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DEPARTMENT OF REVENUE

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

GRANT COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Christee Haney, Grant 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.

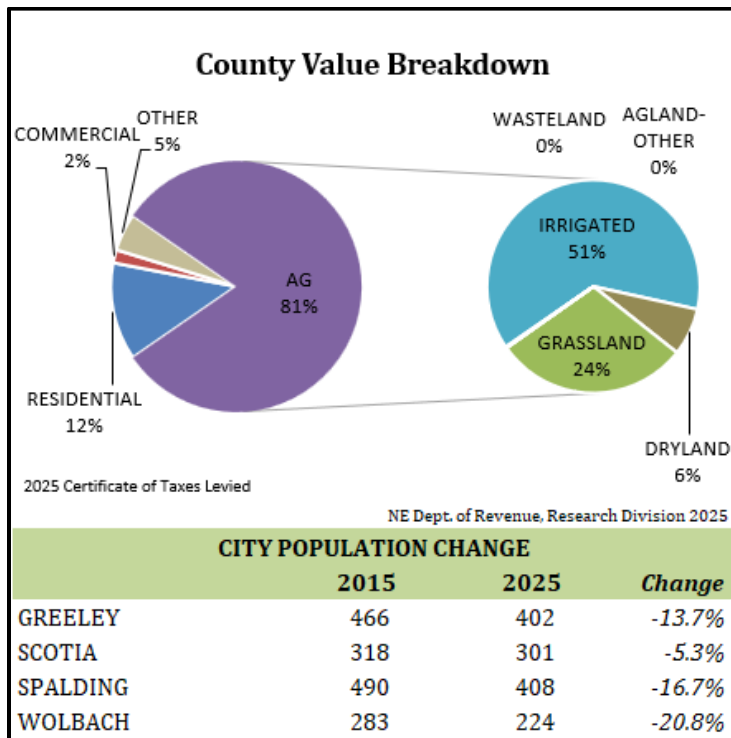
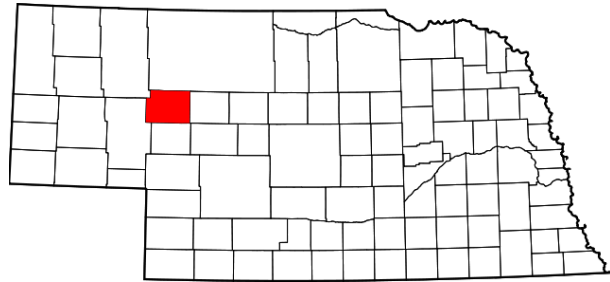
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 776 square miles, Grant County has 573 residents, 7% decrease over the 2020 U.S. Census.¹ The report indicates that 71% of county housing is owner occupied and 88% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$78,789.²



The majority of the commercial properties in Grant County are located in and around Hyannis, the county seat. According to the U.S. Census Bureau, there are 27 employer establishments with a total employment figure of 96. This represents a 19% decrease in total employment from 2022-2023.¹

Agricultural land is the largest contributor to the county's valuation base. Grassland makes up a majority of the agricultural land in the county. Grant County is included in the Upper Loup Natural Resources District (NRD).

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

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

2026 Residential Correlation for Grant County

Assessment Practices & Actions

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

The sales usability rate for Grant County is near the statewide average. Upon review of sales, it was determined that all arm's-length transactions were utilized for measurement purposes.

For valuation groups, there is just one valuation group for Grant County, due to the limited number of residential parcels. The inspection cycle is current within the class; the review work is completed by a contract appraiser.

2026 Residential Assessment Details for Grant County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Entire County	2024*	2024*	2023	2024*	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll.						
* = assessment action for current year						

Description of Analysis

The statistical analysis for the residential class in Grant County indicates 13 sales for measurement purposes. The median is in range while the mean and weighted mean are both low. The COD and PRD are high. Analysis of all of the statistics for the residential class displays a regressive model. The residential class is split between high and low ratios, with a few in the acceptable range in the middle. The array around the median is 81-97%.

Given the very rural nature of the market in Grant County, and the small sample of sales, conclusions regarding assessment quality cannot be made from the statistics alone. The county revalued residential property this year resulting in significant increases. It is probable that model adjustments are needed, with the size of the sample, the county assessor should monitor sales over the next year to determine what adjustments are warranted.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows that the residential population moved at a similar rate to the sold parcels.

2026 Residential Correlation for Grant County

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate the assessments for residential property in Grant County are likely within the acceptable range, though there is enough dispersion in the sample to cast some doubt regarding uniformity, the sample is inadequate to draw conclusions. The quality of assessment complies with generally accepted mass appraisal techniques.

Level of Value

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

2026 Commercial Correlation for Grant 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 usability rate for Grant County is above the statewide average. Upon review of sales, it was determined that all available arm’s-length transactions have been utilized.

The Grant County Assessor only uses one valuation group within the class, due to the low number of commercial parcels in the county. The six-year inspection is in compliance with statutory requirements. In completing the review cycle, the county assessor utilizes Central Plains to do the review and pickup work.

2026 Commercial Assessment Details for Grant County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Entire County	2023	2023	2023	2023	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

The statistical analysis for the commercial class indicates three sales for measurement purposes. The median is in the acceptable range while the weighted mean and mean are high. The COD and PRD are in the IAAO acceptable range for the commercial class. The sample is too small to be statistically significant and there is no competitive commercial market in the county, therefore a level of value can only be achieved through analysis of the assessment practices of the county assessor.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows a 14% change to the abstract, with no changes to the sales. The county assessor reported that this was due to some commercial parcels being revalued this year, after they were missed in last year’s commercial appraisal.

Equalization and Quality of Assessment

The review of the assessment practices by the county assessor supported that the assessment of commercial property in Grant County complies with generally accepted mass appraisal techniques.

2026 Commercial Correlation for Grant County

Level of Value

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

2026 Agricultural Correlation for Grant County

Assessment Practices & Actions

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

The sales usability percentage in the agricultural class is near the statewide average. Upon review of sales, it was determined that all available arm’s-length transactions were utilized.

Due to the homogenous nature of Sandhills grassland, only one market is utilized within the county. The six-year inspection and review requirement is current within eh class. In completing the review cycle, the county assessor utilizes Central Plains to do the review and pickup work.

2026 Agricultural Assessment Details for Grant 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*	2024*	2023	2024*	
AB DW	Agricultural dwellings	2024*	2024*	2023	2024*	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Majority grassland with small amount of irrigated	2025*	Increased grassland 5% to \$675 an acre, irrigated increased 4% to \$1,830
<u>Additional comments:</u> * = assessment action for current year			

Description of Analysis

The statistical analysis for the agricultural class indicates five sales for measurement purposes. All measures of central tendency and the COD are in the acceptable range. Further analysis of grassland by the 80% MLU By Market Area shows four sales with a median of 67%. When the one mixed use sale is added to the array the median is in range. The variance is attributed to the small sample size.

2026 Agricultural Correlation for Grant County

A comparison of the 2026 Average Acre Value Comparison indicates that the assessment of grassland in Grant County is comparable to surrounding counties.

Examination of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) confirms the 5% increase to grassland and the 4% increase to irrigated land as noted in the assessment actions.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements. Agricultural land values are equalized. The quality of assessment of the agricultural class meets generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Grass ____						
County	4	67.07	70.96	68.22	19.82	104.02
1	4	67.07	70.96	68.22	19.82	104.02
____ ALL ____	5	70.96	70.96	68.52	14.98	103.56

Level of Value

Based on analysis of all available information, the level of value for the agricultural property in Grant County is determined to be at statutory level of 75% of market value.

2026 Opinions of the Property Tax Administrator for Grant 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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Grant County

Residential Real Property - Current

Number of Sales	13	Median	96.63
Total Sales Price	\$1,310,300	Mean	89.38
Total Adj. Sales Price	\$1,310,300	Wgt. Mean	72.39
Total Assessed Value	\$948,574	Average Assessed Value of the Base	\$51,970
Avg. Adj. Sales Price	\$100,792	Avg. Assessed Value	\$72,967

Confidence Interval - Current

95% Median C.I	59.79 to 112.02
95% Wgt. Mean C.I	47.24 to 97.55
95% Mean C.I	67.96 to 110.80
% of Value of the Class of all Real Property Value in the County	4.71
% of Records Sold in the Study Period	3.79
% of Value Sold in the Study Period	5.32

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	11	96	95.55
2024	10	100	98.24
2023	13	96	95.85
2022	12	100	96.62

2026 Commission Summary for Grant County

Commercial Real Property - Current

Number of Sales	3	Median	94.58
Total Sales Price	\$80,000	Mean	104.16
Total Adj. Sales Price	\$80,000	Wgt. Mean	105.93
Total Assessed Value	\$84,745	Average Assessed Value of the Base	\$34,528
Avg. Adj. Sales Price	\$26,667	Avg. Assessed Value	\$28,248

