

NEBRASKA

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DEPARTMENT OF REVENUE

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

GAGE COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 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,

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Patti Milligan, Gage County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

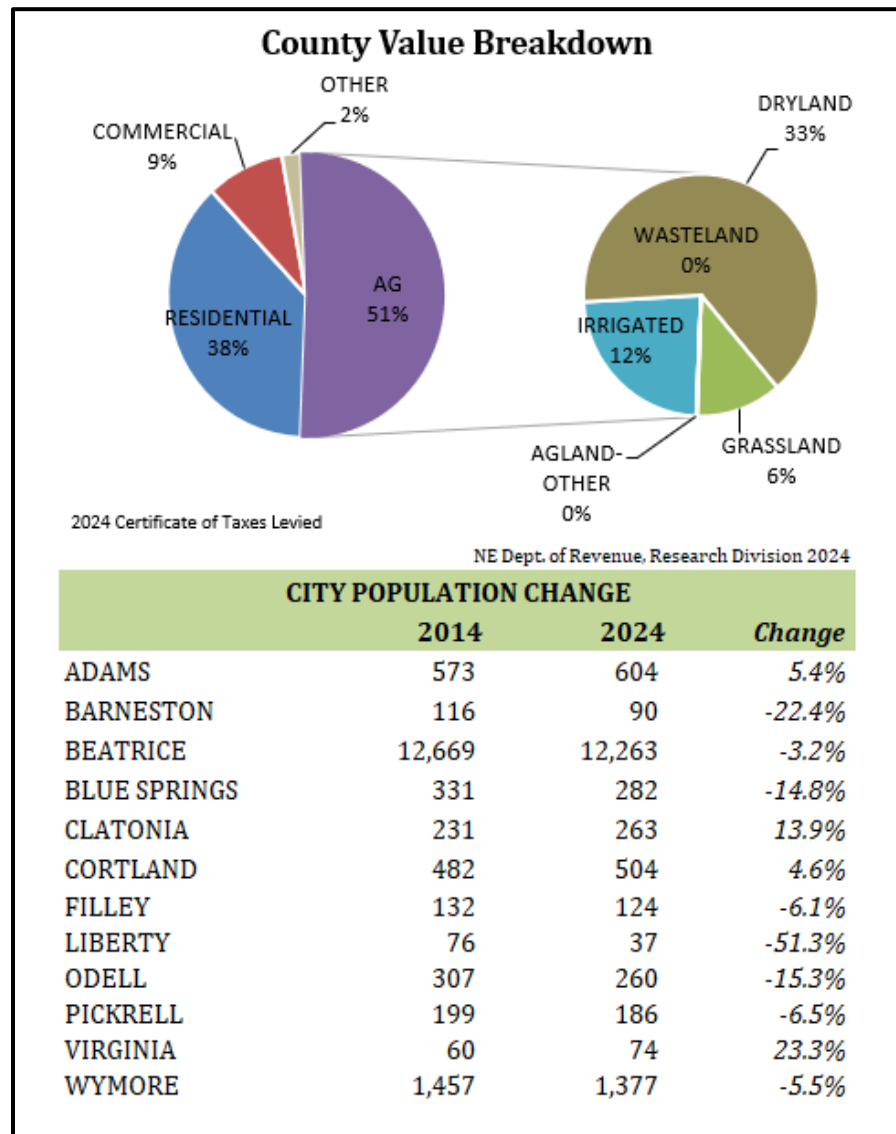
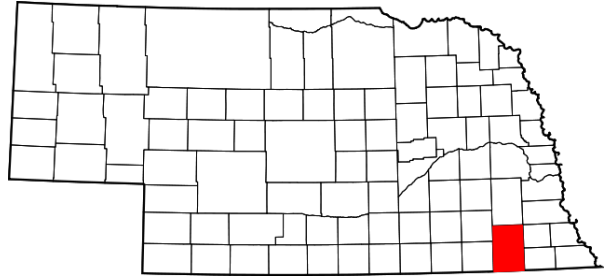
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 851 square miles, Gage County has 21,634 residents, per the Census Bureau Quick Facts for 2023, a slight population decline from the 2020 U.S. Census. Reports indicate that 72% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$150,928 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Gage County are located in and around Beatrice, the county seat. Per the information available from the U.S. Census Bureau, there are 647 employer establishments that employ 6,706 residents, a 4% decrease.

Agricultural land accounts for 51% of the total valuation base in the county. Dryland makes up a majority of the land in the county. Gage County is included in both the Lower Big Blue and Nemaha Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Gage County ranks third in soybeans for beans. In value of sales by commodity group, Gage County ranks fourth in poultry and eggs (USDA AgCensus). The ethanol plant located in Adams also contributes to the local agricultural economy.

2025 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.

A review of sales verifications reveals that there is a pattern of above average sales usability over the years for qualified residential sales in Gage County, which can lead to broader qualitative statistics. All arm's-length sales have been made available for analysis in the residential class. Sales were disqualified based on private sales not subject to the open market, parcels sold to relatives or put into trusts, and when adjoining property purchases. Review of the sales rosters show that determination of qualified and non-qualified sales was made without bias.

There are 16 valuation groups for residential property in Gage County. Valuation Groups 1 through 12, 17, and 18 based on assessor locations. Valuation Group 13 includes multiple small unincorporated towns, Valuation Groups 15 and 16 represent rural acreages, stratified based on their proximity to the City of Lincoln t. Valuation Group 19 is Doctor's Lake Homes, it is a gated community which makes it unique, it provides both residential and recreational properties.

The county assessor is current with the six-year statutory inspection requirements. The county assessor relies on staff and her CAMA vendor to reappraise the recreational parcels.

The county assessor has a written valuation methodology which has been provided to the Property Assessment Division (Division).

2025 Residential Correlation for Gage County

2025 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	2024*	2023*	2024*	2024*	
2	Barneston	2024*	2023*	2024*	2025*	
3	Beatrice & Beatrice Subs	2024*	2023*	2021	2023-2024*	10% increase
5	Blue Springs	2024*	2023*	2024*	2025*	
6	Clatonia	2024*	2023*	2024*	2025*	
7	Cortland	2024*	2023*	2024*	2025*	
9	Filley	2024*	2023*	2024*	2025*	
10	Liberty	2024*	2023*	2024*	2025*	
11	Odell	2024*	2023*	2024*	2025*	
12	Pickrell	2024*	2023*	2024*	2025*	
13	Rockford, Ellis, Lanham, Holmesville	2024*	2023*	2024*	2025*	
15	Rural & Rural Subs	2019	2021	2021	2019	Adj Homesites \$30,000 Bldg sites up \$3000
16	Rural Sub North	2019	2021	2021	2019	
17	Virginia	2024*	2023*	2024*	2025*	
18	Wymore	2024*	2023*	2024*	2025*	
19	Doctor's Lake Homes	2024	2023*	2024*	2025*	
Additional comments: New Pictometry flown and all pickup work by Josh Garris. MIPS physically inspected everything but Beatrice, Beatrice Subs, and all Rural Res and applied the cost approach an market-derived depreciation. * = assessment action for current year						

Description of Analysis

There are 606 sales in the residential class, all three measures of central tendency are within the acceptable range. The COD and PRD are both high. The sales price substrata do show a regressive pattern. However, there is significant dispersion in the ratios of sales that sold for less than \$30,000.

All valuation groups with a sufficient number of sales are within the acceptable range, while several small samples display medians outside the range. Valuation Group 16 is low in all three measures of central tendency with a COD of 2%, raising questions as to whether the sample adequately reflects the population. This area was physically inspected last year with valuation adjustments being made on a small sample, all of the ratios from the prior year were adjusted to 90% to 92% through physical review, possibly artificially boosting the number of sales with a ratio near 90%. Four sales occurred in the newest study period year with ratios ranging from 87% to 98%. Despite the low COD, the 95% Median Confidence interval is quite wide at 87% to 98% and overlaps the acceptable range. In addition to the abnormally low COD, the sample represents less than four percent of the population.

A 6% adjustment would be necessary to bring the median to the midpoint of the acceptable range; the adjustment, as expected raises the measures of central tendency of the substat but has no impact

2025 Residential Correlation for Gage County

on the qualitative statistics. Further, the adjustment has no real impact on the qualitative statistics of the overall sample, likely being too small to affect change in the overall class. Based on all available information the sample size and the low COD cause concerns about the representativeness of the sample; therefore, a non-binding recommendation will not be made. A substat of Valuation Group 16 before and after the hypothetical adjustment can be found in the appendix of this report, along with a statistic representing the overall median of the class with the hypothetical adjustment.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflects increases that are consistent with the amount of assessment actions reported by the county assessor.

Equalization and Quality of Assessment

The sales analysis and review of assessment practices indicates that values are uniform within the class. The quality of assessment of residential property in Gage County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	16	96.79	93.53	94.33	15.37	99.15
2	1	77.03	77.03	77.03	00.00	100.00
3	449	94.30	99.98	92.13	26.64	108.52
5	3	152.62	146.05	89.22	28.08	163.70
6	11	94.09	88.90	84.44	13.75	105.28
7	16	95.93	94.92	93.50	13.58	101.52
9	4	85.32	89.25	92.62	25.30	96.36
10	1	134.40	134.40	134.40	00.00	100.00
11	12	99.39	99.89	97.09	13.52	102.88
12	7	95.48	90.79	88.02	09.64	103.15
13	1	119.85	119.85	119.85	00.00	100.00
15	38	94.40	90.31	88.11	15.08	102.50
16	7	90.20	91.27	91.40	02.20	99.86
17	2	107.87	107.87	98.22	12.35	109.82
18	35	97.79	101.28	99.72	24.51	101.56
19	3	100.47	108.91	104.10	22.91	104.62
____ALL____	606	94.45	99.02	91.95	24.42	107.69

Level of Value

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

2025 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 commercial sales qualification process was reviewed and there was no indication of qualification bias. The county assessor typically qualifies an average percentage of sales but the last couple of years the percentage used has been lower than the state average.

Commercial property is stratified into five separate valuation groups. Valuation Group 1 is Beatrice, the county seat and major trade area for the county. It provides a strong manufacturing base for employment opportunities. The small towns are separated into two valuation groups one encompassing the northern portion of the county between Lincoln and Beatrice and the other comprised of the small towns in the southern portion of the county. Valuation Group 18 is Wymore, the second largest community with a k-12 school system and commercial downtown area. Valuation Group 50 is Rural Residential for those business outside the corporate limits throughout the county.

The county assessor is current with the six-year inspection and review cycle. The county utilizes appraisers on staff and an outside appraiser to review the commercial properties in Gage County.

2025 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	2023*	2023*	2022	2024*	
10	Northern Small Towns	2023*	2023*	2022	2024*	
15	Southern Small Towns	2023*	2023*	2022	2024*	
18	Wymore	2023*	2023*	2022	2024*	
50	Rural	2023*	2023*	2022	2024*	
Additional comments: New Pictometry flown and all pickup work. Stanard Appraisal did a complete reappraisal of improvements. * = assessment action for current year						

Description of Analysis

Only the median is within the acceptable range; the mean is slightly high, and the weighted mean is low. The COD supports the use of the median as an indicator of the level of value. The PRD is high but is impacted by a few outliers at each end of the sale price array. The sale price substratum does not reflect a clearly regressive pattern.

Review of the of occupancy codes substrata indicates that the codes with sufficient sized samples are all in the acceptable range.

2025 Commercial Correlation for Gage County

Comparison of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and reflect the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

A review of the statistics, along with all other information available, including the assessment practices for the commercial property in Gage County suggest that the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
3	44	99.01	102.47	87.46	13.10	117.16
10	6	96.48	99.10	94.19	22.03	105.21
18	1	104.19	104.19	104.19	00.00	100.00
50	4	85.89	92.63	100.60	39.36	92.08
____ALL____	55	98.92	101.41	88.84	15.59	114.15

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Gage County is 99%.

2025 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.

Agricultural land sales in Gage County have been qualified at a higher than state average rate for the last three years. Examination of the sales qualification process revealed no apparent bias in the qualification determination. All arm's-length sales have been included in the state sales file for measurement of agricultural land property in the county. Two market areas are being used for the agricultural land class. They are identifiable by the two characteristics that separate the land in the county. One market has access to water and the soil structure is better quality than the three townships to the east bordering Pawnee County.

Agricultural homes and outbuildings are physically reviewed as part of the systematic review of the county by township. Agricultural land use is reviewed using the same schedule as the physical review. The land review is completed using aerial imagery and the dwellings and outbuildings were physically reviewed. The county assessor is up to date on their six-year review cycle.

2025 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*	2023*	2022	2022-2024*	
AB DW	Agricultural dwellings	2024*	2023*	2022	2022-2024*	
<u>Additional comments:</u> New Pictometry flown and all pickup work by Josh Garris.						
* = 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	2024*	
2	3 Townships on Pawnee County Border	2024*	
<u>Additional comments:</u> New Pictometry flown and all pickup work by Bob Thoma and Lloyd Dickinson.			
* = assessment action for current year			

Description of Analysis

The agricultural statistic contains 80 sales, two of three measures of central tendency are in the acceptable range. Both market areas are within the acceptable range.

Review of the 80% Majority Land Use (MLU) substrata shows that subclasses are within the acceptable range where sufficient sales exist. A review of the 2025 Average Acre Value

2025 Agricultural Correlation for Gage County

Comparison chart shows that Gage County agricultural values are comparable to the surrounding counties.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

Equalization and Quality of Assessment

Review of the agricultural homes and outbuildings shows that they have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily require level.

