	5,429,830	1,090	33,551,190	2,533	52,375,795	
<b>02. Res Improve Land</b>	6,771	104,836,905	266	8,045,320	884	27,846,370	7,921	140,728,595	
<b>03. Res Improvements</b>	6,844	999,292,385	318	82,653,895	1,104	315,776,800	8,266	1,397,723,080	
<b>04. Res Total</b>	8,026	1,117,524,065	579	96,129,045	2,194	377,174,360	10,799	1,590,827,470	9,715,020
<b>% of Res Total</b>	74.32	70.25	5.36	6.04	20.32	23.71	60.34	32.22	41.41
<b>05. Com UnImp Land</b>	188	4,845,265	7	303,580	7	81,540	202	5,230,385	
<b>06. Com Improve Land</b>	878	26,997,900	26	1,634,055	31	2,001,220	935	30,633,175	
<b>07. Com Improvements</b>	889	250,036,295	26	13,472,485	54	30,685,630	969	294,194,410	
<b>08. Com Total</b>	1,077	281,879,460	33	15,410,120	61	32,768,390	1,171	330,057,970	4,752,540
<b>% of Com Total</b>	91.97	85.40	2.82	4.67	5.21	9.93	6.54	6.68	20.26
<b>09. Ind UnImp Land</b>	9	917,455	0	0	0	0	9	917,455	
<b>10. Ind Improve Land</b>	31	4,849,225	0	0	5	2,426,875	36	7,276,100	
<b>11. Ind Improvements</b>	30	90,087,195	1	585,855	5	11,013,295	36	101,686,345	
<b>12. Ind Total</b>	39	95,853,875	1	585,855	5	13,440,170	45	109,879,900	1,611,170
<b>% of Ind Total</b>	86.67	87.24	2.22	0.53	11.11	12.23	0.25	2.23	6.87
<b>13. Rec UnImp Land</b>	1	54,525	2	31,875	1	1,960	4	88,360	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	2	30,930	2	30,930	
<b>16. Rec Total</b>	1	54,525	2	31,875	3	32,890	6	119,290	0
<b>% of Rec Total</b>	16.67	45.71	33.33	26.72	50.00	27.57	0.03	0.00	0.00
<b>Res &amp; Rec Total</b>	8,027	1,117,578,590	581	96,160,920	2,197	377,207,250	10,805	1,590,946,760	9,715,020
<b>% of Res &amp; Rec Total</b>	74.29	70.25	5.38	6.04	20.33	23.71	60.37	32.22	41.41
<b>Com &amp; Ind Total</b>	1,116	377,733,335	34	15,995,975	66	46,208,560	1,216	439,937,870	6,363,710
<b>% of Com &amp; Ind Total</b>	91.78	85.86	2.80	3.64	5.43	10.50	6.79	8.91	27.13
<b>17. Taxable Total</b>	9,143	1,495,311,925	615	112,156,895	2,263	423,415,810	12,021	2,030,884,630	16,078,730
<b>% of Taxable Total</b>	76.06	73.63	5.12	5.52	18.83	20.85	67.17	41.13	68.54

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	128	2,661,470	16,147,020	0	0	0
19. Commercial	17	2,709,455	29,071,730	0	0	0
20. Industrial	6	7,427,090	30,285,615	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	128	2,661,470	16,147,020
19. Commercial	0	0	0	17	2,709,455	29,071,730
20. Industrial	0	0	0	6	7,427,090	30,285,615
21. Other	0	0	0	0	0	0
22. Total Sch II				151	12,798,015	75,504,365

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,077	120	162	1,359

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	655,690	538	171,853,110	3,629	1,711,308,975	4,182	1,883,817,775
28. Ag-Improved Land	1	74,055	183	68,835,420	1,403	623,246,410	1,587	692,155,885
29. Ag Improvements	1	55,580	187	36,074,930	1,506	294,345,645	1,694	330,476,155

30. Ag Total				5,876	2,906,449,815
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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	2	2.00	60,000	
32. HomeSite Improv Land	1	1.00	30,000	121	122.00	3,660,000	
33. HomeSite Improvements	1	0.00	55,580	126	0.00	28,623,795	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	19	25.64	89,920	
36. FarmSite Improv Land	0	0.00	0	159	332.34	1,007,025	
37. FarmSite Improvements	0	0.00	0	172	0.00	7,451,135	
38. FarmSite Total							
39. Road & Ditches	2	1.85	0	488	857.40	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	61	60.00	1,800,000	63	62.00	1,860,000	
32. HomeSite Improv Land	905	938.93	28,066,900	1,027	1,061.93	31,756,900	
33. HomeSite Improvements	980	0.00	209,383,900	1,107	0.00	238,063,275	4,096,340
34. HomeSite Total				<b>1,170</b>	<b>1,123.93</b>	<b>271,680,175</b>	
35. FarmSite UnImp Land	138	301.74	956,990	157	327.38	1,046,910	
36. FarmSite Improv Land	1,251	2,950.03	9,074,020	1,410	3,282.37	10,081,045	
37. FarmSite Improvements	1,426	0.00	84,961,745	1,598	0.00	92,412,880	3,283,725
38. FarmSite Total				<b>1,755</b>	<b>3,609.75</b>	<b>103,540,835</b>	
39. Road & Ditches	4,518	10,400.85	0	5,008	11,260.10	0	
40. Other- Non Ag Use	2	2.61	31,635	2	2.61	31,635	
41. Total Section VI				<b>2,925</b>	<b>15,996.39</b>	<b>375,252,645</b>	<b>7,380,065</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	6	476.55	897,110	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	6	476.55	897,110

