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**DEPARTMENT OF REVENUE**

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

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**GREELEY COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Greeley 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 Greeley 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: Gerri Behnk, Greeley County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

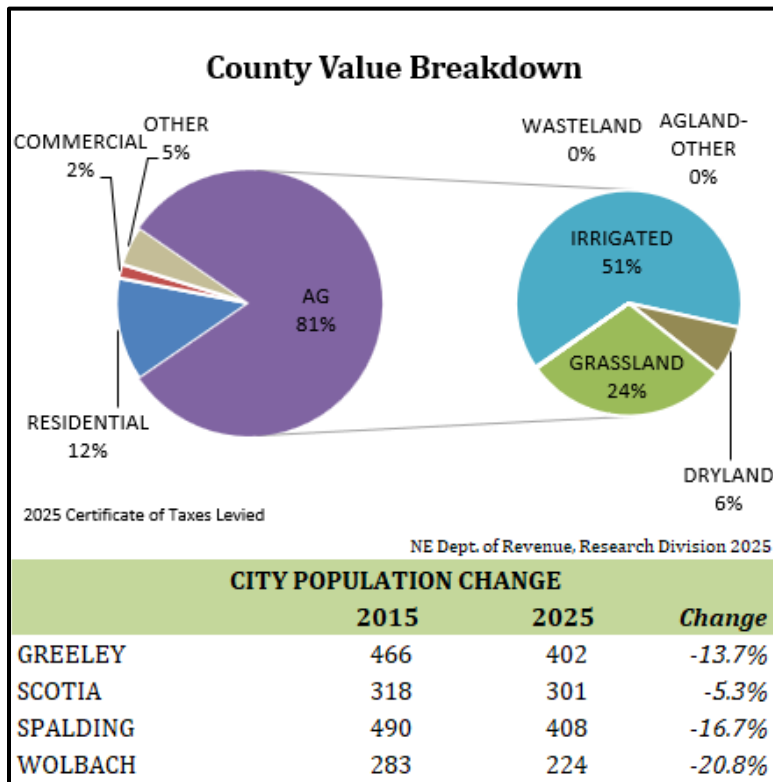
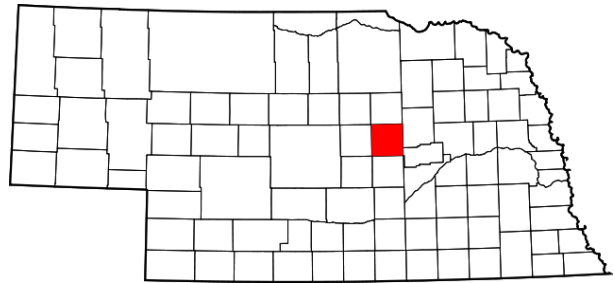
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 570 square miles, Greeley County has 2,197 residents, a slight population increase from the 2020 U.S. Census.<sup>1</sup> The report indicates that 82% of county housing is owner occupied and 94% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$137,786.<sup>2</sup>



The majority of the commercial properties in Greeley County are located in and around Greeley and Spalding. According to the latest information available from the U.S. Census Bureau, there are 79 employer establishments with a total employment figure of 382. This represents a 1% increase in total employment from 2022-2023.<sup>1</sup>

Agricultural land accounts for the majority of the county's valuation base. Irrigated land makes up the largest percentage of agricultural land in the county. Greeley County is included in the Lower Loup Natural Resources District (NRD).

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

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

## 2026 Residential Correlation for Greeley 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 Greeley County Assessor qualifies sales at a rate that is near the statewide average rate. Upon review of the sales roster it was determined that all arm’s-length transactions were made available for measurement.

There are three valuation groups in the residential class. Spalding, as the largest town, is in a valuation group of its own, the three remaining villages make-up Valuation Group 1 and the rural parcels are Valuation Group 5. The six-year inspection and review requirement is current within the class. To complete the review cycle, the county assessor and staff perform a physical review with the assistance of a contract appraiser. A current Valuation Methodology is also on file.

<b>2026 Residential Assessment Details for Greeley County</b>						
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	Greeley, Scotia & Wolbach	2026*	2024	2025	2024	
3	Spalding	2026*	2024	2025	2024	
5	Acreage	2026*	2024	2025	2024	Economic depreciation was moved from 20% to 10% resulting in a 10% increase
<u>Additional comments:</u> Pick-up work completed and placed on assessment roll.						
* = assessment action for current year						

### *Description of Analysis*

Within the two-year study period for the residential property class there are 38 sales. The measures of central tendency are all within the acceptable range. Although the qualitative statistics are within the IAAO recommended range, the COD does not represent the typical dispersion found in a rural market. This can particularly be seen in the Study Period Year 1 substratum and in Valuation Group 1, where the COD is unrealistically low.

In comparing the 2026 County Abstract of Assessment for real Property Form 45 to the 2025 Certificate of Taxes Levied Report (CTL), the comparison reflects a 7% difference between the sales files and the abstract.

## 2026 Residential Correlation for Greeley County

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However, the median barely shifted in Valuation Group 1 and the overall class. Two sales in Greeley were adjusted to come in or near the acceptable range, the county assessor reported that this was due to remodeling at the time of sale. These two sales account for all but a 1% variance between the sample and the abstract.

The change to the two sales did not significantly shift the median of the overall class or any valuation group, however, it did decrease the COD by more than five percentage points. Overall, the county assessor is cautioned to ensure that the sale review process does not become a selective reappraisal of properties with outlying ratios. Because these changes did not significantly affect the measures of central tendency, the sample is deemed reliable for purposes of determining a level of value.

### *Equalization and Quality of Assessment*

All available information supports that residential assessments in Greeley County meet generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	20	94.16	92.92	93.31	05.30	99.58
3	13	93.35	95.72	97.16	12.89	98.52
5	5	94.15	95.11	91.27	11.26	104.21
____ALL____	38	93.82	94.16	93.89	08.70	100.29

### *Level of Value*

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

# 2026 Commercial Correlation for Greeley County

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## *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 percentage for Greeley County is above the statewide average. Upon review of sales, it was determined that only arm’s-length transactions were utilized.

The Greeley Assessor only utilizes one valuation group within the class, due to the limited number of commercial parcels in the county. The six-year inspection and review process is current within the class; to complete the review cycle, the county utilizes physical inspections completed by a contract appraiser.

<b>2026 Commercial Assessment Details for Greeley County</b>						
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	2026*	2024	2026*	2025*	
Additional comments: Pick-up work was completed by the contract appraiser and assessor, along with a complete reappraisal. * = assessment action for current year						

## *Description of Analysis*

Greeley County has eight sales in the three-year study period for the commercial class. The measures of central tendency are within the acceptable range, while the mean is above the acceptable range. The PRD is high while the COD is within the recommended range. The overall sample is not clearly regressive as is seen in the sale price substratum.

The COD is fairly low for a rural commercial market and reflects the appraisal work that was completed for the current year. However, there is enough variation in the statistics by study period year to suggest that the median will fluctuate as sales come in and out of the sample. For that reason, the median will not be used to represent the level of value of the class.

Comparing the change in the state sales file to the 2026 County Abstract of Assessment for Real Property, Form 45, Compared to the 2025 Certificate of Taxes Levied Report (CTL), indicates that sold properties and the population moved at a similar rate, supporting that assessments are uniform within the class.

## 2026 Commercial Correlation for Greeley County

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### *Equalization and Quality of Assessment*

All information available supports that the quality of assessment meets generally accepted mass appraisal techniques.

### *Level of Value*

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

## 2026 Agricultural Correlation for Greeley 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 agricultural sales usability rate for Greeley County is near the statewide average. All available arm's-length sales were used for the measurement of the class.

The Greeley County Assessor uses two market areas. For Market Area 1, which consists of sandy soil, it includes the northwestern portion of the county. Market Area 2, with silty soil, comprises the remainder of the county that includes North Loup River valley and Cedar River valley. Considering the difference in soil types, the market areas are adequately identified and stratified. The six-year inspection and review cycle is current as well. To complete the review cycle, physical reviews by the county assessor's staff and a contract appraiser are utilized.

2026 Agricultural Assessment Details for Greeley 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	2026*	2024	2025	2023-2025	
AB DW	Agricultural dwellings	2026*	2024	2025	2023-2025	
<u>Additional comments:</u>						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Northwesterly portion of the county	2020-2025*	Irrigated 14% increase, Dry 2% increase and Grass 7% increase, CRP 2-10% increase
2	Remainder of the county	2020-2025*	Irrigated 3-4% increase, Dry 2% increase and Grass 7-12% increase, CRP 1-8% increase
<u>Additional comments:</u> The bottom four townships (GEO Codes 2423, 2425, 2427 and 2429) had a land use review completed for 2026. Within those townships feedlots and hog units were moved to intensive use value.			
* = assessment action for current year			

### *Description of Analysis*

With 25 agricultural sales in the three-year study period, the overall measures of central tendency are within the acceptable range for the level of value, and the COD supports the use of the median

## 2026 Agricultural Correlation for Greeley County

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as an indicator of the level of value. The 80% majority land use substratum indicates that the measures of central tendency are in the acceptable range where there are sufficient sales. Finally, the measures of central tendency for Market Area 2 are in range.

In considering the Greeley County 2026 Average Acre Value Comparison, Greeley County is comparable to its contingent counties regarding the weighted average price per acre for land type. The 2026 County Abstract of Assessment for Real Property, Form 45 compared to the 2025 Certificate of Taxes Levied Report (CTL), supports that the assessment actions affected the abstract similarly to the sales file.

### *Equalization and Quality of Assessment*

Agricultural outbuildings and dwellings are valued the same as rural residential property, and thus, equalization has been achieved for agricultural improvements. Agricultural land values are uniformly assessed as well. Considering all information available, the quality of assessment meets generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	6	70.41	69.99	68.94	09.94	101.52
2	6	70.41	69.99	68.94	09.94	101.52
<u>    Grass    </u>						
County	12	70.04	71.64	73.01	14.52	98.12
1	1	56.52	56.52	56.52	00.00	100.00
2	11	70.37	73.02	73.72	13.97	99.05
<u>    ALL    </u>	25	70.37	71.74	70.99	12.58	101.06

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Greeley County is 70%.

## 2026 Opinions of the Property Tax Administrator for Greeley County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for Greeley County

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### Residential Real Property - Current

Number of Sales	38	Median	93.82
Total Sales Price	\$5,976,000	Mean	94.16
Total Adj. Sales Price	\$5,976,000	Wgt. Mean	93.89
Total Assessed Value	\$5,610,955	Average Assessed Value of the Base	\$116,371
Avg. Adj. Sales Price	\$157,263	Avg. Assessed Value	\$147,657

### Confidence Interval - Current

95% Median C.I	92.54 to 96.51
95% Wgt. Mean C.I	90.17 to 97.61
95% Mean C.I	90.08 to 98.24
% of Value of the Class of all Real Property Value in the County	8.88
% of Records Sold in the Study Period	3.72
% of Value Sold in the Study Period	4.72

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	34	97	96.86
2024	35	93	93.00
2023	44	94	93.57
2022	32	94	94.05

## 2026 Commission Summary for Greeley County

### Commercial Real Property - Current

Number of Sales	8	Median	98.22
Total Sales Price	\$581,500	Mean	108.39
Total Adj. Sales Price	\$581,500	Wgt. Mean	98.68
Total Assessed Value	\$573,840	Average Assessed Value of the Base	\$125,908
Avg. Adj. Sales Price	\$72,688	Avg. Assessed Value	\$71,730

### Confidence Interval - Current

95% Median C.I	89.08 to 148.43
95% Wgt. Mean C.I	84.30 to 113.07
95% Mean C.I	91.02 to 125.76
% of Value of the Class of all Real Property Value in the County	1.98
% of Records Sold in the Study Period	3.79
% of Value Sold in the Study Period	2.16