Agricultural land values are equalized at the 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.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	3	70.08	78.32	74.51	17.84	105.11
1	3	70.08	78.32	74.51	17.84	105.11
____Dry____						
County	44	68.83	74.36	71.31	19.92	104.28
1	40	68.83	74.85	71.47	21.02	104.73
2	4	67.51	69.45	69.67	08.96	99.68
____Grass____						
County	5	75.08	78.91	66.84	28.12	118.06
1	1	123.20	123.20	123.20	00.00	100.00
2	4	66.25	67.83	63.73	21.66	106.43
____ALL____	80	71.08	76.23	72.81	19.94	104.70

Level of Value

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

2025 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
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



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

Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Gage County

Residential Real Property - Current

Number of Sales	606	Median	94.45
Total Sales Price	\$109,812,039	Mean	99.02
Total Adj. Sales Price	\$109,812,039	Wgt. Mean	91.95
Total Assessed Value	\$100,973,950	Average Assessed Value of the Base	\$130,911
Avg. Adj. Sales Price	\$181,208	Avg. Assessed Value	\$166,624

Confidence Interval - Current

95% Median C.I	92.49 to 96.45
95% Wgt. Mean C.I	90.14 to 93.77
95% Mean C.I	94.75 to 103.29
% of Value of the Class of all Real Property Value in the County	30.87
% of Records Sold in the Study Period	5.69
% of Value Sold in the Study Period	7.24

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	688	94	92.52
2023	800	94	93.65
2022	724	95	94.52
2021	645	94	93.78

2025 Commission Summary

for Gage County

Commercial Real Property - Current

Number of Sales	55	Median	98.92
Total Sales Price	\$35,187,963	Mean	101.41
Total Adj. Sales Price	\$35,187,963	Wgt. Mean	88.84
Total Assessed Value	\$31,262,080	Average Assessed Value of the Base	\$286,209
Avg. Adj. Sales Price	\$639,781	Avg. Assessed Value	\$568,401

Confidence Interval - Current

95% Median C.I	96.08 to 99.99
95% Wgt. Mean C.I	77.42 to 100.27
95% Mean C.I	93.92 to 108.90
% of Value of the Class of all Real Property Value in the County	7.85
% of Records Sold in the Study Period	4.44
% of Value Sold in the Study Period	8.81

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	66	98	96.63
2023	59	98	98.15
2022	45	94	93.99
2021	50	96	96.09

34 Gage
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 606
 Total Sales Price : 109,812,039
 Total Adj. Sales Price : 109,812,039
 Total Assessed Value : 100,973,950
 Avg. Adj. Sales Price : 181,208
 Avg. Assessed Value : 166,624

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 99
 COD : 24.42
 PRD : 107.69

COV : 54.19
 STD : 53.66
 Avg. Abs. Dev : 23.06
 MAX Sales Ratio : 1142.98
 MIN Sales Ratio : 22.41

95% Median C.I. : 92.49 to 96.45
 95% Wgt. Mean C.I. : 90.14 to 93.77
 95% Mean C.I. : 94.75 to 103.29

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-22 To 31-DEC-22	76	100.37	100.03	93.61	17.14	106.86	41.44	182.51	94.25 to 106.61	164,996	154,449
01-JAN-23 To 31-MAR-23	59	101.50	102.13	100.28	17.51	101.84	43.40	208.15	91.34 to 107.52	164,939	165,395
01-APR-23 To 30-JUN-23	87	98.81	114.36	96.52	28.72	118.48	47.80	1142.98	94.24 to 101.86	187,862	181,331
01-JUL-23 To 30-SEP-23	79	98.96	98.85	96.02	17.63	102.95	23.74	177.65	92.49 to 104.10	193,926	186,214
01-OCT-23 To 31-DEC-23	63	101.07	102.29	96.28	24.14	106.24	26.06	191.78	91.52 to 105.13	157,868	151,990
01-JAN-24 To 31-MAR-24	61	90.11	93.11	87.66	25.51	106.22	32.98	322.41	82.95 to 96.23	186,609	163,587
01-APR-24 To 30-JUN-24	88	87.35	89.88	85.41	25.14	105.23	24.98	281.32	81.52 to 92.51	183,866	157,042
01-JUL-24 To 30-SEP-24	93	85.56	92.29	85.02	30.77	108.55	22.41	317.12	78.60 to 90.90	197,503	167,925
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	301	99.18	104.27	96.38	20.81	108.19	23.74	1142.98	95.69 to 101.70	179,187	172,701
01-OCT-23 To 30-SEP-24	305	89.10	93.83	87.68	27.50	107.01	22.41	322.41	85.84 to 92.65	183,203	160,626
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	288	99.13	104.96	97.04	22.57	108.16	23.74	1142.98	95.64 to 101.86	178,268	172,987
<u>ALL</u>	606	94.45	99.02	91.95	24.42	107.69	22.41	1142.98	92.49 to 96.45	181,208	166,624

34 Gage
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 606
 Total Sales Price : 109,812,039
 Total Adj. Sales Price : 109,812,039
 Total Assessed Value : 100,973,950
 Avg. Adj. Sales Price : 181,208
 Avg. Assessed Value : 166,624

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 99
 COD : 24.42
 PRD : 107.69

COV : 54.19
 STD : 53.66
 Avg. Abs. Dev : 23.06
 MAX Sales Ratio : 1142.98
 MIN Sales Ratio : 22.41

95% Median C.I. : 92.49 to 96.45
 95% Wgt. Mean C.I. : 90.14 to 93.77
 95% Mean C.I. : 94.75 to 103.29

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VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	16	96.79	93.53	94.33	15.37	99.15	70.04	120.81	77.58 to 106.22	290,131	273,686
2	1	77.03	77.03	77.03	00.00	100.00	77.03	77.03	N/A	75,000	57,770
3	449	94.30	99.98	92.13	26.64	108.52	22.41	1142.98	91.69 to 96.48	162,327	149,552
5	3	152.62	146.05	89.22	28.08	163.70	78.49	207.05	N/A	73,833	65,875
6	11	94.09	88.90	84.44	13.75	105.28	62.83	108.35	75.03 to 104.98	175,818	148,458
7	16	95.93	94.92	93.50	13.58	101.52	69.30	121.43	84.09 to 107.73	208,280	194,736
9	4	85.32	89.25	92.62	25.30	96.36	62.08	124.29	N/A	204,375	189,289
10	1	134.40	134.40	134.40	00.00	100.00	134.40	134.40	N/A	30,000	40,320
11	12	99.39	99.89	97.09	13.52	102.88	67.71	126.76	87.42 to 115.34	103,493	100,483
12	7	95.48	90.79	88.02	09.64	103.15	72.69	101.43	72.69 to 101.43	233,929	205,907
13	1	119.85	119.85	119.85	00.00	100.00	119.85	119.85	N/A	36,000	43,145
15	38	94.40	90.31	88.11	15.08	102.50	41.44	133.96	84.38 to 99.10	382,309	336,862
16	7	90.20	91.27	91.40	02.20	99.86	87.45	98.43	87.45 to 98.43	573,571	524,261
17	2	107.87	107.87	98.22	12.35	109.82	94.55	121.19	N/A	29,000	28,485
18	35	97.79	101.28	99.72	24.51	101.56	43.40	168.38	88.26 to 113.79	72,243	72,037
19	3	100.47	108.91	104.10	22.91	104.62	78.60	147.66	N/A	610,000	635,032
____ALL____	606	94.45	99.02	91.95	24.42	107.69	22.41	1142.98	92.49 to 96.45	181,208	166,624

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	606	94.45	99.02	91.95	24.42	107.69	22.41	1142.98	92.49 to 96.45	181,208	166,624
06											
07											
____ALL____	606	94.45	99.02	91.95	24.42	107.69	22.41	1142.98	92.49 to 96.45	181,208	166,624

34 Gage
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 606
 Total Sales Price : 109,812,039
 Total Adj. Sales Price : 109,812,039
 Total Assessed Value : 100,973,950
 Avg. Adj. Sales Price : 181,208
 Avg. Assessed Value : 166,624

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 99
 COD : 24.42
 PRD : 107.69

COV : 54.19
 STD : 53.66
 Avg. Abs. Dev : 23.06
 MAX Sales Ratio : 1142.98
 MIN Sales Ratio : 22.41

95% Median C.I. : 92.49 to 96.45
 95% Wgt. Mean C.I. : 90.14 to 93.77
 95% Mean C.I. : 94.75 to 103.29

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	11	136.06	158.25	163.47	43.32	96.81	29.65	317.12	101.57 to 281.32	10,243	16,744
Less Than 30,000	28	145.36	195.32	201.96	58.12	96.71	29.65	1142.98	115.20 to 179.85	17,645	35,637
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	606	94.45	99.02	91.95	24.42	107.69	22.41	1142.98	92.49 to 96.45	181,208	166,624
Greater Than 14,999	595	94.30	97.92	91.88	23.43	106.57	22.41	1142.98	92.09 to 96.18	184,369	169,395
Greater Than 29,999	578	93.89	94.35	91.45	20.30	103.17	22.41	322.41	91.37 to 95.29	189,131	172,969
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	11	136.06	158.25	163.47	43.32	96.81	29.65	317.12	101.57 to 281.32	10,243	16,744
15,000 TO 29,999	17	168.30	219.32	213.34	58.89	102.80	95.17	1142.98	110.28 to 208.15	22,435	47,862
30,000 TO 59,999	60	112.29	115.39	113.57	24.21	101.60	44.60	322.41	100.59 to 119.71	44,160	50,151
60,000 TO 99,999	80	101.92	103.27	102.36	25.95	100.89	22.41	182.51	94.34 to 110.41	77,794	79,627
100,000 TO 149,999	106	94.17	89.73	90.11	22.15	99.58	23.74	155.29	87.05 to 100.85	125,342	112,940
150,000 TO 249,999	200	89.54	89.19	89.06	15.85	100.15	30.49	161.97	86.15 to 92.04	194,886	173,574
250,000 TO 499,999	118	91.22	90.36	90.52	14.94	99.82	41.44	136.48	87.45 to 95.64	327,887	296,788
500,000 TO 999,999	13	92.88	96.83	95.62	11.27	101.27	75.38	147.66	89.87 to 100.47	641,223	613,155
1,000,000 +	1	79.52	79.52	79.52	00.00	100.00	79.52	79.52	N/A	1,154,844	918,370
<u>ALL</u>	606	94.45	99.02	91.95	24.42	107.69	22.41	1142.98	92.49 to 96.45	181,208	166,624

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	90	COV :	03.78	95% Median C.I. :	87.45 to 98.43
Total Sales Price :	4,015,000	Wgt. Mean :	91	STD :	03.45	95% Wgt. Mean C.I. :	88.14 to 94.67
Total Adj. Sales Price :	4,015,000	Mean :	91	Avg. Abs. Dev :	01.98	95% Mean C.I. :	88.08 to 94.46
Total Assessed Value :	3,669,830						
Avg. Adj. Sales Price :	573,571	COD :	02.20	MAX Sales Ratio :	98.43		
Avg. Assessed Value :	524,261	PRD :	99.86	MIN Sales Ratio :	87.45		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	1	92.09	92.09	92.09		100.00	92.09	92.09	N/A	375,000	345,350
07/01/2023 To 09/30/2023	2	90.04	90.04	90.02	00.19	100.02	89.87	90.20	N/A	590,000	531,143
10/01/2023 To 12/31/2023	2	94.61	94.61	94.23	04.05	100.40	90.78	98.43	N/A	692,500	652,555
01/01/2024 To 03/31/2024	2	88.77	88.77	89.03	01.49	99.71	87.45	90.09	N/A	537,500	478,543
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
____Study Yrs____											
10/01/2022 To 09/30/2023	3	90.20	90.72	90.52	00.82	100.22	89.87	92.09	N/A	518,333	469,212
10/01/2023 To 09/30/2024	4	90.44	91.69	91.96	03.23	99.71	87.45	98.43	N/A	615,000	565,549
____Calendar Yrs____											
01/01/2023 To 12/31/2023	5	90.78	92.27	92.27	02.30	100.00	89.87	98.43	N/A	588,000	542,549

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
16	7	90.20	91.27	91.40	02.20	99.86	87.45	98.43	87.45 to 98.43	573,571	524,261

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	90	COV :	03.78	95% Median C.I. :	87.45 to 98.43
Total Sales Price :	4,015,000	Wgt. Mean :	91	STD :	03.45	95% Wgt. Mean C.I. :	88.14 to 94.67
Total Adj. Sales Price :	4,015,000	Mean :	91	Avg.Abs.Dev :	01.98	95% Mean C.I. :	88.08 to 94.46
Total Assessed Value :	3,669,830						
Avg. Adj. Sales Price :	573,571	COD :	02.20	MAX Sales Ratio :	98.43		
Avg. Assessed Value :	524,261	PRD :	99.86	MIN Sales Ratio :	87.45		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	7	90.20	91.27	91.40	02.20	99.86	87.45	98.43	87.45 to 98.43	573,571	524,261
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	7	90.20	91.27	91.40	02.20	99.86	87.45	98.43	87.45 to 98.43	573,571	524,261
Greater Than 15,000	7	90.20	91.27	91.40	02.20	99.86	87.45	98.43	87.45 to 98.43	573,571	524,261
Greater Than 30,000	7	90.20	91.27	91.40	02.20	99.86	87.45	98.43	87.45 to 98.43	573,571	524,261
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	2	89.77	89.77	89.61	02.58	100.18	87.45	92.09	N/A	402,500	360,693
500,000 TO 999,999	5	90.20	91.87	91.85	02.05	100.02	89.87	98.43	N/A	642,000	589,689
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	16	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	96	COV :	03.77	95% Median C.I. :	92.70 to 104.33
Total Sales Price :	4,015,000	Wgt. Mean :	97	STD :	03.65	95% Wgt. Mean C.I. :	93.43 to 100.35
Total Adj. Sales Price :	4,015,000	Mean :	97	Avg. Abs. Dev :	02.10	95% Mean C.I. :	93.37 to 100.13
Total Assessed Value :	3,890,020						
Avg. Adj. Sales Price :	573,571	COD :	02.20	MAX Sales Ratio :	104.33		
Avg. Assessed Value :	555,717	PRD :	99.86	MIN Sales Ratio :	92.70		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	1	97.62	97.62	97.62		100.00	97.62	97.62	N/A	375,000	366,071
07/01/2023 To 09/30/2023	2	95.44	95.44	95.43	00.19	100.01	95.26	95.61	N/A	590,000	563,011
10/01/2023 To 12/31/2023	2	100.28	100.28	99.89	04.04	100.39	96.23	104.33	N/A	692,500	691,709
01/01/2024 To 03/31/2024	2	94.10	94.10	94.37	01.49	99.71	92.70	95.49	N/A	537,500	507,255
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
____Study Yrs____											
10/01/2022 To 09/30/2023	3	95.61	96.16	95.95	00.83	100.22	95.26	97.62	N/A	518,333	497,364
10/01/2023 To 09/30/2024	4	95.86	97.19	97.48	03.22	99.70	92.70	104.33	N/A	615,000	599,482
____Calendar Yrs____											
01/01/2023 To 12/31/2023	5	96.23	97.81	97.81	02.31	100.00	95.26	104.33	N/A	588,000	575,102