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	527	38,128.58	196,937,200
44. Market Value	0	0.00	0	527	38,128.58	196,870,300
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,922	379,088.70	1,902,864,530	4,449	417,217.28	2,099,801,730
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	2,988.16	3.98%	25,175,295	4.22%	8,425.02
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	29,989.00	39.93%	252,297,400	42.28%	8,413.00
48. 2A	20,639.14	27.48%	173,640,275	29.10%	8,413.15
49. 3A1	521.58	0.69%	3,562,385	0.60%	6,829.99
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	20,072.74	26.72%	135,992,700	22.79%	6,774.99
52. 4A	900.23	1.20%	6,099,105	1.02%	6,775.05
53. Total	75,110.85	100.00%	596,767,160	100.00%	7,945.15
<b>Dry</b>					
54. 1D1	3,336.18	1.25%	21,502,188	1.46%	6,445.15
55. 1D	9,348.34	3.51%	60,297,100	4.10%	6,450.03
56. 2D1	60,916.59	22.85%	380,113,455	25.87%	6,239.90
57. 2D	83,472.91	31.31%	520,870,865	35.45%	6,240.00
58. 3D1	66.62	0.02%	311,120	0.02%	4,670.07
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	105,805.36	39.69%	470,304,885	32.00%	4,445.00
61. 4D	3,616.40	1.36%	16,074,795	1.09%	4,444.97
62. Total	266,562.40	100.00%	1,469,474,408	100.00%	5,512.68
<b>Grass</b>					
63. 1G1	31,844.23	35.51%	82,596,987	40.31%	2,593.78
64. 1G	45,094.96	50.29%	96,515,720	47.10%	2,140.28
65. 2G1	8,055.15	8.98%	17,734,835	8.66%	2,201.68
66. 2G	247.76	0.28%	520,650	0.25%	2,101.43
67. 3G1	3,377.12	3.77%	5,461,715	2.67%	1,617.27
68. 3G	689.29	0.77%	1,432,085	0.70%	2,077.62
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	358.75	0.40%	639,660	0.31%	1,783.02
71. Total	89,667.26	100.00%	204,901,652	100.00%	2,285.13
<b>Irrigated Total</b>					
	75,110.85	17.05%	596,767,160	26.25%	7,945.15
<b>Dry Total</b>					
	266,562.40	60.50%	1,469,474,408	64.65%	5,512.68
<b>Grass Total</b>					
	89,667.26	20.35%	204,901,652	9.01%	2,285.13
72. Waste	9,228.64	2.09%	1,845,805	0.08%	200.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	463.75	0.11%	2,132,555	0.09%	4,598.50
75. Market Area Total	440,569.15	100.00%	2,272,989,025	100.00%	5,159.21