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	41.43 to 166.89
% of Value of the Class of all Real Property Value in the County	0.74
% of Records Sold in the Study Period	3.70
% of Value Sold in the Study Period	3.03

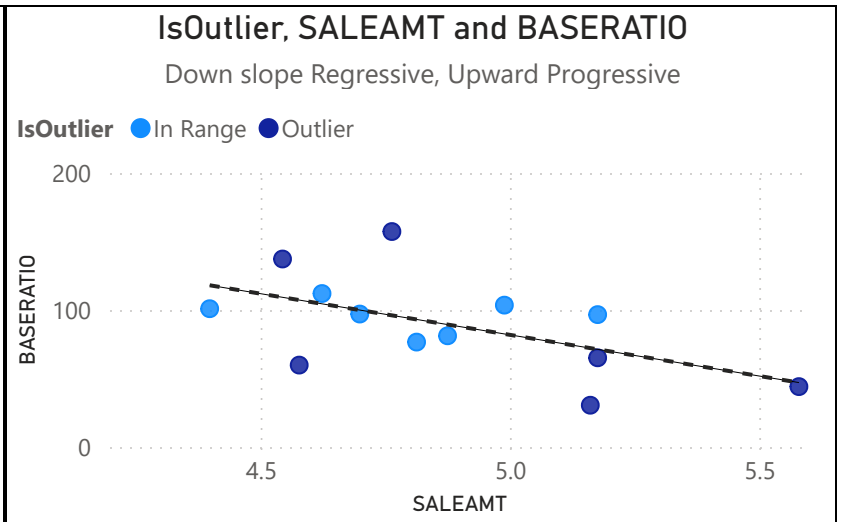
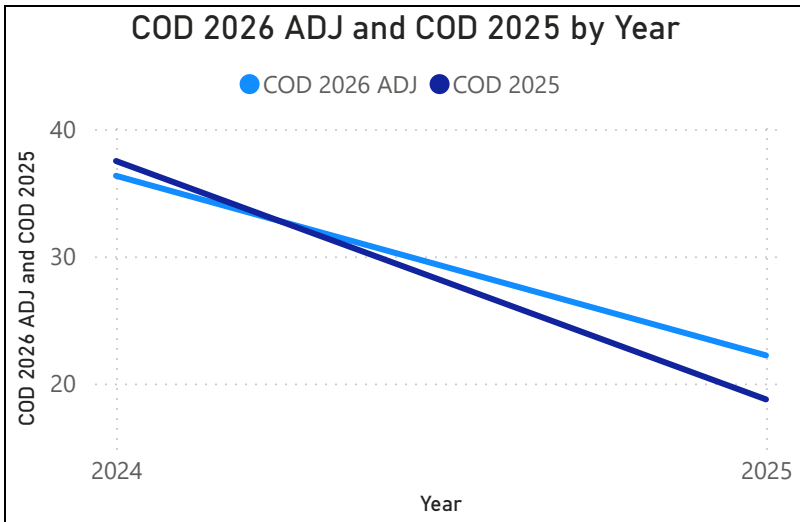
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	3	100	94.58
2024	2	100	95.62
2023	4	100	110.04
2022	4	100	110.04

Grant Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	13	96.63	76.48	26.34%	89.38	69.78	28.08%	72.39	57.47	25.96%
Total	13	96.63	76.48	26.34%	89.38	69.78	28.08%	72.39	57.47	25.96%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	13	27.93	26.66	4.75%	123.46	121.42	1.68%	30.49	24.00	27.07%	157.27	123.78	27.05%
Total	13	27.93	26.66	4.75%	123.46	121.42	1.68%	30.49	24.00	27.07%	157.27	123.78	27.05%



**38 Grant
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 13
 Total Sales Price : 1,310,300
 Total Adj. Sales Price : 1,310,300
 Total Assessed Value : 948,574
 Avg. Adj. Sales Price : 100,792
 Avg. Assessed Value : 72,967

MEDIAN : 97
 WGT. MEAN : 72
 MEAN : 89
 COD : 27.93
 PRD : 123.47

COV : 39.65
 STD : 35.44
 Avg. Abs. Dev : 26.99
 MAX Sales Ratio : 157.27
 MIN Sales Ratio : 30.49

95% Median C.I. : 59.79 to 112.02
 95% Wgt. Mean C.I. : 47.24 to 97.55
 95% Mean C.I. : 67.96 to 110.80

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	1	100.94	100.94	100.94	00.00	100.00	100.94	100.94	N/A	25,000	25,235
01-APR-24 To 30-JUN-24	2	70.48	70.48	74.00	15.17	95.24	59.79	81.17	N/A	56,400	41,738
01-JUL-24 To 30-SEP-24	3	103.55	108.64	94.87	29.67	114.51	65.11	157.27	N/A	101,833	96,612
01-OCT-24 To 31-DEC-24	1	30.49	30.49	30.49	00.00	100.00	30.49	30.49	N/A	145,000	44,216
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25	3	97.04	92.78	56.78	32.00	163.40	44.08	137.22	N/A	155,000	88,014
01-JUL-25 To 30-SEP-25	3	96.63	95.08	94.07	12.22	101.07	76.58	112.02	N/A	85,667	80,590
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	6	91.06	94.64	89.90	28.50	105.27	59.79	157.27	59.79 to 157.27	73,883	66,424
01-OCT-24 To 30-SEP-25	7	96.63	84.87	63.44	28.85	133.78	30.49	137.22	30.49 to 137.22	123,857	78,575
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	7	81.17	85.47	75.26	36.32	113.57	30.49	157.27	30.49 to 157.27	84,043	63,252
<u>ALL</u>	13	96.63	89.38	72.39	27.93	123.47	30.49	157.27	59.79 to 112.02	100,792	72,967

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	13	96.63	89.38	72.39	27.93	123.47	30.49	157.27	59.79 to 112.02	100,792	72,967
<u>ALL</u>	13	96.63	89.38	72.39	27.93	123.47	30.49	157.27	59.79 to 112.02	100,792	72,967

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	13	96.63	89.38	72.39	27.93	123.47	30.49	157.27	59.79 to 112.02	100,792	72,967
06											
07											
<u>ALL</u>	13	96.63	89.38	72.39	27.93	123.47	30.49	157.27	59.79 to 112.02	100,792	72,967

38 Grant
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 13
 Total Sales Price : 1,310,300
 Total Adj. Sales Price : 1,310,300
 Total Assessed Value : 948,574
 Avg. Adj. Sales Price : 100,792
 Avg. Assessed Value : 72,967

MEDIAN : 97
 WGT. MEAN : 72
 MEAN : 89
 COD : 27.93
 PRD : 123.47

COV : 39.65
 STD : 35.44
 Avg. Abs. Dev : 26.99
 MAX Sales Ratio : 157.27
 MIN Sales Ratio : 30.49

95% Median C.I. : 59.79 to 112.02
 95% Wgt. Mean C.I. : 47.24 to 97.55
 95% Mean C.I. : 67.96 to 110.80