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
16	7	95.61	96.75	96.89	02.20	99.86	92.70	104.33	92.70 to 104.33	573,571	555,717

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	96	COV :	03.77	95% Median C.I. :	92.70 to 104.33
Total Sales Price :	4,015,000	Wgt. Mean :	97	STD :	03.65	95% Wgt. Mean C.I. :	93.43 to 100.35
Total Adj. Sales Price :	4,015,000	Mean :	97	Avg.Abs.Dev :	02.10	95% Mean C.I. :	93.37 to 100.13
Total Assessed Value :	3,890,020						
Avg. Adj. Sales Price :	573,571	COD :	02.20	MAX Sales Ratio :	104.33		
Avg. Assessed Value :	555,717	PRD :	99.86	MIN Sales Ratio :	92.70		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	7	95.61	96.75	96.89	02.20	99.86	92.70	104.33	92.70 to 104.33	573,571	555,717
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	7	95.61	96.75	96.89	02.20	99.86	92.70	104.33	92.70 to 104.33	573,571	555,717
Greater Than 15,000	7	95.61	96.75	96.89	02.20	99.86	92.70	104.33	92.70 to 104.33	573,571	555,717
Greater Than 30,000	7	95.61	96.75	96.89	02.20	99.86	92.70	104.33	92.70 to 104.33	573,571	555,717
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	2	95.16	95.16	94.99	02.59	100.18	92.70	97.62	N/A	402,500	382,334
500,000 TO 999,999	5	95.61	97.38	97.36	02.05	100.02	95.26	104.33	N/A	642,000	625,070
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	16	Total	Increase	6%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	606	Median :	95	COV :	54.15	95% Median C.I. :	93.07 to 96.48
Total Sales Price :	109,812,039	Wgt. Mean :	92	STD :	53.65	95% Wgt. Mean C.I. :	90.33 to 93.97
Total Adj. Sales Price :	109,812,039	Mean :	99	Avg. Abs. Dev :	23.04	95% Mean C.I. :	94.81 to 103.35
Total Assessed Value :	101,194,140						
Avg. Adj. Sales Price :	181,208	COD :	24.33	MAX Sales Ratio :	1142.98		
Avg. Assessed Value :	166,987	PRD :	107.52	MIN Sales Ratio :	22.41		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	76	100.37	100.03	93.61	17.14	106.86	41.44	182.51	94.25 to 106.61	164,996	154,449
01/01/2023 To 03/31/2023	59	101.50	102.13	100.28	17.51	101.84	43.40	208.15	91.34 to 107.52	164,939	165,395
04/01/2023 To 06/30/2023	87	98.81	114.42	96.65	28.66	118.39	47.80	1142.98	94.30 to 101.86	187,862	181,569
07/01/2023 To 09/30/2023	79	98.96	98.99	96.44	17.50	102.64	23.74	177.65	94.56 to 104.10	193,926	187,021
10/01/2023 To 12/31/2023	63	101.57	102.47	97.06	23.93	105.57	26.06	191.78	92.12 to 105.13	157,868	153,233
01/01/2024 To 03/31/2024	61	91.69	93.28	88.17	25.11	105.80	32.98	322.41	82.95 to 96.23	186,609	164,528
04/01/2024 To 06/30/2024	88	87.35	89.88	85.41	25.14	105.23	24.98	281.32	81.52 to 92.51	183,866	157,042
07/01/2024 To 09/30/2024	93	85.56	92.29	85.02	30.77	108.55	22.41	317.12	78.60 to 90.90	197,503	167,925
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	301	99.18	104.33	96.54	20.75	108.07	23.74	1142.98	96.21 to 101.70	179,187	172,982
10/01/2023 To 09/30/2024	305	89.38	93.90	87.92	27.48	106.80	22.41	322.41	85.84 to 93.09	183,203	161,071
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	288	99.25	105.06	97.35	22.48	107.92	23.74	1142.98	96.23 to 101.90	178,268	173,552

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	606	Median :	95	COV :	54.15	95% Median C.I. :	93.07 to 96.48
Total Sales Price :	109,812,039	Wgt. Mean :	92	STD :	53.65	95% Wgt. Mean C.I. :	90.33 to 93.97
Total Adj. Sales Price :	109,812,039	Mean :	99	Avg. Abs. Dev :	23.04	95% Mean C.I. :	94.81 to 103.35
Total Assessed Value :	101,194,140						
Avg. Adj. Sales Price :	181,208	COD :	24.33	MAX Sales Ratio :	1142.98		
Avg. Assessed Value :	166,987	PRD :	107.52	MIN Sales Ratio :	22.41		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	16	96.79	93.53	94.33	15.37	99.15	70.04	120.81	77.58 to 106.22	290,131	273,686
2	1	77.03	77.03	77.03		100.00	77.03	77.03	N/A	75,000	57,770
3	449	94.30	99.98	92.13	26.64	108.52	22.41	1142.98	91.69 to 96.48	162,327	149,552
5	3	152.62	146.05	89.22	28.08	163.70	78.49	207.05	N/A	73,833	65,875
6	11	94.09	88.90	84.44	13.75	105.28	62.83	108.35	75.03 to 104.98	175,818	148,458
7	16	95.93	94.92	93.50	13.58	101.52	69.30	121.43	84.09 to 107.73	208,280	194,736
9	4	85.32	89.25	92.62	25.30	96.36	62.08	124.29	N/A	204,375	189,289
10	1	134.40	134.40	134.40		100.00	134.40	134.40	N/A	30,000	40,320
11	12	99.39	99.89	97.09	13.52	102.88	67.71	126.76	87.42 to 115.34	103,493	100,483
12	7	95.48	90.79	88.02	09.64	103.15	72.69	101.43	72.69 to 101.43	233,929	205,907
13	1	119.85	119.85	119.85		100.00	119.85	119.85	N/A	36,000	43,145
15	38	94.40	90.31	88.11	15.08	102.50	41.44	133.96	84.38 to 99.10	382,309	336,862
16	7	95.61	96.75	96.89	02.20	99.86	92.70	104.33	92.70 to 104.33	573,571	555,717
17	2	107.87	107.87	98.22	12.35	109.82	94.55	121.19	N/A	29,000	28,485
18	35	97.79	101.28	99.72	24.51	101.56	43.40	168.38	88.26 to 113.79	72,243	72,037
19	3	100.47	108.91	104.10	22.91	104.62	78.60	147.66	N/A	610,000	635,032

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	606	94.71	99.08	92.15	24.33	107.52	22.41	1142.98	93.07 to 96.48	181,208	166,987
06											
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	606	Median :	95	COV :	54.15	95% Median C.I. :	93.07 to 96.48
Total Sales Price :	109,812,039	Wgt. Mean :	92	STD :	53.65	95% Wgt. Mean C.I. :	90.33 to 93.97
Total Adj. Sales Price :	109,812,039	Mean :	99	Avg. Abs. Dev :	23.04	95% Mean C.I. :	94.81 to 103.35
Total Assessed Value :	101,194,140						
Avg. Adj. Sales Price :	181,208	COD :	24.33	MAX Sales Ratio :	1142.98		
Avg. Assessed Value :	166,987	PRD :	107.52	MIN Sales Ratio :	22.41		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	11	136.06	158.25	163.47	43.32	96.81	29.65	317.12	101.57 to 281.32	10,243	16,744
Less Than 30,000	28	145.36	195.32	201.96	58.12	96.71	29.65	1142.98	115.20 to 179.85	17,645	35,637
__Ranges Excl. Low \$__											
Greater Than 4,999	606	94.71	99.08	92.15	24.33	107.52	22.41	1142.98	93.07 to 96.48	181,208	166,987
Greater Than 15,000	595	94.45	97.99	92.08	23.37	106.42	22.41	1142.98	92.65 to 96.23	184,369	169,765
Greater Than 30,000	578	94.21	94.42	91.66	20.21	103.01	22.41	322.41	91.69 to 95.49	189,131	173,350
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	11	136.06	158.25	163.47	43.32	96.81	29.65	317.12	101.57 to 281.32	10,243	16,744
15,000 TO 29,999	17	168.30	219.32	213.34	58.89	102.80	95.17	1142.98	110.28 to 208.15	22,435	47,862
30,000 TO 59,999	60	112.29	115.39	113.57	24.21	101.60	44.60	322.41	100.59 to 119.71	44,160	50,151
60,000 TO 99,999	80	101.92	103.27	102.36	25.95	100.89	22.41	182.51	94.34 to 110.41	77,794	79,627
100,000 TO 149,999	106	94.17	89.73	90.11	22.15	99.58	23.74	155.29	87.05 to 100.85	125,342	112,940
150,000 TO 249,999	200	89.54	89.19	89.06	15.85	100.15	30.49	161.97	86.15 to 92.04	194,886	173,574
250,000 TO 499,999	118	91.85	90.45	90.63	14.87	99.80	41.44	136.48	87.82 to 96.18	327,887	297,155
500,000 TO 999,999	13	95.61	98.95	97.75	10.19	101.23	75.38	147.66	92.88 to 104.33	641,223	626,764
1,000,000 +	1	79.52	79.52	79.52		100.00	79.52	79.52	N/A	1,154,844	918,370

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	16	Total	Increase	6%

What IF

34 Gage
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales : 55
Total Sales Price : 35,187,963
Total Adj. Sales Price : 35,187,963
Total Assessed Value : 31,262,080
Avg. Adj. Sales Price : 639,781
Avg. Assessed Value : 568,401

MEDIAN : 99
WGT. MEAN : 89
MEAN : 101
COD : 15.59
PRD : 114.15

COV : 27.94
STD : 28.33
Avg. Abs. Dev : 15.42
MAX Sales Ratio : 208.89
MIN Sales Ratio : 40.22

95% Median C.I. : 96.08 to 99.99
95% Wgt. Mean C.I. : 77.42 to 100.27
95% Mean C.I. : 93.92 to 108.90

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	6	100.18	117.70	100.55	25.66	117.06	77.42	208.89	77.42 to 208.89	462,833	465,371
01-JAN-22 To 31-MAR-22	3	100.10	105.46	98.52	09.51	107.04	93.87	122.42	N/A	411,667	405,563
01-APR-22 To 30-JUN-22	8	98.54	92.17	96.34	11.63	95.67	40.22	111.93	40.22 to 111.93	511,250	492,527
01-JUL-22 To 30-SEP-22	5	102.17	102.46	139.82	22.57	73.28	48.32	158.52	N/A	168,300	235,314
01-OCT-22 To 31-DEC-22	6	107.70	114.73	102.21	16.65	112.25	94.13	161.20	94.13 to 161.20	237,500	242,759
01-JAN-23 To 31-MAR-23	4	96.63	96.14	96.06	01.89	100.08	92.14	99.16	N/A	423,125	406,466
01-APR-23 To 30-JUN-23	4	99.10	100.37	98.61	04.25	101.78	94.35	108.93	N/A	884,616	872,289
01-JUL-23 To 30-SEP-23	3	99.12	80.35	49.57	19.62	162.09	41.79	100.14	N/A	1,358,333	673,385
01-OCT-23 To 31-DEC-23	5	93.08	90.85	81.97	05.39	110.83	75.54	99.87	N/A	2,246,600	1,841,578
01-JAN-24 To 31-MAR-24	4	91.23	95.31	89.90	28.38	106.02	48.84	149.92	N/A	161,250	144,968
01-APR-24 To 30-JUN-24	4	98.04	116.67	117.61	21.62	99.20	93.80	176.81	N/A	352,750	414,878
01-JUL-24 To 30-SEP-24	3	94.04	96.00	94.29	02.14	101.81	93.97	99.99	N/A	741,500	699,127
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	22	99.97	103.28	102.04	17.87	101.22	40.22	208.89	96.08 to 104.19	406,523	414,805
01-OCT-22 To 30-SEP-23	17	99.12	100.91	80.06	11.66	126.04	41.79	161.20	94.35 to 108.93	631,233	505,396
01-OCT-23 To 30-SEP-24	16	93.89	99.38	87.31	15.39	113.82	48.84	176.81	92.46 to 99.87	969,594	846,541
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	22	99.97	102.47	102.62	15.74	99.85	40.22	161.20	96.08 to 111.93	345,068	354,092
01-JAN-23 To 31-DEC-23	16	96.63	92.58	79.57	07.96	116.35	41.79	108.93	92.50 to 99.87	1,283,685	1,021,442
<u>ALL</u>	55	98.92	101.41	88.84	15.59	114.15	40.22	208.89	96.08 to 99.99	639,781	568,401

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	44	99.01	102.47	87.46	13.10	117.16	41.79	208.89	96.26 to 100.10	706,959	618,272
10	6	96.48	99.10	94.19	22.03	105.21	48.32	161.20	48.32 to 161.20	128,500	121,029
18	1	104.19	104.19	104.19	00.00	100.00	104.19	104.19	N/A	40,000	41,675
50	4	85.89	92.63	100.60	39.36	92.08	40.22	158.52	N/A	817,688	822,566
<u>ALL</u>	55	98.92	101.41	88.84	15.59	114.15	40.22	208.89	96.08 to 99.99	639,781	568,401

34 Gage
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

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COD : 15.59
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STD : 28.33
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MAX Sales Ratio : 208.89
MIN Sales Ratio : 40.22

95% Median C.I. : 96.08 to 99.99
95% Wgt. Mean C.I. : 77.42 to 100.27
95% Mean C.I. : 93.92 to 108.90

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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	6	99.58	98.38	98.21	01.79	100.17	93.87	100.36	93.87 to 100.36	431,250	423,513
03	46	97.74	101.74	86.19	18.31	118.04	40.22	208.89	94.04 to 99.99	618,429	533,015
04	3	99.94	102.48	101.19	03.45	101.27	98.58	108.93	N/A	1,384,238	1,400,767
____ALL____	55	98.92	101.41	88.84	15.59	114.15	40.22	208.89	96.08 to 99.99	639,781	568,401