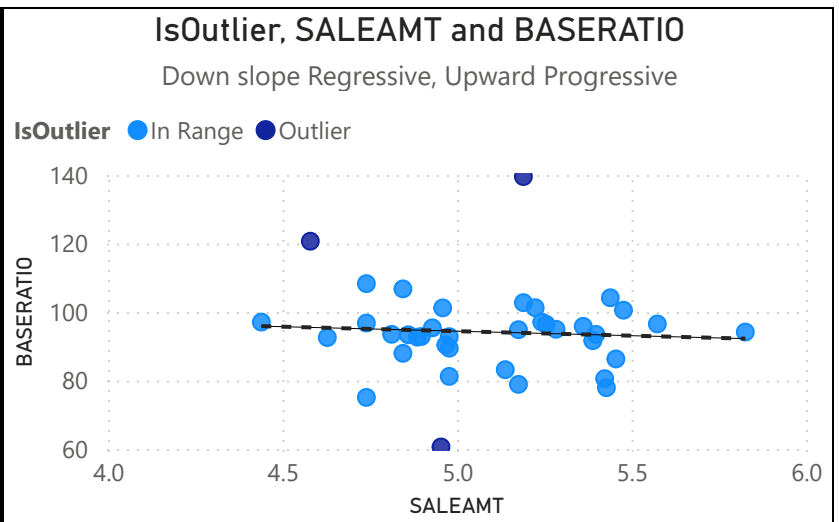
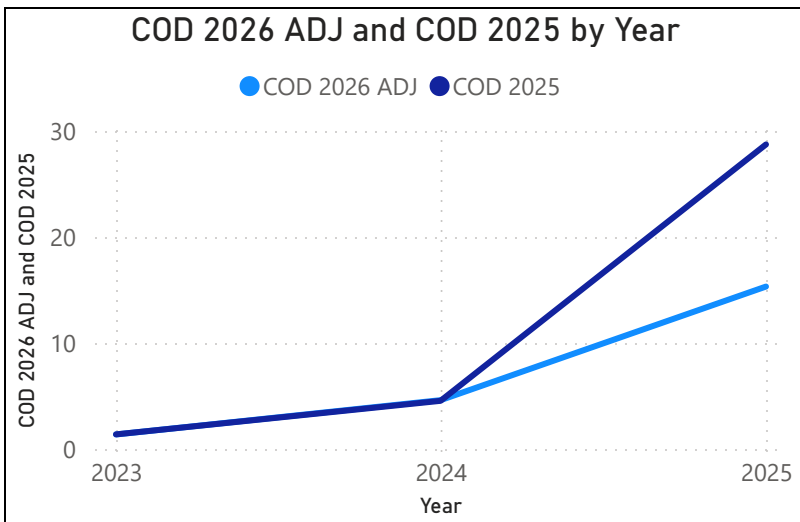
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	11	100	84.80
2024	8	100	92.66
2023	2	100	103.43
2022	4	100	111.00

# Greeley 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	20	94.16	94.04	0.13%	92.92	87.88	5.74%	93.31	85.32	9.36%
3	13	93.35	89.00	4.89%	95.72	91.78	4.29%	97.16	93.93	3.43%
5	5	94.15	85.61	9.97%	95.11	72.26	31.62%	91.27	70.19	30.05%
<b>Total</b>	<b>38</b>	<b>93.82</b>	<b>93.07</b>	<b>0.80%</b>	<b>94.16</b>	<b>87.16</b>	<b>8.04%</b>	<b>93.89</b>	<b>83.73</b>	<b>12.14%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	20	5.30	10.39	-48.98%	99.58	103.00	-3.32%	75.06	22.72	230.33%	104.16	101.26	2.86%
3	13	12.88	13.18	-2.29%	98.52	97.70	0.83%	60.59	55.86	8.48%	139.54	135.50	2.98%
5	5	11.25	33.41	-66.32%	104.20	102.95	1.21%	77.90	0.00	22225621.64%	120.67	115.12	4.82%
<b>Total</b>	<b>38</b>	<b>8.69</b>	<b>14.23</b>	<b>-38.91%</b>	<b>100.29</b>	<b>104.10</b>	<b>-3.66%</b>	<b>60.59</b>	<b>0.00</b>	<b>17287495.00%</b>	<b>139.54</b>	<b>135.50</b>	<b>2.98%</b>



**39 Greeley  
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 : 38  
 Total Sales Price : 5,976,000  
 Total Adj. Sales Price : 5,976,000  
 Total Assessed Value : 5,610,955  
 Avg. Adj. Sales Price : 157,263  
 Avg. Assessed Value : 147,657

MEDIAN : 94  
 WGT. MEAN : 94  
 MEAN : 94  
 COD : 08.70  
 PRD : 100.29

COV : 13.63  
 STD : 12.83  
 Avg. Abs. Dev : 08.16  
 MAX Sales Ratio : 139.54  
 MIN Sales Ratio : 60.59

95% Median C.I. : 92.54 to 96.51  
 95% Wgt. Mean C.I. : 90.17 to 97.61  
 95% Mean C.I. : 90.08 to 98.24

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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	5	92.66	92.96	93.66	01.37	99.25	90.36	96.41	N/A	94,280	88,301	
01-JAN-24 To 31-MAR-24	5	95.38	98.10	96.54	03.26	101.62	94.84	108.28	N/A	101,960	98,436	
01-APR-24 To 30-JUN-24	6	95.33	96.45	96.63	02.93	99.81	93.35	104.16	93.35 to 104.16	272,083	262,901	
01-JUL-24 To 30-SEP-24	2	98.09	98.09	96.78	08.83	101.35	89.43	106.75	N/A	82,500	79,843	
01-OCT-24 To 31-DEC-24	5	95.81	94.61	96.74	06.12	97.80	81.19	102.73	N/A	175,000	169,294	
01-JAN-25 To 31-MAR-25	3	91.64	93.61	94.44	04.85	99.12	87.94	101.26	N/A	160,833	151,893	
01-APR-25 To 30-JUN-25	7	93.48	90.30	86.38	15.07	104.54	60.59	120.67	60.59 to 120.67	134,143	115,874	
01-JUL-25 To 30-SEP-25	5	83.16	92.39	91.80	17.53	100.64	75.06	139.54	N/A	180,160	165,382	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	18	94.90	96.12	96.12	03.68	100.00	89.43	108.28	92.85 to 97.05	154,372	148,376	
01-OCT-24 To 30-SEP-25	20	92.22	92.40	91.96	13.10	100.48	60.59	139.54	81.19 to 100.53	159,865	147,009	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	18	95.60	96.58	96.65	04.61	99.93	81.19	108.28	93.48 to 100.53	176,794	170,874	
<u>ALL</u>	38	93.82	94.16	93.89	08.70	100.29	60.59	139.54	92.54 to 96.51	157,263	147,657	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	20	94.16	92.92	93.31	05.30	99.58	75.06	104.16	92.54 to 96.77	128,485	119,888	
3	13	93.35	95.72	97.16	12.89	98.52	60.59	139.54	83.16 to 106.75	136,154	132,282	
5	5	94.15	95.11	91.27	11.26	104.21	77.90	120.67	N/A	327,260	298,706	
<u>ALL</u>	38	93.82	94.16	93.89	08.70	100.29	60.59	139.54	92.54 to 96.51	157,263	147,657	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	38	93.82	94.16	93.89	08.70	100.29	60.59	139.54	92.54 to 96.51	157,263	147,657	
06												
07												
<u>ALL</u>	38	93.82	94.16	93.89	08.70	100.29	60.59	139.54	92.54 to 96.51	157,263	147,657	

**39 Greeley  
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 : 38  
 Total Sales Price : 5,976,000  
 Total Adj. Sales Price : 5,976,000  
 Total Assessed Value : 5,610,955  
 Avg. Adj. Sales Price : 157,263  
 Avg. Assessed Value : 147,657

MEDIAN : 94  
 WGT. MEAN : 94  
 MEAN : 94  
 COD : 08.70  
 PRD : 100.29

COV : 13.63  
 STD : 12.83  
 Avg. Abs. Dev : 08.16  
 MAX Sales Ratio : 139.54  
 MIN Sales Ratio : 60.59

95% Median C.I. : 92.54 to 96.51  
 95% Wgt. Mean C.I. : 90.17 to 97.61  
 95% Mean C.I. : 90.08 to 98.24

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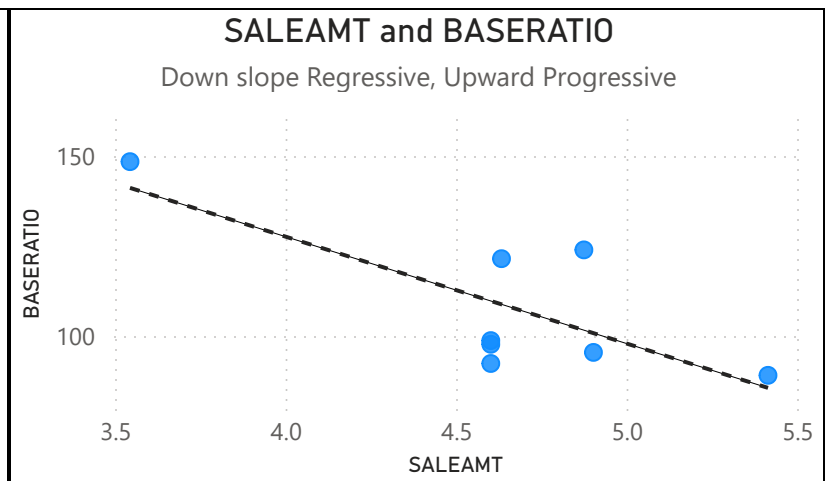
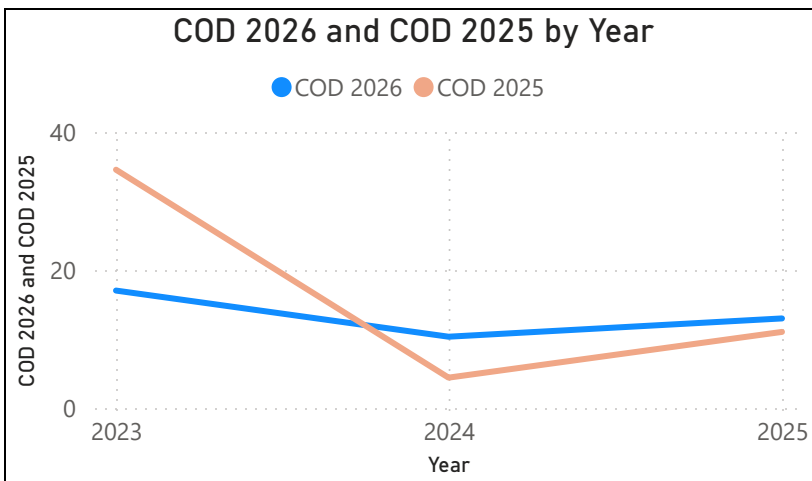
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	27,500	26,690
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	38	93.82	94.16	93.89	08.70	100.29	60.59	139.54	92.54 to 96.51	157,263	147,657
Greater Than 14,999	38	93.82	94.16	93.89	08.70	100.29	60.59	139.54	92.54 to 96.51	157,263	147,657
Greater Than 29,999	37	93.48	94.08	93.88	08.86	100.21	60.59	139.54	92.54 to 96.41	160,770	150,926
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	27,500	26,690
30,000 TO 59,999	5	96.77	98.66	97.45	12.68	101.24	75.06	120.67	N/A	49,100	47,850
60,000 TO 99,999	13	92.79	90.61	90.15	06.70	100.51	60.59	106.75	87.94 to 95.38	82,877	74,717
100,000 TO 149,999	1	83.16	83.16	83.16	00.00	100.00	83.16	83.16	N/A	137,500	114,345
150,000 TO 249,999	10	96.11	99.31	98.71	08.42	100.61	78.86	139.54	91.64 to 102.73	179,980	177,654
250,000 TO 499,999	7	93.48	91.34	91.76	08.63	99.54	77.90	104.16	77.90 to 104.16	288,329	264,576
500,000 TO 999,999	1	94.15	94.15	94.15	00.00	100.00	94.15	94.15	N/A	670,000	630,775
1,000,000 +											
<b>ALL</b>	<b>38</b>	<b>93.82</b>	<b>94.16</b>	<b>93.89</b>	<b>08.70</b>	<b>100.29</b>	<b>60.59</b>	<b>139.54</b>	<b>92.54 to 96.51</b>	<b>157,263</b>	<b>147,657</b>

# Greeley 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	8	98.21	99.02	-0.81%	108.39	101.51	6.78%	98.68	79.40	24.29%
<b>Total</b>	<b>8</b>	<b>98.21</b>	<b>99.02</b>	<b>-0.81%</b>	<b>108.39</b>	<b>101.51</b>	<b>6.78%</b>	<b>98.68</b>	<b>79.40</b>	<b>24.29%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	8	15.01	23.09	-34.96%	109.84	127.85	6.78%	89.08	49.55	79.76%	148.43	164.29	-9.65%
<b>Total</b>	<b>8</b>	<b>15.01</b>	<b>23.09</b>	<b>-34.96%</b>	<b>109.84</b>	<b>127.85</b>	<b>6.78%</b>	<b>89.08</b>	<b>49.55</b>	<b>79.76%</b>	<b>148.43</b>	<b>164.29</b>	<b>-9.65%</b>