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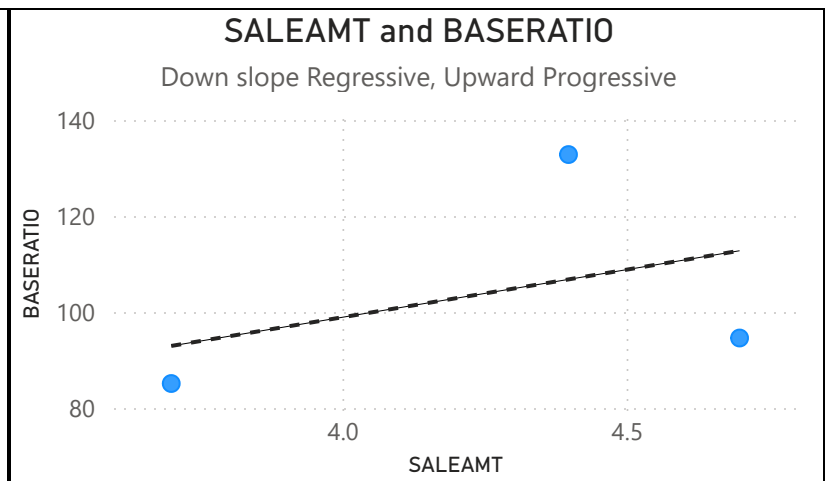
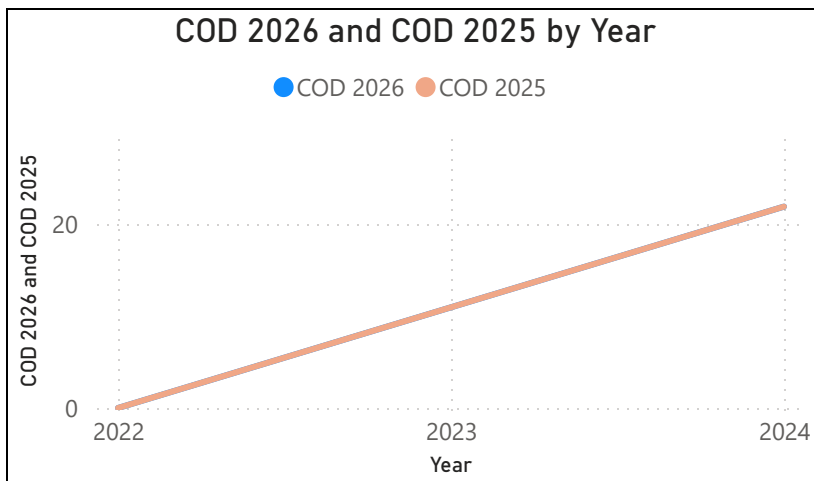
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	100.94	100.94	100.94	00.00	100.00	100.94	100.94	N/A	25,000	25,235
Ranges Excl. Low \$											
Greater Than 4,999	13	96.63	89.38	72.39	27.93	123.47	30.49	157.27	59.79 to 112.02	100,792	72,967
Greater Than 14,999	13	96.63	89.38	72.39	27.93	123.47	30.49	157.27	59.79 to 112.02	100,792	72,967
Greater Than 29,999	12	88.90	88.41	71.84	32.49	123.07	30.49	157.27	59.79 to 112.02	107,108	76,945
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	100.94	100.94	100.94	00.00	100.00	100.94	100.94	N/A	25,000	25,235
30,000 TO 59,999	5	112.02	112.67	115.54	24.58	97.52	59.79	157.27	N/A	44,560	51,483
60,000 TO 99,999	3	81.17	87.10	89.10	11.08	97.76	76.58	103.55	N/A	79,167	70,538
100,000 TO 149,999	1	30.49	30.49	30.49	00.00	100.00	30.49	30.49	N/A	145,000	44,216
150,000 TO 249,999	2	80.87	80.87	80.87	19.49	100.00	65.11	96.63	N/A	150,000	121,302
250,000 TO 499,999	1	44.08	44.08	44.08	00.00	100.00	44.08	44.08	N/A	380,000	167,493
500,000 TO 999,999											
1,000,000 +											
ALL	13	96.63	89.38	72.39	27.93	123.47	30.49	157.27	59.79 to 112.02	100,792	72,967

Grant Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	3	94.58	94.58	0.00%	104.16	104.16	0.00%	105.93	105.93	0.00%
Total	3	94.58	94.58	0.00%	104.16	104.16	0.00%	105.93	105.93	0.00%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	3	16.81	16.81	0.00%	98.33	98.33	0.00%	85.10	85.10	0.00%	132.80	132.80	0.00%
Total	3	16.81	16.81	0.00%	98.33	98.33	0.00%	85.10	85.10	0.00%	132.80	132.80	0.00%



38 Grant
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 3
Total Sales Price : 80,000
Total Adj. Sales Price : 80,000
Total Assessed Value : 84,745
Avg. Adj. Sales Price : 26,667
Avg. Assessed Value : 28,248

MEDIAN : 95
WGT. MEAN : 106
MEAN : 104
COD : 16.81
PRD : 98.33

COV : 24.24
STD : 25.25
Avg. Abs. Dev : 15.90
MAX Sales Ratio : 132.80
MIN Sales Ratio : 85.10

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 41.43 to 166.89

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DATE OF SALE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	50,000	47,290
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	1	132.80	132.80	132.80	00.00	100.00	132.80	132.80	N/A	25,000	33,200
01-JUL-24 To 30-SEP-24	1	85.10	85.10	85.10	00.00	100.00	85.10	85.10	N/A	5,000	4,255
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	50,000	47,290
01-OCT-23 To 30-SEP-24	2	108.95	108.95	124.85	21.89	87.26	85.10	132.80	N/A	15,000	18,728
01-OCT-24 To 30-SEP-25											
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23											
01-JAN-24 To 31-DEC-24	2	108.95	108.95	124.85	21.89	87.26	85.10	132.80	N/A	15,000	18,728
<u>ALL</u>	3	94.58	104.16	105.93	16.81	98.33	85.10	132.80	N/A	26,667	28,248

VALUATION GROUP											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	3	94.58	104.16	105.93	16.81	98.33	85.10	132.80	N/A	26,667	28,248
<u>ALL</u>	3	94.58	104.16	105.93	16.81	98.33	85.10	132.80	N/A	26,667	28,248

PROPERTY TYPE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	3	94.58	104.16	105.93	16.81	98.33	85.10	132.80	N/A	26,667	28,248
04											
<u>ALL</u>	3	94.58	104.16	105.93	16.81	98.33	85.10	132.80	N/A	26,667	28,248

38 Grant
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 3
Total Sales Price : 80,000
Total Adj. Sales Price : 80,000
Total Assessed Value : 84,745
Avg. Adj. Sales Price : 26,667
Avg. Assessed Value : 28,248

MEDIAN : 95
WGT. MEAN : 106
MEAN : 104
COD : 16.81
PRD : 98.33

COV : 24.24
STD : 25.25
Avg. Abs. Dev : 15.90
MAX Sales Ratio : 132.80
MIN Sales Ratio : 85.10

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 41.43 to 166.89

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	85.10	85.10	85.10	00.00	100.00	85.10	85.10	N/A	5,000	4,255
Less Than 30,000	2	108.95	108.95	124.85	21.89	87.26	85.10	132.80	N/A	15,000	18,728
Ranges Excl. Low \$											
Greater Than 4,999	3	94.58	104.16	105.93	16.81	98.33	85.10	132.80	N/A	26,667	28,248
Greater Than 14,999	2	113.69	113.69	107.32	16.81	105.94	94.58	132.80	N/A	37,500	40,245
Greater Than 29,999	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	50,000	47,290
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	85.10	85.10	85.10	00.00	100.00	85.10	85.10	N/A	5,000	4,255
15,000 TO 29,999	1	132.80	132.80	132.80	00.00	100.00	132.80	132.80	N/A	25,000	33,200
30,000 TO 59,999	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	50,000	47,290
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	3	94.58	104.16	105.93	16.81	98.33	85.10	132.80	N/A	26,667	28,248

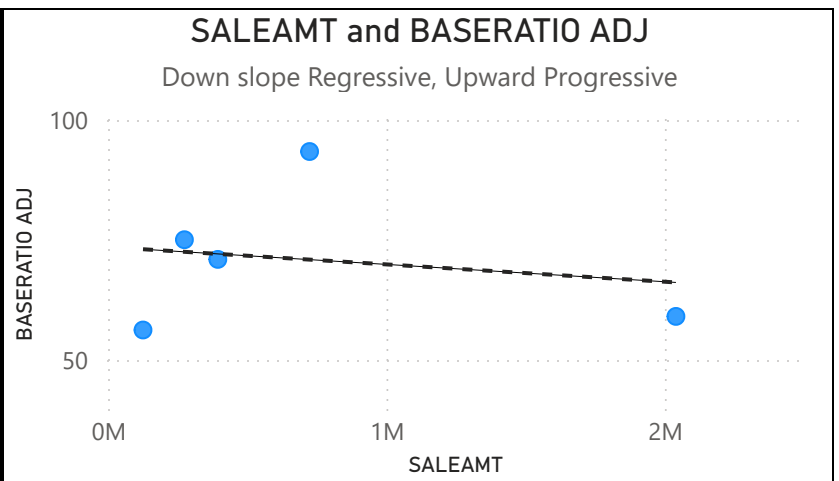
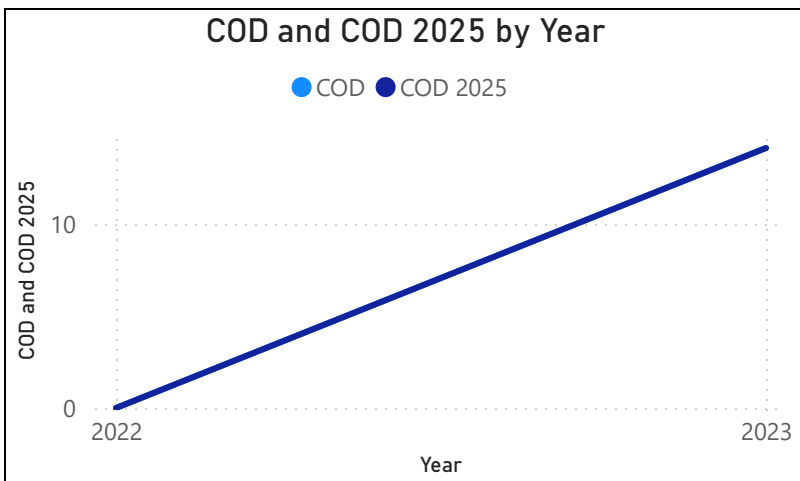
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	1	132.80	132.80	132.80	00.00	100.00	132.80	132.80	N/A	25,000	33,200
406	1	85.10	85.10	85.10	00.00	100.00	85.10	85.10	N/A	5,000	4,255
526	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	50,000	47,290
ALL	3	94.58	104.16	105.93	16.81	98.33	85.10	132.80	N/A	26,667	28,248