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	56.15	2.99%	340,830	3.73%	6,069.99
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	273.77	14.60%	1,496,160	16.37%	5,465.03
48. 2A	631.44	33.67%	3,450,820	37.75%	5,465.00
49. 3A1	10.84	0.58%	49,375	0.54%	4,554.89
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	860.69	45.89%	3,623,510	39.64%	4,210.01
52. 4A	42.71	2.28%	179,805	1.97%	4,209.90
<b>53. Total</b>	<b>1,875.60</b>	<b>100.00%</b>	<b>9,140,500</b>	<b>100.00%</b>	<b>4,873.37</b>
<b>Dry</b>					
54. 1D1	307.36	0.74%	1,695,070	0.85%	5,514.93
55. 1D	1,670.68	4.03%	9,213,810	4.61%	5,515.01
56. 2D1	5,950.61	14.34%	32,787,865	16.39%	5,510.00
57. 2D	14,215.19	34.26%	78,325,680	39.16%	5,510.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	18.10	0.04%	81,000	0.04%	4,475.14
60. 4D1	18,493.67	44.57%	74,529,525	37.26%	4,030.00
61. 4D	836.97	2.02%	3,373,010	1.69%	4,030.02
<b>62. Total</b>	<b>41,492.58</b>	<b>100.00%</b>	<b>200,005,960</b>	<b>100.00%</b>	<b>4,820.28</b>
<b>Grass</b>					
63. 1G1	5,455.60	27.21%	14,830,040	30.50%	2,718.32
64. 1G	9,548.67	47.63%	23,011,465	47.33%	2,409.91
65. 2G1	3,972.41	19.82%	8,863,385	18.23%	2,231.24
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	1,051.58	5.25%	1,870,370	3.85%	1,778.63
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	18.17	0.09%	43,445	0.09%	2,391.03
<b>71. Total</b>	<b>20,046.43</b>	<b>100.00%</b>	<b>48,618,705</b>	<b>100.00%</b>	<b>2,425.30</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,875.60</b>	<b>2.86%</b>	<b>9,140,500</b>	<b>3.54%</b>	<b>4,873.37</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>41,492.58</b>	<b>63.22%</b>	<b>200,005,960</b>	<b>77.46%</b>	<b>4,820.28</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>20,046.43</b>	<b>30.54%</b>	<b>48,618,705</b>	<b>18.83%</b>	<b>2,425.30</b>
72. Waste	2,214.88	3.37%	442,980	0.17%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	135.33	0.21%	319,380	0.12%	2,360.01
<b>75. Market Area Total</b>	<b>65,629.49</b>	<b>100.00%</b>	<b>258,208,145</b>	<b>100.00%</b>	<b>3,934.33</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	6,630.25	53,597,225	70,356.20	552,310,435	76,986.45	605,907,660
<b>77. Dry Land</b>	108.74	650,910	29,359.98	162,606,330	278,586.26	1,506,223,128	308,054.98	1,669,480,368
<b>78. Grass</b>	34.08	47,130	9,118.10	19,431,960	100,561.51	234,041,267	109,713.69	253,520,357
<b>79. Waste</b>	8.51	1,705	1,180.37	236,070	10,254.64	2,051,010	11,443.52	2,288,785
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	76.51	453,925	7.65	29,545	514.92	1,968,465	599.08	2,451,935
<b>82. Total</b>	<b>151.33</b>	<b>699,745</b>	<b>46,288.70</b>	<b>235,871,585</b>	<b>459,758.61</b>	<b>2,294,625,840</b>	<b>506,198.64</b>	<b>2,531,197,170</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	76,986.45	15.21%	605,907,660	23.94%	7,870.32
<b>Dry Land</b>	308,054.98	60.86%	1,669,480,368	65.96%	5,419.42
<b>Grass</b>	109,713.69	21.67%	253,520,357	10.02%	2,310.74
<b>Waste</b>	11,443.52	2.26%	2,288,785	0.09%	200.01
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	599.08	0.12%	2,451,935	0.10%	4,092.83
<b>Total</b>	<b>506,198.64</b>	<b>100.00%</b>	<b>2,531,197,170</b>	<b>100.00%</b>	<b>5,000.40</b>

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 Adams	44	1,329,930	238	5,491,545	238	60,617,905	282	67,439,380	1,494,420
83.2 Barneston	34	162,060	61	167,820	63	1,719,745	97	2,049,625	9,150
83.3 Beatrice	506	9,154,670	4,817	84,908,865	4,802	768,802,505	5,308	862,866,040	2,437,755
83.4 Beatrice Subdivision	21	317,210	90	2,202,640	90	24,163,625	111	26,683,475	223,930
83.5 Blue Springs	153	551,120	162	353,155	179	10,068,670	332	10,972,945	261,470
83.6 Clatonia	17	433,410	128	2,012,460	128	17,695,610	145	20,141,480	0
83.7 Cortland	10	249,750	212	5,760,000	213	43,638,355	223	49,648,105	115,425
83.8 Doctors' Lake	7	530,000	23	2,450,000	23	7,554,755	30	10,534,755	0
83.9 Ellis	13	23,515	16	16,440	17	497,120	30	537,075	0
83.10 Filley	25	176,660	71	829,130	78	8,867,380	103	9,873,170	116,165
83.11 Holmesville	23	20,065	34	22,475	34	1,732,535	57	1,775,075	8,605
83.12 Lanham	10	16,840	10	8,085	12	602,235	22	627,160	73,615
83.13 Liberty	82	169,515	49	81,750	57	1,701,300	139	1,952,565	240,800
83.14 Odell	37	303,645	129	1,497,590	136	11,834,185	173	13,635,420	4,860
83.15 Pickrell	4	81,150	94	1,504,800	94	20,192,440	98	21,778,390	192,370
83.16 Rockford	7	8,570	16	50,295	17	700,055	24	758,920	0
83.17 Rural	1,142	23,314,265	1,001	29,754,940	1,117	281,046,160	2,259	334,115,365	3,030,895
83.18 Rural Sub North	176	14,437,010	20	710,810	175	75,176,725	351	90,324,545	986,045
83.19 Rural Sub South	7	363,750	17	810,000	18	10,762,355	25	11,936,105	122,740
83.20 Virginia	21	22,015	40	54,930	44	1,561,135	65	1,638,080	73,560
83.21 Wymore	198	799,005	693	2,040,865	733	48,819,215	931	51,659,085	323,215
84 Residential Total	2,537	52,464,155	7,921	140,728,595	8,268	1,397,754,010	10,805	1,590,946,760	9,715,020