**39 Greeley  
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 : 8  
Total Sales Price : 581,500  
Total Adj. Sales Price : 581,500  
Total Assessed Value : 573,840  
Avg. Adj. Sales Price : 72,688  
Avg. Assessed Value : 71,730

MEDIAN : 98  
WGT. MEAN : 99  
MEAN : 108  
COD : 15.02  
PRD : 109.84

COV : 19.16  
STD : 20.77  
Avg. Abs. Dev : 14.75  
MAX Sales Ratio : 148.43  
MIN Sales Ratio : 89.08

95% Median C.I. : 89.08 to 148.43  
95% Wgt. Mean C.I. : 84.30 to 113.07  
95% Mean C.I. : 91.02 to 125.76

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	92.36	92.36	92.36	00.00	100.00	92.36	92.36	N/A	40,000	36,945
01-APR-23 To 30-JUN-23	1	97.70	97.70	97.70	00.00	100.00	97.70	97.70	N/A	40,000	39,080
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	2	118.76	118.76	89.87	24.99	132.15	89.08	148.43	N/A	131,750	118,398
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	1	121.48	121.48	121.48	00.00	100.00	121.48	121.48	N/A	43,000	52,235
01-OCT-24 To 31-DEC-24	1	98.73	98.73	98.73	00.00	100.00	98.73	98.73	N/A	40,000	39,490
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25	2	109.68	109.68	109.22	12.98	100.42	95.44	123.92	N/A	77,500	84,648
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	2	95.03	95.03	95.03	02.81	100.00	92.36	97.70	N/A	40,000	38,013
01-OCT-23 To 30-SEP-24	3	121.48	119.66	94.30	16.28	126.89	89.08	148.43	N/A	102,167	96,343
01-OCT-24 To 30-SEP-25	3	98.73	106.03	107.07	09.61	99.03	95.44	123.92	N/A	65,000	69,595
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	4	95.03	106.89	91.07	17.02	117.37	89.08	148.43	N/A	85,875	78,205
01-JAN-24 To 31-DEC-24	2	110.11	110.11	110.51	10.34	99.64	98.73	121.48	N/A	41,500	45,863
<u>ALL</u>	8	98.22	108.39	98.68	15.02	109.84	89.08	148.43	89.08 to 148.43	72,688	71,730

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	8	98.22	108.39	98.68	15.02	109.84	89.08	148.43	89.08 to 148.43	72,688	71,730
<u>ALL</u>	8	98.22	108.39	98.68	15.02	109.84	89.08	148.43	89.08 to 148.43	72,688	71,730

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	8	98.22	108.39	98.68	15.02	109.84	89.08	148.43	89.08 to 148.43	72,688	71,730
04											
<u>ALL</u>	8	98.22	108.39	98.68	15.02	109.84	89.08	148.43	89.08 to 148.43	72,688	71,730

**39 Greeley  
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 : 8  
 Total Sales Price : 581,500  
 Total Adj. Sales Price : 581,500  
 Total Assessed Value : 573,840  
 Avg. Adj. Sales Price : 72,688  
 Avg. Assessed Value : 71,730

MEDIAN : 98  
 WGT. MEAN : 99  
 MEAN : 108  
 COD : 15.02  
 PRD : 109.84

COV : 19.16  
 STD : 20.77  
 Avg. Abs. Dev : 14.75  
 MAX Sales Ratio : 148.43  
 MIN Sales Ratio : 89.08

95% Median C.I. : 89.08 to 148.43  
 95% Wgt. Mean C.I. : 84.30 to 113.07  
 95% Mean C.I. : 91.02 to 125.76

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	148.43	148.43	148.43	00.00	100.00	148.43	148.43	N/A	3,500	5,195
Less Than 15,000	1	148.43	148.43	148.43	00.00	100.00	148.43	148.43	N/A	3,500	5,195
Less Than 30,000	1	148.43	148.43	148.43	00.00	100.00	148.43	148.43	N/A	3,500	5,195
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	7	97.70	102.67	98.38	09.84	104.36	89.08	123.92	89.08 to 123.92	82,571	81,235
Greater Than 14,999	7	97.70	102.67	98.38	09.84	104.36	89.08	123.92	89.08 to 123.92	82,571	81,235
Greater Than 29,999	7	97.70	102.67	98.38	09.84	104.36	89.08	123.92	89.08 to 123.92	82,571	81,235
<b>Incremental Ranges</b>											
0 TO 4,999	1	148.43	148.43	148.43	00.00	100.00	148.43	148.43	N/A	3,500	5,195
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	4	98.22	102.57	102.91	07.68	99.67	92.36	121.48	N/A	40,750	41,938
60,000 TO 99,999	2	109.68	109.68	109.22	12.98	100.42	95.44	123.92	N/A	77,500	84,648
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	89.08	89.08	89.08	00.00	100.00	89.08	89.08	N/A	260,000	231,600
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 +											
<b>ALL</b>	<b>8</b>	<b>98.22</b>	<b>108.39</b>	<b>98.68</b>	<b>15.02</b>	<b>109.84</b>	<b>89.08</b>	<b>148.43</b>	<b>89.08 to 148.43</b>	<b>72,688</b>	<b>71,730</b>

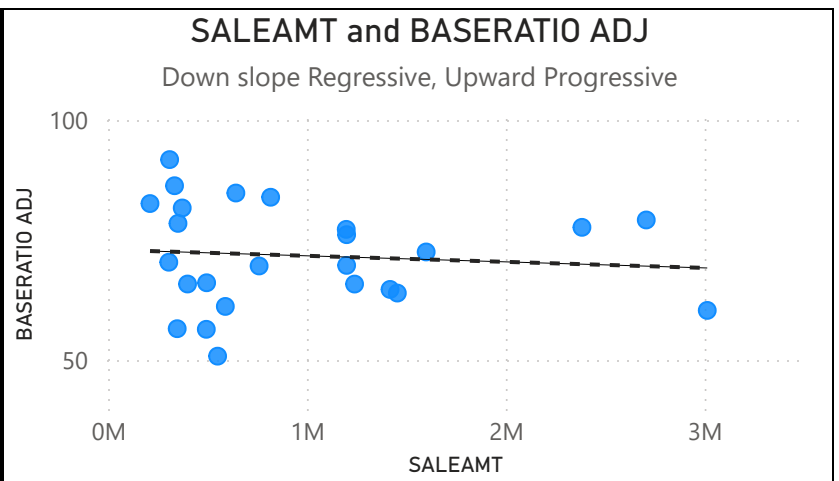
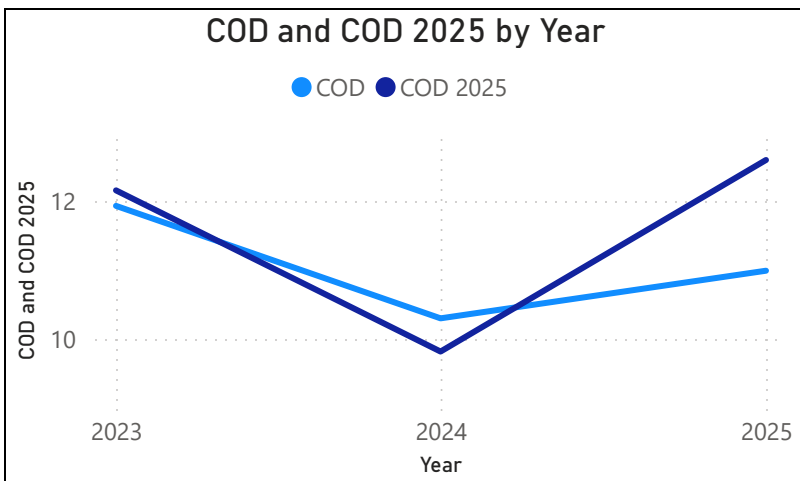
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
311	1	97.70	97.70	97.70	00.00	100.00	97.70	97.70	N/A	40,000	39,080
340	1	123.92	123.92	123.92	00.00	100.00	123.92	123.92	N/A	75,000	92,940
343	1	95.44	95.44	95.44	00.00	100.00	95.44	95.44	N/A	80,000	76,355
353	1	92.36	92.36	92.36	00.00	100.00	92.36	92.36	N/A	40,000	36,945
406	1	148.43	148.43	148.43	00.00	100.00	148.43	148.43	N/A	3,500	5,195
442	1	121.48	121.48	121.48	00.00	100.00	121.48	121.48	N/A	43,000	52,235
470	2	93.91	93.91	90.36	05.14	103.93	89.08	98.73	N/A	150,000	135,545
<b>ALL</b>	<b>8</b>	<b>98.22</b>	<b>108.39</b>	<b>98.68</b>	<b>15.02</b>	<b>109.84</b>	<b>89.08</b>	<b>148.43</b>	<b>89.08 to 148.43</b>	<b>72,688</b>	<b>71,730</b>

# Greeley 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	1	56.52	52.84	6.96%	56.52	52.84	6.96%	56.52	52.84	6.96%
2	24	71.44	66.19	7.92%	72.37	67.52	7.18%	71.20	66.96	6.32%
<b>Total</b>	<b>25</b>	<b>70.37</b>	<b>63.72</b>	<b>10.44%</b>	<b>71.74</b>	<b>66.93</b>	<b>7.17%</b>	<b>70.99</b>	<b>66.76</b>	<b>6.33%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	1	0.00	0.00	0.00%	100.00	100.00	0.00%
2	24	12.10	12.22	-1.01%	101.65	100.83	0.81%
<b>Total</b>	<b>25</b>	<b>12.58</b>	<b>12.87</b>	<b>-2.27%</b>	<b>101.05</b>	<b>100.26</b>	<b>0.80%</b>



**39 Greeley**  
**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 : 25  
Total Sales Price : 24,402,764  
Total Adj. Sales Price : 24,402,764  
Total Assessed Value : 17,322,855  
Avg. Adj. Sales Price : 976,111  
Avg. Assessed Value : 692,914

MEDIAN : 70  
WGT. MEAN : 71  
MEAN : 72  
COD : 12.58  
PRD : 101.06

COV : 14.79  
STD : 10.61  
Avg. Abs. Dev : 08.85  
MAX Sales Ratio : 91.75  
MIN Sales Ratio : 50.80

95% Median C.I. : 65.82 to 78.46  
95% Wgt. Mean C.I. : 66.55 to 75.43  
95% Mean C.I. : 67.36 to 76.12

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	3	83.91	82.72	78.11	07.64	105.90	72.51	91.75	N/A	909,320	710,287
01-APR-23 To 30-JUN-23	1	65.83	65.83	65.83	00.00	100.00	65.83	65.83	N/A	400,000	263,325
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	3	66.09	64.07	65.67	06.60	97.56	56.52	69.59	N/A	534,667	351,123
01-APR-24 To 30-JUN-24	9	76.11	72.91	71.90	08.41	101.40	60.33	84.79	64.71 to 79.17	1,567,669	1,127,147
01-JUL-24 To 30-SEP-24	1	61.16	61.16	61.16	00.00	100.00	61.16	61.16	N/A	590,000	360,850
01-OCT-24 To 31-DEC-24	4	82.13	82.26	82.16	02.67	100.12	78.46	86.31	N/A	317,805	261,098
01-JAN-25 To 31-MAR-25	1	69.71	69.71	69.71	00.00	100.00	69.71	69.71	N/A	1,200,000	836,555
01-APR-25 To 30-JUN-25	1	63.94	63.94	63.94	00.00	100.00	63.94	63.94	N/A	1,455,000	930,375
01-JUL-25 To 30-SEP-25	2	53.60	53.60	53.45	05.22	100.28	50.80	56.40	N/A	522,782	279,405
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	4	78.21	78.50	76.54	11.93	102.56	65.83	91.75	N/A	781,990	598,546
01-OCT-23 To 30-SEP-24	13	69.59	69.96	70.90	10.02	98.67	56.52	84.79	61.16 to 77.64	1,254,078	889,118
01-OCT-24 To 30-SEP-25	8	74.09	71.24	67.79	14.87	105.09	50.80	86.31	50.80 to 86.31	621,473	421,266
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	4	78.21	78.50	76.54	11.93	102.56	65.83	91.75	N/A	781,990	598,546
01-JAN-24 To 31-DEC-24	17	76.11	72.86	71.71	10.30	101.60	56.52	86.31	64.71 to 81.67	1,033,779	741,349
<u>ALL</u>	25	70.37	71.74	70.99	12.58	101.06	50.80	91.75	65.82 to 78.46	976,111	692,914

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	1	56.52	56.52	56.52	00.00	100.00	56.52	56.52	N/A	348,000	196,690
2	24	71.44	72.37	71.20	12.09	101.64	50.80	91.75	65.82 to 79.17	1,002,282	713,590
<u>ALL</u>	25	70.37	71.74	70.99	12.58	101.06	50.80	91.75	65.82 to 78.46	976,111	692,914

