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**DEPARTMENT OF REVENUE**

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

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**HAMILTON COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Hamilton 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 Hamilton 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: Vicki Wylie, Hamilton 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.

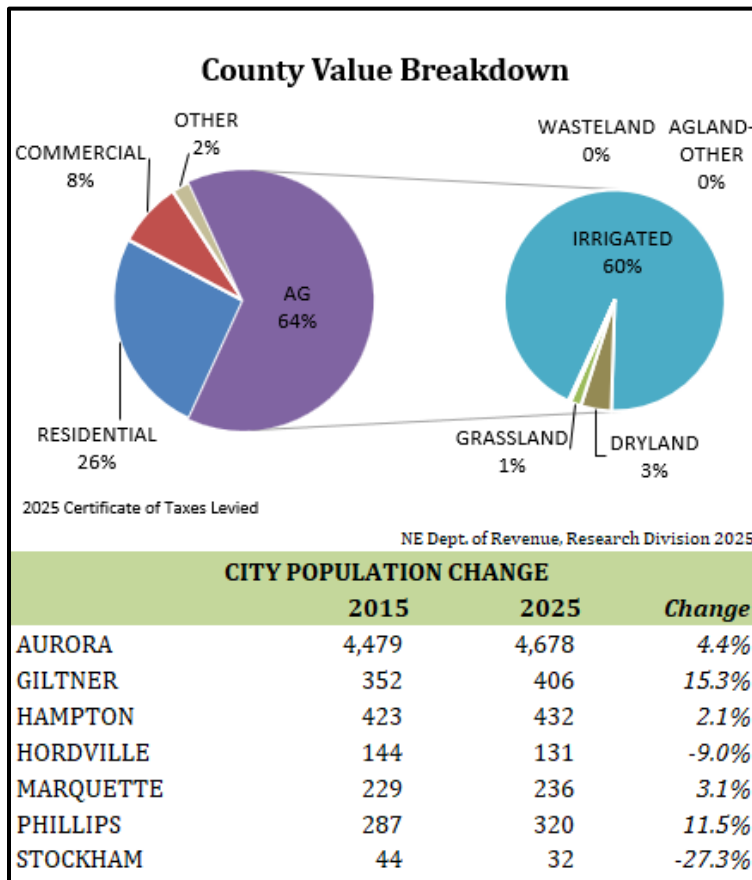
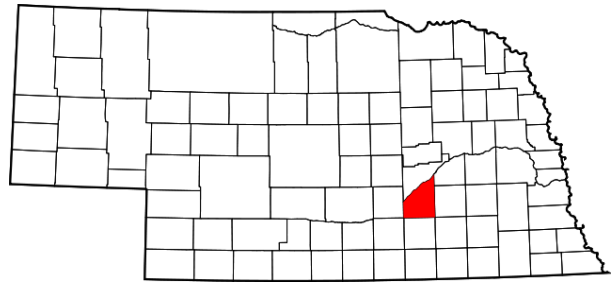
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 543 square miles, Hamilton County has 9,564 residents, a 2% population increase over the 2020 U.S. Census.<sup>1</sup> The report indicates that 83% of county housing is owner occupied and 93% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$231,061.<sup>2</sup>



The majority of the commercial properties in Hamilton County are located in and around the county seat of Aurora. According to the latest information from the U.S. Census Bureau, there are 327 employer establishments with a total employment figure of 3,166. This represents a 7% increase in total employment from 2022-2023.<sup>1</sup>

Agricultural land is the largest contributor to the county's valuation base. Irrigated land makes up a majority of the agricultural land in the county. Hamilton County is included in the Upper Big Blue and Central Platte Natural Resources Districts (NRD).

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

<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 Hamilton County

### *Assessment Practices & Actions*

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

The sales usability ratio for Hamilton County is near the statewide average. All arm's-length transactions were utilized for measurement purposes. The Hamilton County Assessor uses twelve valuation groups which stratify Aurora and the rural residential properties each separately, while small villages collectively make up two additional valuation groups, combining villages of similar economic viability. The remaining groups are rural subdivisions and recreationally influenced areas. The six-year inspection and review cycle is accomplished with physical review by staff. The county assessor needs to update depreciation tables and improve data listings during the next review cycle. The county assessor has a written methodology on file.

<b>2026 Residential Assessment Details for Hamilton County</b>						
<b>Valuation Group</b>	<b>Assessor Locations within Valuation Group</b>	<b>Depreciation Table Year</b>	<b>Costing Year</b>	<b>Lot Value Study Year</b>	<b>Last Inspection Year(s)</b>	<b>Description of Assessment Actions for Current Year</b>
1	Aurora	2017	2024	2021	2021-2022	Removed economic adjustment
2	Acreage	2017	2024	2023	2020-2025*	2 Precincts reviewed, economic adjustment of 5%
3	Giltner & Hampton	2017	2024*	2022	2021-2023	
4	Hillcrest, Sunset Terrace & Paradise Lake	2017	2024*	2022	2025*	
5	Hordville, Marquette, Phillips & Stockham	2017	2024*	2022	2020-2023	Stockham - 2019 costing, Phillips has new costing and an economic decrease adjustment of 5%.
6	Lac Denado & Willow Bend	2015	2019	2022	2020-2022	
7	Over the Hill Lake, Rathje's Resort & Coyote Bluffs	2016	2019	2022	2022-2023	
8	Platte View Estates	2017	2024*	2022	2022	
9	Turtle Beach & Turtle Cove	2017	2019	2022	2022	
10	Valley View, Koskovich Subdivision & Erickson Estates	2017	2019	2022	2021	
11	Mariposa Lake	2017	2019	2022	2023	
<b>Additional comments:</b> Pick-up work was completed by staff and placed on the assessment roll. * = assessment action for current year						

## 2026 Residential Correlation for Hamilton County

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### *Description of Analysis*

The statistical analysis of 307 sales for the residential class shows that all measures of central tendency and the qualitative statistics are within the acceptable range. Further analysis shows that most have medians within the acceptable range, despite some having very few sales. Valuation Groups 6 and 9 show two sales each with very low medians, these areas need to be revalued in the next assessment cycle if ratios continue to be low.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows that sales increased 5% more than the abstract due to several new homes that were partially built the year prior. When the new construction was removed both the sales file and the abstract changed at the same rate.

### *Equalization and Quality of Assessment*

A review of the statistics and assessment practices indicate the assessments for residential property in Hamilton County are uniform. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	176	97.35	97.34	95.23	13.17	102.22
2	33	92.51	94.60	92.39	11.10	102.39
3	30	94.37	97.30	94.72	14.20	102.72
4	10	99.62	98.42	98.46	11.10	99.96
5	45	98.85	96.59	96.94	09.83	99.64
6	2	70.60	70.60	72.50	12.97	97.38
7	2	98.02	98.02	97.88	00.74	100.14
8	7	99.86	98.39	98.48	06.58	99.91
9	2	61.43	61.43	61.56	03.87	99.79
___ ALL ___	307	97.03	96.59	94.57	12.64	102.14

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Hamilton County is 97%.

## 2026 Commercial Correlation for Hamilton 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 rate for Hamilton County is below the statewide average; however, review of sales, it was determined that all sales available for measurement are arm’s length transactions.

The Hamilton County Assessor uses four valuation groups which stratify the towns and villages in the county based on economic viability, the rural area is the fourth valuation group; rural commercial parcels tend to be agricultural in nature and are generally not economically similar to those located within corporate boundaries. For the six-year inspection and review cycle, all assessment review works is completed by office staff. It is recommended that the county assessor update all appraisal tables for the next assessment year; however, the new county assessor is currently prioritizing appraisal work and may need a few valuation cycles to accomplish reappraisal in both residential and commercial properties.

2026 Commercial Assessment Details for Hamilton County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
41	Aurora	2019	2019	2022	2022	
42	Giltner & Hampton	2019	2019	2021	2021	
43	Marquette, Stockham, Phillips & Hordville	2019	2019	2020	2022	
44	Rural	2019	2019	2024	2022-2023	
<u>Additional comments:</u> Physically reviewed new construction and pick-up work.						

### *Description of Analysis*

Analysis of the statistics for the commercial class provides 26 sales for measurement purposes. Two measures of central tendency, and the qualitative statistics, are within the acceptable range while the mean is slightly low. Further analysis by valuation groupings shows that only one has sufficient sales for study and the median is within the acceptable range.

## 2026 Commercial Correlation for Hamilton County

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

### *Equalization and Quality of Assessment*

Based on the review of all available information and the statistical profile, commercial values within the class are uniformly assessed. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
41	21	93.75	95.67	94.93	16.02	100.78
42	1	29.75	29.75	29.75	00.00	100.00
43	3	94.04	90.76	93.74	08.04	96.82
44	1	44.00	44.00	44.00	00.00	100.00
____ALL____	26	93.55	90.58	92.33	18.59	98.10

### *Level of Value*

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

# 2026 Agricultural Correlation for Hamilton 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 Hamilton County is above the statewide average; review of sales supported that only arm's-length transactions were utilized for measurement purposes.

There are no market areas within Hamilton County, as the vast majority of the county is irrigated crop land with highly productive soils. The six-year inspection and review cycle is conducted by staff and is done with physical reviews; the cycle is current within the class.

2026 Agricultural Assessment Details for Hamilton 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	2017	2024*	2022	2022	
AB DW	Agricultural dwellings	2017	2024*	2022	2022	
<u>Additional comments:</u> Pick-up work was completed by staff and placed on the assessment roll. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2022	Irrigated land increased 5%
<u>Additional comments:</u> * = assessment action for current year			

## *Description of Analysis*

The statistical analysis for the agricultural class in Hamilton County includes 117 sales. Two measures of central tendency and the COD are in range while the weighted mean is slightly low. Further analysis by the 80% MLU By Market Area shows irrigated land and dryland are within the acceptable range and grassland is low with a small sample.

Analysis of the 2026 Average Acre Value Comparison Chart shows Hamilton County is comparable to surrounding counties in all three subclasses.

## 2026 Agricultural Correlation for Hamilton County

A review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows that value changed consistently with the reported actions of the county assessor.

Hamilton County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report; the statistic contains eight sales with a median at the low end of the acceptable range. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

### *Equalization and Quality of Assessment*

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

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<b>_____ Irrigated _____</b>						
County	104	69.98	71.94	66.68	15.20	107.89
1	104	69.98	71.94	66.68	15.20	107.89
<b>_____ Dry _____</b>						
County	2	71.54	71.54	71.62	02.61	99.89
1	2	71.54	71.54	71.62	02.61	99.89
<b>_____ Grass _____</b>						
County	3	61.65	61.19	61.17	00.97	100.03
1	3	61.65	61.19	61.17	00.97	100.03
<b>_____ ALL _____</b>						
	117	69.67	71.93	67.01	15.03	107.34

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Hamilton County is 70%.