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	110.24	110.24	106.69	10.11	103.33	99.10	121.37	N/A	22,000	23,473
Ranges Excl. Low \$											
Greater Than 4,999	55	98.92	101.41	88.84	15.59	114.15	40.22	208.89	96.08 to 99.99	639,781	568,401
Greater Than 14,999	55	98.92	101.41	88.84	15.59	114.15	40.22	208.89	96.08 to 99.99	639,781	568,401
Greater Than 29,999	53	98.58	101.08	88.82	15.78	113.80	40.22	208.89	94.35 to 99.99	663,094	588,965
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	110.24	110.24	106.69	10.11	103.33	99.10	121.37	N/A	22,000	23,473
30,000 TO 59,999	5	99.99	121.35	127.34	23.88	95.30	93.80	208.89	N/A	44,200	56,284
60,000 TO 99,999	7	102.17	109.59	107.96	28.27	101.51	48.32	161.20	48.32 to 161.20	65,357	70,560
100,000 TO 149,999	5	94.04	86.48	86.27	11.52	100.24	48.84	99.99	N/A	117,600	101,448
150,000 TO 249,999	7	100.00	97.70	96.16	08.40	101.60	77.42	120.98	77.42 to 120.98	192,429	185,035
250,000 TO 499,999	14	97.74	100.33	100.33	13.10	100.00	40.22	176.81	92.46 to 103.06	377,679	378,925
500,000 TO 999,999	8	99.84	108.25	107.87	11.64	100.35	93.87	158.52	93.87 to 158.52	665,464	717,844
1,000,000 TO 1,999,999	3	98.58	97.50	97.22	02.02	100.29	93.97	99.94	N/A	1,766,500	1,717,477
2,000,000 TO 4,999,999	3	92.50	76.21	74.32	18.94	102.54	41.79	94.35	N/A	3,206,583	2,383,140
5,000,000 TO 9,999,999	1	75.54	75.54	75.54	00.00	100.00	75.54	75.54	N/A	7,000,000	5,287,755
10,000,000 +											
____ALL____	55	98.92	101.41	88.84	15.59	114.15	40.22	208.89	96.08 to 99.99	639,781	568,401

34 Gage
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

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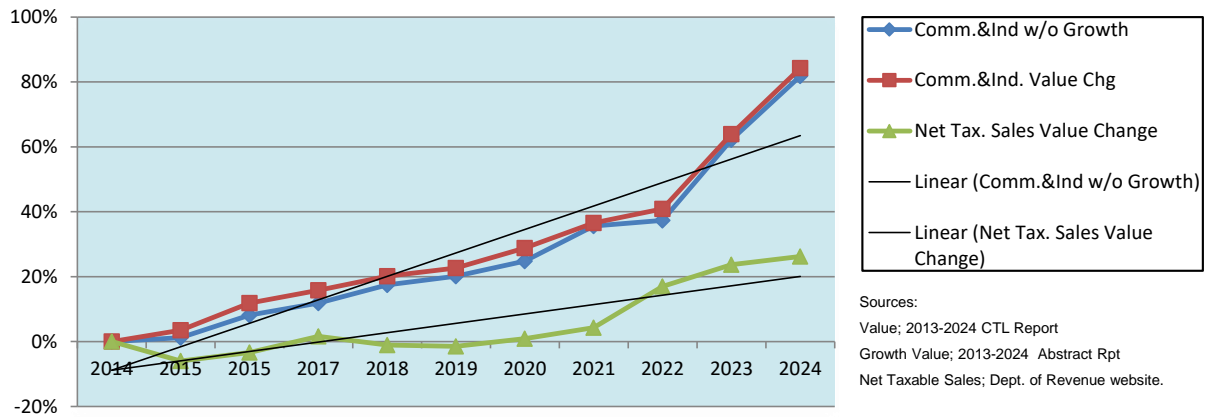
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 95% Wgt. Mean C.I. : 77.42 to 100.27
 95% Mean C.I. : 93.92 to 108.90

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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
Blank	1	176.81	176.81	176.81	00.00	100.00	176.81	176.81	N/A	350,000	618,830
300	1	93.80	93.80	93.80	00.00	100.00	93.80	93.80	N/A	35,000	32,830
303	1	103.06	103.06	103.06	00.00	100.00	103.06	103.06	N/A	335,000	345,240
343	2	84.02	84.02	81.71	10.09	102.83	75.54	92.50	N/A	5,500,000	4,493,878
344	7	100.14	108.79	97.75	12.09	111.29	94.35	149.92	94.35 to 149.92	474,464	463,796
349	2	93.30	93.30	93.57	00.90	99.71	92.46	94.13	N/A	600,000	561,430
351	1	40.22	40.22	40.22	00.00	100.00	40.22	40.22	N/A	300,000	120,650
352	7	99.16	95.38	96.43	04.67	98.91	77.42	100.36	77.42 to 100.36	404,071	389,665
353	2	152.58	152.58	132.10	36.91	115.50	96.26	208.89	N/A	88,000	116,245
381	1	89.02	89.02	89.02	00.00	100.00	89.02	89.02	N/A	220,000	195,850
391	1	158.52	158.52	158.52	00.00	100.00	158.52	158.52	N/A	635,000	1,006,595
406	11	99.12	97.40	100.17	11.45	97.23	48.32	121.37	90.00 to 115.39	227,818	228,209
423	1	100.23	100.23	100.23	00.00	100.00	100.23	100.23	N/A	216,000	216,490
436	1	41.79	41.79	41.79	00.00	100.00	41.79	41.79	N/A	3,525,000	1,472,980
471	1	94.04	94.04	94.04	00.00	100.00	94.04	94.04	N/A	110,000	103,445
481	1	161.20	161.20	161.20	00.00	100.00	161.20	161.20	N/A	60,000	96,720
494	3	99.94	102.48	101.19	03.45	101.27	98.58	108.93	N/A	1,384,238	1,400,767
528	10	99.01	95.73	96.64	09.41	99.06	48.84	122.42	93.08 to 104.19	221,800	214,357
540	1	93.97	93.97	93.97	00.00	100.00	93.97	93.97	N/A	1,999,500	1,878,950
<u> ALL </u>	55	98.92	101.41	88.84	15.59	114.15	40.22	208.89	96.08 to 99.99	639,781	568,401

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 186,416,445	\$ 3,886,860	2.09%	\$ 182,529,585		\$ 206,830,388	
2014	\$ 192,999,075	\$ 4,329,150	2.24%	\$ 188,669,925	1.21%	\$ 194,466,645	-5.98%
2015	\$ 208,522,095	\$ 6,854,035	3.29%	\$ 201,668,060	4.49%	\$ 199,964,153	2.83%
2015	\$ 215,967,950	\$ 7,382,670	3.42%	\$ 208,585,280	0.03%	\$ 210,231,530	5.13%
2017	\$ 223,948,820	\$ 4,996,915	2.23%	\$ 218,951,905	1.38%	\$ 204,628,435	-2.67%
2018	\$ 228,650,060	\$ 4,696,245	2.05%	\$ 223,953,815	0.00%	\$ 203,849,437	-0.38%
2019	\$ 240,181,480	\$ 7,510,425	3.13%	\$ 232,671,055	1.76%	\$ 208,629,154	2.34%
2020	\$ 254,532,105	\$ 1,693,820	0.67%	\$ 252,838,285	5.27%	\$ 215,641,904	3.36%
2021	\$ 262,645,730	\$ 6,601,665	2.51%	\$ 256,044,065	0.59%	\$ 242,031,092	12.24%
2022	\$ 305,573,160	\$ 3,247,140	1.06%	\$ 302,326,020	15.11%	\$ 255,797,789	5.69%
2023	\$ 343,515,820	\$ 4,571,160	1.33%	\$ 338,944,660	10.92%	\$ 261,087,823	2.07%
2024	\$ 347,696,195	\$ 9,072,303	2.61%	\$ 338,623,892	-1.42%	\$ 253,115,090	-3.05%
Ann %chg	6.06%			Average	3.58%	2.67%	1.96%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	1.21%	3.53%	-5.98%
2015	8.18%	11.86%	-3.32%
2016	11.89%	15.85%	1.64%
2017	17.45%	20.13%	-1.06%
2018	20.14%	22.66%	-1.44%
2019	24.81%	28.84%	0.87%
2020	35.63%	36.54%	4.26%
2021	37.35%	40.89%	17.02%
2022	62.18%	63.92%	23.68%
2023	81.82%	84.27%	26.23%
2024	81.65%	86.52%	22.38%

County Number	34
County Name	Gage

34 Gage**AGRICULTURAL LAND****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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

Number of Sales : 80	MEDIAN : 71	COV : 26.54	95% Median C.I. : 68.82 to 75.40
Total Sales Price : 67,192,736	WGT. MEAN : 73	STD : 20.23	95% Wgt. Mean C.I. : 69.42 to 76.21
Total Adj. Sales Price : 67,192,736	MEAN : 76	Avg. Abs. Dev : 14.17	95% Mean C.I. : 71.80 to 80.66
Total Assessed Value : 48,925,938			
Avg. Adj. Sales Price : 839,909	COD : 19.94	MAX Sales Ratio : 144.56	
Avg. Assessed Value : 611,574	PRD : 104.70	MIN Sales Ratio : 35.46	

*Printed:3/28/2025 11:15:48AM***DATE OF SALE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	6	82.52	82.29	81.66	11.25	100.77	69.20	101.19	69.20 to 101.19	1,101,755	899,697
01-JAN-22 To 31-MAR-22	8	83.67	79.26	77.22	17.87	102.64	46.75	109.20	46.75 to 109.20	1,009,121	779,256
01-APR-22 To 30-JUN-22	8	96.42	107.54	109.10	25.63	98.57	72.26	144.56	72.26 to 144.56	428,404	467,387
01-JUL-22 To 30-SEP-22	4	90.38	87.33	85.39	06.23	102.27	75.40	93.15	N/A	813,113	694,300
01-OCT-22 To 31-DEC-22	13	65.21	71.97	67.52	17.83	106.59	55.01	123.20	60.18 to 81.03	857,631	579,096
01-JAN-23 To 31-MAR-23	6	65.71	65.28	65.18	17.23	100.15	35.46	91.62	35.46 to 91.62	761,610	496,392
01-APR-23 To 30-JUN-23	4	66.15	66.27	64.60	10.20	102.59	57.41	75.37	N/A	757,500	489,354
01-JUL-23 To 30-SEP-23	1	89.29	89.29	89.29	00.00	100.00	89.29	89.29	N/A	292,000	260,740
01-OCT-23 To 31-DEC-23	13	67.62	69.88	68.10	14.67	102.61	47.83	105.18	60.60 to 81.76	943,325	642,364
01-JAN-24 To 31-MAR-24	2	65.53	65.53	65.84	02.82	99.53	63.68	67.37	N/A	1,071,000	705,115
01-APR-24 To 30-JUN-24	14	70.78	69.33	66.81	13.45	103.77	49.55	105.46	58.05 to 75.08	822,034	549,186
01-JUL-24 To 30-SEP-24	1	68.93	68.93	68.93	00.00	100.00	68.93	68.93	N/A	875,000	603,095
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	26	87.99	89.90	84.95	17.93	105.83	46.75	144.56	79.86 to 92.76	821,661	698,020
01-OCT-22 To 30-SEP-23	24	66.25	70.07	66.83	17.00	104.85	35.46	123.20	61.64 to 75.37	793,369	530,198
01-OCT-23 To 30-SEP-24	30	68.23	69.30	67.39	13.37	102.83	47.83	105.46	63.68 to 71.23	892,957	601,755
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	33	80.43	84.22	78.29	22.38	107.57	46.75	144.56	70.08 to 89.20	784,905	614,503
01-JAN-23 To 31-DEC-23	24	67.45	68.94	67.22	15.21	102.56	35.46	105.18	62.30 to 72.23	839,787	564,468
<u>ALL</u>	80	71.08	76.23	72.81	19.94	104.70	35.46	144.56	68.82 to 75.40	839,909	611,574

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	71	71.16	77.14	73.25	20.78	105.31	35.46	144.56	68.82 to 80.08	864,864	633,480
2	9	70.89	69.04	68.23	13.01	101.19	49.55	89.29	57.41 to 80.11	643,040	438,766
<u>ALL</u>	80	71.08	76.23	72.81	19.94	104.70	35.46	144.56	68.82 to 75.40	839,909	611,574

34 Gage**AGRICULTURAL LAND****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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

Number of Sales : 80	MEDIAN : 71	COV : 26.54	95% Median C.I. : 68.82 to 75.40
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Total Adj. Sales Price : 67,192,736	MEAN : 76	Avg. Abs. Dev : 14.17	95% Mean C.I. : 71.80 to 80.66
Total Assessed Value : 48,925,938			
Avg. Adj. Sales Price : 839,909	COD : 19.94	MAX Sales Ratio : 144.56	
Avg. Assessed Value : 611,574	PRD : 104.70	MIN Sales Ratio : 35.46	

*Printed:3/28/2025 11:15:48AM***95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	101.19	101.19	101.19	00.00	100.00	101.19	101.19	N/A	640,000	647,630
1	1	101.19	101.19	101.19	00.00	100.00	101.19	101.19	N/A	640,000	647,630
_____Dry_____											
County	19	64.04	69.84	67.96	16.82	102.77	47.83	105.18	60.18 to 85.74	807,337	548,658
1	18	64.10	70.23	68.17	17.61	103.02	47.83	105.18	60.18 to 85.74	820,189	559,085
2	1	62.67	62.67	62.67	00.00	100.00	62.67	62.67	N/A	576,000	360,985
_____Grass_____											
County	4	73.35	79.86	65.16	35.96	122.56	49.55	123.20	N/A	379,288	247,134
1	1	123.20	123.20	123.20	00.00	100.00	123.20	123.20	N/A	95,652	117,840
2	3	57.41	65.42	61.25	23.08	106.81	49.55	89.29	N/A	473,833	290,232
_____ALL_____	80	71.08	76.23	72.81	19.94	104.70	35.46	144.56	68.82 to 75.40	839,909	611,574