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	Adams	10	437,365	41	2,044,730	42	36,478,965	52	38,961,060	997,705
85.2	Barneston	8	4,425	11	8,965	12	2,453,095	20	2,466,485	0
85.3	Beatrice	127	4,957,045	631	27,826,755	633	271,690,805	760	304,474,605	2,360,950
85.4	Blue Springs	4	12,465	20	77,205	20	2,420,705	24	2,510,375	0
85.5	Clatonia	5	115,135	15	198,650	15	1,660,475	20	1,974,260	0
85.6	Cortland	4	45,755	28	801,890	29	5,807,060	33	6,654,705	0
85.7	Ellis	0	0	1	1,470	2	285,590	2	287,060	0
85.8	Filley	4	10,575	20	95,550	20	1,454,970	24	1,561,095	0
85.9	Holmesville	0	0	0	0	1	260,375	1	260,375	0
85.10	Lanham	0	0	3	2,790	3	120,130	3	122,920	0
85.11	Liberty	6	4,900	7	8,540	7	183,920	13	197,360	0
85.12	Odell	1	5,935	25	105,265	26	2,785,610	27	2,896,810	0
85.13	Pickrell	1	43,415	19	283,855	19	4,061,745	20	4,389,015	0
85.14	Rockford	0	0	1	1,065	1	39,515	1	40,580	0
85.15	Rural	16	391,760	60	6,000,190	84	55,702,090	100	62,094,040	3,005,055
85.16	Virginia	6	5,895	11	20,330	11	3,253,480	17	3,279,705	0
85.17	Wymore	19	113,170	78	432,025	80	7,222,225	99	7,767,420	0
86	Commercial Total	211	6,147,840	971	37,909,275	1,005	395,880,755	1,216	439,937,870	6,363,710

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	23,827.26	39.50%	56,232,262	39.50%	2,360.00
88. 1G	28,181.52	46.71%	66,508,420	46.71%	2,360.00
89. 2G1	5,890.11	9.76%	13,900,645	9.76%	2,360.00
90. 2G	187.05	0.31%	441,430	0.31%	2,359.96
91. 3G1	1,491.07	2.47%	3,518,890	2.47%	2,359.98
92. 3G	546.16	0.91%	1,288,955	0.91%	2,360.03
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	203.83	0.34%	481,025	0.34%	2,359.93
95. Total	60,327.00	100.00%	142,371,627	100.00%	2,360.00
<b>CRP</b>					
96. 1C1	5,219.85	55.10%	23,567,615	55.24%	4,515.00
97. 1C	3,725.13	39.32%	16,819,000	39.42%	4,515.01
98. 2C1	496.03	5.24%	2,165,180	5.08%	4,365.02
99. 2C	5.50	0.06%	24,010	0.06%	4,365.45
100. 3C1	25.01	0.26%	81,785	0.19%	3,270.09
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1.76	0.02%	5,475	0.01%	3,110.80
104. Total	9,473.28	100.00%	42,663,065	100.00%	4,503.52
<b>Timber</b>					
105. 1T1	2,797.12	14.08%	2,797,110	14.08%	1,000.00
106. 1T	13,188.31	66.38%	13,188,300	66.38%	1,000.00
107. 2T1	1,669.01	8.40%	1,669,010	8.40%	1,000.00
108. 2T	55.21	0.28%	55,210	0.28%	1,000.00
109. 3T1	1,861.04	9.37%	1,861,040	9.37%	1,000.00
110. 3T	143.13	0.72%	143,130	0.72%	1,000.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	153.16	0.77%	153,160	0.77%	1,000.00
113. Total	19,866.98	100.00%	19,866,960	100.00%	1,000.00
<hr/>					
Grass Total	60,327.00	67.28%	142,371,627	69.48%	2,360.00
CRP Total	9,473.28	10.56%	42,663,065	20.82%	4,503.52
Timber Total	19,866.98	22.16%	19,866,960	9.70%	1,000.00
<hr/>					
114. Market Area Total	89,667.26	100.00%	204,901,652	100.00%	2,285.13

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,605.71	27.24%	8,509,475	27.24%	2,360.00
88. 1G	6,127.13	46.29%	14,460,040	46.29%	2,360.00
89. 2G1	2,907.91	21.97%	6,862,675	21.97%	2,360.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	581.53	4.39%	1,372,420	4.39%	2,360.02
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	13.71	0.10%	32,360	0.10%	2,360.32
95. Total	13,235.99	100.00%	31,236,970	100.00%	2,360.00
<b>CRP</b>					
96. 1C1	1,563.16	42.23%	6,033,835	42.28%	3,860.02
97. 1C	1,793.67	48.46%	6,923,555	48.51%	3,859.99
98. 2C1	327.92	8.86%	1,264,130	8.86%	3,855.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	13.10	0.35%	41,000	0.29%	3,129.77
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	3.64	0.10%	10,265	0.07%	2,820.05
104. Total	3,701.49	100.00%	14,272,785	100.00%	3,855.96
<b>Timber</b>					
105. 1T1	286.73	9.22%	286,730	9.22%	1,000.00
106. 1T	1,627.87	52.36%	1,627,870	52.36%	1,000.00
107. 2T1	736.58	23.69%	736,580	23.69%	1,000.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	456.95	14.70%	456,950	14.70%	1,000.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.82	0.03%	820	0.03%	1,000.00
113. Total	3,108.95	100.00%	3,108,950	100.00%	1,000.00
<hr/>					
Grass Total	13,235.99	66.03%	31,236,970	64.25%	2,360.00
CRP Total	3,701.49	18.46%	14,272,785	29.36%	3,855.96
Timber Total	3,108.95	15.51%	3,108,950	6.39%	1,000.00
<hr/>					
114. Market Area Total	20,046.43	100.00%	48,618,705	100.00%	2,425.30