Grant Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	5	70.96	67.82	4.63%	70.96	67.81	4.65%	68.52	65.48	4.65%
Total	5	70.96	67.82	4.63%	70.96	67.81	4.65%	68.52	65.48	4.65%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	5	14.98	14.98	0.03%	103.56	103.55	0.00%
Total	5	14.98	14.98	0.03%	103.56	103.55	0.00%



38 Grant
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 5
 Total Sales Price : 3,558,860
 Total Adj. Sales Price : 3,558,860
 Total Assessed Value : 2,438,561
 Avg. Adj. Sales Price : 711,772
 Avg. Assessed Value : 487,712

MEDIAN : 71
 WGT. MEAN : 69
 MEAN : 71
 COD : 14.98
 PRD : 103.56

COV : 20.90
 STD : 14.83
 Avg. Abs. Dev : 10.63
 MAX Sales Ratio : 93.43
 MIN Sales Ratio : 56.25

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 52.55 to 89.37

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	1	59.08	59.08	59.08	00.00	100.00	59.08	59.08	N/A	2,040,000	1,205,286
01-JAN-23 To 31-MAR-23	2	84.25	84.25	88.38	10.91	95.33	75.06	93.43	N/A	499,307	441,298
01-APR-23 To 30-JUN-23	1	70.96	70.96	70.96	00.00	100.00	70.96	70.96	N/A	394,500	279,948
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	56.25	56.25	56.25	00.00	100.00	56.25	56.25	N/A	125,747	70,732
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	4	73.01	74.63	68.97	13.16	108.21	59.08	93.43	N/A	858,278	591,957
01-OCT-23 To 30-SEP-24	1	56.25	56.25	56.25	00.00	100.00	56.25	56.25	N/A	125,747	70,732
01-OCT-24 To 30-SEP-25											
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	4	73.01	73.93	81.20	14.14	91.05	56.25	93.43	N/A	379,715	308,319
01-JAN-24 To 31-DEC-24											
<u>ALL</u>	5	70.96	70.96	68.52	14.98	103.56	56.25	93.43	N/A	711,772	487,712

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	70.96	70.96	68.52	14.98	103.56	56.25	93.43	N/A	711,772	487,712
<u>ALL</u>	5	70.96	70.96	68.52	14.98	103.56	56.25	93.43	N/A	711,772	487,712

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	2	84.25	84.25	88.38	10.91	95.33	75.06	93.43	N/A	499,307	441,298
1	2	84.25	84.25	88.38	10.91	95.33	75.06	93.43	N/A	499,307	441,298
<u>ALL</u>	5	70.96	70.96	68.52	14.98	103.56	56.25	93.43	N/A	711,772	487,712

38 Grant
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 5
 Total Sales Price : 3,558,860
 Total Adj. Sales Price : 3,558,860
 Total Assessed Value : 2,438,561
 Avg. Adj. Sales Price : 711,772
 Avg. Assessed Value : 487,712

MEDIAN : 71
 WGT. MEAN : 69
 MEAN : 71
 COD : 14.98
 PRD : 103.56

COV : 20.90
 STD : 14.83
 Avg. Abs. Dev : 10.63
 MAX Sales Ratio : 93.43
 MIN Sales Ratio : 56.25

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 52.55 to 89.37

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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
____ Grass ____											
County	4	67.07	70.96	68.22	19.82	104.02	56.25	93.43	N/A	791,090	539,653
1	4	67.07	70.96	68.22	19.82	104.02	56.25	93.43	N/A	791,090	539,653
____ ALL ____	5	70.96	70.96	68.52	14.98	103.56	56.25	93.43	N/A	711,772	487,712

Grant County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Grant	1	n/a	n/a	n/a	1,830	1,830	1,830	1,830	1,830	1,830
Cherry	1	3,000	2,999	n/a	2,997	3,000	3,000	3,014	3,000	3,003
Hooker	1	n/a	n/a	n/a	1,950	1,950	1,950	1,950	1,950	1,950
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925
Sheridan	1	n/a	800	780	780	765	740	720	715	766

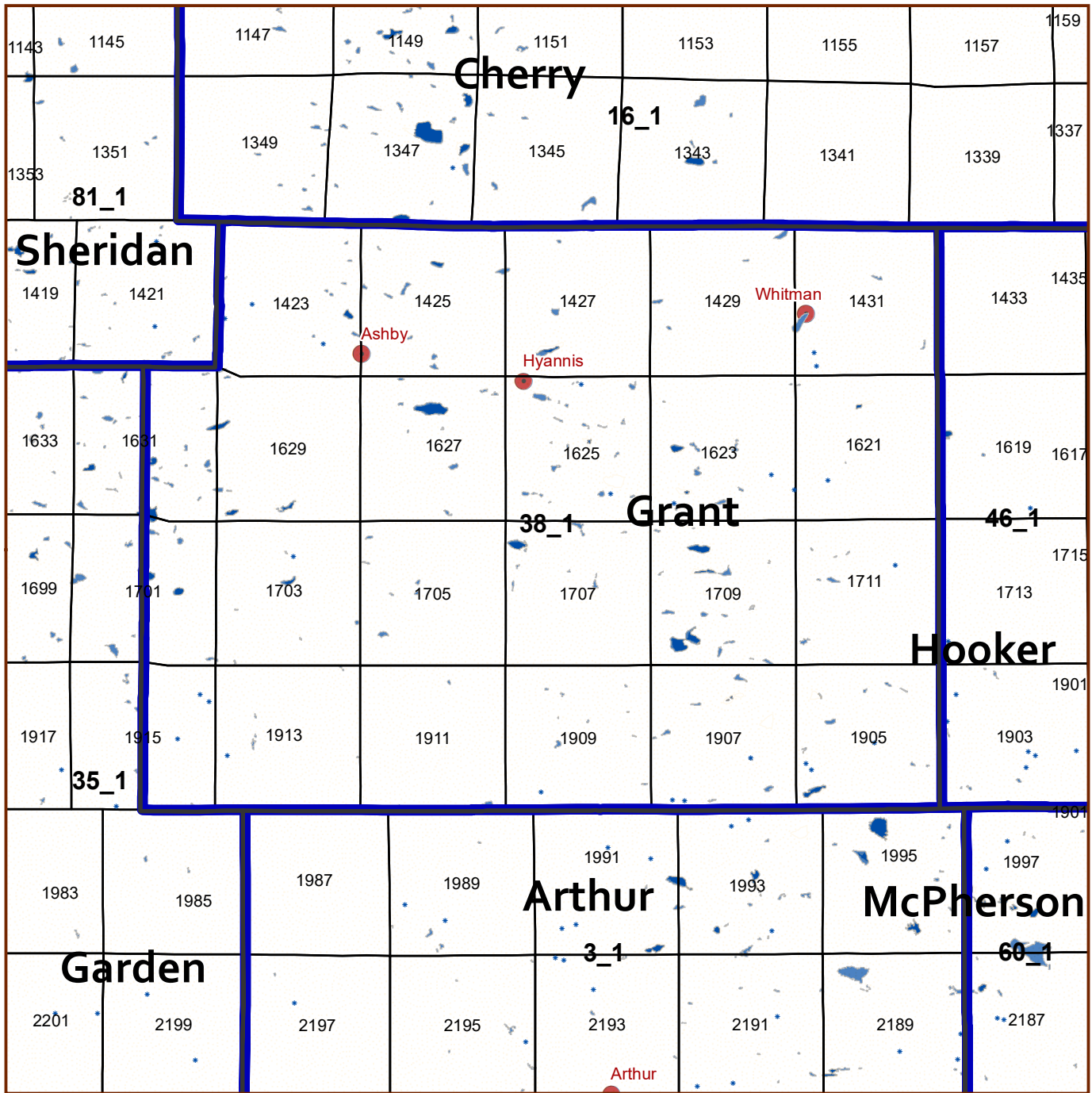
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Grant	1	675	675	675	675	675	675	n/a	675	675
Cherry	1	774	765	765	765	765	630	590	590	646
Hooker	1	656	656	656	656	656	656	656	656	656
Arthur	1	505	505	505	505	505	505	n/a	505	505
Garden	1	495	n/a	498	495	485	485	485	485	486
Sheridan	1	623	623	619	619	592	592	588	564	591

County	Mkt Area	CRP	TIMBER	WASTE
Grant	1	n/a	n/a	10
Cherry	1	1,000	n/a	100
Hooker	1	n/a	n/a	9
Arthur	1	n/a	n/a	10
Garden	1	854	n/a	50
Sheridan	1	n/a	n/a	75