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	3	70.08	78.32	74.51	17.84	105.11	63.68	101.19	N/A	1,067,696	795,565
1	3	70.08	78.32	74.51	17.84	105.11	63.68	101.19	N/A	1,067,696	795,565
_____Dry_____											
County	44	68.83	74.36	71.31	19.92	104.28	46.75	144.56	64.04 to 75.37	839,326	598,524
1	40	68.83	74.85	71.47	21.02	104.73	46.75	144.56	64.04 to 75.37	841,262	601,253
2	4	67.51	69.45	69.67	08.96	99.68	62.67	80.11	N/A	819,965	571,241
_____Grass_____											
County	5	75.08	78.91	66.84	28.12	118.06	49.55	123.20	N/A	365,430	244,254
1	1	123.20	123.20	123.20	00.00	100.00	123.20	123.20	N/A	95,652	117,840
2	4	66.25	67.83	63.73	21.66	106.43	49.55	89.29	N/A	432,875	275,858
_____ALL_____	80	71.08	76.23	72.81	19.94	104.70	35.46	144.56	68.82 to 75.40	839,909	611,574

Gage County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gage	1	8,260	n/a	8,250	8,250	6,830	n/a	6,645	6,645	7,792
Jefferson	1	7,475	9,087	9,058	6,933	6,904	n/a	6,105	3,756	7,913
Jefferson	2	7,062	8,336	8,133	6,796	6,790	n/a	5,781	3,181	7,312
Jefferson	3	5,882	6,392	6,244	5,995	5,600	5,600	5,622	3,043	5,874
Johnson	1	10,000	n/a	9,000	9,000	5,800	5,800	5,380	5,380	8,225
Lancaster	1	9,018	8,587	8,156	7,706	7,256	6,825	6,393	5,925	7,507
Otoe	1	7,040	n/a	6,910	6,910	6,270	6,270	5,370	5,370	6,623
Pawnee	1	5,200	5,145	4,730	4,730	4,115	3,560	3,375	3,375	4,322
Saline	1	5,265	5,265	4,309	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	5,190
Gage	2	6,070	n/a	5,465	5,465	4,555	n/a	4,210	4,210	4,873
Johnson	1	10,000	n/a	9,000	9,000	5,800	5,800	5,380	5,380	8,225
Pawnee	1	5,200	5,145	4,730	4,730	4,115	3,560	3,375	3,375	4,322

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gage	1	6,196	6,200	5,890	5,890	4,490	n/a	4,195	4,195	5,209
Jefferson	1	5,355	6,477	6,349	3,961	n/a	4,409	2,899	2,557	4,934
Jefferson	2	5,114	4,895	4,836	3,617	2,280	3,743	2,554	2,199	4,167
Jefferson	3	4,246	4,745	4,636	4,276	2,190	2,201	2,284	2,127	3,953
Johnson	1	6,200	5,540	5,100	4,600	4,040	4,040	3,780	3,360	4,489
Lancaster	1	7,350	7,012	6,693	6,356	6,018	5,694	5,362	5,024	6,211
Otoe	1	6,300	6,300	5,860	5,700	5,550	5,500	4,680	4,290	5,656
Pawnee	1	4,180	4,130	3,800	3,800	3,300	2,865	2,715	2,715	3,307
Saline	1	4,468	4,469	4,350	4,350	4,100	4,079	3,914	3,909	4,310
Saline	2	4,625	4,500	4,437	4,322	4,125	4,000	4,000	3,940	4,372
Gage	2	5,460	5,460	5,455	5,455	n/a	4,430	3,990	3,990	4,772
Johnson	1	6,200	5,540	5,100	4,600	4,040	4,040	3,780	3,360	4,489
Pawnee	1	4,180	4,130	3,800	3,800	3,300	2,865	2,715	2,715	3,307

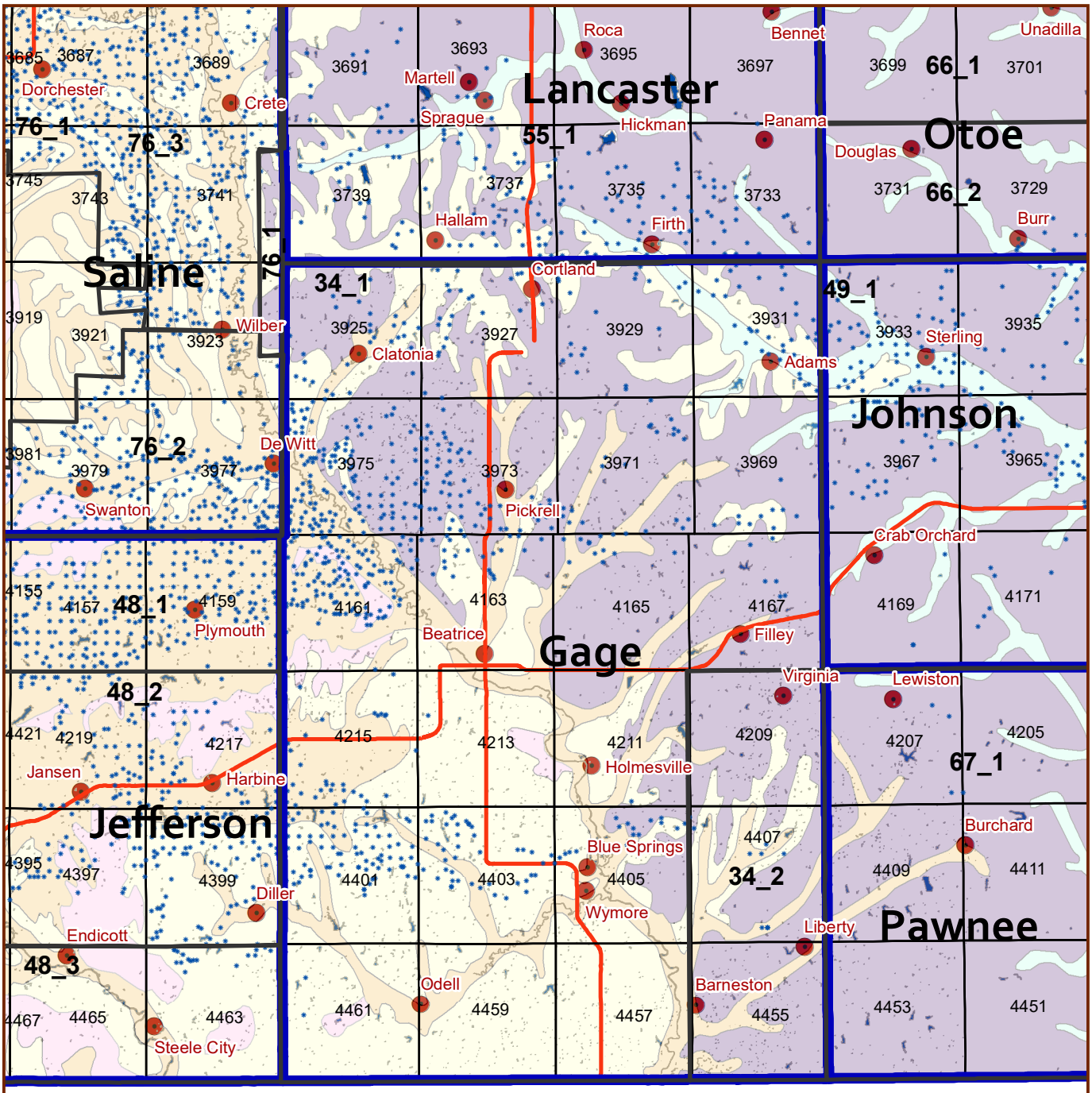
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gage	1	2,335	2,335	2,335	2,335	2,335	2,335	n/a	2,335	2,335
Jefferson	1	2,479	2,501	2,465	2,465	n/a	n/a	n/a	2,250	2,477
Jefferson	2	2,220	2,245	2,160	2,155	2,155	2,155	4,400	2,155	2,198
Jefferson	3	2,184	2,188	2,130	1,829	n/a	1,660	n/a	1,660	2,070
Johnson	1	2,460	2,360	2,220	n/a	2,220	n/a	2,202	2,220	2,401
Lancaster	1	3,056	3,000	2,924	-	2,831	2,738	2,681	2,624	2,996
Otoe	1	2,300	2,300	2,100	2,100	1,800	1,800	1,800	1,800	2,278
Pawnee	1	2,636	2,636	2,606	n/a	2,530	2,452	n/a	2,300	2,618
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	2,325	2,325	2,325	n/a	2,325	n/a	n/a	2,325	2,325
Johnson	1	2,460	2,360	2,220	n/a	2,220	n/a	2,202	2,220	2,401
Pawnee	1	2,636	2,636	2,606	n/a	2,530	2,452	n/a	2,300	2,618

County	Mkt Area	CRP	TIMBER	WASTE
Gage	1	-	-	200
Jefferson	1	n/a	1,171	440
Jefferson	2	n/a	1,602	440
Jefferson	3	n/a	1,215	440
Johnson	1	2,706	1,200	150
Lancaster	1	-	-	750
Otoe	1	3,137	1,159	200
Pawnee	1	2,871	1,249	937
Saline	1	1,983	516	100
Saline	2	1,981	513	105
Gage	2	-	-	200
Johnson	1	2,706	1,200	150
Pawnee	1	2,871	1,249	937

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

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

GAGE COUNTY



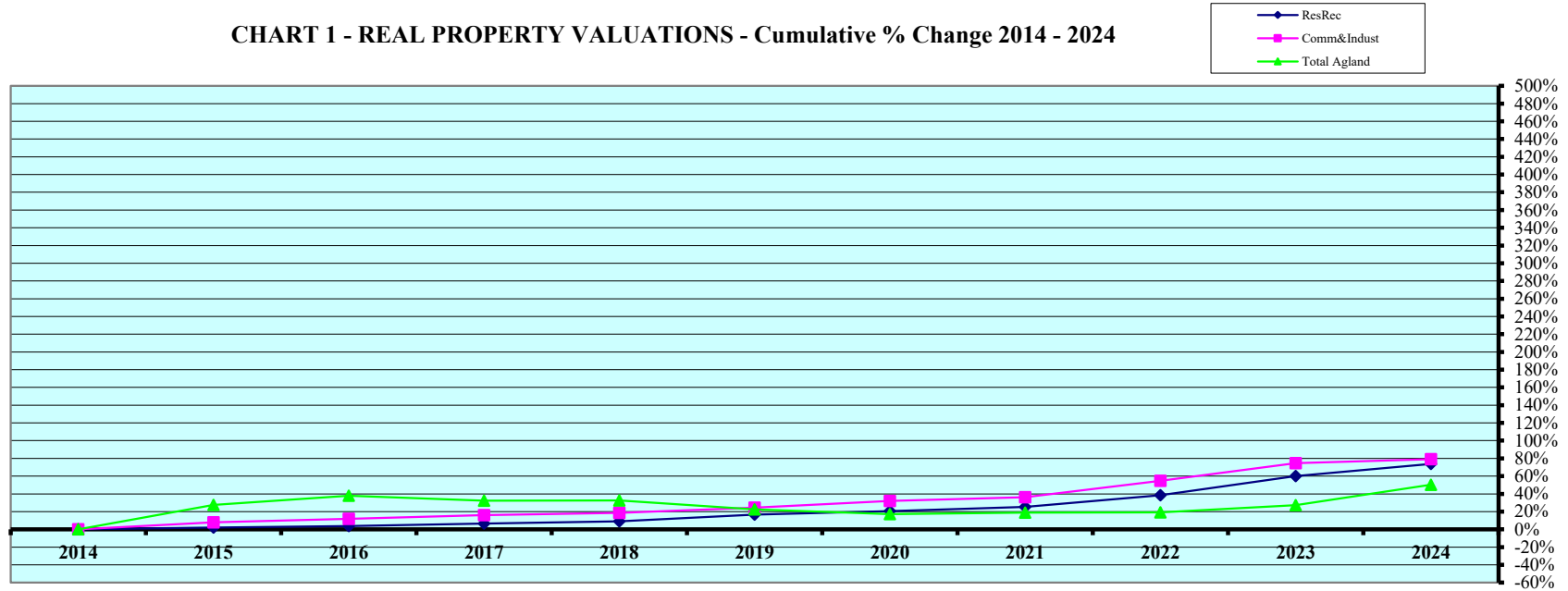
Legend

- 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 2014 - 2024



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	702,193,175	-	-	-	192,999,075	-	-	-	1,290,138,190	-	-	-
2015	717,180,630	14,987,455	2.13%	2.13%	208,522,095	15,523,020	8.04%	8.04%	1,645,237,625	355,099,435	27.52%	27.52%
2016	729,171,205	11,990,575	1.67%	3.84%	215,967,950	7,445,855	3.57%	11.90%	1,780,617,015	135,379,390	8.23%	38.02%
2017	747,102,100	17,930,895	2.46%	6.40%	223,948,820	7,980,870	3.70%	16.04%	1,707,634,175	-72,982,840	-4.10%	32.36%
2018	766,217,030	19,114,930	2.56%	9.12%	228,650,060	4,701,240	2.10%	18.47%	1,711,043,345	3,409,170	0.20%	32.62%
2019	819,634,220	53,417,190	6.97%	16.72%	240,181,480	11,531,420	5.04%	24.45%	1,580,537,065	-130,506,280	-7.63%	22.51%
2020	845,915,950	26,281,730	3.21%	20.47%	254,532,105	14,350,625	5.97%	31.88%	1,511,174,460	-69,362,605	-4.39%	17.13%
2021	879,907,805	33,991,855	4.02%	25.31%	262,645,730	8,113,625	3.19%	36.09%	1,535,067,285	23,892,825	1.58%	18.98%
2022	971,692,995	91,785,190	10.43%	38.38%	298,456,175	35,810,445	13.63%	54.64%	1,535,639,195	571,910	0.04%	19.03%
2023	1,123,751,545	152,058,550	15.65%	60.03%	336,906,260	38,450,085	12.88%	74.56%	1,643,231,325	107,592,130	7.01%	27.37%
2024	1,220,094,055	96,342,510	8.57%	73.75%	345,567,570	8,661,310	2.57%	79.05%	1,939,242,485	296,011,160	18.01%	50.31%

Rate Annual %chg: Residential & Recreational **5.68%** Commercial & Industrial **6.00%** Agricultural Land **4.16%**