**39 Greeley**  
**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 : 25  
 Total Sales Price : 24,402,764  
 Total Adj. Sales Price : 24,402,764  
 Total Assessed Value : 17,322,855  
 Avg. Adj. Sales Price : 976,111  
 Avg. Assessed Value : 692,914

MEDIAN : 70  
 WGT. MEAN : 71  
 MEAN : 72  
 COD : 12.58  
 PRD : 101.06

COV : 14.79  
 STD : 10.61  
 Avg. Abs. Dev : 08.85  
 MAX Sales Ratio : 91.75  
 MIN Sales Ratio : 50.80

95% Median C.I. : 65.82 to 78.46  
 95% Wgt. Mean C.I. : 66.55 to 75.43  
 95% Mean C.I. : 67.36 to 76.12

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	10	69.65	68.16	71.69	11.97	95.08	50.80	84.79	56.40 to 79.17	776,115	556,381
1	1	56.52	56.52	56.52	00.00	100.00	56.52	56.52	N/A	348,000	196,690
2	9	69.71	69.46	72.40	11.19	95.94	50.80	84.79	56.40 to 79.17	823,683	596,346
____ ALL ____	25	70.37	71.74	70.99	12.58	101.06	50.80	91.75	65.82 to 78.46	976,111	692,914

**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	6	70.41	69.99	68.94	09.94	101.52	60.33	77.64	60.33 to 77.64	1,778,073	1,225,861
2	6	70.41	69.99	68.94	09.94	101.52	60.33	77.64	60.33 to 77.64	1,778,073	1,225,861
____ Grass ____											
County	12	70.04	71.64	73.01	14.52	98.12	50.80	91.75	56.52 to 84.79	700,484	511,423
1	1	56.52	56.52	56.52	00.00	100.00	56.52	56.52	N/A	348,000	196,690
2	11	70.37	73.02	73.72	13.97	99.05	50.80	91.75	56.40 to 86.31	732,528	540,035
____ ALL ____	25	70.37	71.74	70.99	12.58	101.06	50.80	91.75	65.82 to 78.46	976,111	692,914

## Greeley County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Greeley	1	5,350	5,350	5,340	5,340	5,250	5,250	5,200	5,200	<b>5,242</b>
Wheeler	1	5,715	5,715	5,715	5,670	5,640	5,592	5,640	5,605	<b>5,624</b>
Garfield	1	4,825	4,825	4,825	4,100	4,100	3,650	3,650	3,145	<b>4,226</b>
Valley	1	5,792	5,792	5,792	4,978	4,709	4,709	4,148	4,148	<b>5,240</b>
Greeley	2	6,490	6,480	6,470	6,460	6,450	6,440	6,430	6,420	<b>6,453</b>
Valley	1	5,792	5,792	5,792	4,978	4,709	4,709	4,148	4,148	<b>5,240</b>
Sherman	1	6,325	6,325	6,095	6,095	5,875	5,875	5,750	5,743	<b>5,978</b>
Howard	7200	6,000	6,000	5,450	5,300	4,850	4,700	4,450	4,350	<b>5,453</b>
Howard	7300	6,000	6,000	5,450	5,300	4,850	4,700	4,450	4,350	<b>5,449</b>
Nance	1	5,798	5,792	5,685	5,678	5,571	5,598	5,550	5,546	<b>5,689</b>
Boone	1	9,328	9,268	9,328	9,266	6,548	9,257	9,298	9,295	<b>9,298</b>
Wheeler	1	5,715	5,715	5,715	5,670	5,640	5,592	5,640	5,605	<b>5,624</b>

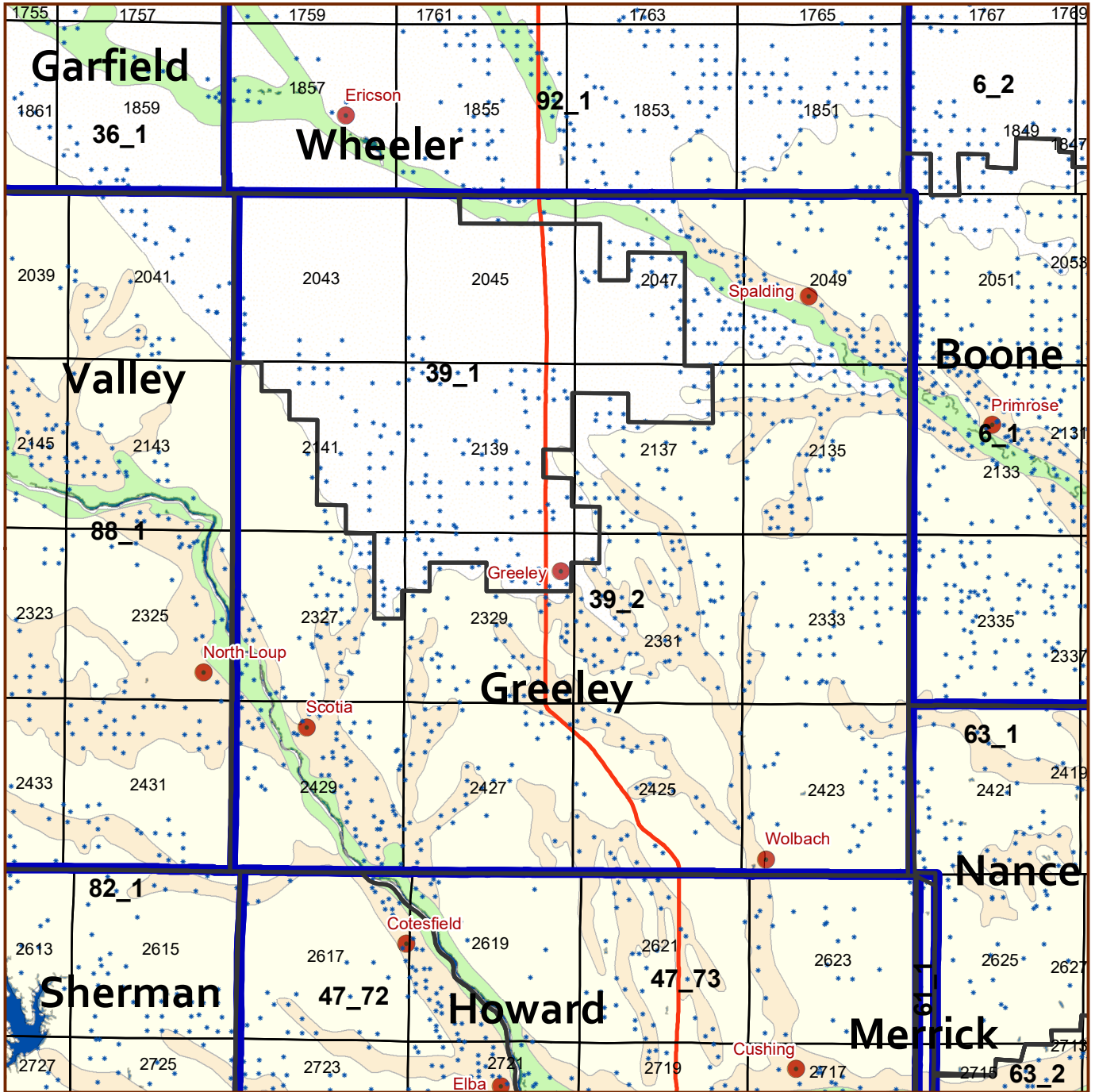
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Greeley	1	n/a	2,065	2,050	2,025	2,015	1,990	1,765	1,600	<b>1,828</b>
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	<b>1,609</b>
Garfield	1	n/a	1,840	1,840	1,625	1,625	1,345	1,280	1,280	<b>1,561</b>
Valley	1	n/a	2,425	2,425	2,425	2,375	2,375	2,375	2,210	<b>2,358</b>
Greeley	2	n/a	2,600	2,550	2,500	2,450	2,400	2,350	2,300	<b>2,432</b>
Valley	1	n/a	2,425	2,425	2,425	2,375	2,375	2,375	2,210	<b>2,358</b>
Sherman	1	n/a	2,525	2,390	2,390	2,260	2,260	2,135	2,135	<b>2,259</b>
Howard	7200	3,000	3,000	2,850	2,850	2,700	2,500	2,400	2,400	<b>2,628</b>
Howard	7300	3,000	3,000	2,850	2,850	2,700	2,500	2,400	2,400	<b>2,693</b>
Nance	1	3,299	3,299	3,192	3,191	3,084	3,094	3,000	3,000	<b>3,152</b>
Boone	1	6,678	6,626	6,678	6,159	5,444	6,639	6,633	6,632	<b>6,632</b>
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	<b>1,609</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Greeley	1	1,300	1,280	1,260	1,240	1,220	1,200	n/a	1,161	<b>1,219</b>
Wheeler	1	1,230	1,235	1,224	1,218	1,225	1,225	1,185	1,081	<b>1,222</b>
Garfield	1	1,280	n/a	1,280	1,280	1,115	1,115	1,115	1,116	<b>1,167</b>
Valley	1	1,790	1,790	1,626	1,612	1,626	1,617	960	977	<b>1,605</b>
Greeley	2	1,875	1,830	1,785	1,740	1,678	1,635	n/a	1,560	<b>1,760</b>
Valley	1	1,790	1,790	1,626	1,612	1,626	1,617	960	977	<b>1,605</b>
Sherman	1	2,055	2,055	1,965	1,965	1,795	n/a	n/a	1,065	<b>1,955</b>
Howard	7200	2,400	2,400	1,600	1,600	1,600	1,600	1,600	n/a	<b>1,727</b>
Howard	7300	2,400	2,400	1,600	1,600	1,600	1,600	1,600	n/a	<b>1,659</b>
Nance	1	2,601	2,600	2,502	2,501	2,402	2,404	2,300	2,300	<b>2,501</b>
Boone	1	1,919	1,917	1,918	1,923	1,652	1,713	-	-	<b>1,916</b>
Wheeler	1	1,230	1,235	1,224	1,218	1,225	1,225	1,185	1,081	<b>1,222</b>

County	Mkt Area	CRP	TIMBER	WASTE
Greeley	1	1,293	n/a	400
Wheeler	1	1,093	n/a	994
Garfield	1	1,244	n/a	191
Valley	1	1,403	1,455	325
Greeley	2	1,876	n/a	400
Valley	1	1,403	1,455	325
Sherman	1	2,100	n/a	90
Howard	7200	1,640	n/a	1,236
Howard	7300	1,847	n/a	1,253
Nance	1	2,603	1,600	264
Boone	1	2,439	747	489
Wheeler	1	1,093	n/a	994

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.