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

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

GRANT COUNTY



Legend

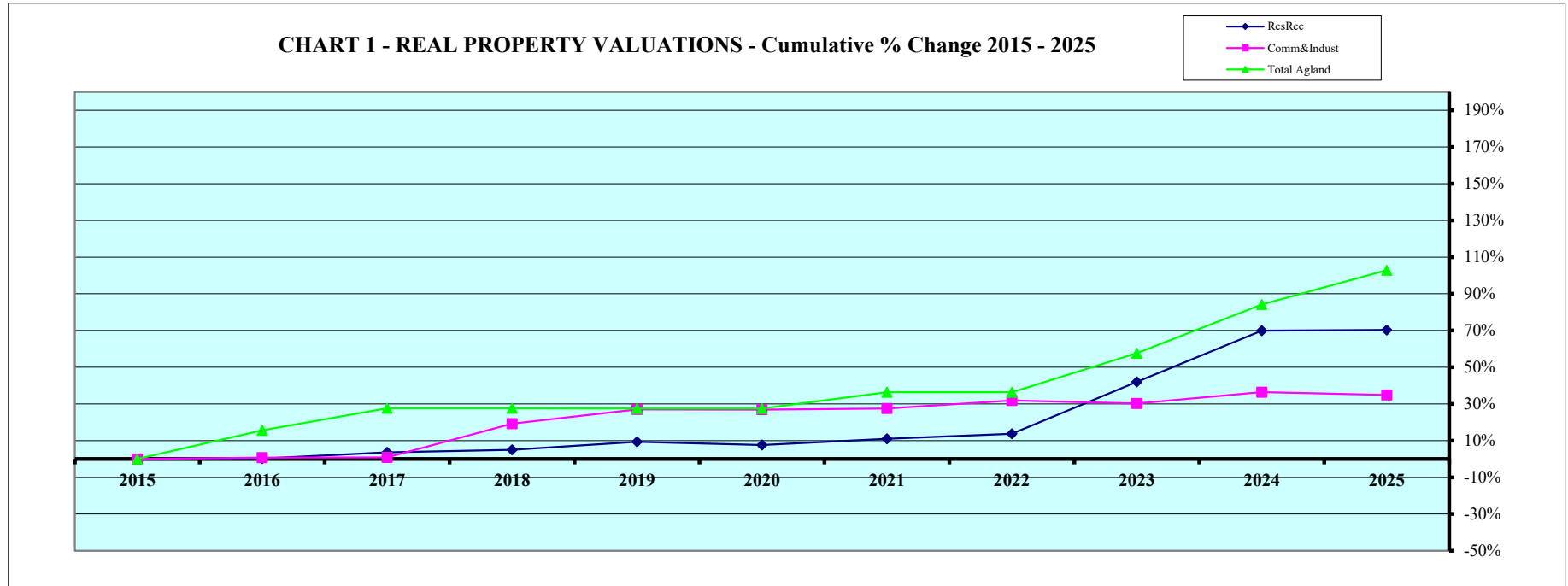
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- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	8,286,469	-	-	-	1,813,265	-	-	-	155,308,056	-	-	-
2016	8,302,950	16,481	0.20%	0.20%	1,826,591	13,326	0.73%	0.73%	179,479,581	24,171,525	15.56%	15.56%
2017	8,586,030	283,080	3.41%	3.62%	1,828,354	1,763	0.10%	0.83%	198,290,010	18,810,429	10.48%	27.68%
2018	8,697,939	111,909	1.30%	4.97%	2,162,727	334,373	18.29%	19.27%	198,290,506	496	0.00%	27.68%
2019	9,057,226	359,287	4.13%	9.30%	2,301,628	138,901	6.42%	26.93%	197,931,968	-358,538	-0.18%	27.44%
2020	8,921,023	-136,203	-1.50%	7.66%	2,301,378	-250	-0.01%	26.92%	197,955,647	23,679	0.01%	27.46%
2021	9,192,343	271,320	3.04%	10.93%	2,311,480	10,102	0.44%	27.48%	211,739,260	13,783,613	6.96%	36.34%
2022	9,425,934	233,591	2.54%	13.75%	2,391,289	79,809	3.45%	31.88%	211,751,741	12,481	0.01%	36.34%
2023	11,764,710	2,338,776	24.81%	41.97%	2,362,417	-28,872	-1.21%	30.29%	244,882,984	33,131,243	15.65%	57.68%
2024	14,078,015	2,313,305	19.66%	69.89%	2,473,864	111,447	4.72%	36.43%	285,961,700	41,078,716	16.77%	84.13%
2025	14,112,525	34,510	0.25%	70.31%	2,444,550	-29,314	-1.18%	34.81%	315,066,491	29,104,791	10.18%	102.87%

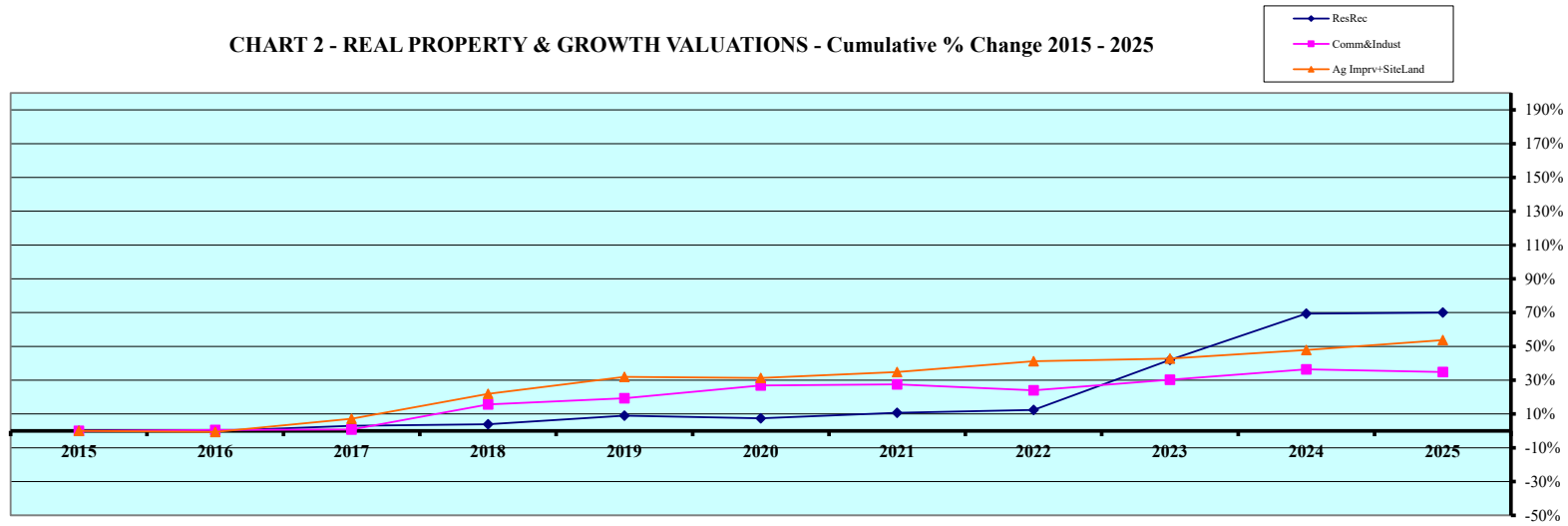
Rate Annual %chg: Residential & Recreational **5.47%** Commercial & Industrial **3.03%** Agricultural Land **7.33%**

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County **GRANT**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	8,286,469	58,268	0.70%	8,228,201	--	--	1,813,265	0	0.00%	1,813,265	--	--
2016	8,302,950	20,355	0.25%	8,282,595	-0.05%	-0.05%	1,826,591	2,588	0.14%	1,824,003	0.59%	0.59%
2017	8,586,030	52,269	0.61%	8,533,761	2.78%	2.98%	1,828,354	0	0.00%	1,828,354	0.10%	0.83%
2018	8,697,939	85,217	0.98%	8,612,722	0.31%	3.94%	2,162,727	66,066	3.05%	2,096,661	14.67%	15.63%
2019	9,057,226	23,465	0.26%	9,033,761	3.86%	9.02%	2,301,628	137,326	5.97%	2,164,302	0.07%	19.36%
2020	8,921,023	22,364	0.25%	8,898,659	-1.75%	7.39%	2,301,378	0	0.00%	2,301,378	-0.01%	26.92%
2021	9,192,343	18,090	0.20%	9,174,253	2.84%	10.71%	2,311,480	0	0.00%	2,311,480	0.44%	27.48%
2022	9,425,934	109,744	1.16%	9,316,190	1.35%	12.43%	2,391,289	141,630	5.92%	2,249,659	-2.67%	24.07%
2023	11,764,710	0	0.00%	11,764,710	24.81%	41.97%	2,362,417	0	0.00%	2,362,417	-1.21%	30.29%
2024	14,078,015	45,220	0.32%	14,032,795	19.28%	69.35%	2,473,864	0	0.00%	2,473,864	4.72%	36.43%
2025	14,112,525	25,715	0.18%	14,086,810	0.06%	70.00%	2,444,550	0	0.00%	2,444,550	-1.18%	34.81%
Rate Ann%chg	5.47%	Resid & Recreat w/o growth				5.35%	C & I w/o growth				1.55%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	8,411,624	2,612,332	11,023,956	694,921	6.30%	10,329,035	--	--
2016	9,239,095	2,831,253	12,070,348	1,115,439	9.24%	10,954,909	-0.63%	-0.63%
2017	10,313,283	3,122,686	13,435,969	1,619,914	12.06%	11,816,055	-2.11%	7.19%
2018	11,317,827	3,226,570	14,544,397	1,101,398	7.57%	13,442,999	0.05%	21.94%
2019	11,359,515	3,285,884	14,645,399	97,002	0.66%	14,548,397	0.03%	31.97%
2020	11,665,585	3,494,915	15,160,500	678,095	4.47%	14,482,405	-1.11%	31.37%
2021	12,190,481	3,497,162	15,687,643	817,850	5.21%	14,869,793	-1.92%	34.89%
2022	12,105,852	3,469,732	15,575,584	0	0.00%	15,575,584	-0.71%	41.29%
2023	12,276,852	3,469,732	15,746,584	0	0.00%	15,746,584	1.10%	42.84%
2024	13,466,872	3,713,912	17,180,784	871,970	5.08%	16,308,814	3.57%	47.94%
2025	13,320,857	3,688,417	17,009,274	62,828	0.37%	16,946,446	-1.36%	53.72%
Rate Ann%chg	4.70%	3.51%	4.43%	Ag Imprv+Site w/o growth		-0.31%		