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

34 Gage

	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	1,385,126,575	1,590,827,470	205,700,895	14.85%	9,715,020	14.15%
02. Recreational	40,675	119,290	78,615	193.28%	0	193.28%
03. Ag-Homesite Land, Ag-Res Dwelling	242,148,535	271,680,175	29,531,640	12.20%	4,096,340	10.50%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,627,315,785</b>	<b>1,862,626,935</b>	<b>235,311,150</b>	<b>14.46%</b>	<b>13,811,360</b>	<b>13.61%</b>
05. Commercial	253,031,505	330,057,970	77,026,465	30.44%	4,752,540	28.56%
06. Industrial	100,150,350	109,879,900	9,729,550	9.71%	1,611,170	8.11%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>353,181,855</b>	<b>439,937,870</b>	<b>86,756,015</b>	<b>24.56%</b>	<b>6,363,710</b>	<b>22.76%</b>
08. Ag-Farmsite Land, Outbuildings	93,105,755	103,540,835	10,435,080	11.21%	3,283,725	7.68%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	31,635	31,635	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>93,137,390</b>	<b>103,572,470</b>	<b>10,435,080</b>	<b>11.20%</b>	<b>3,283,725</b>	<b>7.68%</b>
12. Irrigated	594,373,620	605,907,660	11,534,040	1.94%		
13. Dryland	1,585,828,223	1,669,480,368	83,652,145	5.27%		
14. Grassland	250,063,717	253,520,357	3,456,640	1.38%		
15. Wasteland	2,290,715	2,288,785	-1,930	-0.08%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>2,432,556,275</b>	<b>2,531,197,170</b>	<b>98,640,895</b>	<b>4.06%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>4,506,191,305</b>	<b>4,937,334,445</b>	<b>431,143,140</b>	<b>9.57%</b>	<b>23,458,795</b>	<b>9.05%</b>

## 2026 Assessment Survey for Gage County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	Contracted only - Darrel Stanard (Commercial); Lloyd Dickinson (Agricultural land studies and verifying sales on a part time basis) Bob Thoma is considered a county employee (Agricultural land studies). Josh Garris (residential acreages, Ag OB and Ag DW)
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$514,032.00. - includes salaries.
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$150,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	Funding for MIPS, gWorks and various IT work included in budget. Pictometry (A.K.A Eagleview) was paid of with a final installment of \$50,000.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,000 - Increased due to new deputy needing continued education training too.
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Nominal amount

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor staff.
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="https://gage.gworks.com/">https://gage.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor staff
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks - 2020. USDA. Pictometry fly over in 2024..
10.	<b>When was the aerial imagery last updated?</b>
	Eagle View Pictometry in 2022-2023. City of Beatrice pays for itself, and she does the outer county.

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>

	Yes. However, some municipalities (i.e. Beatrice) within county boundaries have developed local zoning regulations.
<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	All, with the exception of Ellis, Rockford, Holmesville, and Lanham, each of which are considered unincorporated towns.
<b>4.</b>	<b>When was zoning implemented?</b>
	2000

#### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal, Cardinal Assessment Group, and MIPS
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	Pictometry/Eagleview

#### E. Appraisal /Listing Services

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Stanard Appraisal. and Cardinal Assessment Group. MIPS building tables and depreciation into our CAMA system and valuing small town. MIPS is completing Beatrice residential, Beatrice commercial, and also small-town commercial.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes. Stanard Appraisal, Cardinal Assessment Group, and MIPS
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Contracted must have Appraisal License. This applies to Stanard Appraisal only.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes, they have been approved.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes

## 2026 Residential Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor staff and contract (maintenance) with (Josh (Staffer) and Alice and Derick (MIPS) respectively). Additional MIPS staff also help with data collection.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Gage County uses a sales comparison approach in addition to a market approach that is tied to the RCN, based on RCN less market based depreciation.
<b>3.</b>	<b>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?</b>
	The county does not use the cost approach solely in developing market value. The county utilizes market studies for each valuation group. The depreciation table is prepared by Robert Thoma and is based on local market information. For Beatrice MIPS developed the depreciation tables etc.
<b>4.</b>	<b>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.</b>
	Yes, in conjunction with the market analysis. Adjusting to fit MIPS software transfer.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The county uses a sales comparison approach. In the valuation group of Beatrice, it is applied on a square foot basis. For the rest of the valuation groups, residential lot values are determined and adjustments made for larger vacant parcels. A study was conducted in 2025.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Rural residential site values are developed through market analysis by Josh.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	MIPS, CAMA driven system.