# GREELEY COUNTY



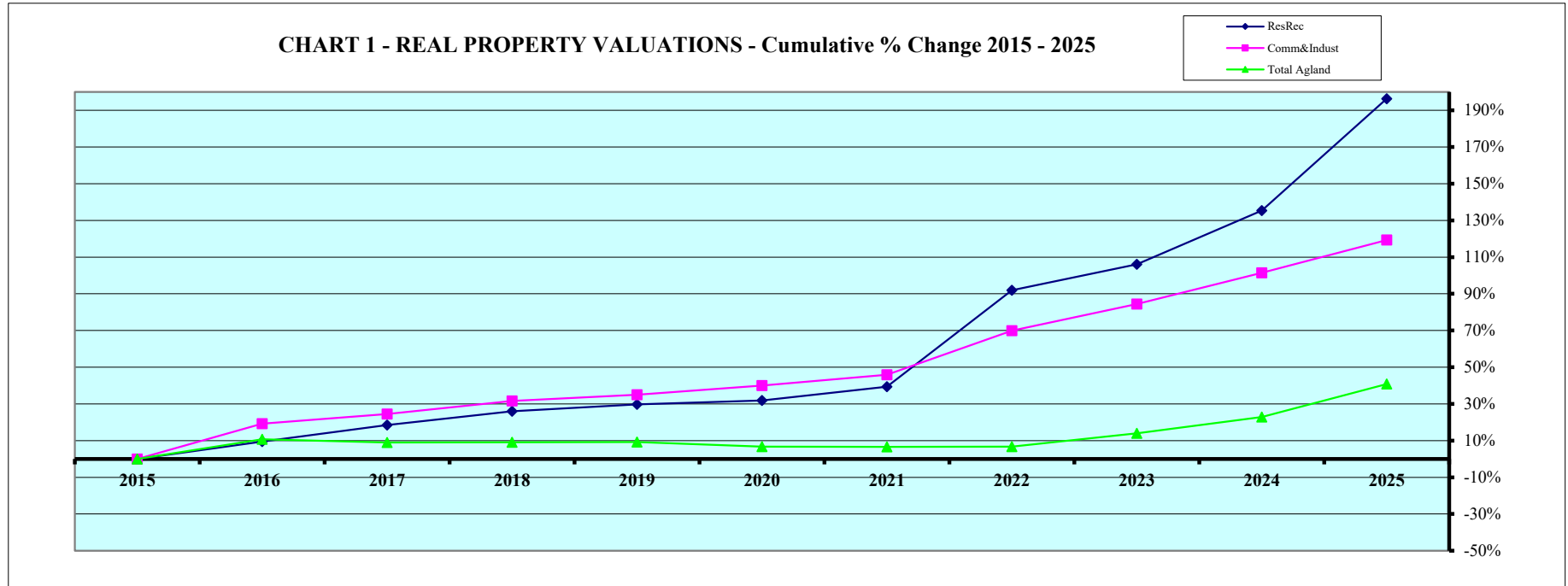
**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	38,081,765	-	-	-	9,730,860	-	-	-	721,977,390	-	-	-
2016	41,704,260	3,622,495	9.51%	9.51%	11,598,765	1,867,905	19.20%	19.20%	799,719,560	77,742,170	10.77%	10.77%
2017	45,101,875	3,397,615	8.15%	18.43%	12,111,985	513,220	4.42%	24.47%	786,745,030	-12,974,530	-1.62%	8.97%
2018	47,966,160	2,864,285	6.35%	25.96%	12,805,930	693,945	5.73%	31.60%	787,356,785	611,755	0.08%	9.06%
2019	49,411,735	1,445,575	3.01%	29.75%	13,132,090	326,160	2.55%	34.95%	788,610,440	1,253,655	0.16%	9.23%
2020	50,223,155	811,420	1.64%	31.88%	13,623,615	491,525	3.74%	40.00%	770,784,355	-17,826,085	-2.26%	6.76%
2021	53,075,650	2,852,495	5.68%	39.37%	14,194,710	571,095	4.19%	45.87%	769,955,900	-828,455	-0.11%	6.65%
2022	73,077,630	20,001,980	37.69%	91.90%	16,531,765	2,337,055	16.46%	69.89%	770,277,205	321,305	0.04%	6.69%
2023	78,478,210	5,400,580	7.39%	106.08%	17,945,725	1,413,960	8.55%	84.42%	822,470,300	52,193,095	6.78%	13.92%
2024	89,625,910	11,147,700	14.20%	135.35%	19,600,745	1,655,020	9.22%	101.43%	887,066,610	64,596,310	7.85%	22.87%
2025	112,848,625	23,222,715	25.91%	196.33%	21,338,170	1,737,425	8.86%	119.28%	1,016,703,825	129,637,215	14.61%	40.82%

Rate Annual %chg: Residential & Recreational **11.48%** Commercial & Industrial **8.17%** Agricultural Land **3.48%**

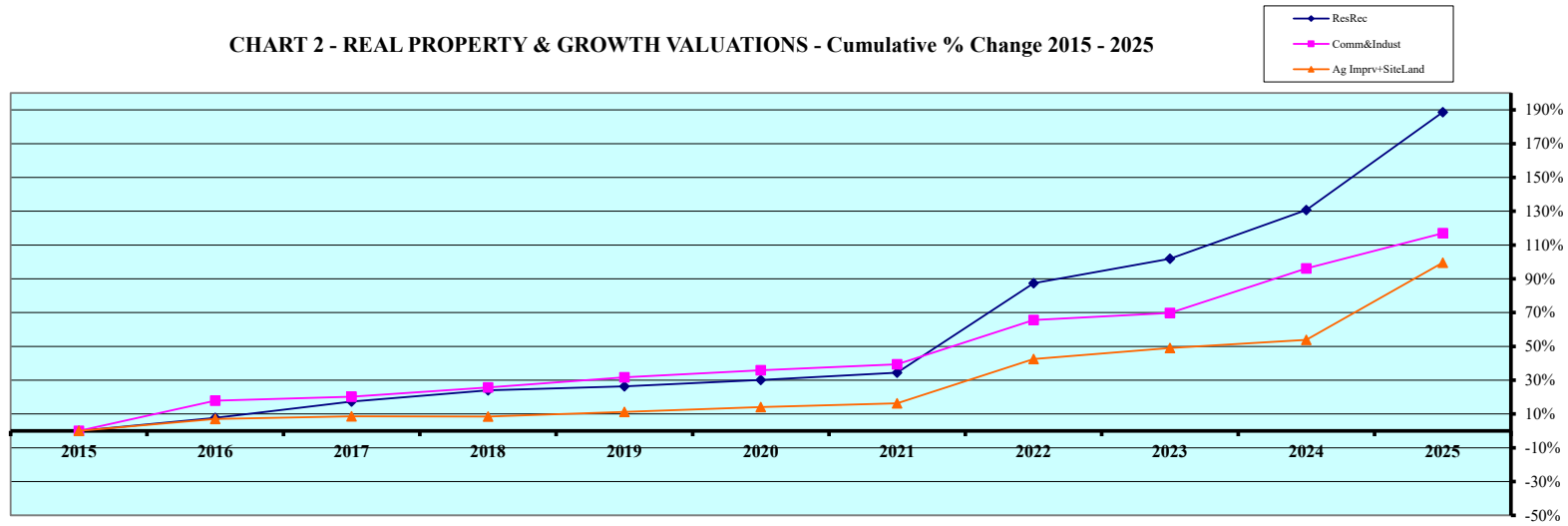
Cnty# **39**  
County **GREELEY**

**CHART 1**

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

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	38,081,765	957,162	2.51%	37,124,603	--	--	9,730,860	364,510	3.75%	9,366,350	--	--
2016	41,704,260	702,758	1.69%	41,001,502	7.67%	7.67%	11,598,765	126,840	1.09%	11,471,925	17.89%	17.89%
2017	45,101,875	406,756	0.90%	44,695,119	7.17%	17.37%	12,111,985	412,555	3.41%	11,699,430	0.87%	20.23%
2018	47,966,160	747,895	1.56%	47,218,265	4.69%	23.99%	12,805,930	569,125	4.44%	12,236,805	1.03%	25.75%
2019	49,411,735	1,290,488	2.61%	48,121,247	0.32%	26.36%	13,132,090	311,055	2.37%	12,821,035	0.12%	31.76%
2020	50,223,155	675,970	1.35%	49,547,185	0.27%	30.11%	13,623,615	403,385	2.96%	13,220,230	0.67%	35.86%
2021	53,075,650	1,896,305	3.57%	51,179,345	1.90%	34.39%	14,194,710	627,375	4.42%	13,567,335	-0.41%	39.43%
2022	73,077,630	1,693,855	2.32%	71,383,775	34.49%	87.45%	16,531,765	412,927	2.50%	16,118,838	13.56%	65.65%
2023	78,478,210	1,580,910	2.01%	76,897,300	5.23%	101.93%	17,945,725	1,427,330	7.95%	16,518,395	-0.08%	69.75%
2024	89,625,910	1,774,720	1.98%	87,851,190	11.94%	130.69%	19,600,745	511,330	2.61%	19,089,415	6.37%	96.17%
2025	112,848,625	2,934,565	2.60%	109,914,060	22.64%	188.63%	21,338,170	223,610	1.05%	21,114,560	7.72%	116.99%
Rate Ann%chg	11.48%		Resid & Recreat w/o growth			9.63%	8.17%		C & I w/o growth			4.77%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	18,560,275	33,700,340	52,260,615	1,966,565	3.76%	50,294,050	--	--
2016	19,801,135	37,667,500	57,468,635	1,520,670	2.65%	55,947,965	7.06%	7.06%
2017	20,097,490	38,213,560	58,311,050	1,538,335	2.64%	56,772,715	-1.21%	8.63%
2018	20,388,450	37,830,905	58,219,355	1,493,560	2.57%	56,725,795	-2.72%	8.54%
2019	21,476,650	38,714,915	60,191,565	2,033,350	3.38%	58,158,215	-0.11%	11.28%
2020	21,673,800	39,226,140	60,899,940	1,278,719	2.10%	59,621,221	-0.95%	14.08%
2021	22,097,340	40,103,560	62,200,900	1,409,535	2.27%	60,791,365	-0.18%	16.32%
2022	32,282,070	42,908,765	75,190,835	720,550	0.96%	74,470,285	19.73%	42.50%
2023	32,038,395	47,337,925	79,376,320	1,497,865	1.89%	77,878,455	3.57%	49.02%
2024	31,529,107	50,210,643	81,739,750	1,338,755	1.64%	80,400,995	1.29%	53.85%
2025	46,060,200	61,160,770	107,220,970	2,928,550	2.73%	104,292,420	27.59%	99.56%
Rate Ann%chg	9.52%	6.14%	7.45%	Ag Imprv+Site w/o growth		5.41%		

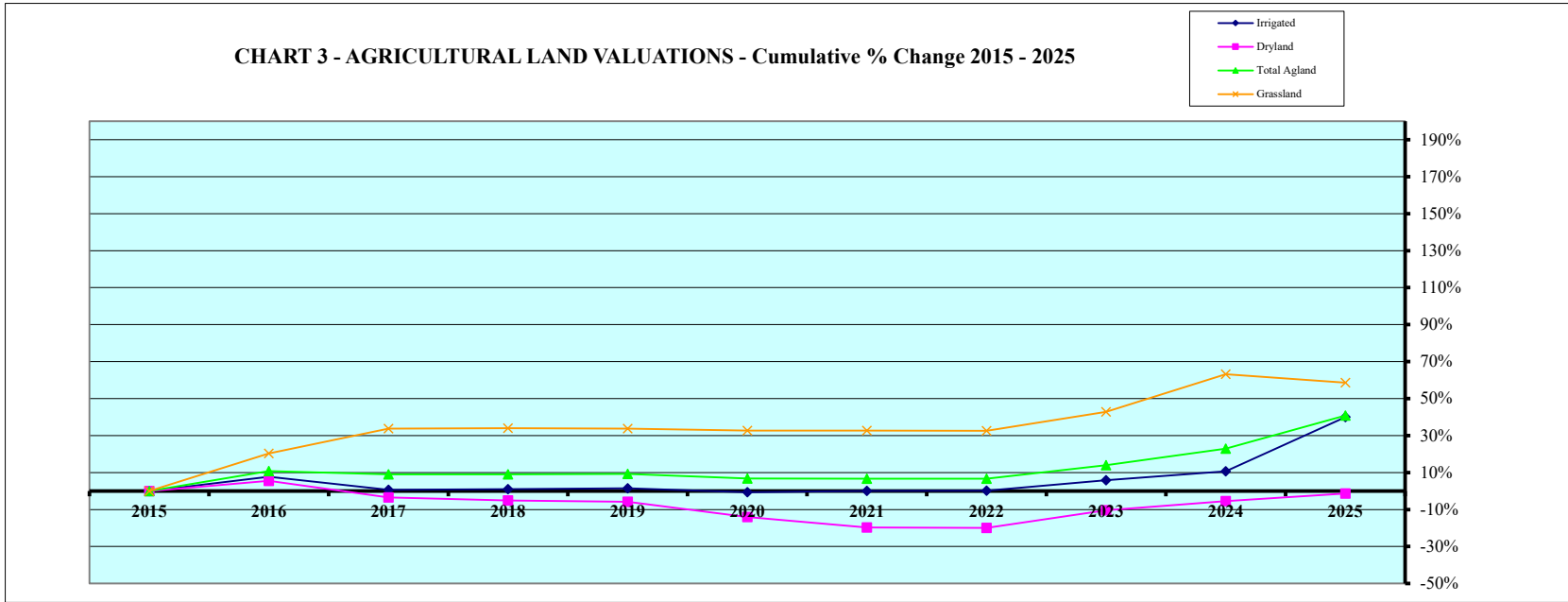
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 39  
County GREELEY