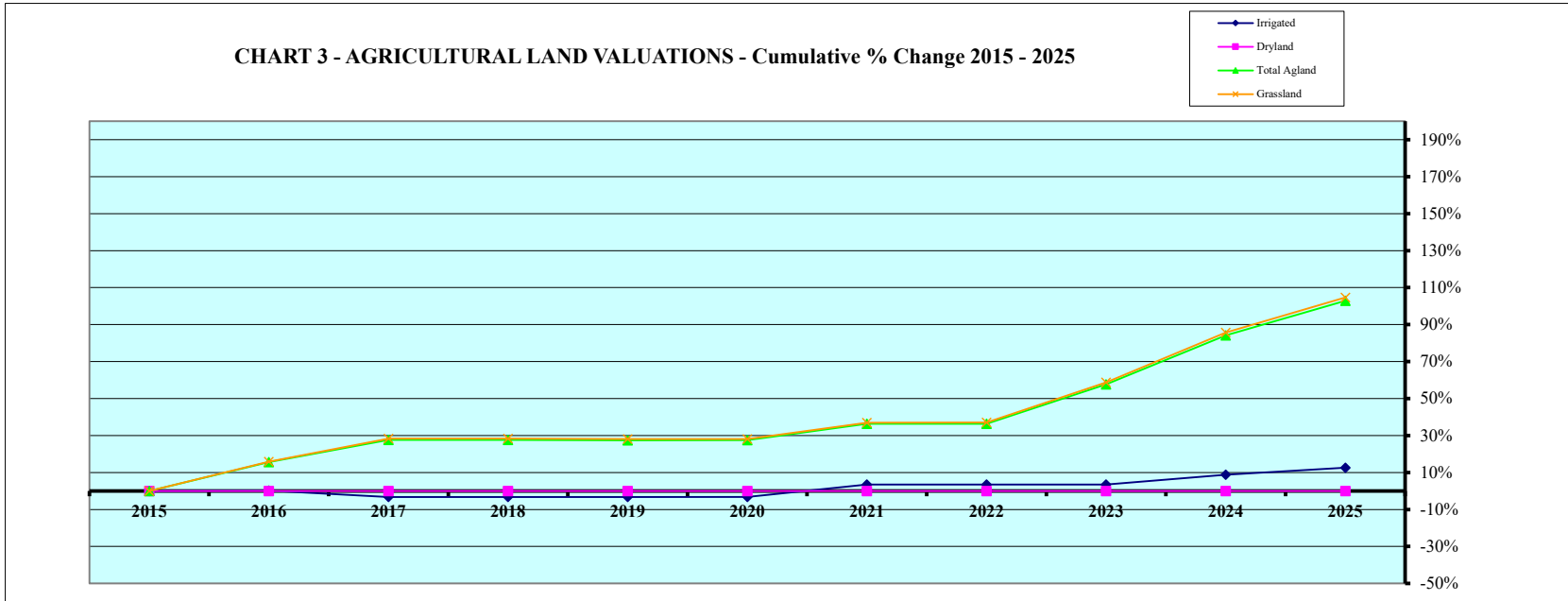
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	2,917,624	-	-	-	0	-	-	-	152,289,669	-	-	-
2016	2,922,094	4,470	0.15%	0.15%	0	0	-	-	176,449,068	24,159,399	15.86%	15.86%
2017	2,822,235	-99,859	-3.42%	-3.27%	0	0	-	-	195,368,636	18,919,568	10.72%	28.29%
2018	2,822,235	0	0.00%	-3.27%	0	0	-	-	195,369,127	491	0.00%	28.29%
2019	2,822,235	0	0.00%	-3.27%	0	0	-	-	195,001,510	-367,617	-0.19%	28.05%
2020	2,822,460	225	0.01%	-3.26%	0	0	-	-	195,030,516	29,006	0.01%	28.07%
2021	3,020,030	197,570	7.00%	3.51%	0	0	-	-	208,616,560	13,586,044	6.97%	36.99%
2022	3,020,030	0	0.00%	3.51%	0	0	-	-	208,629,041	12,481	0.01%	36.99%
2023	3,020,030	0	0.00%	3.51%	0	0	-	-	241,760,281	33,131,240	15.88%	58.75%
2024	3,173,322	153,292	5.08%	8.76%	0	0	-	-	282,685,705	40,925,424	16.93%	85.62%
2025	3,285,320	111,998	3.53%	12.60%	0	0	-	-	311,678,499	28,992,794	10.26%	104.66%

Rate Ann.%chg: Irrigated 1.19% Dryland #DIV/0! Grassland 7.42%

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	100,763	-	-	-	0	-	-	-	155,308,056	-	-	-
2016	101,025	262	0.26%	0.26%	7,394	7,394	-	-	179,479,581	24,171,525	15.56%	15.56%
2017	99,139	-1,886	-1.87%	-1.61%	0	-7,394	-100.00%	-	198,290,010	18,810,429	10.48%	27.68%
2018	99,144	5	0.01%	-1.61%	0	0	-	-	198,290,506	496	0.00%	27.68%
2019	108,223	9,079	9.16%	7.40%	0	0	-	-	197,931,968	-358,538	-0.18%	27.44%
2020	102,671	-5,552	-5.13%	1.89%	0	0	-	-	197,955,647	23,679	0.01%	27.46%
2021	102,670	-1	0.00%	1.89%	0	0	-	-	211,739,260	13,783,613	6.96%	36.34%
2022	102,670	0	0.00%	1.89%	0	0	-	-	211,751,741	12,481	0.01%	36.34%
2023	102,673	3	0.00%	1.90%	0	0	-	-	244,882,984	33,131,243	15.65%	57.68%
2024	102,673	0	0.00%	1.90%	0	0	-	-	285,961,700	41,078,716	16.77%	84.13%
2025	102,672	-1	0.00%	1.89%	0	0	-	-	315,066,491	29,104,791	10.18%	102.87%

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Rate Ann.%chg: Total Agric Land 7.33%

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	2,917,504	1,945	1,500			0	0				152,288,264	483,454	315		
2016	2,923,684	1,949	1,500	0.00%	0.00%	0	0				176,490,261	483,534	365	15.87%	
2017	2,848,605	1,899	1,500	0.00%	0.00%	0	0				195,367,533	483,568	404	10.68%	
2018	2,822,235	1,881	1,500	0.00%	0.00%	0	0				195,367,828	483,584	404	0.00%	
2019	2,822,235	1,881	1,500	0.00%	0.00%	0	0				195,368,319	483,585	404	0.00%	
2020	2,836,155	1,891	1,500	0.00%	0.00%	0	0				195,209,811	483,193	404	0.00%	
2021	3,020,030	1,882	1,605	7.00%	7.00%	0	0				208,616,559	483,221	432	6.86%	
2022	3,020,030	1,882	1,605	0.00%	7.00%	0	0				208,610,084	483,206	432	0.00%	
2023	3,020,030	1,882	1,605	0.00%	7.00%	0	0				241,760,281	483,521	500	15.82%	
2024	3,173,322	1,867	1,700	5.92%	13.33%	0	0				282,685,705	483,223	585	17.00%	
2025	3,285,320	1,867	1,760	3.53%	17.33%	0	0				311,678,435	483,222	645	10.26%	

Rate Annual %chg Average Value/Acre: 1.19%

#DIV/0!