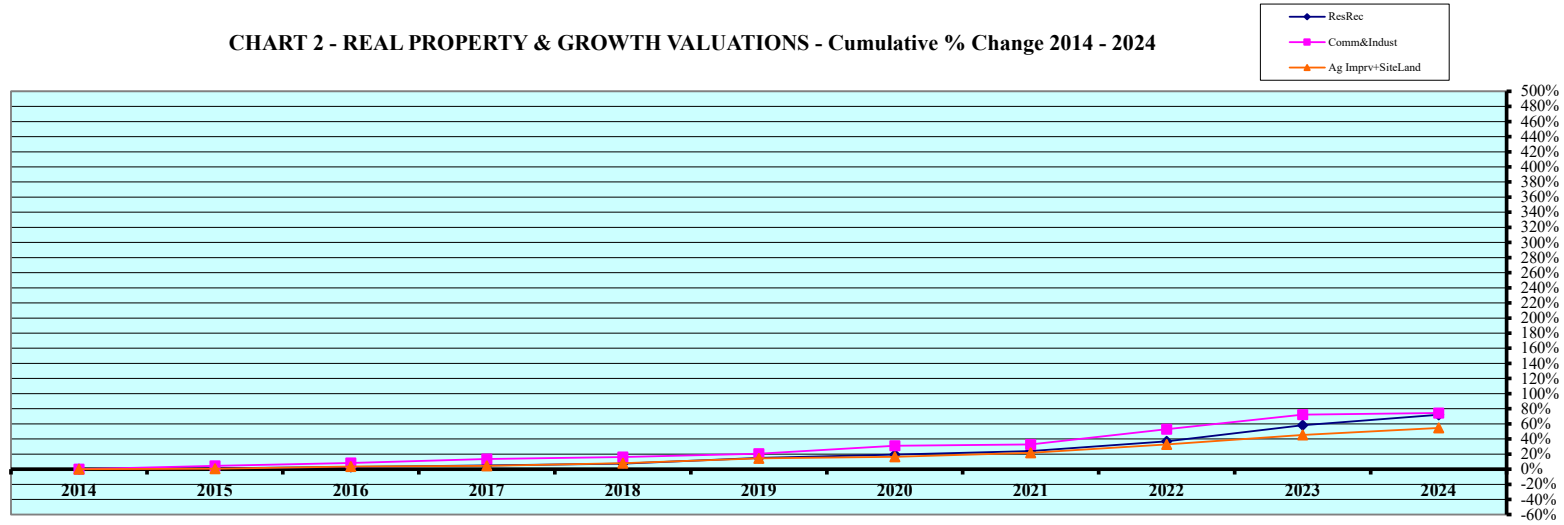
Cnty# **34**
County **GAGE**

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: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

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



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	702,193,175	5,449,355	0.78%	696,743,820	--	--	192,999,075	4,329,150	2.24%	188,669,925	--	--
2015	717,180,630	7,043,860	0.98%	710,136,770	1.13%	1.13%	208,522,095	6,854,035	3.29%	201,668,060	4.49%	4.49%
2016	729,171,205	7,305,350	1.00%	721,865,855	0.65%	2.80%	215,967,950	7,382,670	3.42%	208,585,280	0.03%	8.08%
2017	747,102,100	9,598,796	1.28%	737,503,304	1.14%	5.03%	223,948,820	4,996,915	2.23%	218,951,905	1.38%	13.45%
2018	766,217,030	12,252,700	1.60%	753,964,330	0.92%	7.37%	228,650,060	4,696,245	2.05%	223,953,815	0.00%	16.04%
2019	819,634,220	12,297,250	1.50%	807,336,970	5.37%	14.97%	240,181,480	7,510,425	3.13%	232,671,055	1.76%	20.56%
2020	845,915,950	8,874,475	1.05%	837,041,475	2.12%	19.20%	254,532,105	1,693,820	0.67%	252,838,285	5.27%	31.00%
2021	879,907,805	9,887,110	1.12%	870,020,695	2.85%	23.90%	262,645,730	6,601,665	2.51%	256,044,065	0.59%	32.67%
2022	971,692,995	11,701,950	1.20%	959,991,045	9.10%	36.71%	298,456,175	3,247,140	1.09%	295,209,035	12.40%	52.96%
2023	1,123,751,545	12,976,355	1.15%	1,110,775,190	14.31%	58.19%	336,906,260	4,571,160	1.36%	332,335,100	11.35%	72.20%
2024	1,220,094,055	12,402,362	1.02%	1,207,691,693	7.47%	71.99%	345,567,570	9,072,303	2.63%	336,495,267	-0.12%	74.35%
Rate Ann%chg	5.68%	Resid & Recreat w/o growth				4.51%	6.00%	C & I w/o growth				3.72%

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	129,822,380	45,298,650	175,121,030	5,165,760	2.95%	169,955,270	--	--
2015	133,710,050	47,476,835	181,186,885	4,985,055	2.75%	176,201,830	0.62%	0.62%
2016	134,417,575	49,712,675	184,130,250	2,602,745	1.41%	181,527,505	0.19%	3.66%
2017	136,861,425	51,535,345	188,396,770	5,330,575	2.83%	183,066,195	-0.58%	4.54%
2018	140,483,135	54,271,765	194,754,900	5,808,585	2.98%	188,946,315	0.29%	7.89%
2019	146,806,180	59,896,785	206,702,965	6,608,555	3.20%	200,094,410	2.74%	14.26%
2020	147,760,880	62,752,835	210,513,715	6,783,955	3.22%	203,729,760	-1.44%	16.34%
2021	149,640,960	67,913,955	217,554,915	4,497,760	2.07%	213,057,155	1.21%	21.66%
2022	168,085,370	72,913,405	240,998,775	8,729,775	3.62%	232,269,000	6.76%	32.63%
2023	183,927,910	75,104,500	259,032,410	4,729,045	1.83%	254,303,365	5.52%	45.22%
2024	196,703,550	82,027,440	278,730,990	8,093,805	2.90%	270,637,185	4.48%	54.54%
Rate Ann%chg	4.24%	6.12%	4.76%	Ag Imprv+Site w/o growth			1.98%	

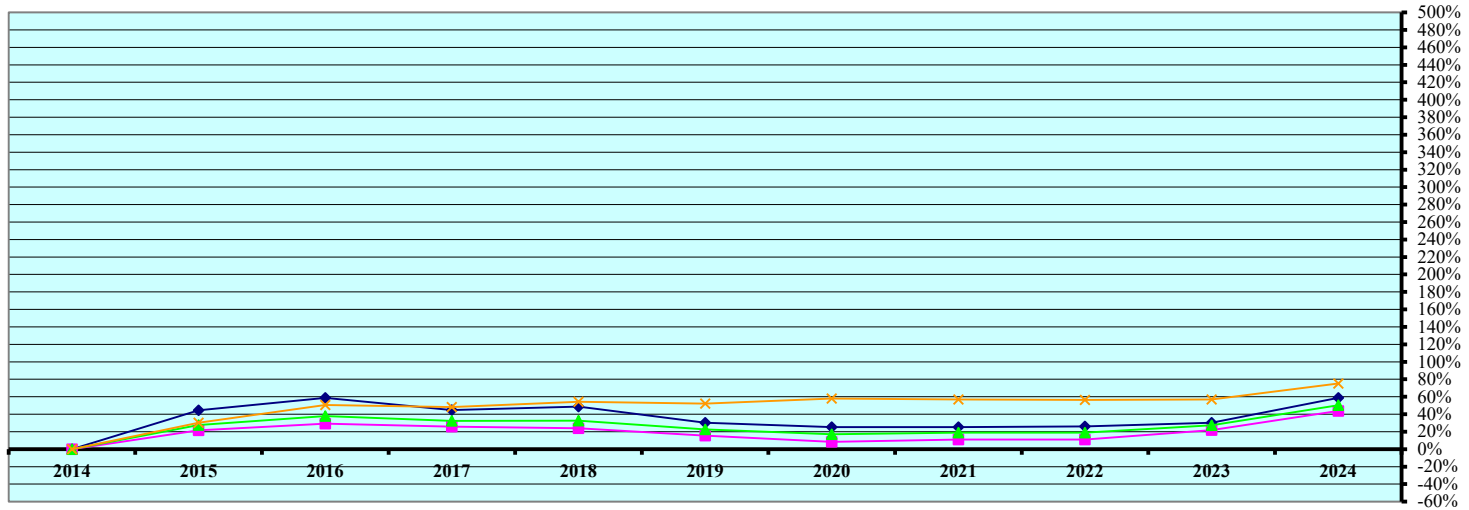
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land.
Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 34
County GAGE

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	287,136,785	-	-	-	872,267,555	-	-	-	129,640,605	-	-	-
2015	415,146,970	128,010,185	44.58%	44.58%	1,060,056,010	187,788,455	21.53%	21.53%	168,930,795	39,290,190	30.31%	30.31%
2016	455,784,760	40,637,790	9.79%	58.73%	1,127,252,935	67,196,925	6.34%	29.23%	195,356,700	26,425,905	15.64%	50.69%
2017	416,050,200	-39,734,560	-8.72%	44.90%	1,097,314,810	-29,938,125	-2.66%	25.80%	192,040,265	-3,316,435	-1.70%	48.13%
2018	426,908,550	10,858,350	2.61%	48.68%	1,081,813,560	-15,501,250	-1.41%	24.02%	200,060,430	8,020,165	4.18%	54.32%
2019	374,335,240	-52,573,310	-12.31%	30.37%	1,006,646,250	-75,167,310	-6.95%	15.41%	197,293,065	-2,767,365	-1.38%	52.18%
2020	359,584,655	-14,750,585	-3.94%	25.23%	944,661,545	-61,984,705	-6.16%	8.30%	204,660,020	7,366,955	3.73%	57.87%
2021	359,774,240	189,585	0.05%	25.30%	969,449,275	24,787,730	2.62%	11.14%	203,575,555	-1,084,465	-0.53%	57.03%
2022	361,876,355	2,102,115	0.58%	26.03%	968,817,445	-631,830	-0.07%	11.07%	202,678,835	-896,720	-0.44%	56.34%
2023	373,886,755	12,010,400	3.32%	30.21%	1,063,756,560	94,939,115	9.80%	21.95%	203,298,005	619,170	0.31%	56.82%
2024	455,595,765	81,709,010	21.85%	58.67%	1,254,231,278	190,474,718	17.91%	43.79%	227,125,677	23,827,672	11.72%	75.20%

Rate Ann.%chg: Irrigated 4.72%

Dryland 3.70%

Grassland 5.77%

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	1,093,245	-	-	-	0	-	-	-	1,290,138,190	-	-	-
2015	1,103,850	10,605	0.97%	0.97%	0	0	-	-	1,645,237,625	355,099,435	27.52%	27.52%
2016	2,222,620	1,118,770	101.35%	103.30%	0	0	-	-	1,780,617,015	135,379,390	8.23%	38.02%
2017	2,228,900	6,280	0.28%	103.88%	0	0	-	-	1,707,634,175	-72,982,840	-4.10%	32.36%
2018	2,260,805	31,905	1.43%	106.80%	0	0	-	-	1,711,043,345	3,409,170	0.20%	32.62%
2019	2,262,510	1,705	0.08%	106.95%	0	0	-	-	1,580,537,065	-130,506,280	-7.63%	22.51%
2020	2,268,240	5,730	0.25%	107.48%	0	0	-	-	1,511,174,460	-69,362,605	-4.39%	17.13%
2021	2,268,215	-25	0.00%	107.48%	0	0	-	-	1,535,067,285	23,892,825	1.58%	18.98%
2022	2,266,560	-1,655	-0.07%	107.32%	0	0	-	-	1,535,639,195	571,910	0.04%	19.03%
2023	2,290,005	23,445	1.03%	109.47%	0	0	-	-	1,643,231,325	107,592,130	7.01%	27.37%
2024	2,289,765	-240	-0.01%	109.45%	0	0	-	-	1,939,242,485	296,011,160	18.01%	50.31%

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County GAGE

Rate Ann.%chg: Total Agric Land 4.16%

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	279,786,120	61,707	4,534			878,306,670	320,943	2,737			128,669,350	112,616	1,143		
2015	415,523,505	68,200	6,093	34.38%	34.38%	1,062,389,635	315,348	3,369	23.11%	23.11%	167,812,405	111,998	1,498	31.14%	31.14%
2016	455,233,285	71,537	6,364	4.45%	40.35%	1,128,190,775	312,103	3,615	7.30%	32.09%	195,078,475	112,691	1,731	15.53%	51.51%
2017	416,419,705	72,698	5,728	-9.99%	26.33%	1,097,332,115	311,092	3,527	-2.42%	28.89%	192,058,650	112,417	1,708	-1.31%	49.53%
2018	420,940,235	73,504	5,727	-0.02%	26.30%	1,093,553,635	310,009	3,527	0.00%	28.90%	192,588,000	112,528	1,711	0.18%	49.79%
2019	373,957,410	74,663	5,009	-12.54%	10.47%	1,007,262,870	306,286	3,289	-6.77%	20.17%	197,309,670	114,928	1,717	0.31%	50.26%
2020	360,579,395	76,130	4,736	-5.44%	4.46%	943,750,085	306,043	3,084	-6.23%	12.68%	225,783,460	113,519	1,989	15.85%	74.08%
2021	360,021,560	76,077	4,732	-0.09%	4.37%	969,274,910	306,627	3,161	2.51%	15.51%	203,591,795	112,643	1,807	-9.13%	58.19%
2022	361,872,300	76,485	4,731	-0.02%	4.35%	969,363,415	306,681	3,161	-0.01%	15.50%	202,337,385	111,989	1,807	-0.04%	58.13%
2023	373,715,445	77,358	4,831	2.11%	6.55%	1,063,797,885	306,741	3,468	9.72%	26.73%	203,340,835	111,032	1,831	1.36%	60.29%
2024	456,463,875	77,101	5,920	22.55%	30.57%	1,253,604,540	307,930	4,071	17.39%	48.76%	227,170,265	109,954	2,066	12.81%	80.83%

Rate Annual %chg Average Value/Acre: 5.02%

3.62%

5.85%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	1,092,740	10,927	100			0	0				1,287,854,880	506,193	2,544		
2015	1,092,300	10,922	100	0.00%	0.00%	0	0				1,646,817,845	506,468	3,252	27.80%	27.80%
2016	2,217,480	11,087	200	99.99%	99.99%	0	0				1,780,720,015	507,418	3,509	7.93%	37.94%
2017	2,221,605	11,108	200	0.00%	99.99%	0	0				1,708,032,075	507,316	3,367	-4.06%	32.33%
2018	2,242,860	11,214	200	0.00%	99.99%	0	0				1,709,324,730	507,255	3,370	0.09%	32.45%
2019	2,260,685	11,303	200	0.00%	99.99%	0	0				1,580,790,635	507,181	3,117	-7.51%	22.51%
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%	18.77%
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%	19.06%
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%	19.16%
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%	27.49%
2024	2,285,265	11,426	200	0.00%	99.99%	0	0				1,939,523,945	506,411	3,830	18.08%	50.54%