### *Level of Value of School Bond Valuation- LB2 (Operative January 1, 2022)*

A review of agricultural land value in Hamilton County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Hamilton County is 44%.

## 2026 Opinions of the Property Tax Administrator for Hamilton 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>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	94	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	70	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>School Bond Value Agricultural Land</b>	44	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.



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Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for Hamilton County

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### Residential Real Property - Current

Number of Sales	307	Median	97.03
Total Sales Price	\$86,673,205	Mean	96.59
Total Adj. Sales Price	\$86,673,205	Wgt. Mean	94.57
Total Assessed Value	\$81,970,140	Average Assessed Value of the Base	\$193,151
Avg. Adj. Sales Price	\$282,323	Avg. Assessed Value	\$267,004

### Confidence Interval - Current

95% Median C.I	95.36 to 98.83
95% Wgt. Mean C.I	92.10 to 97.05
95% Mean C.I	94.72 to 98.46
% of Value of the Class of all Real Property Value in the County	25.26
% of Records Sold in the Study Period	6.02
% of Value Sold in the Study Period	8.32

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	234	95	94.86
2024	238	92	92.48
2023	313	94	93.74
2022	318	97	97.30

## 2026 Commission Summary for Hamilton County

### Commercial Real Property - Current

Number of Sales	26	Median	93.55
Total Sales Price	\$8,558,500	Mean	90.58
Total Adj. Sales Price	\$8,558,500	Wgt. Mean	92.33
Total Assessed Value	\$7,902,170	Average Assessed Value of the Base	\$561,151
Avg. Adj. Sales Price	\$329,173	Avg. Assessed Value	\$303,930

### Confidence Interval - Current

95% Median C.I	82.09 to 99.86
95% Wgt. Mean C.I	79.65 to 105.01
95% Mean C.I	80.15 to 101.01
% of Value of the Class of all Real Property Value in the County	8.15
% of Records Sold in the Study Period	4.59
% of Value Sold in the Study Period	2.49

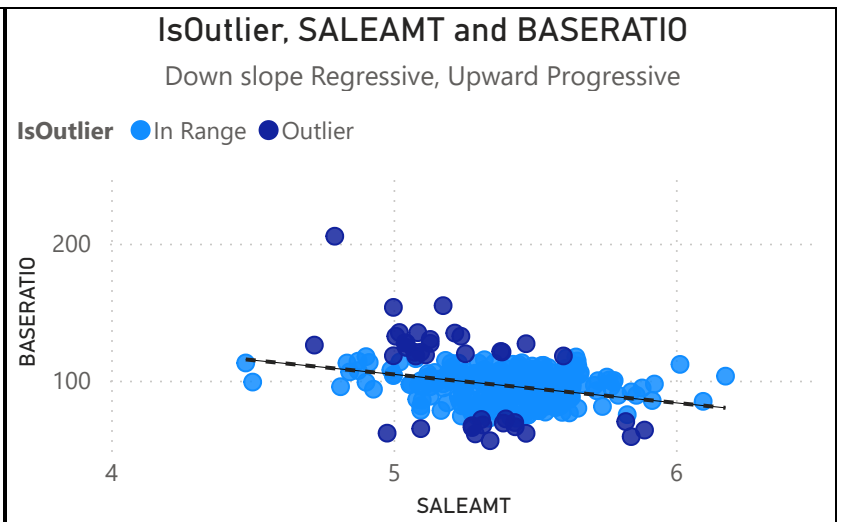
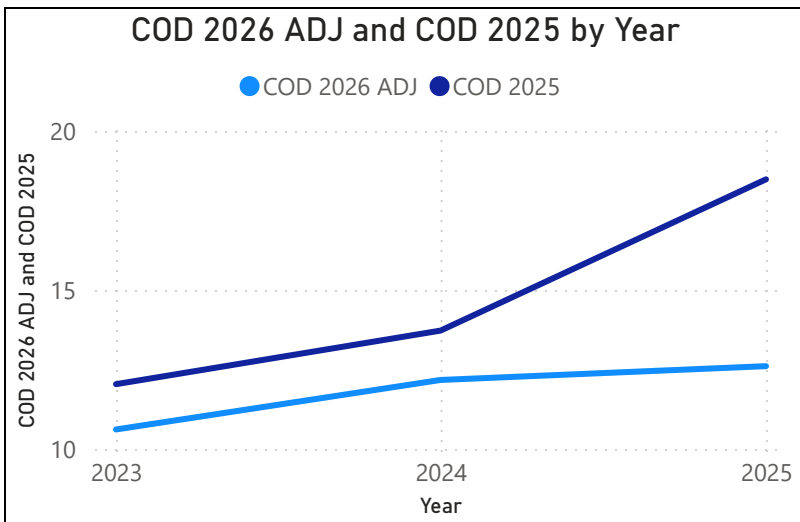
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	56	94	93.65
2024	17	99	99.07
2023	24	98	98.01
2022	26	100	100.94

# Hamilton 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	176	97.35	90.33	7.77%	97.34	87.35	11.43%	95.23	85.63	11.21%
2	33	92.51	83.75	10.46%	94.60	84.77	11.59%	92.39	83.23	11.01%
3	30	94.37	75.50	25.00%	97.30	78.90	23.32%	94.72	77.21	22.68%
4	10	99.62	84.61	17.73%	98.42	85.59	14.98%	98.46	86.20	14.22%
5	45	98.85	85.93	15.03%	96.59	86.60	11.53%	96.94	90.81	6.76%
6	2	70.60	70.60	0.00%	70.60	70.60	0.00%	72.50	72.50	0.00%
7	2	98.01	98.01	0.00%	98.01	98.01	0.00%	97.88	97.88	0.00%
8	7	99.86	89.45	11.64%	98.38	89.46	9.98%	98.48	89.09	10.54%
9	2	61.43	59.38	3.45%	61.43	59.38	3.45%	61.56	59.40	3.64%
<b>Total</b>	<b>307</b>	<b>97.03</b>	<b>87.13</b>	<b>11.37%</b>	<b>96.58</b>	<b>85.91</b>	<b>12.43%</b>	<b>94.57</b>	<b>84.99</b>	<b>11.28%</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	176	13.17	14.87	-11.43%	102.21	102.01	0.20%	64.86	22.22	191.96%	205.31	125.32	63.83%
2	33	11.10	12.69	-12.49%	102.38	101.85	0.52%	70.04	58.55	19.62%	154.64	142.62	8.43%
3	30	14.20	21.41	-33.70%	102.72	102.19	0.52%	68.92	31.16	121.17%	153.37	129.67	18.27%
4	10	11.11	14.45	-23.12%	99.96	99.30	0.67%	76.35	64.15	19.02%	117.92	109.92	7.28%
5	45	9.84	19.53	-49.63%	99.64	95.37	4.47%	56.05	37.44	49.71%	118.07	117.26	0.69%
6	2	12.98	12.98	0.00%	97.37	97.37	0.00%	61.44	61.44	0.00%	79.76	79.76	0.00%
7	2	0.74	0.74	0.00%	100.13	100.13	0.00%	97.29	97.29	0.00%	98.74	98.74	0.00%
8	7	6.58	7.18	-8.35%	99.90	100.41	-0.51%	84.78	77.75	9.05%	111.76	99.69	12.10%
9	2	3.88	0.56	591.01%	99.79	99.97	-0.18%	59.05	59.05	0.00%	63.81	59.72	6.86%
<b>Total</b>	<b>307</b>	<b>12.64</b>	<b>16.44</b>	<b>-23.13%</b>	<b>102.13</b>	<b>101.08</b>	<b>1.03%</b>	<b>56.05</b>	<b>22.22</b>	<b>152.32%</b>	<b>205.31</b>	<b>142.62</b>	<b>43.96%</b>



**41 Hamilton  
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 : 307  
 Total Sales Price : 86,673,205  
 Total Adj. Sales Price : 86,673,205  
 Total Assessed Value : 81,970,140  
 Avg. Adj. Sales Price : 282,323  
 Avg. Assessed Value : 267,004

MEDIAN : 97  
 WGT. MEAN : 95  
 MEAN : 97  
 COD : 12.64  
 PRD : 102.14

COV : 17.28  
 STD : 16.69  
 Avg. Abs. Dev : 12.26  
 MAX Sales Ratio : 205.31  
 MIN Sales Ratio : 56.05

95% Median C.I. : 95.36 to 98.83  
 95% Wgt. Mean C.I. : 92.10 to 97.05  
 95% Mean C.I. : 94.72 to 98.46

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	32	99.57	100.40	98.23	10.62	102.21	71.99	134.93	95.34 to 106.31	281,378	276,395	
01-JAN-24 To 31-MAR-24	26	101.58	100.51	99.63	09.38	100.88	74.53	135.03	94.55 to 106.07	248,894	247,981	
01-APR-24 To 30-JUN-24	53	103.52	101.17	100.03	11.35	101.14	61.56	132.29	97.42 to 105.92	240,653	240,737	
01-JUL-24 To 30-SEP-24	35	94.46	92.94	91.20	10.55	101.91	56.05	113.55	88.48 to 100.37	297,200	271,034	
01-OCT-24 To 31-DEC-24	34	103.17	101.08	96.97	15.21	104.24	63.81	154.64	88.33 to 111.76	315,645	306,086	
01-JAN-25 To 31-MAR-25	30	95.82	100.52	95.59	13.34	105.16	69.33	205.31	91.98 to 98.04	256,350	245,038	
01-APR-25 To 30-JUN-25	51	92.38	91.20	91.15	11.37	100.05	61.01	132.31	87.33 to 96.23	320,369	292,015	
01-JUL-25 To 30-SEP-25	46	88.57	89.29	88.72	13.15	100.64	67.00	117.42	79.76 to 96.32	288,696	256,128	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	146	99.93	98.91	97.17	11.01	101.79	56.05	135.03	97.42 to 103.15	264,602	257,106	
01-OCT-24 To 30-SEP-25	161	93.99	94.48	92.49	13.67	102.15	61.01	205.31	90.84 to 96.32	298,393	275,980	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	148	100.45	99.09	96.88	12.18	102.28	56.05	154.64	97.25 to 103.52	272,701	264,187	
<u>ALL</u>	307	97.03	96.59	94.57	12.64	102.14	56.05	205.31	95.36 to 98.83	282,323	267,004	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	176	97.35	97.34	95.23	13.17	102.22	64.86	205.31	95.16 to 99.54	247,047	235,269	
2	33	92.51	94.60	92.39	11.10	102.39	70.04	154.64	89.16 to 97.26	404,258	373,512	
3	30	94.37	97.30	94.72	14.20	102.72	68.92	153.37	87.67 to 103.52	228,100	216,064	
4	10	99.62	98.42	98.46	11.10	99.96	76.35	117.92	81.06 to 116.44	342,000	336,726	
5	45	98.85	96.59	96.94	09.83	99.64	56.05	118.07	95.42 to 103.81	240,653	233,297	
6	2	70.60	70.60	72.50	12.97	97.38	61.44	79.76	N/A	372,500	270,078	
7	2	98.02	98.02	97.88	00.74	100.14	97.29	98.74	N/A	97,500	95,438	
8	7	99.86	98.39	98.48	06.58	99.91	84.78	111.76	84.78 to 111.76	907,143	893,336	
9	2	61.43	61.43	61.56	03.87	99.79	59.05	63.81	N/A	735,000	452,480	
<u>ALL</u>	307	97.03	96.59	94.57	12.64	102.14	56.05	205.31	95.36 to 98.83	282,323	267,004	