7.42%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	100,763	10,074	10			0	0				155,306,531	495,474	313		
2016	100,148	10,013	10	0.00%	0.00%	0	0				179,514,093	495,496	362	15.58%	15.58%
2017	99,139	9,911	10	0.00%	0.01%	0	0				198,309,277	495,379	400	10.50%	27.71%
2018	99,139	9,911	10	0.00%	0.01%	0	0				198,289,202	495,377	400	-0.01%	27.70%
2019	99,144	9,912	10	0.00%	0.01%	0	0				198,289,698	495,378	400	0.00%	27.70%
2020	99,144	9,912	10	0.00%	0.01%	3,527	353	10			198,148,637	495,348	400	-0.07%	27.62%
2021	102,670	10,265	10	0.00%	0.00%	0	0				211,739,259	495,368	427	6.85%	36.37%
2022	102,670	10,265	10	0.00%	0.00%	0	0				211,732,784	495,353	427	0.00%	36.37%
2023	102,673	10,265	10	0.00%	0.00%	0	0				244,882,984	495,667	494	15.58%	57.62%
2024	102,673	10,265	10	0.00%	0.00%	0	0				285,961,700	495,355	577	16.85%	84.17%
2025	102,673	10,265	10	0.00%	0.00%	0	0				315,066,428	495,354	636	10.18%	102.92%

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Rate Annual %chg Average Value/Acre: 7.33%

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

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 1,735	Value : 378,358,725	Growth 1,136,210	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	46	247,383	68	258,548	0	0	114	505,931	
02. Res Improve Land	178	919,959	25	68,040	0	0	203	987,999	
03. Res Improvements	183	10,546,135	46	5,785,645	0	0	229	16,331,780	
04. Res Total	229	11,713,477	114	6,112,233	0	0	343	17,825,710	134,880
% of Res Total	66.76	65.71	33.24	34.29	0.00	0.00	19.77	4.71	11.87
05. Com UnImp Land	12	20,719	4	12,898	2	19,888	18	53,505	
06. Com Improve Land	45	51,871	9	94,896	0	0	54	146,767	
07. Com Improvements	45	1,549,030	13	906,460	5	141,035	63	2,596,525	
08. Com Total	57	1,621,620	17	1,014,254	7	160,923	81	2,796,797	0
% of Com Total	70.37	57.98	20.99	36.26	8.64	5.75	4.67	0.74	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	229	11,713,477	114	6,112,233	0	0	343	17,825,710	134,880
% of Res & Rec Total	66.76	65.71	33.24	34.29	0.00	0.00	19.77	4.71	11.87
Com & Ind Total	57	1,621,620	17	1,014,254	7	160,923	81	2,796,797	0
% of Com & Ind Total	70.37	57.98	20.99	36.26	8.64	5.75	4.67	0.74	0.00
17. Taxable Total	286	13,335,097	131	7,126,487	7	160,923	424	20,622,507	134,880
% of Taxable Total	67.45	64.66	30.90	34.56	1.65	0.78	24.44	5.45	11.87

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

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	48	11	85	144

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	25,805	1,173	291,587,805	1,174	291,613,610
28. Ag-Improved Land	0	0	1	30,762	133	39,123,706	134	39,154,468
29. Ag Improvements	0	0	1	54,845	136	26,913,295	137	26,968,140

30. Ag Total				1,311	357,736,218
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	2.00	2,000	
37. FarmSite Improvements	0	0.00	0	1	0.00	54,845	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	8,000	2	2.00	8,000	
32. HomeSite Improv Land	107	172.00	688,000	107	172.00	688,000	
33. HomeSite Improvements	110	0.00	23,264,040	110	0.00	23,264,040	911,965
34. HomeSite Total				112	174.00	23,960,040	
35. FarmSite UnImp Land	5	11.00	11,000	5	11.00	11,000	
36. FarmSite Improv Land	113	366.00	366,000	114	368.00	368,000	
37. FarmSite Improvements	129	0.00	3,649,255	130	0.00	3,704,100	89,365
38. FarmSite Total				135	379.00	4,083,100	
39. Road & Ditches	305	1,549.50	0	305	1,549.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				247	2,102.50	28,043,140	1,001,330

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	11	655.84	152,710	11	655.84	152,710

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	391.33	20.96%	716,133	20.96%	1,830.00
49. 3A1	37.32	2.00%	68,296	2.00%	1,830.01
50. 3A	272.97	14.62%	499,534	14.62%	1,830.00
51. 4A1	127.54	6.83%	233,400	6.83%	1,830.01
52. 4A	1,037.50	55.58%	1,898,627	55.58%	1,830.00
53. Total	1,866.66	100.00%	3,415,990	100.00%	1,830.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	47,103.58	9.75%	31,795,173	9.75%	675.01
64. 1G	68.43	0.01%	46,191	0.01%	675.01
65. 2G1	135.53	0.03%	91,484	0.03%	675.01
66. 2G	474.20	0.10%	320,089	0.10%	675.01
67. 3G1	12,012.71	2.49%	8,108,636	2.49%	675.00
68. 3G	423,425.83	87.63%	285,812,816	87.63%	675.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.04	0.00%	27	0.00%	675.00
71. Total	483,220.32	100.00%	326,174,416	100.00%	675.00
Irrigated Total	1,866.66	0.38%	3,415,990	1.04%	1,830.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	483,220.32	97.55%	326,174,416	98.93%	675.00
72. Waste	10,265.01	2.07%	102,672	0.03%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	620.70	0.13%	408,130	0.12%	657.53
75. Market Area Total	495,351.99	100.00%	329,693,078	100.00%	665.57

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	1,866.66	3,415,990	1,866.66	3,415,990
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	80.84	54,567	483,139.48	326,119,849	483,220.32	326,174,416
79. Waste	0.00	0	0.00	0	10,265.01	102,672	10,265.01	102,672
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	315.69	206,415	2.93	1,978	302.08	199,737	620.70	408,130
82. Total	0.00	0	80.84	54,567	495,271.15	329,638,511	495,351.99	329,693,078

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	1,866.66	0.38%	3,415,990	1.04%	1,830.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	483,220.32	97.55%	326,174,416	98.93%	675.00
Waste	10,265.01	2.07%	102,672	0.03%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	620.70	0.13%	408,130	0.12%	657.53
Total	495,351.99	100.00%	329,693,078	100.00%	665.57

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 N/a Or Error	0	0	0	0	1	2,485	1	2,485	0
83.2 Ashby Outlots (6)	27	80,281	19	52,950	22	2,402,405	49	2,535,636	0
83.3 Ashby Res (4)	4	8,814	22	53,150	22	924,820	26	986,784	0
83.4 Hyannis Outlots (3)	26	130,911	1	3,000	18	2,838,125	44	2,972,036	0
83.5 Hyannis Res (1)	22	171,892	133	768,359	136	8,545,165	158	9,485,416	2,075
83.6 Whitman Outlots (9)	14	39,013	5	12,090	5	321,070	19	372,173	0
83.7 Whitman Res (7)	21	75,020	23	98,450	25	1,297,710	46	1,471,180	132,805
84 Residential Total	114	505,931	203	987,999	229	16,331,780	343	17,825,710	134,880

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	Ashby Comm (5)	5	19,433	10	10,469	10	222,085	15	251,987	0
85.2	Hyannis Comm (2)	8	18,794	35	125,614	40	2,142,780	48	2,287,188	0
85.3	Rural (10)	1	12,000	0	0	4	117,620	5	129,620	0
85.4	Whitman Comm (8)	4	3,278	9	10,684	9	114,040	13	128,002	0
86	Commercial Total	18	53,505	54	146,767	63	2,596,525	81	2,796,797	0

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	47,103.58	9.75%	31,795,173	9.75%	675.01
88. 1G	68.43	0.01%	46,191	0.01%	675.01
89. 2G1	135.53	0.03%	91,484	0.03%	675.01
90. 2G	474.20	0.10%	320,089	0.10%	675.01
91. 3G1	12,012.71	2.49%	8,108,636	2.49%	675.00
92. 3G	423,425.83	87.63%	285,812,816	87.63%	675.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.04	0.00%	27	0.00%	675.00
95. Total	483,220.32	100.00%	326,174,416	100.00%	675.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	483,220.32	100.00%	326,174,416	100.00%	675.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	483,220.32	100.00%	326,174,416	100.00%	675.00

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

38 Grant

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	14,112,525	17,825,710	3,713,185	26.31%	134,880	25.36%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	13,320,857	23,960,040	10,639,183	79.87%	911,965	73.02%
04. Total Residential (sum lines 1-3)	27,433,382	41,785,750	14,352,368	52.32%	1,046,845	48.50%
05. Commercial	2,444,550	2,796,797	352,247	14.41%	0	14.41%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	2,444,550	2,796,797	352,247	14.41%	0	14.41%
08. Ag-Farmsite Land, Outbuildings	3,688,417	4,083,100	394,683	10.70%	89,365	8.28%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	3,688,417	4,083,100	394,683	10.70%	89,365	8.28%
12. Irrigated	3,285,320	3,415,990	130,670	3.98%		
13. Dryland	0	0	0			
14. Grassland	311,678,499	326,174,416	14,495,917	4.65%		
15. Wasteland	102,672	102,672	0	0.00%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	315,066,491	329,693,078	14,626,587	4.64%		
18. Total Value of all Real Property (Locally Assessed)	348,632,840	378,358,725	29,725,885	8.53%	1,136,210	8.20%

2026 Assessment Survey for Grant County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$171,700: This budget includes that of Assessor, Clerk, Clerk of the District Court, Register of Deeds and Election Commission.
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$30,000
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:
	\$10,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000 for all offices and this includes travel, dues, etc.
12.	Amount of last year's assessor's budget not used:
	None

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?
	Sometimes -- for reference only
5.	If so, who maintains the Cadastral Maps?
	The County Clerk/Assessor
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, https://www.grant.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2024

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No, the village of Hyannis and one full section surrounding the village is the only area not zoned.