## 2026 Commercial Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>
	MIPS with office staff helping.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The county uses a correlated market, cost and income, weighted towards market and income approaches. Where possible the county gathers income information from the market and during sales verification. Beatrice is thus far, the only location where enough contract rents are collected to be useful in analyzing the commercial properties. Revaluation of the downtown commercial areas, land and improvements. The focus was apartment sales and retail sales in the county, rents, vacancies, expenses and repair maintenance costs were considered and applied to values. The small towns have very few sales but are monitored for any comparable sales trends.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	The county's contract appraiser uses information that he has gathered across the state, in conjunction with the work he does in other counties, as well as relying on the State Sales File.
<b>3.</b>	<b>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?</b>
	The county relies more on market information and income, but they do use tables provided by the CAMA vendor. Additional tables are developed for some unique properties based on market information.
<b>4.</b>	<b>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.</b>
	Only in those groups where there is adequate sales information available are individual depreciation tables. When tables can be developed, they are driven by market and income as applicable.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	The County develops the value for commercial lots based on vacant lot sales utilizing a square footage process.

## 2026 Agricultural Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor's Office staff and contracted appraisers. Josh was assigned to buildings.
<b>2.</b>	<b>Describe the process used to determine and monitor market areas.</b>
	Analysis of all agricultural sales allows for the determination and monitoring of market area boundaries. When significant variables that could impact market area boundaries are discovered, such variables are noted and flagged for further review of data.
<b>3.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Use of sales verification forms, interviews with buyers and/or sellers, and consultation with real estate professionals are all steps taken to determine the possibility of influencing factors outside of typical indicators representative of true agricultural sales including consideration of the number of acres. Parcels less than 20 acres require more investigative procedures for verification. Additional actions include physical inspection of parcels and determination of land use. Recreational land is not utilized at this time, except for parcels owned by Nebraska Game & Parks.
<b>4.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Farm home sites and rural acreages in the county are valued the same. The first acre is assigned a value of \$30,000 with remaining building sites valued according to where it is located in the county (Northern half or Southern half).
<b>5.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	Intensive use parcels have not been identified in the county. Analysis of a Christmas tree farm near Blue Springs concluded the property should be valued as dryland for valuation purposes.
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	No designated wetlands.
<b>6a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	<b><i>If your county has special value applications, please answer the following</i></b>
<b>7a.</b>	<b>How many parcels have a special valuation application on file?</b>
	4,378.
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Whether or not non-agricultural influences exist in the county is determined through the process of calling by Lloyd Dickinson, reviewing responses as well as routine sales reviews.
	<b><i>If your county recognizes a special value, please answer the following</i></b>

7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	None present.
7d.	<b>Where is the influenced area located within the county?</b>
	N/A
7e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**Gage County**  
**3-Year Plan**  
June 2025

**Budget, Staffing, and Contracts**

Budget

2025-2026 Final Budget = \$514,032.00 (including salaries) 5500 is allotted for education, lodging, and other travel related expenses.

Appraisal Maintenance \$62,640 (Contracted) with Stanard Appraisal and \$52,400 for (Contracted) Cardinal Assessment Josh Garris.

MIPS working on tables in cama system and will be in City of Beatrice for residential and commercial properties for 2026 taking new pictures, checking measurements, doing lot studies, and a call back will be left on each property with a QR code for answering questions about your property. (Some concern on Attorney General's opinions of being on properties)

Computer vendors agreements of which was in general budget last year.  
(Manatron/MIPS/Gworks)

Pictometry is paid off. Future offices may want to consider 1 inch fly over of Pictometry as many counties are using that for review of properties. Emergency Management and Highway Dept would benefit from this technology.

County Board of Supervisors do have some money in the General Budget for appraisal work such as TERC cases and Referee work. We had over 500 protest for 2025.

Budget Comments

Staff

Assessor: assumes responsibility for all functions within the office and prepares all necessary reports and documents

Deputy Assessor: assists the Assessor with all functions within the office and also helps in the building of the GIS system. Danielle has resumed some new duties learning more of the Deputy Assessor's duties and is responsible for all 521's, updating and developing GIS system. Creates sales file. My Deputy of 30 years retired in April 2024. Jen is my deputy after passing her test and is responsible for all the functions within the office especially if the County Assessor is not available.

Personal Property Clerk: responsible for all personal property filed in the county, also assists in updating real estate records including sketching, and entering data for the reappraisals. Keeps all records concerning building permits filed. General office duties. Assisting taxpayers.

Clerk: responsible for assisting taxpayer and maintaining homestead exemption records, permissive exemption records, sending out sales review questionnaires. She assists with data entry within the CAMA system, answers phones, and performs other general office duties.