**41 Hamilton  
RESIDENTIAL**

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

Qualified

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 Total Adj. Sales Price : 86,673,205  
 Total Assessed Value : 81,970,140  
 Avg. Adj. Sales Price : 282,323  
 Avg. Assessed Value : 267,004

MEDIAN : 97  
 WGT. MEAN : 95  
 MEAN : 97  
 COD : 12.64  
 PRD : 102.14

COV : 17.28  
 STD : 16.69  
 Avg. Abs. Dev : 12.26  
 MAX Sales Ratio : 205.31  
 MIN Sales Ratio : 56.05

95% Median C.I. : 95.36 to 98.83  
 95% Wgt. Mean C.I. : 92.10 to 97.05  
 95% Mean C.I. : 94.72 to 98.46

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	305	96.59	96.58	94.57	12.78	102.13	56.05	205.31	95.35 to 98.85	283,535	268,129
06	2	98.02	98.02	97.88	00.74	100.14	97.29	98.74	N/A	97,500	95,438
07											
<u>ALL</u>	<u>307</u>	<u>97.03</u>	<u>96.59</u>	<u>94.57</u>	<u>12.64</u>	<u>102.14</u>	<u>56.05</u>	<u>205.31</u>	<u>95.36 to 98.83</u>	<u>282,323</u>	<u>267,004</u>

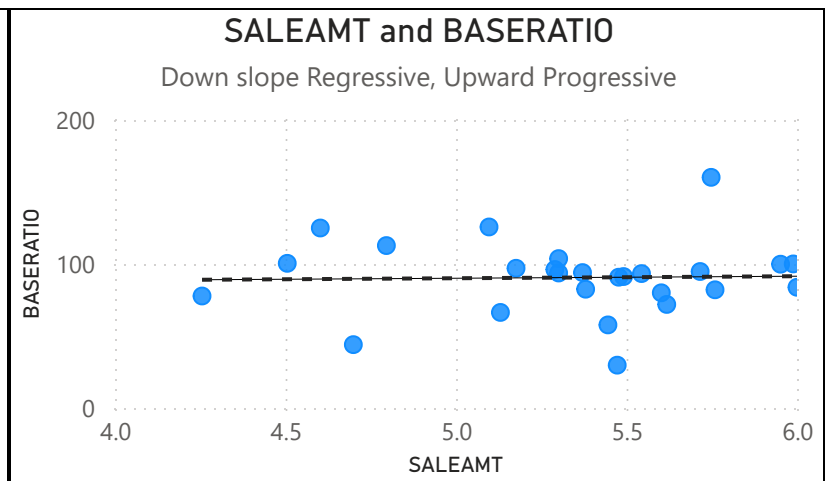
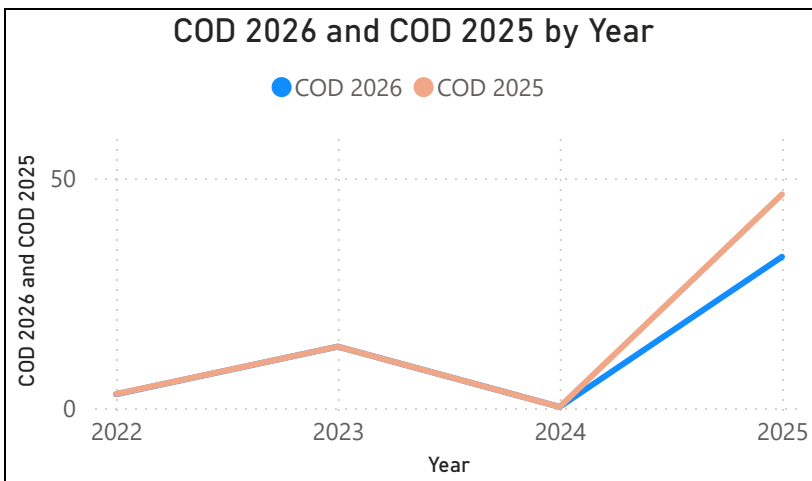
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	307	97.03	96.59	94.57	12.64	102.14	56.05	205.31	95.36 to 98.83	282,323	267,004
Greater Than 14,999	307	97.03	96.59	94.57	12.64	102.14	56.05	205.31	95.36 to 98.83	282,323	267,004
Greater Than 29,999	307	97.03	96.59	94.57	12.64	102.14	56.05	205.31	95.36 to 98.83	282,323	267,004
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	112.80	112.50	114.92	07.98	97.89	98.85	125.85	N/A	38,083	43,765
60,000 TO 99,999	12	107.47	111.11	108.64	16.10	102.27	61.56	205.31	95.45 to 114.09	77,967	84,703
100,000 TO 149,999	38	103.89	107.47	106.56	14.70	100.85	64.86	153.37	98.26 to 118.07	122,416	130,452
150,000 TO 249,999	97	96.41	94.86	94.45	13.57	100.43	56.05	154.64	90.17 to 100.01	201,745	190,551
250,000 TO 499,999	135	95.35	94.17	94.48	10.20	99.67	61.44	126.84	92.04 to 97.45	335,365	316,850
500,000 TO 999,999	19	92.51	88.54	87.85	10.29	100.79	59.05	102.50	81.05 to 98.83	649,632	570,682
1,000,000 +	3	103.17	99.90	99.44	08.71	100.46	84.78	111.76	N/A	1,261,667	1,254,663
<u>ALL</u>	<u>307</u>	<u>97.03</u>	<u>96.59</u>	<u>94.57</u>	<u>12.64</u>	<u>102.14</u>	<u>56.05</u>	<u>205.31</u>	<u>95.36 to 98.83</u>	<u>282,323</u>	<u>267,004</u>

# Hamilton 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
41	21	93.75	93.35	0.43%	95.67	94.02	1.76%	94.93	94.22	0.75%
42	1	29.75	29.28	1.62%	29.75	29.28	1.62%	29.75	29.28	1.62%
43	3	94.04	94.04	0.00%	90.76	90.76	0.00%	93.74	93.74	0.00%
44	1	44.00	44.00	0.00%	44.00	44.00	0.00%	44.00	44.00	0.00%
<b>Total</b>	<b>26</b>	<b>93.55</b>	<b>92.32</b>	<b>1.33%</b>	<b>90.58</b>	<b>89.23</b>	<b>1.51%</b>	<b>92.33</b>	<b>91.66</b>	<b>0.73%</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
41	21	16.02	18.99	-15.62%	100.78	99.78	1.76%	57.71	47.83	20.64%	160.18	160.18	0.00%
42	1	0.00	0.00	0.00%	100.00	100.00	1.62%	29.75	29.28	1.62%	29.75	29.28	1.62%
43	3	8.04	8.04	0.00%	96.83	96.83	0.00%	77.78	77.78	0.00%	100.47	100.47	0.00%
44	1	0.00	0.00	0.00%	100.00	100.00	0.00%	44.00	44.00	0.00%	44.00	44.00	0.00%
<b>Total</b>	<b>26</b>	<b>18.59</b>	<b>21.21</b>	<b>-12.34%</b>	<b>98.10</b>	<b>97.35</b>	<b>1.51%</b>	<b>29.75</b>	<b>29.28</b>	<b>1.62%</b>	<b>160.18</b>	<b>160.18</b>	<b>0.00%</b>



**41 Hamilton  
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 : 26  
 Total Sales Price : 8,558,500  
 Total Adj. Sales Price : 8,558,500  
 Total Assessed Value : 7,902,170  
 Avg. Adj. Sales Price : 329,173  
 Avg. Assessed Value : 303,930

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 91  
 COD : 18.59  
 PRD : 98.10

COV : 28.51  
 STD : 25.82  
 Avg. Abs. Dev : 17.39  
 MAX Sales Ratio : 160.18  
 MIN Sales Ratio : 29.75

95% Median C.I. : 82.09 to 99.86  
 95% Wgt. Mean C.I. : 79.65 to 105.01  
 95% Mean C.I. : 80.15 to 101.01

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	3	100.05	99.53	98.87	02.99	100.67	94.78	103.75	N/A	565,000	558,622
01-JAN-23 To 31-MAR-23	1	77.78	77.78	77.78	00.00	100.00	77.78	77.78	N/A	18,000	14,000
01-APR-23 To 30-JUN-23	2	83.18	83.18	83.59	00.82	99.51	82.50	83.85	N/A	620,000	518,250
01-JUL-23 To 30-SEP-23	3	96.15	97.69	82.46	18.40	118.47	71.93	125.00	N/A	216,667	178,667
01-OCT-23 To 31-DEC-23	5	90.83	86.21	85.00	09.53	101.42	66.37	100.47	N/A	270,400	229,850
01-JAN-24 To 31-MAR-24	1	93.35	93.35	93.35	00.00	100.00	93.35	93.35	N/A	350,000	326,730
01-APR-24 To 30-JUN-24	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	200,000	187,500
01-JUL-24 To 30-SEP-24	1	94.04	94.04	94.04	00.00	100.00	94.04	94.04	N/A	235,000	221,000
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25	4	89.93	92.45	102.19	41.78	90.47	29.75	160.18	N/A	538,000	549,781
01-APR-25 To 30-JUN-25	4	77.37	77.89	73.69	34.94	105.70	44.00	112.80	N/A	135,375	99,763
01-JUL-25 To 30-SEP-25	1	125.72	125.72	125.72	00.00	100.00	125.72	125.72	N/A	125,000	157,150
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	9	94.78	92.87	90.55	12.77	102.56	71.93	125.00	77.78 to 103.75	400,333	362,485
01-OCT-23 To 30-SEP-24	8	92.32	89.02	88.18	06.91	100.95	66.37	100.47	66.37 to 100.47	267,125	235,560
01-OCT-24 To 30-SEP-25	9	97.03	89.67	97.76	32.88	91.72	29.75	160.18	44.00 to 125.72	313,167	306,147
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	11	83.85	88.02	83.92	13.35	104.89	66.37	125.00	71.93 to 100.47	296,364	248,705
01-JAN-24 To 31-DEC-24	3	93.75	93.71	93.66	00.25	100.05	93.35	94.04	N/A	261,667	245,077
<u>ALL</u>	26	93.55	90.58	92.33	18.59	98.10	29.75	160.18	82.09 to 99.86	329,173	303,930