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	458,032,085	-	-	-	74,235,835	-	-	-	189,496,190	-	-	-
2016	493,257,135	35,225,050	7.69%	7.69%	78,333,640	4,097,805	5.52%	5.52%	227,919,350	38,423,160	20.28%	20.28%
2017	461,314,570	-31,942,565	-6.48%	0.72%	71,668,585	-6,665,055	-8.51%	-3.46%	253,557,250	25,637,900	11.25%	33.81%
2018	462,896,125	1,581,555	0.34%	1.06%	70,442,420	-1,226,165	-1.71%	-5.11%	253,814,060	256,810	0.10%	33.94%
2019	465,022,910	2,126,785	0.46%	1.53%	69,922,070	-520,350	-0.74%	-5.81%	253,461,795	-352,265	-0.14%	33.76%
2020	454,981,695	-10,041,215	-2.16%	-0.67%	63,809,945	-6,112,125	-8.74%	-14.04%	251,379,800	-2,081,995	-0.82%	32.66%
2021	458,253,790	3,272,095	0.72%	0.05%	59,614,195	-4,195,750	-6.58%	-19.70%	251,449,195	69,395	0.03%	32.69%
2022	458,921,815	668,025	0.15%	0.19%	59,432,920	-181,275	-0.30%	-19.94%	251,280,905	-168,290	-0.07%	32.60%
2023	484,719,945	25,798,130	5.62%	5.83%	66,527,895	7,094,975	11.94%	-10.38%	270,570,835	19,289,930	7.68%	42.78%
2024	506,666,780	21,946,835	4.53%	10.62%	70,200,500	3,672,605	5.52%	-5.44%	309,199,480	38,628,645	14.28%	63.17%
2025	640,983,700	134,316,920	26.51%	39.94%	73,224,440	3,023,940	4.31%	-1.36%	300,638,810	-8,560,670	-2.77%	58.65%

Rate Ann.%chg: Irrigated **3.42%** Dryland **-0.14%** Grassland **4.72%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	213,280	-	-	-	0	-	-	-	721,977,390	-	-	-
2016	209,435	-3,845	-1.80%	-1.80%	0	0	-	-	799,719,560	77,742,170	10.77%	10.77%
2017	0	-209,435	-100.00%	-100.00%	204,625	204,625	-	-	786,745,030	-12,974,530	-1.62%	8.97%
2018	0	0	-	-100.00%	204,180	-445	-0.22%	-	787,356,785	611,755	0.08%	9.06%
2019	0	0	-	-100.00%	203,665	-515	-0.25%	-	788,610,440	1,253,655	0.16%	9.23%
2020	141,790	141,790	-	-33.52%	471,125	267,460	131.32%	-	770,784,355	-17,826,085	-2.26%	6.76%
2021	143,215	1,425	1.01%	-32.85%	495,505	24,380	5.17%	-	769,955,900	-828,455	-0.11%	6.65%
2022	142,245	-970	-0.68%	-33.31%	499,320	3,815	0.77%	-	770,277,205	321,305	0.04%	6.69%
2023	142,300	55	0.04%	-33.28%	509,325	10,005	2.00%	-	822,470,300	52,193,095	6.78%	13.92%
2024	284,470	142,170	99.91%	33.38%	715,380	206,055	40.46%	-	887,066,610	64,596,310	7.85%	22.87%
2025	284,470	0	0.00%	33.38%	1,572,405	857,025	119.80%	-	1,016,703,825	129,637,215	14.61%	40.82%

Cnty# **39**  
County **GREELEY**

Rate Ann.%chg: Total Agric Land **3.48%**

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	458,087,455	106,626	4,296			74,524,215	34,241	2,176			189,306,320	211,836	894		
2016	493,139,735	106,655	4,624	7.62%	7.62%	78,447,220	33,949	2,311	6.17%	6.17%	227,924,265	211,537	1,077	20.57%	20.57%
2017	461,481,415	106,697	4,325	-6.46%	0.67%	71,657,290	32,701	2,191	-5.17%	0.68%	253,491,840	212,100	1,195	10.92%	33.74%
2018	462,916,100	107,040	4,325	-0.01%	0.66%	70,408,810	31,998	2,200	0.42%	1.10%	253,813,680	212,375	1,195	0.00%	33.74%
2019	465,021,375	107,510	4,325	0.02%	0.68%	69,951,895	31,791	2,200	0.00%	1.10%	253,445,655	212,090	1,195	-0.01%	33.72%
2020	454,990,545	107,797	4,221	-2.42%	-1.76%	63,826,610	31,534	2,024	-8.01%	-7.00%	252,301,800	212,531	1,187	-0.66%	32.84%
2021	458,253,795	108,506	4,223	0.06%	-1.70%	59,614,200	30,829	1,934	-4.46%	-11.15%	251,449,155	211,199	1,191	0.29%	33.23%
2022	458,925,530	108,681	4,223	-0.01%	-1.71%	59,432,920	30,729	1,934	0.02%	-11.14%	251,280,905	211,077	1,190	-0.01%	33.21%
2023	484,725,855	108,783	4,456	5.52%	3.72%	66,527,900	30,668	2,169	12.16%	-0.33%	270,560,300	211,022	1,282	7.70%	43.47%
2024	506,681,120	108,794	4,657	4.52%	8.40%	70,195,600	30,758	2,282	5.20%	4.86%	309,215,135	210,834	1,467	14.39%	64.12%
2025	641,005,835	108,901	5,886	26.39%	37.01%	73,205,925	31,892	2,295	0.58%	5.47%	300,635,415	209,346	1,436	-2.08%	60.70%

Rate Annual %chg Average Value/Acre: 3.42% -0.18% 4.73%

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	213,635	1,068	200			0	0				722,131,625	353,771	2,041		
2016	208,895	1,044	200	0.00%	0.00%	0	0				799,720,115	353,186	2,264	10.93%	10.93%
2017	202,335	1,012	200	0.00%	0.00%	0	0				786,832,880	352,509	2,232	-1.42%	9.35%
2018	0	0			#VALUE!	204,190	1,021	200			787,342,780	352,433	2,234	0.09%	9.44%
2019	0	0			#VALUE!	203,835	1,019	200	0.00%		788,622,760	352,410	2,238	0.17%	9.63%
2020	715	4	201		0.70%	473,335	1,286	368	84.01%		771,593,005	353,152	2,185	-2.36%	7.04%
2021	143,225	716	200	-0.69%	0.00%	495,505	1,328	373	1.40%		769,955,880	352,577	2,184	-0.05%	6.98%
2022	142,245	711	200	-0.01%	-0.01%	499,320	1,324	377	1.09%		770,280,920	352,521	2,185	0.06%	7.05%
2023	142,300	711	200	0.04%	0.03%	509,325	1,334	382	1.24%		822,465,680	352,518	2,333	6.78%	14.30%
2024	284,485	711	400	99.94%	100.00%	715,390	1,334	536	40.46%		887,091,730	352,431	2,517	7.88%	23.31%
2025	284,470	711	400	0.00%	100.00%	1,572,405	1,680	936	74.49%		1,016,704,050	352,530	2,884	14.58%	41.29%

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GREELEY

Rate Annual %chg Average Value/Acre: 3.48%

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,188	GREELEY	53,744,225	6,543,128	10,128,158	112,848,625	21,338,170	0	0	1,016,703,825	46,060,200	61,160,770	0	1,328,527,101
cnty sectorvalue % of total value:		4.05%	0.49%	0.76%	8.49%	1.61%			76.53%	3.47%	4.60%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
402	GREELEY	1,596,040	241,501	21,458	21,422,275	0	366,900	3,443,570	0	136,480	4,000	0	27,232,224
18.37%	%sector of county sector	2.97%	3.69%	0.21%	18.98%					0.30%	0.01%		2.05%
	%sector of municipality	5.86%	0.89%	0.08%	78.67%		1.35%	12.65%		0.50%	0.01%		100.00%
301	SCOTIA	1,142,375	570,345	14,474	15,413,555	0	0	1,657,305	0	113,055	0	0	18,911,109
13.76%	%sector of county sector	2.13%	8.72%	0.14%	13.66%					0.25%			1.42%
	%sector of municipality	6.04%	3.02%	0.08%	81.51%			8.76%		0.60%			100.00%
408	SPALDING	1,083,500	768,658	661,163	34,089,615	0	0	4,808,465	0	0	0	0	41,411,401
18.65%	%sector of county sector	2.02%	11.75%	6.53%	30.21%								3.12%
	%sector of municipality	2.62%	1.86%	1.60%	82.32%			11.61%					100.00%
224	WOLBACH	125,450	513,893	54,175	13,550,330	0	375,350	1,288,785	0	77,720	71,935	0	16,057,638
10.24%	%sector of county sector	0.23%	7.85%	0.53%	12.01%					0.17%	0.12%		1.21%
	%sector of municipality	0.78%	3.20%	0.34%	84.39%		2.34%	8.03%		0.48%	0.45%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
1,336	Total Municipalities	3,947,365	2,094,397	751,270	84,475,779	0	742,250	11,198,125	0	327,255	75,935	0	103,612,376
61.04%	%all municip.sectors of cnty	7.34%	32.01%	7.42%	74.86%		#DIV/0!	#DIV/0!		0.71%	0.12%		7.80%

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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,208</b>	<b>Value : 1,338,487,900</b>	<b>Growth 3,903,710</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	124	1,837,090	12	338,430	18	662,440	154	2,837,960	
<b>02. Res Improve Land</b>	742	7,774,340	44	1,556,765	70	2,755,830	856	12,086,935	
<b>03. Res Improvements</b>	747	76,649,945	46	11,272,285	74	15,968,095	867	103,890,325	
<b>04. Res Total</b>	871	86,261,375	58	13,167,480	92	19,386,365	1,021	118,815,220	2,218,170
<b>% of Res Total</b>	85.31	72.60	5.68	11.08	9.01	16.32	31.83	8.88	56.82
<b>05. Com UnImp Land</b>	23	353,560	3	117,260	1	55,855	27	526,675	
<b>06. Com Improve Land</b>	148	1,693,675	19	1,748,725	7	967,730	174	4,410,130	
<b>07. Com Improvements</b>	152	11,436,250	21	5,575,185	11	4,618,300	184	21,629,735	
<b>08. Com Total</b>	175	13,483,485	24	7,441,170	12	5,641,885	211	26,566,540	704,445
<b>% of Com Total</b>	82.94	50.75	11.37	28.01	5.69	21.24	6.58	1.98	18.05
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	871	86,261,375	58	13,167,480	92	19,386,365	1,021	118,815,220	2,218,170
<b>% of Res &amp; Rec Total</b>	85.31	72.60	5.68	11.08	9.01	16.32	31.83	8.88	56.82
<b>Com &amp; Ind Total</b>	175	13,483,485	24	7,441,170	12	5,641,885	211	26,566,540	704,445
<b>% of Com &amp; Ind Total</b>	82.94	50.75	11.37	28.01	5.69	21.24	6.58	1.98	18.05
<b>17. Taxable Total</b>	1,046	99,744,860	82	20,608,650	104	25,028,250	1,232	145,381,760	2,922,615
<b>% of Taxable Total</b>	84.90	68.61	6.66	14.18	8.44	17.22	38.40	10.86	74.87

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	1	222,140	2,063,850
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	1	222,140	2,063,850
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	222,140	2,063,850

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	138	28	188	354

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	243,250	46	13,429,935	1,329	682,776,485	1,379	696,449,670
28. Ag-Improved Land	3	175,005	31	13,443,000	514	390,639,555	548	404,257,560
29. Ag Improvements	3	832,825	34	4,363,370	560	87,202,715	597	92,398,910

30. Ag Total				1,976	1,193,106,140
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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	1	1.00	25,000	
32. HomeSite Improv Land	2	2.00	50,000	15	16.02	400,500	
33. HomeSite Improvements	2	0.00	768,415	15	0.00	2,697,775	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.67	4,000	4	14.35	60,120	
36. FarmSite Improv Land	2	1.80	8,000	28	75.72	312,280	
37. FarmSite Improvements	2	0.00	64,410	34	0.00	1,665,595	
38. FarmSite Total							
39. Road & Ditches	1	0.48	0	47	126.14	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	18	18.00	450,000	19	19.00	475,000	
32. HomeSite Improv Land	279	300.17	7,553,500	296	318.19	8,004,000	
33. HomeSite Improvements	291	0.00	34,447,650	308	0.00	37,913,840	95,070
34. HomeSite Total				327	337.19	46,392,840	
35. FarmSite UnImp Land	38	96.88	387,640	43	111.90	451,760	
36. FarmSite Improv Land	471	1,534.57	6,213,800	501	1,612.09	6,534,080	
37. FarmSite Improvements	536	0.00	52,755,065	572	0.00	54,485,070	886,025
38. FarmSite Total				615	1,723.99	61,470,910	
39. Road & Ditches	1,320	4,062.14	0	1,368	4,188.76	0	
40. Other- Non Ag Use	11	547.92	832,830	11	547.92	832,830	
41. Total Section VI				942	6,797.86	108,696,580	981,095