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GAGE

Rate Annual %chg Average Value/Acre: 4.18%

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

CHART 4

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
21,704	GAGE	248,070,924	125,397,573	51,520,814	1,220,054,365	245,758,925	99,808,645	39,690	1,939,242,485	196,703,550	82,027,440	0	4,208,624,411
cnty sector/value % of total value:		5.89%	2.98%	1.22%	28.99%	5.84%	2.37%	0.00%	46.08%	4.67%	1.95%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
604	ADAMS	17,862,813	995,821	2,707,416	47,666,575	8,868,020	24,902,480	0	139,265	0	0	0	103,142,390
2.78%	%sector of county sector	7.20%	0.79%	5.25%	3.91%	3.61%	24.95%		0.01%				2.45%
	%sector of municipality	17.32%	0.97%	2.62%	46.21%	8.60%	24.14%		0.14%				100.00%
90	BARNESTON	1,851	161,085	4,922	1,550,095	2,306,885	0	0	0	0	0	0	4,024,838
0.41%	%sector of county sector	0.00%	0.13%	0.01%	0.13%	0.94%							0.10%
	%sector of municipality	0.05%	4.00%	0.12%	38.51%	57.32%							100.00%
12,263	BEATRICE	62,543,384	13,980,166	3,546,377	653,087,915	174,738,090	61,514,905	0	388,595	75,580	0	0	969,875,012
56.50%	%sector of county sector	25.21%	11.15%	6.88%	53.53%	71.10%	61.63%		0.02%	0.04%			23.04%
	%sector of municipality	6.45%	1.44%	0.37%	67.34%	18.02%	6.34%		0.04%	0.01%			100.00%
282	BLUE SPRINGS	521,323	438,028	40,791	6,893,615	1,464,770	0	3,685	10,255	0	0	0	9,372,467
1.30%	%sector of county sector	0.21%	0.35%	0.08%	0.57%	0.60%		9.28%	0.00%				0.22%
	%sector of municipality	5.56%	4.67%	0.44%	73.55%	15.63%		0.04%	0.11%				100.00%
263	CLATONIA	102,615	275,351	15,929	10,544,530	883,230	0	0	0	0	0	0	11,821,655
1.21%	%sector of county sector	0.04%	0.22%	0.03%	0.86%	0.36%							0.28%
	%sector of municipality	0.87%	2.33%	0.13%	89.20%	7.47%							100.00%
504	CORTLAND	1,100,653	495,450	31,275	35,908,520	4,858,585	0	0	0	0	0	0	42,394,483
2.32%	%sector of county sector	0.44%	0.40%	0.06%	2.94%	1.98%				1.01%			1.01%
	%sector of municipality	2.60%	1.17%	0.07%	84.70%	11.46%							100.00%
124	FILLEY	55,281	194,783	5,952	4,703,570	598,950	0	0	0	0	0	0	5,558,536
0.57%	%sector of county sector	0.02%	0.16%	0.01%	0.39%	0.24%							0.13%
	%sector of municipality	0.99%	3.50%	0.11%	84.62%	10.78%							100.00%
37	LIBERTY	63	152,034	4,646	1,159,125	147,655	0	0	0	0	0	0	1,463,523
0.17%	%sector of county sector	0.00%	0.12%	0.01%	0.10%	0.06%							0.03%
	%sector of municipality	0.00%	10.39%	0.32%	79.20%	10.09%							100.00%
260	ODELL	533,554	676,094	26,962	11,731,390	2,094,190	0	0	0	0	0	0	15,062,190
1.20%	%sector of county sector	0.22%	0.54%	0.05%	0.96%	0.85%							0.36%
	%sector of municipality	3.54%	4.49%	0.18%	77.89%	13.90%							100.00%
186	PICKRELL	166,421	161,194	4,926	12,842,845	2,762,980	0	0	0	0	0	0	15,938,366
0.86%	%sector of county sector	0.07%	0.13%	0.01%	1.05%	1.12%							0.38%
	%sector of municipality	1.04%	1.01%	0.03%	80.58%	17.34%							100.00%
74	VIRGINIA	25,841	181,663	4,137	1,077,540	3,120,375	0	0	0	0	0	0	4,409,556
0.34%	%sector of county sector	0.01%	0.14%	0.01%	0.09%	1.27%							0.10%
	%sector of municipality	0.59%	4.12%	0.09%	24.44%	70.76%							100.00%
1,377	WYMORE	1,266,507	2,041,251	449,355	35,103,845	4,832,075	0	0	84,940	0	0	0	43,777,973
6.34%	%sector of county sector	0.51%	1.63%	0.87%	2.88%	1.97%			0.00%				1.04%
	%sector of municipality	2.89%	4.66%	1.03%	80.19%	11.04%			0.19%				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	84,180,307	19,752,921	6,842,688	822,269,574	206,675,808	86,417,386	3,685	623,055	75,580	0	0	1,226,841,001
74.02%	%all municip.sectors of cnty	33.93%	15.75%	13.28%	67.40%	84.10%	86.58%	9.28%	0.03%	0.04%			29.15%

34	GAGE
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Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Total Real Property
Sum Lines 17, 25, & 30

Records : 17,763

Value : 4,520,338,515

Growth 22,347,421

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	1,245	9,234,475	252	4,796,840	936	18,257,695	2,433	32,289,010	
02. Res Improve Land	6,676	79,492,445	273	8,266,320	1,033	35,063,130	7,982	122,821,895	
03. Res Improvements	6,816	867,316,130	316	78,138,530	1,088	294,771,505	8,220	1,240,226,165	
04. Res Total	8,061	956,043,050	568	91,201,690	2,024	348,092,330	10,653	1,395,337,070	9,521,551
% of Res Total	75.67	68.52	5.33	6.54	19.00	24.95	59.97	30.87	42.61
05. Com UnImp Land	195	1,907,525	11	112,135	8	69,145	214	2,088,805	
06. Com Improve Land	886	21,552,480	25	643,810	32	920,760	943	23,117,050	
07. Com Improvements	900	191,627,290	25	11,291,870	56	26,446,475	981	229,365,635	
08. Com Total	1,095	215,087,295	36	12,047,815	64	27,436,380	1,195	254,571,490	1,361,450
% of Com Total	91.63	84.49	3.01	4.73	5.36	10.78	6.73	5.63	6.09
09. Ind UnImp Land	8	707,095	0	0	0	0	8	707,095	
10. Ind Improve Land	32	3,871,165	0	0	5	2,367,290	37	6,238,455	
11. Ind Improvements	31	82,159,770	1	585,855	5	10,637,010	37	93,382,635	
12. Ind Total	39	86,738,030	1	585,855	5	13,004,300	45	100,328,185	1,301,470
% of Ind Total	86.67	86.45	2.22	0.58	11.11	12.96	0.25	2.22	5.82
13. Rec UnImp Land	1	3,685	2	31,675	1	1,960	4	37,320	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	2	3,355	2	3,355	
16. Rec Total	1	3,685	2	31,675	3	5,315	6	40,675	0
% of Rec Total	16.67	9.06	33.33	77.87	50.00	13.07	0.03	0.00	0.00
Res & Rec Total	8,062	956,046,735	570	91,233,365	2,027	348,097,645	10,659	1,395,377,745	9,521,551
% of Res & Rec Total	75.64	68.52	5.35	6.54	19.02	24.95	60.01	30.87	42.61
Com & Ind Total	1,134	301,825,325	37	12,633,670	69	40,440,680	1,240	354,899,675	2,662,920
% of Com & Ind Total	91.45	85.05	2.98	3.56	5.56	11.39	6.98	7.85	11.92
17. Taxable Total	9,196	1,257,872,060	607	103,867,035	2,096	388,538,325	11,899	1,750,277,420	12,184,471
% of Taxable Total	77.28	71.87	5.10	5.93	17.61	22.20	66.99	38.72	54.52

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	77	1,694,210	14,777,440		0	0	0
19. Commercial	17	2,516,960	20,548,865		0	0	0
20. Industrial	6	7,427,090	19,878,095		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		77	1,694,210	14,777,440
19. Commercial	0	0	0		17	2,516,960	20,548,865
20. Industrial	0	0	0		6	7,427,090	19,878,095
21. Other	0	0	0		0	0	0
22. Total Sch II					100	11,638,260	55,204,400

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	1,061	121	163	1,345

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	17	665,740	535	163,768,470	3,577	1,611,799,280	4,129	1,776,233,490
28. Ag-Improved Land	1	72,015	182	67,451,665	1,442	634,178,685	1,625	701,702,365
29. Ag Improvements	1	55,580	186	30,675,300	1,548	261,394,360	1,735	292,125,240

30. Ag Total				5,864	2,770,061,095
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	60,000	
32. HomeSite Improv Land	1	1.00	30,000	120	121.00	3,630,000	
33. HomeSite Improvements	1	0.00	55,580	126	0.00	24,225,815	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	20	27.64	95,920	
36. FarmSite Improv Land	0	0.00	0	159	324.15	974,450	
37. FarmSite Improvements	0	0.00	0	171	0.00	6,449,485	
38. FarmSite Total							
39. Road & Ditches	2	1.85	0	485	855.18	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	57	56.00	1,680,000	59	58.00	1,740,000	
32. HomeSite Improv Land	918	951.93	28,456,900	1,039	1,073.93	32,116,900	
33. HomeSite Improvements	994	0.00	185,500,610	1,121	0.00	209,782,005	3,328,230
34. HomeSite Total				1,180	1,131.93	243,638,905	
35. FarmSite UnImp Land	119	276.59	866,495	139	304.23	962,415	
36. FarmSite Improv Land	1,276	2,947.36	9,026,245	1,435	3,271.51	10,000,695	
37. FarmSite Improvements	1,464	0.00	75,893,750	1,635	0.00	82,343,235	6,834,720
38. FarmSite Total				1,774	3,575.74	93,306,345	
39. Road & Ditches	4,500	10,408.69	0	4,987	11,265.72	0	
40. Other- Non Ag Use	1	0.00	21,000	1	0.00	21,000	
41. Total Section VI				2,954	15,973.39	336,966,250	10,162,950

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	6	476.55	856,345	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	6	476.55	856,345

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	524	38,081.46	188,786,785
44. Market Value	0	0.00	0	524	38,081.46	188,786,785
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,910	379,228.34	1,828,312,845	4,434	417,309.80	2,017,099,630
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	2,951.37	3.93%	24,378,300	4.17%	8,259.99
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	29,958.50	39.89%	247,159,210	42.24%	8,250.05
48. 2A	20,668.88	27.52%	170,519,535	29.14%	8,250.06
49. 3A1	521.58	0.69%	3,562,385	0.61%	6,829.99
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	20,100.88	26.77%	133,570,320	22.83%	6,645.00
52. 4A	900.11	1.20%	5,981,210	1.02%	6,644.98
53. Total	75,101.32	100.00%	585,170,960	100.00%	7,791.75
Dry					
54. 1D1	3,369.67	1.26%	20,878,228	1.50%	6,195.93
55. 1D	9,366.48	3.51%	58,072,010	4.18%	6,199.98
56. 2D1	60,941.66	22.87%	358,940,560	25.86%	5,889.90
57. 2D	83,396.34	31.29%	491,204,645	35.38%	5,890.00
58. 3D1	66.62	0.02%	299,120	0.02%	4,489.94
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	105,759.00	39.68%	443,659,150	31.96%	4,195.00
61. 4D	3,624.37	1.36%	15,204,270	1.10%	4,195.01
62. Total	266,524.14	100.00%	1,388,257,983	100.00%	5,208.75
Grass					
63. 1G1	32,003.26	35.62%	81,492,002	40.30%	2,546.37
64. 1G	45,106.81	50.21%	95,237,840	47.10%	2,111.38
65. 2G1	8,057.06	8.97%	17,470,495	8.64%	2,168.35
66. 2G	249.14	0.28%	517,875	0.26%	2,078.65
67. 3G1	3,376.41	3.76%	5,439,585	2.69%	1,611.06
68. 3G	689.29	0.77%	1,418,415	0.70%	2,057.79
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	357.49	0.40%	634,240	0.31%	1,774.15
71. Total	89,839.46	100.00%	202,210,452	100.00%	2,250.80
Irrigated Total	75,101.32	17.04%	585,170,960	26.87%	7,791.75
Dry Total	266,524.14	60.48%	1,388,257,983	63.76%	5,208.75
Grass Total	89,839.46	20.39%	202,210,452	9.29%	2,250.80
72. Waste	9,230.24	2.09%	1,846,125	0.08%	200.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	538.81	0.12%	2,447,070	0.11%	4,541.62
75. Market Area Total	440,695.16	100.00%	2,177,485,520	100.00%	4,941.02

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
53. Total	1,875.60	100.00%	9,140,500	100.00%	4,873.37
Dry					
54. 1D1	307.36	0.74%	1,678,190	0.85%	5,460.01
55. 1D	1,670.68	4.03%	9,121,915	4.61%	5,460.00
56. 2D1	5,950.61	14.34%	32,460,595	16.39%	5,455.00
57. 2D	14,215.19	34.26%	77,543,915	39.16%	5,455.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	18.10	0.04%	80,185	0.04%	4,430.11
60. 4D1	18,493.67	44.57%	73,789,750	37.26%	3,990.00
61. 4D	836.97	2.02%	3,339,605	1.69%	3,990.11
62. Total	41,492.58	100.00%	198,014,155	100.00%	4,772.28
Grass					
63. 1G1	5,455.60	27.21%	14,641,455	30.50%	2,683.75
64. 1G	9,549.67	47.64%	22,729,190	47.34%	2,380.10
65. 2G1	3,972.41	19.82%	8,748,565	18.22%	2,202.33
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	1,051.58	5.25%	1,849,630	3.85%	1,758.91
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%	42,855	0.09%	2,358.56
71. Total	20,047.43	100.00%	48,011,695	100.00%	2,394.91
Irrigated Total	1,875.60	2.86%	9,140,500	3.58%	4,873.37
Dry Total	41,492.58	63.22%	198,014,155	77.47%	4,772.28
Grass Total	20,047.43	30.55%	48,011,695	18.78%	2,394.91
72. Waste	2,214.88	3.37%	442,975	0.17%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	135.33	0.21%	314,645	0.12%	2,325.02
75. Market Area Total	65,630.49	100.00%	255,609,325	100.00%	3,894.67