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
41	21	93.75	95.67	94.93	16.02	100.78	57.71	160.18	82.50 to 100.05	377,452	358,317
42	1	29.75	29.75	29.75	00.00	100.00	29.75	29.75	N/A	297,000	88,365
43	3	94.04	90.76	93.74	08.04	96.82	77.78	100.47	N/A	95,000	89,050
44	1	44.00	44.00	44.00	00.00	100.00	44.00	44.00	N/A	50,000	22,000
<u>ALL</u>	26	93.55	90.58	92.33	18.59	98.10	29.75	160.18	82.09 to 99.86	329,173	303,930

**41 Hamilton  
COMMERCIAL**

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Qualified

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 Avg. Adj. Sales Price : 329,173  
 Avg. Assessed Value : 303,930

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 91  
 COD : 18.59  
 PRD : 98.10

COV : 28.51  
 STD : 25.82  
 Avg. Abs. Dev : 17.39  
 MAX Sales Ratio : 160.18  
 MIN Sales Ratio : 29.75

95% Median C.I. : 82.09 to 99.86  
 95% Wgt. Mean C.I. : 79.65 to 105.01  
 95% Mean C.I. : 80.15 to 101.01

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	93.75	93.04	93.34	04.38	99.68	82.09	99.86	N/A	443,000	413,498
03	21	91.29	89.99	91.98	22.38	97.84	29.75	160.18	77.78 to 100.47	302,071	277,842
04											
<u>ALL</u>	<u>26</u>	<u>93.55</u>	<u>90.58</u>	<u>92.33</u>	<u>18.59</u>	<u>98.10</u>	<u>29.75</u>	<u>160.18</u>	<u>82.09 to 99.86</u>	<u>329,173</u>	<u>303,930</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	77.78	77.78	77.78	00.00	100.00	77.78	77.78	N/A	18,000	14,000
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	26	93.55	90.58	92.33	18.59	98.10	29.75	160.18	82.09 to 99.86	329,173	303,930
Greater Than 14,999	26	93.55	90.58	92.33	18.59	98.10	29.75	160.18	82.09 to 99.86	329,173	303,930
Greater Than 29,999	25	93.75	91.09	92.36	18.61	98.62	29.75	160.18	82.50 to 99.86	341,620	315,527
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	77.78	77.78	77.78	00.00	100.00	77.78	77.78	N/A	18,000	14,000
30,000 TO 59,999	3	100.47	89.82	85.37	26.87	105.21	44.00	125.00	N/A	40,667	34,717
60,000 TO 99,999	1	112.80	112.80	112.80	00.00	100.00	112.80	112.80	N/A	62,500	70,500
100,000 TO 149,999	2	96.05	96.05	94.90	30.90	101.21	66.37	125.72	N/A	130,000	123,375
150,000 TO 249,999	6	95.10	94.54	94.02	04.67	100.55	82.50	103.75	82.50 to 103.75	203,333	191,175
250,000 TO 499,999	7	80.00	73.55	74.44	20.73	98.80	29.75	93.35	29.75 to 93.35	335,857	250,014
500,000 TO 999,999	5	99.86	107.39	105.85	16.69	101.45	82.09	160.18	N/A	705,000	746,225
1,000,000 TO 1,999,999	1	83.85	83.85	83.85	00.00	100.00	83.85	83.85	N/A	1,000,000	838,500
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>26</u>	<u>93.55</u>	<u>90.58</u>	<u>92.33</u>	<u>18.59</u>	<u>98.10</u>	<u>29.75</u>	<u>160.18</u>	<u>82.09 to 99.86</u>	<u>329,173</u>	<u>303,930</u>

**41 Hamilton  
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 : 26  
 Total Sales Price : 8,558,500  
 Total Adj. Sales Price : 8,558,500  
 Total Assessed Value : 7,902,170  
 Avg. Adj. Sales Price : 329,173  
 Avg. Assessed Value : 303,930

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 91  
 COD : 18.59  
 PRD : 98.10

COV : 28.51  
 STD : 25.82  
 Avg. Abs. Dev : 17.39  
 MAX Sales Ratio : 160.18  
 MIN Sales Ratio : 29.75

95% Median C.I. : 82.09 to 99.86  
 95% Wgt. Mean C.I. : 79.65 to 105.01  
 95% Mean C.I. : 80.15 to 101.01

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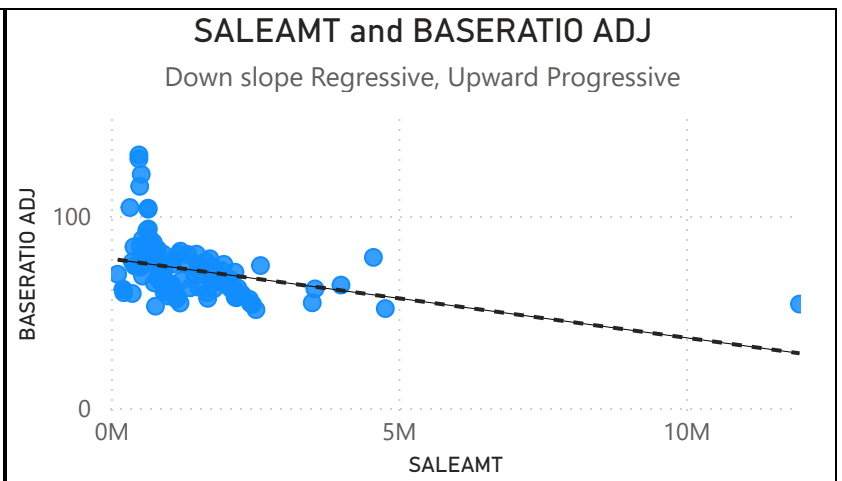
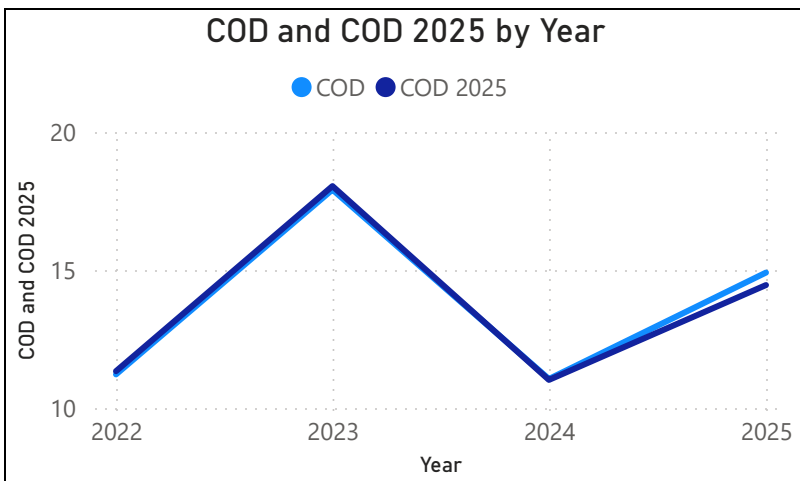
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	99.86	99.86	99.86	00.00	100.00	99.86	99.86	N/A	895,000	893,760
309	1	125.72	125.72	125.72	00.00	100.00	125.72	125.72	N/A	125,000	157,150
341	1	66.37	66.37	66.37	00.00	100.00	66.37	66.37	N/A	135,000	89,600
343	1	160.18	160.18	160.18	00.00	100.00	160.18	160.18	N/A	560,000	897,000
344	5	91.29	86.15	78.80	17.57	109.33	57.71	112.80	N/A	243,300	191,710
352	4	93.55	91.34	88.92	03.87	102.72	82.09	96.15	N/A	330,000	293,433
353	1	103.75	103.75	103.75	00.00	100.00	103.75	103.75	N/A	200,000	207,500
384	1	77.78	77.78	77.78	00.00	100.00	77.78	77.78	N/A	18,000	14,000
386	1	94.04	94.04	94.04	00.00	100.00	94.04	94.04	N/A	235,000	221,000
406	3	100.47	108.51	101.02	08.28	107.41	100.05	125.00	N/A	349,000	352,550
470	1	82.50	82.50	82.50	00.00	100.00	82.50	82.50	N/A	240,000	198,000
471	1	90.83	90.83	90.83	00.00	100.00	90.83	90.83	N/A	300,000	272,500
483	2	81.93	81.93	82.75	02.36	99.01	80.00	83.85	N/A	700,000	579,250
528	1	29.75	29.75	29.75	00.00	100.00	29.75	29.75	N/A	297,000	88,365
557	1	44.00	44.00	44.00	00.00	100.00	44.00	44.00	N/A	50,000	22,000
851	1	94.78	94.78	94.78	00.00	100.00	94.78	94.78	N/A	520,000	492,865
<u>ALL</u>	26	93.55	90.58	92.33	18.59	98.10	29.75	160.18	82.09 to 99.86	329,173	303,930

# Hamilton 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	117	69.67	67.01	3.97%	71.93	68.75	4.62%	67.01	63.93	4.83%
<b>Total</b>	<b>117</b>	<b>69.67</b>	<b>67.01</b>	<b>3.97%</b>	<b>71.93</b>	<b>68.75</b>	<b>4.62%</b>	<b>67.01</b>	<b>63.93</b>	<b>4.83%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	117	15.03	14.87	1.07%	107.33	107.54	-0.19%
<b>Total</b>	<b>117</b>	<b>15.03</b>	<b>14.87</b>	<b>1.07%</b>	<b>107.33</b>	<b>107.54</b>	<b>-0.19%</b>



**41 Hamilton**  
**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 : 117  
 Total Sales Price : 170,027,989  
 Total Adj. Sales Price : 170,027,989  
 Total Assessed Value : 113,942,445  
 Avg. Adj. Sales Price : 1,453,231  
 Avg. Assessed Value : 973,867