3.	What municipalities in the county are zoned?
	None.
4.	When was zoning implemented?
	2020

D. Contracted Services

1.	Appraisal Services:
	Central Plains Valuation, LLC
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Central Plains Valuation, LLC
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Must be approved by the State.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The contracted appraisal company works with the assessor to establish values.

2026 Residential Assessment Survey for Grant County

1.	Valuation data collection done by:
	Central Plains Valuation
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Primarily the cost approach. The sales comparison approach is used in setting the assessed year values.
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 assessor uses the tables provided by the CAMA vendor.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	There is only one valuation group used to represent all residential property in Grant County.
5.	Describe the methodology used to determine the residential lot values?
	Residential lots are valued by the square foot method.
6.	How are rural residential site values developed?
	The outlot values have been retained. The county assessor values all acre site values to \$3,000, additional acres up to ten were valued at \$500 per acre and the acres above ten are valued at \$250 per acre.
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?
	N/A

2026 Commercial Assessment Survey for Grant County

1.	Valuation data collection done by:
	The county assessor and the contracted appraisal firm (Central Plains Valuation, LLC).
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Primarily the cost approach is used to estimate the market value of commercial property in the county. There are few commercial sales in Grant County in order to utilize the sales comparison approach, nor is there enough income and expense information to make the income approach meaningful.
2a.	Describe the process used to determine the value of unique commercial properties.
	There are no unique commercial properties within the county.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county uses the tables provided by the CAMA vendor.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Only one valuation group is used for commercial property.
5.	Describe the methodology used to determine the commercial lot values.
	The square foot method is used to determine commercial lot values.

2026 Agricultural Assessment Survey for Grant County

1.	Valuation data collection done by:
	The county assessor.
2.	Describe the process used to determine and monitor market areas.
	The homogenous nature of the county requires only one market area for agricultural land.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The number of acres involved. Rural residential is considered to be 20 acres or less.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	No. Home sites on agricultural property are valued at \$4,000.. Rural residential home sites (Out lots) have remained at \$3,000.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	The county assessor has looked at feeding operations as other land use and has identified as a unique intensive agricultural use.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There is no land enrolled in the Wetland Reserve Program in Grant County.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	There are no non-agricultural influences in Grant County.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
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
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Grant County Plan of Assessment
FY2026-2028

Christee L Haney, Assessor

July 31, 2025

GRANT COUNTY

PLAN OF ASSESSMENT 2026-2028

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15th of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31st of each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31st of each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Neb. Rev. Stat. §77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

1. One hundred (100) percent of actual value for all classes of real property excluding agricultural and horticultural land;
2. Seventy-five (75) percent of actual value for agricultural land and horticultural land; and
3. Seventy-five (75) percent of special value as defined in §77-1343 and at its actual value when the land is disqualified for special valuation under §77-1347 for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344.

Neb. Rev. Stat. §77-201 (R.S. Supp. 2006)

GENERAL DESCRIPTION OF REAL PROPERTY IN GRANT COUNTY:

Per the 2025 County Abstract, Grant County consists of the following real property types:

	Parcel/Acre Count	Total Value	Land Value	Improvement Value
Residential	347	14,105,335	1,492,110	12,613,225
Commercial	78	2,443,980	198,939	2,245,041
Agricultural	1313	332,075,702	316,139,428	15,936,274
Game & Parks	11	146,113	146,113	0
Exempt	144	0	0	0
Total	1893	348,771,130	317,976,590	30,794,540

Agricultural land is the predominant property type in Grant County, with the majority consisting of grassland (irrigated acres consisting of .54% of the total ag acres), primarily used for cow/calf operations.

Additional information is contained in the 2025 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2025.

CURRENT RESOURCES:

Staff/Budget/Training

The assessor and 1 part-time employee are the only employees in the office. The county hires an independent appraiser, as needed, for appraisal maintenance.

The proposed budget for the assessment portion of the Assessor’s budget for FY 2025-2026 is \$30,000.

I plan on attending as many workshops and district meetings as the current budget will allow. I believe that knowledge is the key to maintaining this position.

Record Maintenance

Each property record card is filed by current owner alphabetically. If the owner has more than one parcel they are all filed in one folder.

In January 2020, the Assessors office changed to the MIPS, Inc. software for assessing purposes.

The Village of Hyannis is now online to be looked up by name or parcel ID. I hope to have GIS Workshop map out the towns of Ashby and Whitman in the near future as the budget allows.

My staff and I are trying to switch all records to match with GIS. It seems with the soil changes and such that this is a never ending process. My goal in doing this is so that my records and values are as accurate as possible.

ASSESSMENT PROCEDURES:

Discover/List/Inventory Property

The assessor is also Register of Deeds, which is helpful in the discovery process. Data collection will be done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage.

Data Collection

Grant County has implemented procedures to complete a physical routine inspection of all properties on a six-year cycle.

Ratio Studies

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the field liaison is an important part of this process.

Value Approaches

Market Approach: The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

Cost Approach: The cost approach is primarily used in the valuation process of residential and commercial properties. A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value.

Income Approach: The income approach is primarily used in the valuation of commercial properties.

Land valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

Sales Ratio Review

Upon completion of assessment actions, sales ratio studies will be reviewed to determine if the statistics are within the guidelines set forth by the state.

Notices

Change of value notices are sent to the property owner of record no later than June 1st of each year as required by §77-1315. Prior to notices being sent, an article will be published in the paper to keep taxpayers informed of the process. I also include a letter explaining what took place as far as values and how sales affected those. I stay transparent with my taxpayers and keep them as informed as possible.

Level of Value, Quality and Uniformity for assessment year 2025:

<u>Property Class</u>	<u>Ratio (Level of Value)</u>
Residential	100%
Commercial	100%
Agricultural	75%

For more information regarding statistical measures, see 2025 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2025.

Assessment Actions Planned for Assessment Year 2026:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed.

Commercial: The assessor will also continue to review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed.

Agriculture: The assessor will continue to review the ag parcels within the county to determine if there are changes in the market that would require a change in assessment. Appraisal maintenance and pick-up work will be completed.

Assessment Actions Planned for Assessment Year 2027:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed

to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will also continue to review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Grant County has also implemented GIS and it is in use. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Assessment Actions Planned for Assessment Year 2028:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will also continue to review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Grant County has also implemented GIS and it is in use. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Other functions performed by the assessor's office, but not limited to:

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendations to county board. This office receives approximately 18 applications annually.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to Department of Revenue no later than August 1 annually. This office receives approximately 35 applications annually.

Homestead Exemption Tax Loss Report: Compile tax loss due to Homestead Exemptions and report no later than November 30 annually.

Personal Property Schedules: Review annual filings of agricultural and commercial schedules. This office receives approximately 125 personal property schedules annually.

Form 45 County Abstract of Assessment for Real Property and Assessed Value Update: Compile all real property valuation information and report no later than March 19 annually.

Board of Educational Land and Funds Report: Compile all valuations for properties owned by BELF and report no later than March 31 annually.

Change of Value Notification: Notification sent no later than June 1 annually to all property owners whose value changed from the prior year. I usually include a letter explaining what the changes were.

Tax List Corrections: Prepare tax list corrections documents for County Board of Equalization review.

Taxable Value and Growth Certifications: Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

School District Taxable Value Report: Final report of taxable value for all school districts located within the county to be filed no later than August 20th annually.

Annual Inventory Statement: Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

Average Residential Value Report: Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

Three Year Plan of Assessment: Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

Tax List: Certification of the tax list, for both real and personal property within the county, which must be delivered to the treasurer no later than November 22nd annually.

Certificate of Taxes Levied: Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

Government Owned Properties Report: Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4th year thereafter no later than December 1 annually.

Conclusion:

The Grant County Assessor makes every effort to comply with state statute and the rules and regulations of the Property Assessment Division of the Department of Revenue in an attempt to assure uniform and proportionate assessments of all properties in Grant County.

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. However, it is a goal of this office to ultimately complete the majority of the appraisal work by the assessor and office staff as budgetary concerns exist.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public informed of the assessment practices required by law.

Respectfully submitted,

Christee L. Haney
Grant County Assessor