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	453.24	1.99%	2,424,840	2.03%	5,350.01
46. 1A	1,994.75	8.75%	10,671,960	8.93%	5,350.02
47. 2A1	545.80	2.39%	2,914,570	2.44%	5,340.00
48. 2A	2,797.62	12.28%	14,939,270	12.51%	5,339.99
49. 3A1	2,195.94	9.64%	11,528,810	9.65%	5,250.06
50. 3A	131.53	0.58%	690,545	0.58%	5,250.10
51. 4A1	9,009.83	39.54%	46,851,120	39.22%	5,200.00
52. 4A	5,660.58	24.84%	29,435,045	24.64%	5,200.01
<b>53. Total</b>	<b>22,789.29</b>	<b>100.00%</b>	<b>119,456,160</b>	<b>100.00%</b>	<b>5,241.77</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	485.99	9.48%	1,003,565	10.71%	2,064.99
56. 2D1	151.90	2.96%	311,400	3.32%	2,050.03
57. 2D	1,166.66	22.77%	2,362,505	25.22%	2,025.02
58. 3D1	520.33	10.15%	1,048,465	11.19%	2,015.00
59. 3D	73.98	1.44%	147,220	1.57%	1,990.00
60. 4D1	800.32	15.62%	1,412,540	15.08%	1,764.97
61. 4D	1,925.35	37.57%	3,080,515	32.89%	1,599.98
<b>62. Total</b>	<b>5,124.53</b>	<b>100.00%</b>	<b>9,366,210</b>	<b>100.00%</b>	<b>1,827.72</b>
<b>Grass</b>					
63. 1G1	330.75	0.46%	430,190	0.49%	1,300.65
64. 1G	1,608.83	2.22%	2,060,425	2.34%	1,280.70
65. 2G1	11,575.79	16.00%	14,588,490	16.54%	1,260.26
66. 2G	2,388.91	3.30%	2,967,390	3.36%	1,242.15
67. 3G1	19,888.80	27.49%	24,267,725	27.52%	1,220.17
68. 3G	36,567.87	50.53%	43,881,575	49.75%	1,200.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.84	0.00%	975	0.00%	1,160.71
<b>71. Total</b>	<b>72,361.79</b>	<b>100.00%</b>	<b>88,196,770</b>	<b>100.00%</b>	<b>1,218.83</b>
<b>Irrigated Total</b>	<b>22,789.29</b>	<b>22.67%</b>	<b>119,456,160</b>	<b>54.83%</b>	<b>5,241.77</b>
<b>Dry Total</b>	<b>5,124.53</b>	<b>5.10%</b>	<b>9,366,210</b>	<b>4.30%</b>	<b>1,827.72</b>
<b>Grass Total</b>	<b>72,361.79</b>	<b>71.99%</b>	<b>88,196,770</b>	<b>40.48%</b>	<b>1,218.83</b>
72. Waste	23.76	0.02%	9,505	0.00%	400.04
73. Other	217.96	0.22%	849,625	0.39%	3,898.08
74. Exempt	3.49	0.00%	4,190	0.00%	1,200.57
<b>75. Market Area Total</b>	<b>100,517.33</b>	<b>100.00%</b>	<b>217,878,270</b>	<b>100.00%</b>	<b>2,167.57</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	10,976.06	12.72%	71,234,625	12.79%	6,490.00
46. 1A	13,515.66	15.66%	87,581,505	15.72%	6,480.00
47. 2A1	8,968.46	10.39%	58,025,920	10.42%	6,470.00
48. 2A	11,953.77	13.85%	77,221,345	13.86%	6,460.00
49. 3A1	1,722.45	2.00%	11,109,840	1.99%	6,450.02
50. 3A	12,710.09	14.73%	81,852,935	14.70%	6,440.00
51. 4A1	4,452.71	5.16%	28,630,950	5.14%	6,430.01
52. 4A	22,015.06	25.51%	141,336,770	25.37%	6,420.00
53. Total	86,314.26	100.00%	556,993,890	100.00%	6,453.09
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,536.02	18.93%	14,393,600	20.24%	2,599.99
56. 2D1	2,628.34	8.99%	6,702,340	9.42%	2,550.03
57. 2D	4,177.48	14.29%	10,443,700	14.68%	2,500.00
58. 3D1	462.36	1.58%	1,132,820	1.59%	2,450.08
59. 3D	5,911.21	20.22%	14,186,940	19.95%	2,400.01
60. 4D1	1,134.90	3.88%	2,667,070	3.75%	2,350.05
61. 4D	9,390.51	32.11%	21,598,175	30.37%	2,300.00
62. Total	29,240.82	100.00%	71,124,645	100.00%	2,432.38
<b>Grass</b>					
63. 1G1	10,911.30	8.14%	20,471,720	8.68%	1,876.19
64. 1G	1,424.04	1.06%	2,610,125	1.11%	1,832.90
65. 2G1	59,040.57	44.07%	105,472,935	44.70%	1,786.45
66. 2G	44,054.11	32.88%	76,662,920	32.49%	1,740.20
67. 3G1	10,201.46	7.61%	17,121,480	7.26%	1,678.34
68. 3G	7,912.79	5.91%	12,933,715	5.48%	1,634.53
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	435.48	0.33%	685,120	0.29%	1,573.25
71. Total	133,979.75	100.00%	235,958,015	100.00%	1,761.15
<b>Irrigated Total</b>					
	86,314.26	34.29%	556,993,890	64.28%	6,453.09
<b>Dry Total</b>					
	29,240.82	11.62%	71,124,645	8.21%	2,432.38
<b>Grass Total</b>					
	133,979.75	53.23%	235,958,015	27.23%	1,761.15
72. Waste	688.58	0.27%	275,455	0.03%	400.03
73. Other	1,472.70	0.59%	2,179,285	0.25%	1,479.79
74. Exempt	1,455.21	0.58%	18,415	0.00%	12.65
75. Market Area Total	251,696.11	100.00%	866,531,290	100.00%	3,442.77

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	41.80	240,800	2,862.07	17,353,760	106,199.68	658,855,490	109,103.55	676,450,050
<b>77. Dry Land</b>	24.50	58,385	715.74	1,643,245	33,625.11	78,789,225	34,365.35	80,490,855
<b>78. Grass</b>	34.41	57,070	4,305.75	6,956,875	202,001.38	317,140,840	206,341.54	324,154,785
<b>79. Waste</b>	0.00	0	17.16	6,870	695.18	278,090	712.34	284,960
<b>80. Other</b>	0.00	0	140.91	114,285	1,549.75	2,914,625	1,690.66	3,028,910
<b>81. Exempt</b>	0.00	0	59.39	18,415	1,399.31	4,190	1,458.70	22,605
<b>82. Total</b>	<b>100.71</b>	<b>356,255</b>	<b>8,041.63</b>	<b>26,075,035</b>	<b>344,071.10</b>	<b>1,057,978,270</b>	<b>352,213.44</b>	<b>1,084,409,560</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	109,103.55	30.98%	676,450,050	62.38%	6,200.07
<b>Dry Land</b>	34,365.35	9.76%	80,490,855	7.42%	2,342.21
<b>Grass</b>	206,341.54	58.58%	324,154,785	29.89%	1,570.96
<b>Waste</b>	712.34	0.20%	284,960	0.03%	400.03
<b>Other</b>	1,690.66	0.48%	3,028,910	0.28%	1,791.55
<b>Exempt</b>	1,458.70	0.41%	22,605	0.00%	15.50
<b>Total</b>	<b>352,213.44</b>	<b>100.00%</b>	<b>1,084,409,560</b>	<b>100.00%</b>	<b>3,078.84</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Greeley Residential	42	546,735	209	2,309,435	209	18,994,935	251	21,851,105	417,365
83.2 Market Area 2	4	85,555	1	25,000	3	494,270	7	604,825	56,180
83.3 Rural Res	7	176,545	43	1,773,535	44	9,969,650	51	11,919,730	122,045
83.4 Rural Res	21	768,755	67	2,434,080	70	16,079,360	91	19,282,195	1,015,055
83.5 Scotia Residential	25	299,295	156	1,536,255	157	13,426,925	182	15,262,475	13,445
83.6 Spalding Residential	29	295,960	238	2,739,290	239	33,199,550	268	36,234,800	430,495
83.7 Wolbach Res	26	665,115	142	1,269,340	145	11,725,635	171	13,660,090	163,585
84 Residential Total	154	2,837,960	856	12,086,935	867	103,890,325	1,021	118,815,220	2,218,170

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	Greeley Commercial	9	121,830	47	607,245	47	3,731,360	56	4,460,435	3,565
85.2	Market Area 2	0	0	2	1,562,990	2	300,960	2	1,863,950	0
85.3	Rural Commercial	2	95,515	15	850,830	21	7,060,670	23	8,007,015	445,060
85.4	Scotia Commercial	2	18,710	23	343,710	24	2,563,825	26	2,926,245	91,970
85.5	Spalding Commercial	9	218,575	53	627,175	55	6,679,805	64	7,525,555	163,850
85.6	Wolbach Commercial	5	72,045	34	418,180	35	1,293,115	40	1,783,340	0
86	Commercial Total	27	526,675	174	4,410,130	184	21,629,735	211	26,566,540	704,445

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	326.77	0.45%	424,815	0.48%	1,300.04
88. 1G	1,586.76	2.20%	2,031,065	2.31%	1,280.01
89. 2G1	11,516.36	15.97%	14,510,630	16.52%	1,260.00
90. 2G	2,285.52	3.17%	2,834,015	3.23%	1,239.99
91. 3G1	19,820.13	27.49%	24,180,515	27.52%	1,220.00
92. 3G	36,565.36	50.71%	43,878,435	49.94%	1,200.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.84	0.00%	975	0.00%	1,160.71
95. Total	72,101.74	100.00%	87,860,450	100.00%	1,218.56
<b>CRP</b>					
96. 1C1	3.98	1.53%	5,375	1.60%	1,350.50
97. 1C	22.07	8.49%	29,360	8.73%	1,330.31
98. 2C1	59.43	22.85%	77,860	23.15%	1,310.11
99. 2C	103.39	39.76%	133,375	39.66%	1,290.02
100. 3C1	68.67	26.41%	87,210	25.93%	1,269.99
101. 3C	2.51	0.97%	3,140	0.93%	1,251.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	260.05	100.00%	336,320	100.00%	1,293.29
<b>Timber</b>					
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
<b>Grass Total</b>					
Grass Total	72,101.74	99.64%	87,860,450	99.62%	1,218.56
<b>CRP Total</b>					
CRP Total	260.05	0.36%	336,320	0.38%	1,293.29
<b>Timber Total</b>					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	72,361.79	100.00%	88,196,770	100.00%	1,218.83

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	10,786.00	8.13%	20,224,880	8.66%	1,875.10
88. 1G	1,380.84	1.04%	2,526,965	1.08%	1,830.02
89. 2G1	58,093.16	43.77%	103,696,480	44.39%	1,785.00
90. 2G	43,956.10	33.12%	76,483,555	32.74%	1,740.00
91. 3G1	10,198.59	7.68%	17,116,355	7.33%	1,678.31
92. 3G	7,912.79	5.96%	12,933,715	5.54%	1,634.53
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	392.66	0.30%	612,540	0.26%	1,559.98
95. Total	132,720.14	100.00%	233,594,490	100.00%	1,760.05
<b>CRP</b>					
96. 1C1	125.30	9.95%	246,840	10.44%	1,969.99
97. 1C	43.20	3.43%	83,160	3.52%	1,925.00
98. 2C1	947.41	75.21%	1,776,455	75.16%	1,875.06
99. 2C	98.01	7.78%	179,365	7.59%	1,830.07
100. 3C1	2.87	0.23%	5,125	0.22%	1,785.71
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	42.82	3.40%	72,580	3.07%	1,695.00
104. Total	1,259.61	100.00%	2,363,525	100.00%	1,876.39
<b>Timber</b>					
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	132,720.14	99.06%	233,594,490	99.00%	1,760.05
CRP Total	1,259.61	0.94%	2,363,525	1.00%	1,876.39
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	133,979.75	100.00%	235,958,015	100.00%	1,761.15

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

39 Greeley

	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	112,848,625	118,815,220	5,966,595	5.29%	2,218,170	3.32%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	46,060,200	46,392,840	332,640	0.72%	95,070	0.52%
<b>04. Total Residential (sum lines 1-3)</b>	<b>158,908,825</b>	<b>165,208,060</b>	<b>6,299,235</b>	<b>3.96%</b>	<b>2,313,240</b>	<b>2.51%</b>
05. Commercial	21,338,170	26,566,540	5,228,370	24.50%	704,445	21.20%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>21,338,170</b>	<b>26,566,540</b>	<b>5,228,370</b>	<b>24.50%</b>	<b>704,445</b>	<b>21.20%</b>
08. Ag-Farmsite Land, Outbuildings	60,270,935	61,470,910	1,199,975	1.99%	886,025	0.52%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	889,835	832,830	-57,005	-6.41%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>61,160,770</b>	<b>62,303,740</b>	<b>1,142,970</b>	<b>1.87%</b>	<b>886,025</b>	<b>0.42%</b>
12. Irrigated	640,983,700	676,450,050	35,466,350	5.53%		
13. Dryland	73,224,440	80,490,855	7,266,415	9.92%		
14. Grassland	300,638,810	324,154,785	23,515,975	7.82%		
15. Wasteland	284,470	284,960	490	0.17%		
16. Other Agland	1,572,405	3,028,910	1,456,505	92.63%		
<b>17. Total Agricultural Land</b>	<b>1,016,703,825</b>	<b>1,084,409,560</b>	<b>67,705,735</b>	<b>6.66%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,258,111,590</b>	<b>1,338,487,900</b>	<b>80,376,310</b>	<b>6.39%</b>	<b>3,903,710</b>	<b>6.08%</b>

## 2026 Assessment Survey for Greeley County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$226,207.00
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$47,900.00
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$28,000.00
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,815.00
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$11,448.57

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Available, however, gWorks is primarily used.
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor office- maps are referenced, but not updated.
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes <a href="https://greeley.gworks.com/">https://greeley.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks and Eagleview
10.	<b>When was the aerial imagery last updated?</b>
	November 2025

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Scotia, Spalding, Greeley, and Wolbach are zoned
<b>4.</b>	<b>When was zoning implemented?</b>
	Spalding - 1998; Scotia and Greeley - 1999; Wolbach - 2008

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Lake Mac Assessments LLC
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	Eagleview

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Lake Mac Assessment, LLC contract for all commercial review and pick-up work.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Licensed-Bonded
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, Values for the contracted work subject to the county assessor's opinion.