MEDIAN : 70  
 WGT. MEAN : 67  
 MEAN : 72  
 COD : 15.03  
 PRD : 107.34

COV : 20.58  
 STD : 14.80  
 Avg. Abs. Dev : 10.47  
 MAX Sales Ratio : 131.81  
 MIN Sales Ratio : 51.22

95% Median C.I. : 65.94 to 73.68  
 95% Wgt. Mean C.I. : 63.87 to 70.16  
 95% Mean C.I. : 69.25 to 74.61

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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	15	74.82	74.61	70.88	11.21	105.26	58.33	88.31	62.82 to 83.70	1,528,425	1,083,347	
01-JAN-23 To 31-MAR-23	20	71.42	76.50	72.82	13.33	105.05	62.38	104.42	68.69 to 81.69	1,254,872	913,762	
01-APR-23 To 30-JUN-23	11	76.10	84.19	71.77	26.85	117.31	57.76	131.81	58.41 to 129.83	1,220,013	875,635	
01-JUL-23 To 30-SEP-23	6	54.67	57.87	54.78	09.80	105.64	51.22	74.55	51.22 to 74.55	2,534,192	1,388,248	
01-OCT-23 To 31-DEC-23	6	72.45	68.90	67.80	08.31	101.62	56.85	76.93	56.85 to 76.93	853,254	578,540	
01-JAN-24 To 31-MAR-24	15	70.74	69.88	67.93	10.05	102.87	53.96	92.60	62.88 to 74.94	1,436,399	975,695	
01-APR-24 To 30-JUN-24	10	64.89	65.79	64.53	07.86	101.95	56.60	80.16	58.35 to 75.52	1,354,321	873,881	
01-JUL-24 To 30-SEP-24	2	77.24	77.24	78.06	01.55	98.95	76.04	78.43	N/A	2,708,565	2,114,208	
01-OCT-24 To 31-DEC-24	10	60.68	62.29	58.57	09.66	106.35	53.02	79.24	54.13 to 73.68	2,897,315	1,696,845	
01-JAN-25 To 31-MAR-25	13	71.76	72.41	70.77	12.50	102.32	54.68	93.25	62.98 to 83.92	917,695	649,459	
01-APR-25 To 30-JUN-25	8	67.44	74.30	74.64	18.12	99.54	59.64	121.68	59.64 to 121.68	730,621	545,334	
01-JUL-25 To 30-SEP-25	1	60.46	60.46	60.46	00.00	100.00	60.46	60.46	N/A	1,004,875	607,575	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	52	73.50	75.43	68.48	16.97	110.15	51.22	131.81	68.69 to 77.74	1,474,021	1,009,363	
01-OCT-23 To 30-SEP-24	33	68.00	68.91	68.11	10.35	101.17	53.96	92.60	64.55 to 74.42	1,382,602	941,633	
01-OCT-24 To 30-SEP-25	32	64.53	69.35	63.62	14.74	109.01	53.02	121.68	61.65 to 75.08	1,492,282	949,427	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	43	71.49	74.80	67.48	17.90	110.85	51.22	131.81	66.16 to 74.97	1,368,425	923,440	
01-JAN-24 To 31-DEC-24	37	65.55	67.12	64.15	11.05	104.63	53.02	92.60	62.17 to 71.66	1,877,824	1,204,624	
<u>ALL</u>	117	69.67	71.93	67.01	15.03	107.34	51.22	131.81	65.94 to 73.68	1,453,231	973,867	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	117	69.67	71.93	67.01	15.03	107.34	51.22	131.81	65.94 to 73.68	1,453,231	973,867	
<u>ALL</u>	117	69.67	71.93	67.01	15.03	107.34	51.22	131.81	65.94 to 73.68	1,453,231	973,867	

**41 Hamilton**  
**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 : 117  
 Total Sales Price : 170,027,989  
 Total Adj. Sales Price : 170,027,989  
 Total Assessed Value : 113,942,445  
 Avg. Adj. Sales Price : 1,453,231  
 Avg. Assessed Value : 973,867

MEDIAN : 70  
 WGT. MEAN : 67  
 MEAN : 72  
 COD : 15.03  
 PRD : 107.34

COV : 20.58  
 STD : 14.80  
 Avg. Abs. Dev : 10.42  
 MAX Sales Ratio : 131.81  
 MIN Sales Ratio : 51.22

95% Median C.I. : 65.94 to 73.68  
 95% Wgt. Mean C.I. : 63.87 to 70.16  
 95% Mean C.I. : 69.25 to 74.61

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	82	69.98	72.18	67.84	14.92	106.40	51.22	131.81	65.22 to 73.94	1,424,457	966,386
1	82	69.98	72.18	67.84	14.92	106.40	51.22	131.81	65.22 to 73.94	1,424,457	966,386
<b>Dry</b>											
County	2	71.54	71.54	71.62	02.61	99.89	69.67	73.40	N/A	486,075	348,135
1	2	71.54	71.54	71.62	02.61	99.89	69.67	73.40	N/A	486,075	348,135
<b>Grass</b>											
County	3	61.65	61.19	61.17	00.97	100.03	60.06	61.87	N/A	213,417	130,548
1	3	61.65	61.19	61.17	00.97	100.03	60.06	61.87	N/A	213,417	130,548
<b>ALL</b>	<b>117</b>	<b>69.67</b>	<b>71.93</b>	<b>67.01</b>	<b>15.03</b>	<b>107.34</b>	<b>51.22</b>	<b>131.81</b>	<b>65.94 to 73.68</b>	<b>1,453,231</b>	<b>973,867</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	104	69.98	71.94	66.68	15.20	107.89	51.22	131.81	65.55 to 73.94	1,552,606	1,035,227
1	104	69.98	71.94	66.68	15.20	107.89	51.22	131.81	65.55 to 73.94	1,552,606	1,035,227
<b>Dry</b>											
County	2	71.54	71.54	71.62	02.61	99.89	69.67	73.40	N/A	486,075	348,135
1	2	71.54	71.54	71.62	02.61	99.89	69.67	73.40	N/A	486,075	348,135
<b>Grass</b>											
County	3	61.65	61.19	61.17	00.97	100.03	60.06	61.87	N/A	213,417	130,548
1	3	61.65	61.19	61.17	00.97	100.03	60.06	61.87	N/A	213,417	130,548
<b>ALL</b>	<b>117</b>	<b>69.67</b>	<b>71.93</b>	<b>67.01</b>	<b>15.03</b>	<b>107.34</b>	<b>51.22</b>	<b>131.81</b>	<b>65.94 to 73.68</b>	<b>1,453,231</b>	<b>973,867</b>

## Hamilton County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hamilton	1	8,488	8,490	8,367	8,399	2,200	8,085	7,875	7,875	8,411
Merrick	1	6,200	6,150	6,000	5,700	5,300	5,200	4,700	4,000	5,782
Polk	1	8,784	7,868	7,442	6,982	6,393	6,355	6,124	5,414	8,086
York	1	9,898	9,900	9,100	9,100	n/a	8,694	8,400	8,400	9,583
Fillmore	1	8,610	8,380	8,270	8,155	6,200	7,590	7,365	7,310	8,203
Clay	1	8,345	8,345	8,220	8,220	n/a	7,915	7,735	7,735	8,230
Adams	4	7,622	7,541	7,386	7,232	6,395	6,924	6,887	6,615	7,441
Hall	1	7,240	6,970	5,277	5,261	5,161	5,104	4,705	4,713	6,284

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	5,149
Merrick	1	2,900	2,850	2,900	2,700	2,600	2,400	2,300	2,250	2,696
Polk	1	6,281	5,951	4,576	4,565	4,114	3,982	3,839	3,861	5,544
York	1	5,900	5,892	5,400	5,400	5,295	n/a	5,300	5,300	5,658
Fillmore	1	4,935	4,820	4,530	4,572	4,420	4,190	4,190	4,080	4,597
Clay	1	4,275	4,275	3,905	3,905	3,670	3,670	3,545	3,545	4,038
Adams	4	4,197	3,974	3,738	3,483	3,486	3,486	3,249	3,253	3,843
Hall	1	2,855	2,866	2,445	2,445	2,155	2,155	1,925	1,935	2,499

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,697
Merrick	1	2,178	2,000	1,965	1,804	1,718	n/a	1,527	1,200	2,022
Polk	1	2,484	2,261	2,253	2,246	2,240	n/a	1,823	1,811	2,362
York	1	1,790	1,754	1,789	1,800	n/a	n/a	n/a	1,400	1,780
Fillmore	1	1,925	1,925	1,815	n/a	n/a	n/a	n/a	n/a	1,883
Clay	1	1,695	1,695	1,695	1,695	n/a	n/a	n/a	1,580	1,687
Adams	4	1,605	1,605	1,570	1,570	1,550	n/a	1,550	1,550	1,580
Hall	1	1,529	1,529	1,455	1,452	1,380	1,380	1,335	1,335	1,490

County	Mkt Area	CRP	TIMBER	WASTE
Hamilton	1	n/a	n/a	900
Merrick	1	1,580	500	547
Polk	1	2,310	1,150	300
York	1	800	n/a	600
Fillmore	1	1,846	n/a	478
Clay	1	1,260	n/a	n/a
Adams	4	n/a	n/a	206
Hall	1	n/a	n/a	596

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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	8	Median :	44	COV :	08.49	95% Median C.I. :	38.90 to 49.04
Total Sales Price :	9,936,258	Wgt. Mean :	45	STD :	03.74	95% Wgt. Mean C.I. :	21.71 to 68.13
Total Adj. Sales Price :	10,205,978	Mean :	44	Avg.Abs.Dev :	03.21	95% Mean C.I. :	40.91 to 47.17
Total Assessed Value :	4,584,547						
Avg. Adj. Sales Price :	1,275,747	COD :	07.23	MAX Sales Ratio :	49.04		
Avg. Assessed Value :	573,068	PRD :	98.04	MIN Sales Ratio :	38.90		

Printed : 03/19/2026

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	3	46.40	47.08	47.30	02.33	99.53	45.79	49.04	N/A	1,509,463	714,015
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	40.21	40.21	40.21		100.00	40.21	40.21	N/A	923,340	371,274
01/01/2024 To 03/31/2024	1	47.77	47.77	47.77		100.00	47.77	47.77	N/A	1,782,500	851,570
04/01/2024 To 06/30/2024	3	41.19	41.04	41.04	03.35	100.00	38.90	43.04	N/A	990,583	406,552
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	3	46.40	47.08	47.30	02.33	99.53	45.79	49.04	N/A	1,509,463	714,015
10/01/2023 To 09/30/2024	5	41.19	42.22	43.02	05.68	98.14	38.90	47.77	N/A	1,135,518	488,500
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	4	46.10	45.36	46.10	05.12	98.39	40.21	49.04	N/A	1,362,932	628,330
01/01/2024 To 12/31/2024	4	42.12	42.73	43.57	06.36	98.07	38.90	47.77	N/A	1,188,563	517,807
<u>ALL</u>											
10/01/2022 To 09/30/2025	8	44.42	44.04	44.92	07.23	98.04	38.90	49.04	38.90 to 49.04	1,275,747	573,068