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	6,630.25	52,554,955	70,346.67	541,756,505	76,976.92	594,311,460
77. Dry Land	115.38	645,600	29,353.44	154,521,215	278,547.90	1,431,105,323	308,016.72	1,586,272,138
78. Grass	41.03	59,660	9,115.10	19,147,525	100,730.76	231,014,962	109,886.89	250,222,147
79. Waste	12.46	2,495	1,180.37	236,070	10,252.29	2,050,535	11,445.12	2,289,100
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	76.51	428,460	82.71	443,480	514.92	1,889,775	674.14	2,761,715
82. Total	168.87	707,755	46,279.16	226,459,765	459,877.62	2,205,927,325	506,325.65	2,433,094,845

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	76,976.92	15.20%	594,311,460	24.43%	7,720.64
Dry Land	308,016.72	60.83%	1,586,272,138	65.20%	5,149.95
Grass	109,886.89	21.70%	250,222,147	10.28%	2,277.09
Waste	11,445.12	2.26%	2,289,100	0.09%	200.01
Other	0.00	0.00%	0	0.00%	0.00
Exempt	674.14	0.13%	2,761,715	0.11%	4,096.65
Total	506,325.65	100.00%	2,433,094,845	100.00%	4,805.40

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	53	1,416,625	233	5,322,505	237	52,142,255	290	58,881,385	193,445
83.2 Barneston	34	196,700	61	167,820	63	1,727,510	97	2,092,030	0
83.3 Beatrice	550	4,813,755	4,734	60,130,845	4,768	650,460,300	5,318	715,404,900	2,611,720
83.4 Beatrice Subdivision	22	325,710	89	2,189,140	89	23,833,645	111	26,348,495	800,915
83.5 Blue Springs	151	325,360	162	332,145	181	10,407,445	332	11,064,950	254,860
83.6 Clatonia	20	442,510	125	1,978,710	128	15,833,265	148	18,254,485	0
83.7 Cortland	18	372,750	204	5,537,250	214	39,776,485	232	45,686,485	55,970
83.8 Doctors' Lake	7	575,000	23	2,450,000	23	7,858,465	30	10,883,465	0
83.9 Ellis	13	23,630	16	16,440	17	553,875	30	593,945	0
83.10 Filley	27	215,490	71	829,130	79	9,324,475	106	10,369,095	177,225
83.11 Holmesville	23	20,065	34	22,475	34	1,714,855	57	1,757,395	0
83.12 Lanham	10	16,895	9	7,585	10	383,690	20	408,170	0
83.13 Liberty	84	171,515	47	79,750	56	1,468,185	140	1,719,450	0
83.14 Odell	39	329,530	129	1,505,090	136	11,947,925	175	13,782,545	34,300
83.15 Pickrell	6	111,600	94	1,478,550	95	17,705,260	101	19,295,410	0
83.16 Rockford	7	8,570	16	50,295	17	725,310	24	784,175	0
83.17 Rural	1,130	21,222,795	1,006	29,971,200	1,102	256,542,775	2,232	307,736,770	3,974,346
83.18 Rural Sub North	24	704,665	170	7,868,810	173	74,155,540	197	82,729,015	402,650
83.19 Rural Sub South	7	256,000	19	887,000	19	10,791,500	26	11,934,500	445,980
83.20 Virginia	23	25,515	39	53,180	43	1,460,815	66	1,539,510	0
83.21 Wymore	189	751,650	701	1,943,975	738	51,415,945	927	54,111,570	570,140
84 Residential Total	2,437	32,326,330	7,982	122,821,895	8,222	1,240,229,520	10,659	1,395,377,745	9,521,551

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Adams	13	91,370	43	1,014,520	45	33,032,715	58	34,138,605	0
85.2	Barneston	8	4,250	11	6,730	12	2,295,905	20	2,306,885	0
85.3	Beatrice	126	2,384,465	631	23,293,735	636	217,337,480	762	243,015,680	1,673,285
85.4	Blue Springs	4	8,215	20	36,720	20	1,618,345	24	1,663,280	112,085
85.5	Clatonia	6	18,250	15	34,995	15	871,965	21	925,210	0
85.6	Cortland	6	19,095	28	495,825	29	4,624,465	35	5,139,385	43,915
85.7	Ellis	0	0	1	430	2	260,595	2	261,025	0
85.8	Filley	5	7,650	20	43,280	20	598,045	25	648,975	0
85.9	Holmesville	0	0	0	0	1	260,375	1	260,375	0
85.10	Lanham	0	0	4	3,570	4	67,205	4	70,775	0
85.11	Liberty	6	3,365	7	4,940	7	139,350	13	147,655	0
85.12	Odell	4	7,960	25	130,405	26	1,947,910	30	2,086,275	0
85.13	Pickrell	1	6,975	19	58,335	19	3,009,440	20	3,074,750	0
85.14	Rockford	0	0	1	705	1	3,245	1	3,950	0
85.15	Rural	20	158,795	61	3,930,390	86	48,917,740	106	53,006,925	829,845
85.16	Virginia	5	2,630	11	8,665	11	3,109,080	16	3,120,375	0
85.17	Wymore	18	82,880	83	292,260	84	4,654,410	102	5,029,550	3,790
86	Commercial Total	222	2,795,900	980	29,355,505	1,018	322,748,270	1,240	354,899,675	2,662,920

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	23,966.23	39.62%	55,960,902	39.62%	2,334.99
88. 1G	28,184.36	46.60%	65,810,445	46.60%	2,335.00
89. 2G1	5,890.15	9.74%	13,753,455	9.74%	2,334.99
90. 2G	188.43	0.31%	439,980	0.31%	2,334.98
91. 3G1	1,505.27	2.49%	3,514,785	2.49%	2,334.99
92. 3G	546.16	0.90%	1,275,285	0.90%	2,335.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	203.83	0.34%	475,935	0.34%	2,334.96
95. Total	60,484.43	100.00%	141,230,787	100.00%	2,334.99
CRP					
96. 1C1	5,237.74	55.07%	22,731,820	55.26%	4,340.01
97. 1C	3,744.02	39.37%	16,248,965	39.50%	4,339.98
98. 2C1	496.03	5.22%	2,046,160	4.97%	4,125.07
99. 2C	5.50	0.06%	22,685	0.06%	4,124.55
100. 3C1	25.01	0.26%	78,670	0.19%	3,145.54
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.40	0.03%	7,045	0.02%	2,935.42
104. Total	9,510.70	100.00%	41,135,345	100.00%	4,325.16
Timber					
105. 1T1	2,799.29	14.11%	2,799,280	14.11%	1,000.00
106. 1T	13,178.43	66.41%	13,178,430	66.41%	1,000.00
107. 2T1	1,670.88	8.42%	1,670,880	8.42%	1,000.00
108. 2T	55.21	0.28%	55,210	0.28%	1,000.00
109. 3T1	1,846.13	9.30%	1,846,130	9.30%	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	151.26	0.76%	151,260	0.76%	1,000.00
113. Total	19,844.33	100.00%	19,844,320	100.00%	1,000.00
Grass Total	60,484.43	67.33%	141,230,787	69.84%	2,334.99
CRP Total	9,510.70	10.59%	41,135,345	20.34%	4,325.16
Timber Total	19,844.33	22.09%	19,844,320	9.81%	1,000.00
114. Market Area Total	89,839.46	100.00%	202,210,452	100.00%	2,250.80

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%	8,383,435	27.24%	2,325.04
88. 1G	6,127.13	46.29%	14,245,685	46.29%	2,325.02
89. 2G1	2,907.91	21.97%	6,760,970	21.97%	2,325.03
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	581.53	4.39%	1,352,075	4.39%	2,325.03
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%	31,880	0.10%	2,325.31
95. Total	13,235.99	100.00%	30,774,045	100.00%	2,325.03
CRP					
96. 1C1	1,563.16	42.22%	5,971,290	42.26%	3,820.01
97. 1C	1,794.67	48.47%	6,855,635	48.52%	3,820.00
98. 2C1	327.92	8.86%	1,251,015	8.85%	3,815.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	13.10	0.35%	40,605	0.29%	3,099.62
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%	10,155	0.07%	2,789.84
104. Total	3,702.49	100.00%	14,128,700	100.00%	3,816.00
Timber					
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
Grass Total	13,235.99	66.02%	30,774,045	64.10%	2,325.03
CRP Total	3,702.49	18.47%	14,128,700	29.43%	3,816.00
Timber Total	3,108.95	15.51%	3,108,950	6.48%	1,000.00
114. Market Area Total	20,047.43	100.00%	48,011,695	100.00%	2,394.91

2025 County Abstract of Assessment for Real Property, Form 45

Compared with the 2024 Certificate of Taxes Levied Report (CTL)

34 Gage

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,220,054,365	1,395,337,070	175,282,705	14.37%	9,521,551	13.59%
02. Recreational	39,690	40,675	985	2.48%	0	2.48%
03. Ag-Homesite Land, Ag-Res Dwelling	196,703,550	243,638,905	46,935,355	23.86%	3,328,230	22.17%
04. Total Residential (sum lines 1-3)	1,416,797,605	1,639,016,650	222,219,045	15.68%	12,849,781	14.78%
05. Commercial	245,758,925	254,571,490	8,812,565	3.59%	1,361,450	3.03%
06. Industrial	99,808,645	100,328,185	519,540	0.52%	1,301,470	-0.78%
07. Total Commercial (sum lines 5-6)	345,567,570	354,899,675	9,332,105	2.70%	2,662,920	1.93%
08. Ag-Farmsite Land, Outbuildings	82,006,440	93,306,345	11,299,905	13.78%	6,834,720	5.44%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	21,000	21,000	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	82,027,440	93,327,345	11,299,905	13.78%	6,834,720	5.44%
12. Irrigated	455,595,765	594,311,460	138,715,695	30.45%		
13. Dryland	1,254,231,278	1,586,272,138	332,040,860	26.47%		
14. Grassland	227,125,677	250,222,147	23,096,470	10.17%		
15. Wasteland	2,289,765	2,289,100	-665	-0.03%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	1,939,242,485	2,433,094,845	493,852,360	25.47%		
18. Total Value of all Real Property (Locally Assessed)	3,783,635,100	4,520,338,515	736,703,415	19.47%	22,347,421	18.88%

2025 Assessment Survey for Gage County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	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 Garriss (residential acreages, Ag OB and Ag DW)
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$495,505.00. - includes salaries.
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$150,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	Funding for MIPS, gWorks and various IT work included in budget. Pictometry (A.K.A Eagleview) was paid of with a final installment of \$45,000.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,000 - Increased due to new deputy needing continued education training too.
12.	Amount of last year's assessor's budget not used:
	Nominal amount

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes. However, some municipalities (i.e. Beatrice) within county boundaries have developed local zoning regulations.

3.	What municipalities in the county are zoned?
	All, with the exception of Ellis, Rockford, Holmesville, and Lanham, each of which are considered unincorporated towns.
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal and Cardinal Assessment Group
2.	GIS Services:
	gWorks
3.	Other services:
	Pictometry/Eagleview

E. Appraisal /Listing Services

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

2025 Residential Assessment Survey for Gage County

1.	Valuation data collection done by:
	Assessor staff and contract appraisers (Josh (Staffer) and Alice (MIPS) respectively)
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	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.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county 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.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes, in conjunction with the market analysis. Adjusting to fit MIPS software transfer.
5.	Describe the methodology used to determine the residential lot values?
	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 will be conducted in 2025.
6.	How are rural residential site values developed?
	Rural residential site values are developed through market analysis by Josh.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	MIPS, CAMA driven system.

2025 Commercial Assessment Survey for Gage County

1.	Valuation data collection done by:
	Stanard Appraisal with office staff helping.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	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.
2a.	Describe the process used to determine the value of unique commercial properties.
	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.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county 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.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	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.
5.	Describe the methodology used to determine the commercial lot values.
	The County develops the value for commercial lots based on vacant lot sales utilizing a square footage process.

2025 Agricultural Assessment Survey for Gage County

1.	Valuation data collection done by:
	Assessor's Office staff and contracted appraisers. Josh was assigned to buildings.
2.	Describe the process used to determine and monitor market areas.
	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.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	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.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Farm home sites and rural 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).
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	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.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	No designated wetlands.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	4,378.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	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.
	<u>If your county recognizes a special value, please answer the following</u>

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

Gage County
3-Year Plan
June 2024

Budget, Staffing, and Contracts

Budget

2024-2025 Final Budget = \$497,663.00 (including salaries) 5500 is allotted for education, lodging, and other travel related expenses.

Appraisal Maintenance \$62,640 (Contracted) with Stanard Appraisal and \$36,000 for (Contracted) Cardinal Assessment Josh Garris.

MIPS working on tables in CAMA system and repricing small town residential and small town commercial - \$150,000

Computer vendors agreements of 60,000. which was in general budget last year.
(Manatron/MIPS/Gworks)

Pictometry is paid off.

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.

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 \$60 hr and he also helps with the valuation studies.

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 Garriss 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 2024 and 2025

3 Year Appraisal Plan

2025

Residential

For 2025 MIPS will be doing all small town residential properties with a new photo taken and measurement check on all buildings. They will be on site of all properties with an Ipad and also leave a call back note 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 to call our office to insure our records are accurate. They will be wearing vests and the vehicle will be marked MIPS.

Josh Garriss will be doing all rural residential properties for the county. Pickup work will also be done and we will be coordinating with MIPS to implement the surveys and questionnaires.

Commercial

For 2025 small town residential commercial will be done by MIPS in the same manner as small town residential as listed up above. Darrel Stanard will be working on Beatrice Commercial with pick up work being done and looking at our statistical measures and be in compliance with State statutes.

Agricultural

For 2025 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.

2026

Residential

For 2026 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 2026 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 2026 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 an our Section 42 housing and Josh will be working on all pickup work in the County and sales review from Transfer Statements.