Agricultural Appraiser Lloyd Dickinson helps with developing the agland sales manual and verifies sales with buyers and sellers. He is paid \$100 hr and he also helps with the valuation studies. He is limiting this for 2026 as he is retiring from his fee appraisal business.

#### Part-time County Appraiser

Bob Thoma is a county employee. His responsibilities include developing valuation studies for agricultural properties. The assessor along with Mr. Thoma study the market to determine values of agricultural land to be in compliance with the levels of value for the county. Bob also continues to study depreciation tables for residential properties and has taken photos and updated properties for the 6 year plan when needed. We also do reviews to determine market areas in the county. Lloyd Dickinson is also a part of this process mostly working agricultural sales..

#### Contract Appraiser

Darrell Stanard is contracted for 5 days a month. His responsibilities include sales verification, appraisal maintenance and pricing pickup work and developing valuation studies for commercial properties to be in compliance with levels of value for the county. Josh Garris is doing residential pickup work and helping with statistical measures in the county. Being a new MIPS county we are learning the cama system and cleaning up transfer of our data from one cama system to another hoping to build many more tables and Josh will be doing that along with MIPS staff.

We are now a MIPS County as of April 2023 and the Staff at MIPS will continue to build our CAMA system for 2025 and 2026 with new technology.

### **3 Year Appraisal Plan**

#### 2026

##### **Residential**

For 2026 MIPS will be doing residential properties and commercial properties in Beatrice with a new photo being taken and measurement checks on all buildings. They will be on site with the help of pictometry on these properties. I pads are being used and also a call back note will be left on each home letting the property owner know we were on site. The Appraiser's name will be on the call back with a QR code asking the owner to complete a survey by phone or fill out a questionnaire. You can call our office to insure our records are accurate. They will be wearing vests and the vehicle will be marked MIPS. Other residential properties will be looked at for statistical measures and to make sure we are in compliance with the State. Josh Garris will be doing all rural residential properties in the South area of the county picking up acreages and

outbuilding with the help of pictometry. We will be looking at outhbuildings as so many of our machine sheds have finish. Pickup will be done by Josh with MIPS in coordination with each other and rural homes will also be looked at along with the buildings.. Statistical measures will be looked at also due to sales.

### **Commercial**

For 2026 small town residential commercial will be reviewed by MIPS from protests from the year before to get problems that came up and to make sure equalization was being achieved. Small town commercial will be continued this year as many updates are being made to many small town buildings.

### **Agricultural**

For 2026 a market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. We are continuing to review land use and also reviewing many agricultural parcels that may be coming out of the CRP. Lloyd Dickinson does a sales review and we will be using pictometry to help determine changes to the land. Ag land is always an ongoing review when we have time.

## **2027**

### **Residential**

For 2027 MIPS will be doing all of Beatrice residential properties and most likely this will be a two year project. New pictures and measurements along with a call back note on the site letting them know an Appraiser was on site. A QR Code will be listed on the note asking questions of the property that they can fill out on their phone or can call our office to confirm we have correct information on the property.

### **Commercial**

For 2027 MIPS will be doing all Beatrice commercial properties by MIPS in the same manner as listed for Beatrice residential. A new picture will be taken and a call back will be left to ask the owner to fill out the survey.

### **Agricultural**

For 2027 a market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. Hopefully a new flyover will be done and Pictometry will be used as many other offices in the county are now using this program.

## **2027**

### **Residential**

For 2027 continue with Beatrice and rural residential homes and outbuildings will be reviewed by MIPS and a new photo will be taken and any changes that have occurred to the property will be updated. A call back will be left on site and we would like the owner to reply to this by phone or call our office.

### Commercial

For 2027 rural residential commercial will be reviewed by MIPS and a new photo will be taken and updates to the records will be done. A call back will be left on the site and a questionnaire will be left for the owner to respond to our office.

### Agricultural

For 2027 a market analysis of agricultural sales by land classification groups will be conducted to determine possible adjustments to comply with statistical measures. Pictometry will be used to update our agland along with on site reviews when needed.

Josh Garris and Darrel Stanard will be working on different projects as we run into areas that may need our attention especially when problems come up in protest hearings. Darrel will be mostly Commercial properties and our Section 42 housing and Josh will be working on all pickup work in the County and sales review from Transfer Statements.

My goal is to have all properties looked out as we changed our computer vendor from Terra Scan to MIPS in 2023 and many differences have come up as we transferred data and just the change from one vendor to another. MIPS is building for the future and with that comes some changes that can be challenging.

Gage County was in a law suit for a number of years that was won (Beatrice 6) and is now paid off with the help of a county sales tax. This opened doors for appraisals of these properties.

**GAGE COUNTY ASSESSOR'S OFFICE**  
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**REPORT OF SPECIAL VALUATION PROCEDURES/METHODOLOGY**  
**FOR ASSESSMENT YEAR 2026**

March 1, 2026

- **GENERAL INFORMATION:**

On December 1, 1999, the Gage County Board of Supervisors officially adopted temporary zoning regulations for the county. At their December 29, 1999 Board Meeting, Resolution 1033 was passed stating that the special valuation or greenbelt provision would be available in Gage County beginning with the tax year 2000 and that the Gage County Assessor would implement the special valuation or greenbelt provision beginning with tax year 2000 for those land owners who make application on the prescribed form and meet all qualifying criteria.