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	8	Median :	44	COV :	08.49	95% Median C.I. :	38.90 to 49.04
Total Sales Price :	9,936,258	Wgt. Mean :	45	STD :	03.74	95% Wgt. Mean C.I. :	21.71 to 68.13
Total Adj. Sales Price :	10,205,978	Mean :	44	Avg.Abs.Dev :	03.21	95% Mean C.I. :	40.91 to 47.17
Total Assessed Value :	4,584,547						
Avg. Adj. Sales Price :	1,275,747	COD :	07.23	MAX Sales Ratio :	49.04		
Avg. Assessed Value :	573,068	PRD :	98.04	MIN Sales Ratio :	38.90		

Printed : 03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	8	44.42	44.04	44.92	07.23	98.04	38.90	49.04	38.90 to 49.04	1,275,747	573,068
_____ALL_____											
10/01/2022 To 09/30/2025	8	44.42	44.04	44.92	07.23	98.04	38.90	49.04	38.90 to 49.04	1,275,747	573,068

SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
180002											
180011											
400126											
410002											
410091											
410504											
610004											
720075											
930096	8	44.42	44.04	44.92	07.23	98.04	38.90	49.04	38.90 to 49.04	1,275,747	573,068
_____ALL_____											
10/01/2022 To 09/30/2025	8	44.42	44.04	44.92	07.23	98.04	38.90	49.04	38.90 to 49.04	1,275,747	573,068

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Irrigated_____											
County	6	46.10	45.38	46.09	05.12	98.46	40.21	49.04	40.21 to 49.04	1,370,871	631,895
1	6	46.10	45.38	46.09	05.12	98.46	40.21	49.04	40.21 to 49.04	1,370,871	631,895
_____ALL_____											
10/01/2022 To 09/30/2025	8	44.42	44.04	44.92	07.23	98.04	38.90	49.04	38.90 to 49.04	1,275,747	573,068

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

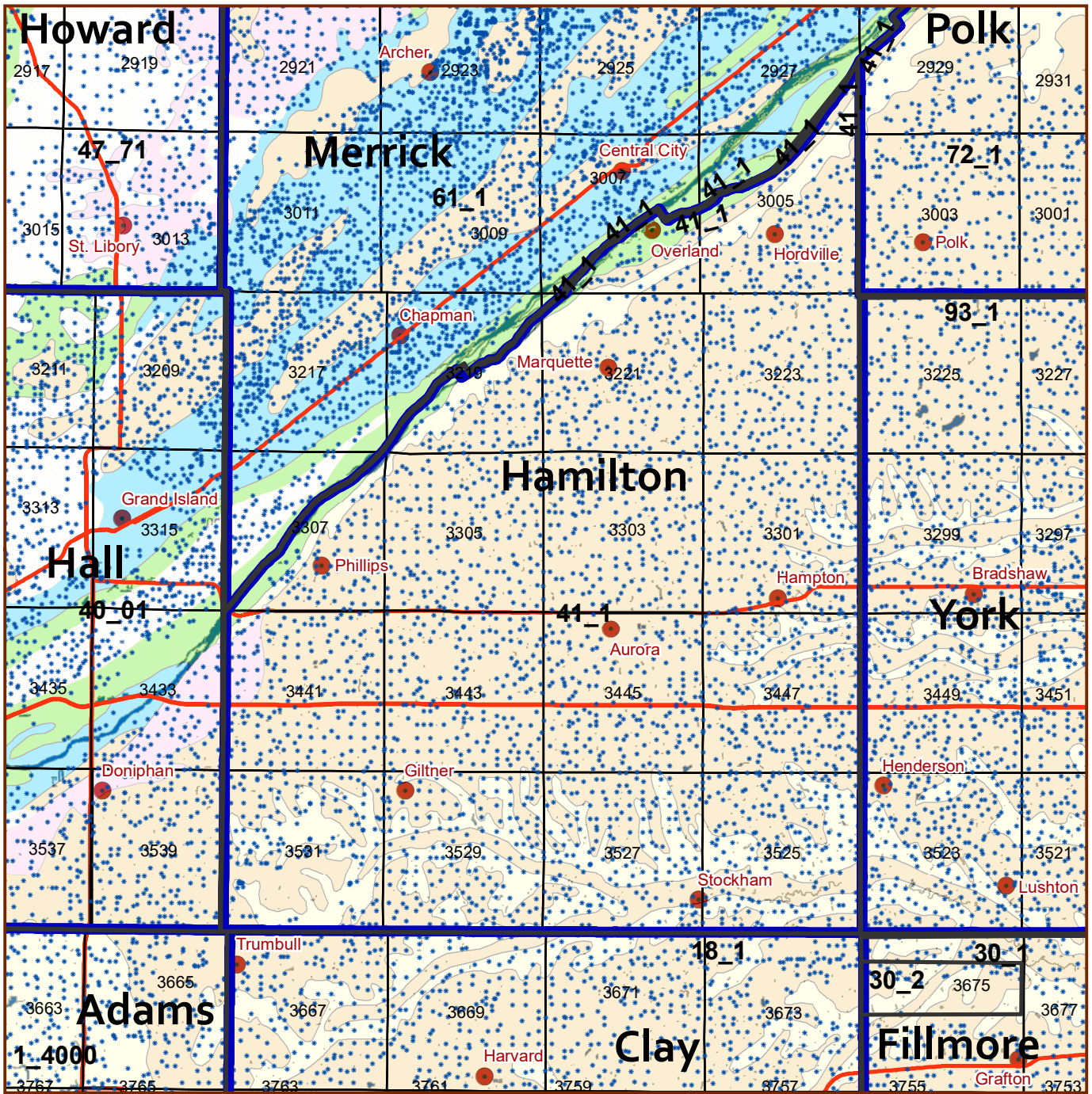
Number of Sales :	8	Median :	44	COV :	08.49	95% Median C.I. :	38.90 to 49.04
Total Sales Price :	9,936,258	Wgt. Mean :	45	STD :	03.74	95% Wgt. Mean C.I. :	21.71 to 68.13
Total Adj. Sales Price :	10,205,978	Mean :	44	Avg.Abs.Dev :	03.21	95% Mean C.I. :	40.91 to 47.17
Total Assessed Value :	4,584,547						
Avg. Adj. Sales Price :	1,275,747	COD :	07.23	MAX Sales Ratio :	49.04		
Avg. Assessed Value :	573,068	PRD :	98.04	MIN Sales Ratio :	38.90		

Printed : 03/19/2026

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	8	44.42	44.04	44.92	07.23	98.04	38.90	49.04	38.90 to 49.04	1,275,747	573,068
1	8	44.42	44.04	44.92	07.23	98.04	38.90	49.04	38.90 to 49.04	1,275,747	573,068
<u>ALL</u>											
10/01/2022 To 09/30/2025	8	44.42	44.04	44.92	07.23	98.04	38.90	49.04	38.90 to 49.04	1,275,747	573,068