## 2026 Residential Assessment Survey for Greeley County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Lake Mac Assessments, LLC and Assessor's Office
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach is applied using depreciation from CAMA tables. The sales comparison approach is also utilized through unit of comparison studies.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation tables are developed based on local market information; this is conducted by the contract appraiser.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	One depreciation table was developed based on local market information for Greeley, Scotia and Wolbach and Rural Residential; economic is adjusted for each valuation group if needed. The village of Spalding has its own depreciation table that was developed based on sales and local market information.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Sales comparison; lots are analyzed by the square foot.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Sales of acreages and cost to install the well, septic and electric at the time. The Home site acre is at \$25,000, Farm site is at \$4,000.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	N/A

## 2026 Commercial Assessment Survey for Greeley County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Lake Mac Assessments, LLC did pick up work and a reappraisal was completed. Assessor also involved in listing pick-up work and sales review.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The cost approach is applied using Marshall & Swift with depreciation tables supplied by the CAMA vendor, adjusted as needed. The sales comparison approach is also utilized through unit of comparison studies.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	The contract appraiser determines the value of unique commercial properties through physical inspection and utilizing the state sales file query for sales comparison.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Tables provided by the CAMA vendor are utilized and are adjusted as needed.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No, one depreciation table is done for entire commercial class, each valuation group is economically adjusted.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Sales comparison; lots are analyzed by the square foot. Lot studies are conducted by the contract appraiser.

## 2026 Agricultural Assessment Survey for Greeley County

1.	<b>Valuation data collection done by:</b>
	Assessor staff & Lake Mac Assessments, LLC
2.	<b>Describe the process used to determine and monitor market areas.</b>
	The market areas are developed by topography, similar soil characteristics, and geographic characteristics. The county annually reviews sale information for market differences.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Rural residential/recreational land is identified by size of parcel, residence, and non-agricultural influences in the market. Questionnaires from buyers/owners are also used to determine the purpose of their land. Value is then based upon selling prices of vacant land.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	The county currently identifies feedlots and hog farms as intensive use. The value is \$4,000.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	WRP is flat valued at \$1,520 per acre based on a sales study of the surrounding area.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Yes, sandy grass (3Gs & 3G1S) and land enrolled in CRP.
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	N/A
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
7d.	<b>Where is the influenced area located within the county?</b>
	N/A

7e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**2025 PLAN OF ASSESSMENT FOR GREELEY COUNTY**  
**Assessment Years 2026, 2027 and 2028**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment, (herein after referred to as the “plan”), which shall describe the assessment actions the county assessor plans to make 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. The plan shall be presented to the county board of equalization on or before July 31 of each year. The county 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 Department of Revenue on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, 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 date for all real property is January 1 of each year.

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land.
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Greeley County:

Per the 2025 County Abstract, Greeley County consists of **3,210** parcels with the following real property types:

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value Base</u>
Residential	1,025	31.93%	8.31%
Commercial	215	6.70%	1.79%
Industrial	NA	NA	NA
Recreational	NA	NA	NA
Agricultural	1,970	61.37%	89.90%
Special Value	NA	NA	NA

Agricultural Land - Taxable Acres: 352,529.51

Agricultural land is 82% of the real property valuation base in Greeley County and of that 59.38% of acres is assessed as grass, 30.89% of acres is assessed as irrigated and 9.05% of acres is assessed as dry.

For more information see 2025 Reports & Opinions, Abstract and Assessor Survey.

Current Resources:

- A. Staff –one Assessor, one Deputy Assessor. The assessor is required to obtain 60 hours of continuing education every 4 years. The Deputy is also required to meet the same required education. Both attend any meetings, classes, webinars and workshops to further their knowledge of the assessment field.
- B. Cadastral Maps – The Greeley County cadastral maps were originally done in 1969. All changes such as annexation and parcel splits are kept up to date, as well as ownership transfers on our GIS System.
- C. Property Record Cards - quantity and quality of property information, current listings, photo, sketches, etc.  
Greeley County Assessor Office went on-line June, 2006 with the property record information.
- D. Software for CAMA, Assessment Administration.  
Greeley County uses the MIPS software for CAMA and Assessment Administration. Greeley County does have a GIS system.
- E. Web based – property record information access – Property record information is available at: <http://greeley.gworks.com> and [www.nebraskaassessorsonline.us](http://www.nebraskaassessorsonline.us)
- F. GIS software is used to measure rural parcels to aid the conversion from old alpha soil symbols to new numeric symbols in tax year 2010. This software program is also

beneficial in processing splits of property. These were updated again in 2019 per Property Assessment Division.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Real estate transfers are entered into the computer sales file which changes the ownership on the property record card and ownership changes are made on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are sometimes made to realtors, attorneys and brokers when further information is needed. The appraisal staff reviews the sales, takes new pictures, and checks the accuracy of the data we currently are using, and visits with property owners whenever possible. Current photos are taken and later entered in the CAMA system. Building permits and information statements are received from city and county zoning personnel, individual taxpayers, and from personal knowledge of changes to the property are entered in the computer for later review.
- B. Data Collection – In accordance with Neb. Statute 77-1311.03 the county is working to ensure that all parcels of real property are reviewed no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market conditions with each Assessor Location. These are onsite inspections. The market areas are reviewed annually and compared for equity between like classes of property as well as other classes. If necessary, a market boundary will be adjusted to more accurately reflect the market activity. The statistics of the assessor locations are also reviewed annually to determine if new adjustments are necessary to stay current with the sales and building activity that is taking place.

The permit and sales review system offer opportunity for individual property reviews annually. Working with agricultural property owners or tenants with land certification requirements between the Farm Service Agency and the Natural Resource District provides updates for changes.

- C. Review assessment sales ratio studies before assessment actions – Sales ratio studies are done on an ongoing basis to stay informed with trends in the market. This information is reviewed several times throughout the year. For each assessor location and market area consideration is given to the number of sales in the study and the time frames of the parcel data. Analysis of this data is reviewed with the assigned Field Liaison and the plan of action for the year is developed.
- D. Approaches to Value
- 1) Market Approach; sales comparisons – Similar properties are studied to determine if and what actions will be necessary for the upcoming year
  - 2) Cost Approach; cost manual used & date of manual and latest depreciation study—

The MIPS CAMA system is used for costing and applying market depreciation. Marshall & Swift cost manuals are updated when appropriate to revaluing and introducing updated depreciation tables. The latest depreciation study varies by assessor location and property class.

3) Income Approach; income and expense data collection/analysis from the market –

Gather income information as available on commercial properties. Rental income has been requested from residential rental property owners. The income approach generally is not used since income/expense data is not readily available.

4) Land valuation studies, establish market areas, special value for agricultural land -

Sales are plotted on a map indicate to the land use at 80% of each class i.e., irrigation, grassland, or dry cropland with the selling price per acre listed. Analysis is completed for agricultural sales based on but not limited to the following components: Number of sales, time frame of sales, and number of acres sold. Further review is completed in an attempt to make note of any difference in price paid per acre to be classed as special value.

E. Reconciliation of Final Value and documentation – The market is analyzed based on the standard approaches to value with the final valuation based on the most appropriate method.

F. Review assessment sales ratio studies after assessment actions - Sales assessment ratios are reviewed after final values are applied to the sales base within all sub-classes and classes of properties and then applied to the entire population of properties within the sub-classes and classes within the county. Finally, a unit of comparison analysis is completed to insure uniformity with the class or sub-class.

G. Notices and Public Relations – Notice of Valuation Changes are mailed to property owners on or before June 1<sup>st</sup> of each year. These are mailed to the last known address of property owner of record as of May 20th. The assessor staff is available to answer any questions or concerns from the taxpayer. The office also publishes in the local papers informing the owners of what area of the county will be reviewed, and a reminder of the zoning requirements and removal of buildings.

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	97%	4.67	102.43
Commercial	100%	32.81	155.29
Agricultural Land	74%	16.36	101.25
Special Value Agland	N/A	N/A	N/A

\*COD means coefficient of dispersion and PRD means price related differential.  
For more information regarding statistical measures see 2025 Reports & Opinions.

**Assessment Actions Planned for Assessment Year 2026:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any changes needed to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Check data on the CAMA system to correct errors or omissions and review all data on file.

Commercial (and/or subclasses): Review all commercial properties in the County for our Six-Year Review, along with doing annual pickup work specific to permits, information statements and other relevant notification of property changes. We have a contract with Lake Mac Assessment for our Commercial Review. This would include all related buildings associated with the main structure, new photos of property, implement new market analysis and depreciation, implement new replacement cost new & establish new assessed values for 2026. Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review.

Agricultural Land (and/or subclasses): All agricultural land use in Market Area 2 is planned to be reviewed in 2025 and completed for 2026 valuation using GIS, FSA records, the Lower Loup NRD and as necessary, property inspections. If the FSA aerial imagery is not provided to the county until very late in the year, the land use review will have to wait until the following year. Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural – Review sales within the current study period for a use other than agricultural. If so, determine special value area and steps to implement. We have none at this time in Greeley County.

**Assessment Actions Planned for Assessment Year 2027:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle review process for Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): The assessor will continue to monitor the Market Areas to ensure boundary lines coincide with the current sale period. Update sales to the current study period for the coming year. Review statistics for any changes needed to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County. All agricultural land use in Market Area 1 is planned to be reviewed in 2026 and completed for 2027 valuation using GIS, FSA records, the Lower Loup NRD and as necessary, property inspections.

Special Value – Agricultural – Review sales within the current study period for a use other than agricultural. If so, determine special value area and steps to implement. We have none at this time in Greeley County.

**Assessment Actions Planned for Assessment Year 2028:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle review process for Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. We intend to keep up to date with market study on areas of each town to determine proper assessment figures.

Commercial (and/or subclasses): Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County. This includes reviewing the GIS Maps and comparing information currently on parcel and sending questioners if we are not matching information for current assessment year. When we do the reviews, we inspect each property and verify current information with the owner if available, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so, determine special value area and steps to implement. We have none at this time in Greeley County

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstract of Real Property
  - b. Assessor Survey
  - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by Department of Revenue, Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
10. Tax List Corrections – prepare tax list correction documents for county board approval.
11. County Board of Equalization-attend County board of equalization meetings for valuation protests – assemble and provide information
12. Tax Equalization and Review Commission Appeals – appraiser prepares information and attends taxpayer appeal hearings before the Commission, defend valuation.
13. Tax Equalization and Review Commission Statewide Equalization – appraiser attends hearings if applicable to county, defend values, and/or implement orders of the Commission.
14. Education: Assessor/ Deputy Assessor and/or Appraiser Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the Assessor and Deputy Assessor Certification requires 60 hours of approved continuing education every four years. Retention of the Appraiser license requires 28 hours of continuing education every two years.

Conclusion:

The Greeley County Assessor's Office will strive to maintain up-to-date, fair, and equitable assessments in achieving the statutory required statistics.

Gerri L Behnk  
Greeley County Assessor