The special valuation or greenbelt provision was implemented to recognize influences on sales of agricultural/horticultural land where such influences were other than agricultural/horticultural purposes. These non-agricultural/ horticultural influences include, but are not limited to, residential, commercial, investment, or recreational. By recognizing these influences, the assessed value determination can be based on the lands value as if the lands only use is for agricultural/horticultural purposes.

Gage County lies adjacent to Lancaster County on the north and approximately 20 miles south of Lincoln. Additionally, U.S. Highway 77 from Lincoln south through Cortland into Beatrice has been reconfigured from a two lane road to a four lane Highway providing for easy access to Lincoln and Interstate Highway 80 with convenient Interstate access east and west from all areas of Gage County. During previous years, a proliferation of rural residential subdivisions had influenced the sale price of agricultural/horticultural land. Additionally, sales of agricultural/horticultural land within close proximity to the city of Beatrice

reflected development or developmental potential for residential and/or commercial uses.

At the time we initiated the Special Valuation or Green Belt provisions, our review of sales along with our sale verification procedures indicated that agricultural/horticultural sales in Gage County, with the exception of the southwestern most portion of Gage County, were influenced by non-agricultural/horticultural influences. Later studies determined those same non-agricultural/horticultural influences were being experienced throughout the county. However, recent sales studies and sale verifications indicate the non-agricultural/horticultural influences on sales of agricultural/horticultural land throughout the county no longer exists.

- Since 1994, Gage County has been divided into agricultural or horticultural neighborhoods for valuation purposes. Initially, the county was divided into two areas-north of Highway 136 and south of Highway 136. Subsequently, a study and sales review by Great Plains Appraisal Company of Lincoln recommended the division of the county into three neighborhoods. These neighborhood or area boundaries were redefined in 1995 and the county was divided into four areas. The four neighborhood areas were further refined for tax year 2002 with the addition of a neighborhood or area 5 made up of townships or portion of townships from existing areas 2 and 3. There has been further minor realignment of neighborhood boundaries during subsequent years. The county neighborhoods were developed to account for the different market influences and reactions on similar type land capability groups and soil classes throughout the county. For tax year 2008, an analysis of sales along with an analysis of the soil makeup of the county (results of a new soil survey), resulted in a major realignment of neighborhoods dividing the county into two neighborhoods-neighborhood 1 consisting of all townships except the southeastern three most townships and neighborhood 2 consisting of those townships.
- Methodology (influenced or recapture value):  
In determining recapture value of agricultural/horticultural land, Gage County utilizes the sales comparison approach. It is recognized in the appraisal of real property that sale prices of comparable properties are usually considered the best evidence of market value. It is further recognized that when selecting comparable sales, they are selected based on their similarity to the subject property.

All agricultural/horticultural qualified sales are reviewed and analyzed by neighborhood and, at the same time, each neighborhood is reviewed for possible realignment. In determining recapture values within each neighborhood, arms length sales are broken down and grouped by similar number of acres sold (i.e. <40 acres, 40-100 acres, etc.), similar predominate soil classes (i.e. Class 1, Class 2 etc.); and similar land groups (ie. Irrigated, Dry land etc.) and plotted on a sale spreadsheet. Difference in the number of acres in each land capability group for each sale is taken in the analysis. From this data, we determine ranges of value and the most appropriate value for each land capability group. In accordance with existing state statutes, agricultural/horticultural land is assessed at 75% of market value.

- Methodology (Uninfluenced or “special value”)

Initially, our analysis indicated that agricultural sales in the southwestern most portion of Gage County did not have the nonagricultural or horticultural influences that were being experienced in other areas of Gage County. Subsequent analysis indicated these

Nonagricultural/horticultural influences existed in all areas of Gage County. However, recent sales studies and sale verifications indicate that non agricultural/horticultural influences on sales of agricultural/horticultural land throughout the county no longer exists and that sales of agricultural/horticultural land in Gage County are as if the lands only available use is for agricultural/horticultural purposes.

To verify and support our conclusions, we developed a “base” areas outside of Gage County to develop comparison values. Since the adjoining counties of Saline, Jefferson, Johnson, and Pawnee do not recognize non-agricultural/horticultural influences occurring in their agricultural/horticultural land sales, we reviewed sales in these counties to develop a range of values. We reviewed and analyzed qualified sales in each of the adjacent townships of those adjoining counties. Our analysis of the qualified sales utilized the same methodology as we used in developing the recapture value for Gage County. From our analyses, we developed a range of values for each land capability group. Based on the values developed in the adjoining non special value counties and comparing with the recapture values developed for Gage County, the indication was no significant differences existed between special or green belt values and recapture values. This conclusion was supported by our sales verification process which indicated that non-agricultural/horticultural influences on the value of Gage County agricultural/horticultural no longer existed.