# HAMILTON COUNTY



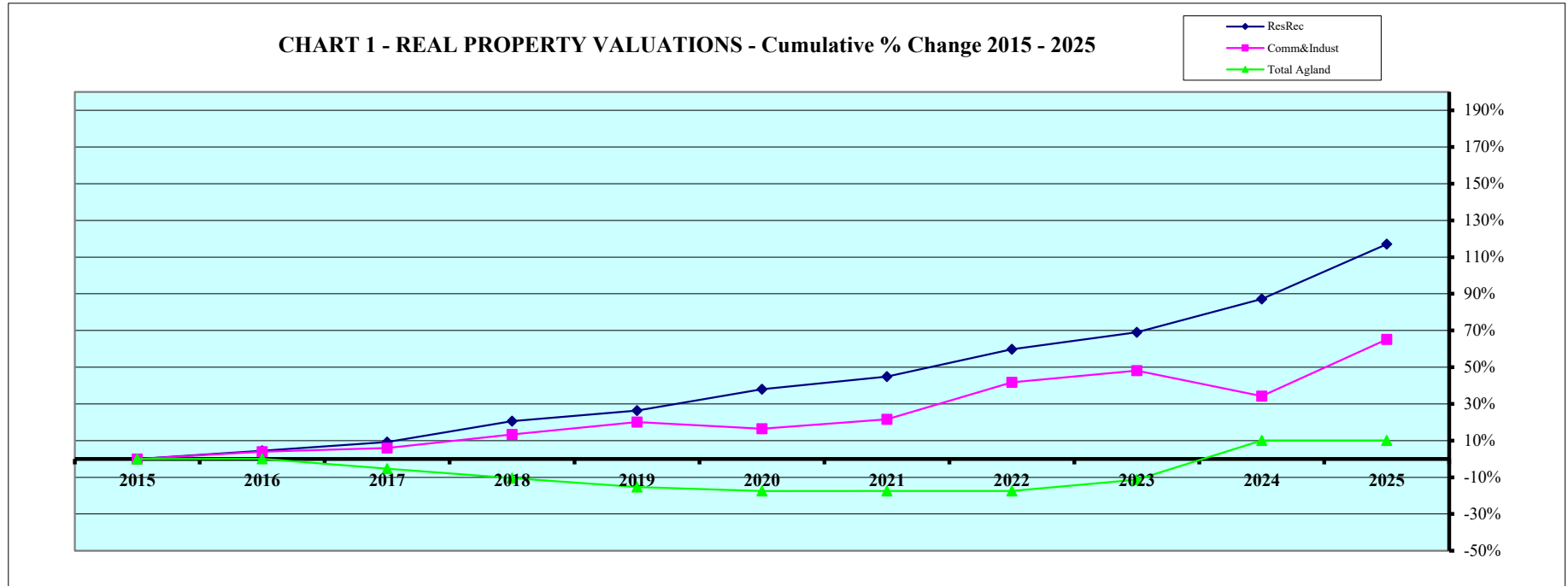
**Legend**

- 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	410,642,034	-	-	-	181,398,715	-	-	-	2,126,048,445	-	-	-
2016	428,751,341	18,109,307	4.41%	4.41%	188,531,398	7,132,683	3.93%	3.93%	2,127,001,580	953,135	0.04%	0.04%
2017	448,375,430	19,624,089	4.58%	9.19%	192,282,199	3,750,801	1.99%	6.00%	2,014,238,590	-112,762,990	-5.30%	-5.26%
2018	495,374,661	46,999,231	10.48%	20.63%	205,654,994	13,372,795	6.95%	13.37%	1,903,728,305	-110,510,285	-5.49%	-10.46%
2019	518,699,711	23,325,050	4.71%	26.31%	217,816,554	12,161,560	5.91%	20.08%	1,802,033,520	-101,694,785	-5.34%	-15.24%
2020	566,680,790	47,981,079	9.25%	38.00%	211,191,590	-6,624,964	-3.04%	16.42%	1,754,570,595	-47,462,925	-2.63%	-17.47%
2021	595,165,613	28,484,823	5.03%	44.94%	220,676,090	9,484,500	4.49%	21.65%	1,754,749,280	178,685	0.01%	-17.46%
2022	656,063,185	60,897,572	10.23%	59.77%	257,048,405	36,372,315	16.48%	41.70%	1,755,209,625	460,345	0.03%	-17.44%
2023	693,979,585	37,916,400	5.78%	69.00%	268,786,515	11,738,110	4.57%	48.17%	1,887,168,930	131,959,305	7.52%	-11.24%
2024	768,827,273	74,847,688	10.79%	87.23%	243,473,170	-25,313,345	-9.42%	34.22%	2,340,386,365	453,217,435	24.02%	10.08%
2025	891,187,885	122,360,612	15.92%	117.02%	299,553,135	56,079,965	23.03%	65.14%	2,340,793,780	407,415	0.02%	10.10%

Rate Annual %chg: Residential & Recreational **8.06%** Commercial & Industrial **5.14%** Agricultural Land **0.97%**

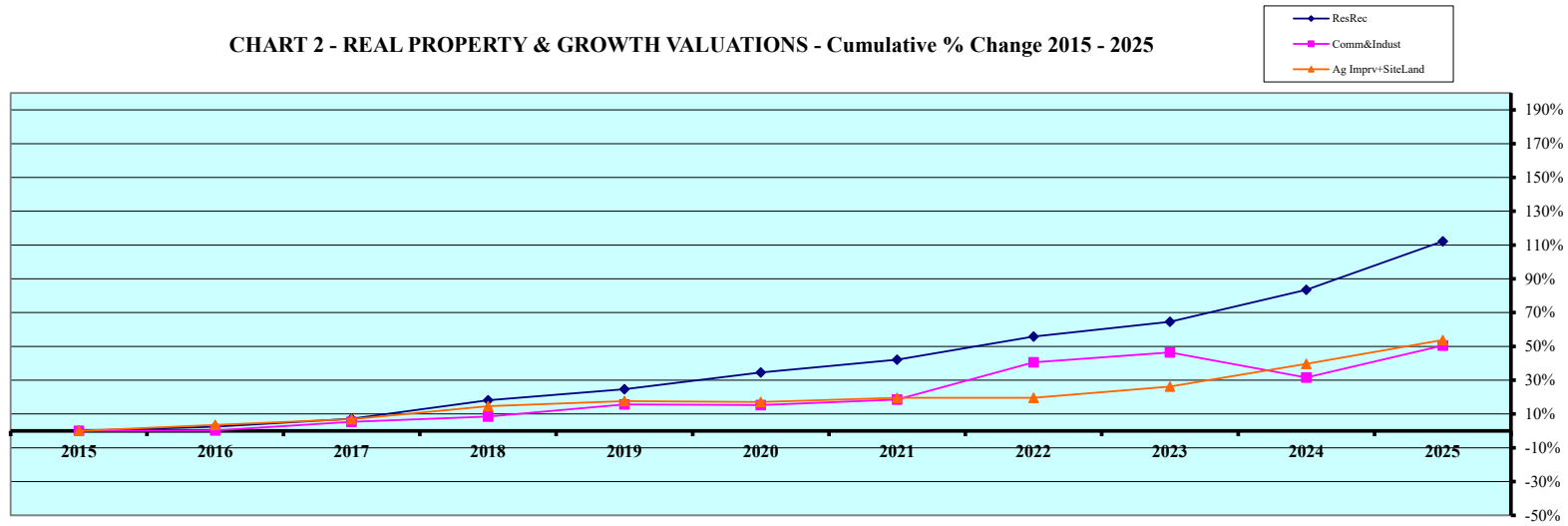
Cnty# **41**  
County **HAMILTON**

**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	410,642,034	11,997,491	2.92%	398,644,543	--	--	181,398,715	3,151,290	1.74%	178,247,425	--	--
2016	428,751,341	7,792,467	1.82%	420,958,874	2.51%	2.51%	188,531,398	6,529,020	3.46%	182,002,378	0.33%	0.33%
2017	448,375,430	8,010,276	1.79%	440,365,154	2.71%	7.24%	192,282,199	1,049,250	0.55%	191,232,949	1.43%	5.42%
2018	495,374,661	10,041,591	2.03%	485,333,070	8.24%	18.19%	205,654,994	8,761,375	4.26%	196,893,619	2.40%	8.54%
2019	518,699,711	6,696,245	1.29%	512,003,466	3.36%	24.68%	217,816,554	8,038,845	3.69%	209,777,709	2.00%	15.64%
2020	566,680,790	13,974,100	2.47%	552,706,690	6.56%	34.60%	211,191,590	2,131,590	1.01%	209,060,000	-4.02%	15.25%
2021	595,165,613	11,342,080	1.91%	583,823,533	3.03%	42.17%	220,676,090	5,546,270	2.51%	215,129,820	1.86%	18.60%
2022	656,063,185	16,234,815	2.47%	639,828,370	7.50%	55.81%	257,048,405	2,078,060	0.81%	254,970,345	15.54%	40.56%
2023	693,979,585	18,398,670	2.65%	675,580,915	2.97%	64.52%	268,786,515	3,061,310	1.14%	265,725,205	3.38%	46.49%
2024	768,827,273	15,458,263	2.01%	753,369,010	8.56%	83.46%	243,473,170	4,709,880	1.93%	238,763,290	-11.17%	31.62%
2025	891,187,885	19,719,230	2.21%	871,468,655	13.35%	112.22%	299,553,135	26,589,365	8.88%	272,963,770	12.11%	50.48%
Rate Ann%chg	8.06%	Resid & Recreat w/o growth				5.88%	C & I w/o growth				2.39%	

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	44,009,188	47,284,703	91,293,891	3,144,590	3.44%	88,149,301	--	--
2016	46,506,183	51,177,535	97,683,718	3,187,400	3.26%	94,496,318	3.51%	3.51%
2017	46,755,835	52,385,653	99,141,488	1,526,800	1.54%	97,614,688	-0.07%	6.92%
2018	48,935,660	57,101,418	106,037,078	1,350,550	1.27%	104,686,528	5.59%	14.67%
2019	49,418,610	58,288,088	107,706,698	336,095	0.31%	107,370,603	1.26%	17.61%
2020	50,539,680	58,643,230	109,182,910	2,269,425	2.08%	106,913,485	-0.74%	17.11%
2021	50,683,005	60,666,580	111,349,585	2,126,745	1.91%	109,222,840	0.04%	19.64%
2022	50,040,195	60,715,395	110,755,590	1,608,800	1.45%	109,146,790	-1.98%	19.56%
2023	52,071,590	66,076,540	118,148,130	2,944,480	2.49%	115,203,650	4.02%	26.19%
2024	54,971,045	78,105,653	133,076,698	5,553,747	4.17%	127,522,951	7.93%	39.68%
2025	59,095,485	82,843,108	141,938,593	1,549,539	1.09%	140,389,054	5.49%	53.78%
Rate Ann%chg	2.99%	5.77%	4.51%	Ag Imprv+Site w/o growth		2.51%		

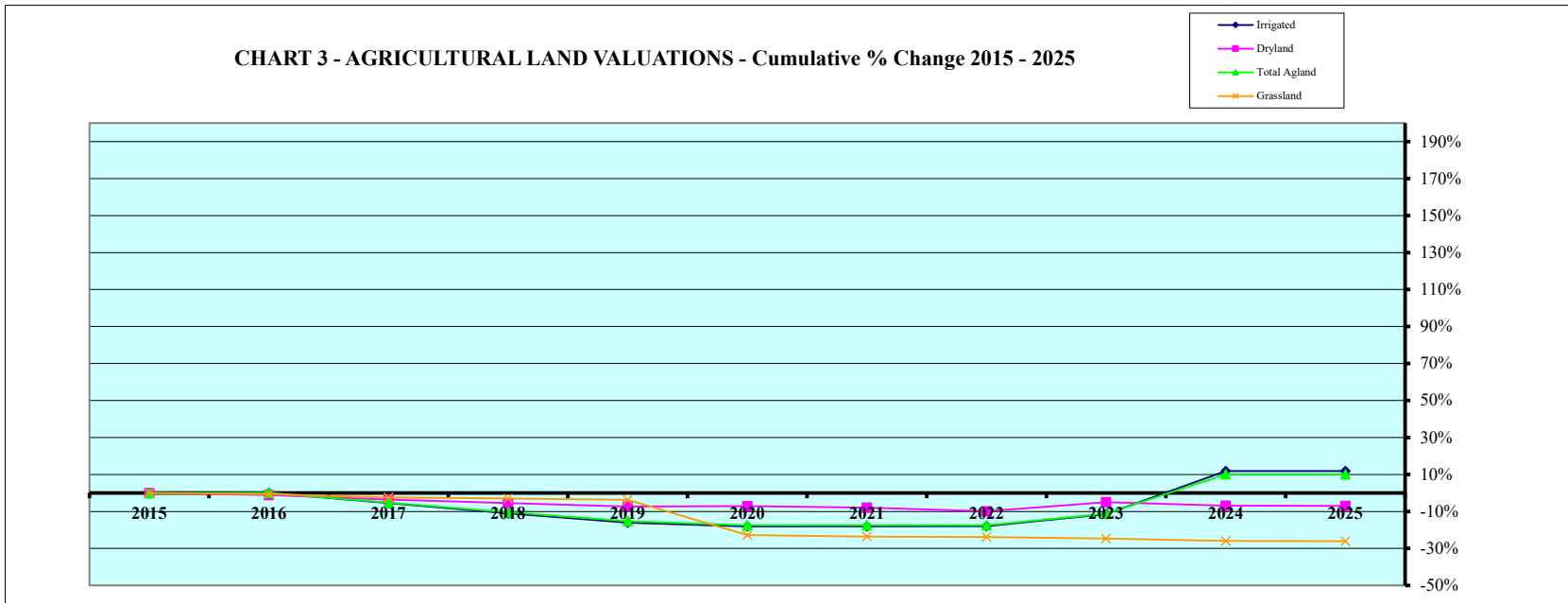
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 41  
County HAMILTON

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	1,959,596,125	-	-	-	112,599,885	-	-	-	50,854,555	-	-	-
2016	1,962,127,785	2,531,660	0.13%	0.13%	111,352,220	-1,247,665	-1.11%	-1.11%	50,502,490	-352,065	-0.69%	-0.69%
2017	1,853,104,250	-109,023,535	-5.56%	-5.43%	108,594,505	-2,757,715	-2.48%	-3.56%	49,609,550	-892,940	-1.77%	-2.45%
2018	1,745,038,115	-108,066,135	-5.83%	-10.95%	106,386,655	-2,207,850	-2.03%	-5.52%	49,345,285	-264,265	-0.53%	-2.97%
2019	1,645,640,885	-99,397,230	-5.70%	-16.02%	104,341,270	-2,045,385	-1.92%	-7.33%	49,002,675	-342,610	-0.69%	-3.64%
2020	1,604,708,050	-40,932,835	-2.49%	-18.11%	104,573,435	232,165	0.22%	-7.13%	39,256,915	-9,745,760	-19.89%	-22.81%
2021	1,605,881,685	1,173,635	0.07%	-18.05%	103,609,680	-963,755	-0.92%	-7.98%	38,880,090	-376,825	-0.96%	-23.55%
2022	1,608,675,570	2,793,885	0.17%	-17.91%	101,461,640	-2,148,040	-2.07%	-9.89%	38,747,710	-132,380	-0.34%	-23.81%
2023	1,734,879,215	126,203,645	7.85%	-11.47%	107,013,705	5,552,065	5.47%	-4.96%	38,306,730	-440,980	-1.14%	-24.67%
2024	2,190,970,760	456,091,545	26.29%	11.81%	104,895,985	-2,117,720	-1.98%	-6.84%	37,645,660	-661,070	-1.73%	-25.97%
2025	2,191,601,650	630,890	0.03%	11.84%	104,683,100	-212,885	-0.20%	-7.03%	37,602,030	-43,630	-0.12%	-26.06%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	1,728,540	-	-	-	1,269,340	-	-	-	2,126,048,445	-	-	-
2016	1,740,395	11,855	0.69%	0.69%	1,278,690	9,350	0.74%	0.74%	2,127,001,580	953,135	0.04%	0.04%
2017	1,739,665	-730	-0.04%	0.64%	1,190,620	-88,070	-6.89%	-6.20%	2,014,238,590	-112,762,990	-5.30%	-5.26%
2018	1,754,270	14,605	0.84%	1.49%	1,203,980	13,360	1.12%	-5.15%	1,903,728,305	-110,510,285	-5.49%	-10.46%
2019	1,842,940	88,670	5.05%	6.62%	1,205,750	1,770	0.15%	-5.01%	1,802,033,520	-101,694,785	-5.34%	-15.24%
2020	1,925,170	82,230	4.46%	11.38%	4,107,025	2,901,275	240.62%	223.56%	1,754,570,595	-47,462,925	-2.63%	-17.47%
2021	1,933,675	8,505	0.44%	11.87%	4,444,150	337,125	8.21%	250.12%	1,754,749,280	178,685	0.01%	-17.46%
2022	1,920,965	-12,710	-0.66%	11.13%	4,403,740	-40,410	-0.91%	246.93%	1,755,209,625	460,345	0.03%	-17.44%
2023	2,106,775	185,810	9.67%	21.88%	4,862,505	458,765	10.42%	283.07%	1,887,168,930	131,959,305	7.52%	-11.24%
2024	2,150,815	44,040	2.09%	24.43%	4,723,145	-139,360	-2.87%	272.09%	2,340,386,365	453,217,435	24.02%	10.08%
2025	2,151,870	1,055	0.05%	24.49%	4,755,130	31,985	0.68%	274.61%	2,340,793,780	407,415	0.02%	10.10%

Cnty#   
 County

Rate Ann.%chg: Total Agric Land

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

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	1,958,170,240	270,015	7,252			115,012,640	23,554	4,883			51,287,385	24,655	2,080		
2016	1,960,709,055	270,404	7,251	-0.01%	-0.01%	112,715,465	23,074	4,885	0.04%	0.04%	50,607,720	24,334	2,080	-0.02%	-0.02%
2017	1,852,371,240	270,946	6,837	-5.71%	-5.73%	109,719,125	22,460	4,885	0.01%	0.05%	50,947,805	24,487	2,081	0.04%	0.02%
2018	1,745,027,395	271,380	6,430	-5.95%	-11.33%	107,192,295	21,935	4,887	0.03%	0.08%	49,399,320	23,737	2,081	0.02%	0.04%
2019	1,645,961,125	271,673	6,059	-5.78%	-16.46%	104,353,770	21,635	4,823	-1.30%	-1.22%	48,999,470	23,544	2,081	0.01%	0.05%
2020	1,604,758,765	271,795	5,904	-2.55%	-18.58%	104,568,920	21,634	4,834	0.21%	-1.01%	39,401,420	23,191	1,699	-18.36%	-18.32%
2021	1,605,704,260	272,032	5,903	-0.03%	-18.61%	103,734,950	21,459	4,834	0.01%	-1.00%	38,995,055	22,971	1,698	-0.08%	-18.39%
2022	1,608,466,080	272,506	5,903	0.00%	-18.61%	101,444,030	20,987	4,834	-0.01%	-1.01%	38,869,585	22,896	1,698	0.01%	-18.39%
2023	1,736,281,945	273,035	6,359	7.74%	-12.31%	107,255,200	20,826	5,150	6.54%	5.47%	38,331,230	22,588	1,697	-0.04%	-18.42%
2024	2,190,753,955	273,466	8,011	25.98%	10.47%	105,195,880	20,429	5,149	-0.01%	5.46%	37,721,980	22,229	1,697	0.00%	-18.42%
2025	2,191,479,050	273,556	8,011	0.00%	10.47%	104,584,180	20,311	5,149	0.00%	5.45%	37,508,420	22,103	1,697	0.00%	-18.42%

Rate Annual %chg Average Value/Acre: 1.13% -0.95% -3.08%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	1,615,550	1,795	900			1,264,840	2,108	600			2,127,350,655	322,128	6,604		
2016	1,726,930	1,919	900	0.00%	0.00%	1,263,840	2,106	600	0.02%	0.02%	2,127,023,010	321,837	6,609	0.07%	0.07%
2017	1,751,580	1,946	900	-0.01%	-0.01%	754,500	1,258	600	-0.02%	-0.01%	2,015,544,250	321,097	6,277	-5.02%	-4.95%
2018	1,742,635	1,936	900	0.01%	0.00%	1,190,620	1,985	600	0.01%	0.00%	1,904,552,265	320,974	5,934	-5.47%	-10.15%
2019	1,790,205	1,989	900	0.00%	0.00%	1,205,750	2,011	600	-0.04%	-0.04%	1,802,310,320	320,852	5,617	-5.33%	-14.94%
2020	1,847,900	2,053	900	0.00%	0.00%	4,131,395	2,755	1,500	150.05%	149.96%	1,754,708,400	321,428	5,459	-2.82%	-17.34%
2021	1,936,110	2,151	900	0.00%	0.00%	4,432,135	2,852	1,554	3.64%	159.05%	1,754,802,510	321,465	5,459	-0.01%	-17.34%
2022	1,918,445	2,132	900	0.00%	0.00%	4,418,140	2,807	1,574	1.28%	162.37%	1,755,116,280	321,327	5,462	0.06%	-17.29%
2023	2,094,600	2,327	900	0.00%	0.00%	4,872,540	2,815	1,731	9.96%	188.50%	1,888,835,515	321,591	5,873	7.53%	-11.06%
2024	2,141,490	2,379	900	0.00%	0.00%	4,725,180	2,804	1,685	-2.64%	180.89%	2,340,538,485	321,307	7,284	24.02%	10.30%
2025	2,147,275	2,386	900	0.00%	0.00%	4,751,395	2,822	1,684	-0.07%	180.70%	2,340,470,320	321,178	7,287	0.04%	10.34%

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HAMILTON

Rate Annual %chg Average Value/Acre: 0.96%

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
9,429	HAMILTON	213,878,152	34,868,393	72,182,693	887,751,585	202,391,730	97,161,405	3,436,300	2,340,793,780	59,095,485	82,843,108	6,700	3,994,409,331
cnty sectorvalue % of total value:		5.35%	0.87%	1.81%	22.22%	5.07%	2.43%	0.09%	58.60%	1.48%	2.07%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
4,678	AURORA	41,699,164	5,059,429	5,489,769	375,379,955	0	0	118,999,180	41,875,630	122,300	12,000	3,350	588,640,777
49.61%	%sector of county sector	19.50%	14.51%	7.61%	42.28%			3463.00%	1.79%	0.21%	0.01%	50.00%	14.74%
	%sector of municipality	7.08%	0.86%	0.93%	63.77%			20.22%	7.11%	0.02%	0.00%	0.00%	100.00%
406	GILTNER	294,813	685,324	259,372	25,853,110	0	0	6,366,850	0	0	0	0	33,459,469
4.31%	%sector of county sector	0.14%	1.97%	0.36%	2.91%			185.28%					0.84%
	%sector of municipality	0.86%	2.05%	0.78%	77.27%			19.03%					100.00%
432	HAMPTON	1,624,061	616,753	944,512	30,772,816	0	0	7,869,090	0	102,355	0	0	41,929,587
4.58%	%sector of county sector	0.76%	1.77%	1.31%	3.47%			229.00%		0.17%			1.05%
	%sector of municipality	3.87%	1.47%	2.25%	73.39%			18.77%		0.24%			100.00%
131	HORDVILLE	96,983	598,901	544,647	4,940,570	0	0	2,037,260	0	79,340	0	0	8,297,701
1.39%	%sector of county sector	0.05%	1.72%	0.75%	0.56%			59.29%		0.13%			0.21%
	%sector of municipality	1.17%	7.22%	6.56%	59.54%			24.55%		0.96%			100.00%
236	MARQUETTE	144,655	920,108	36,379	7,428,320	0	0	2,048,315	0	84,745	0	0	10,662,522
2.50%	%sector of county sector	0.07%	2.64%	0.05%	0.84%			59.61%		0.14%			0.27%
	%sector of municipality	1.36%	8.63%	0.34%	69.67%			19.21%		0.79%			100.00%
320	PHILLIPS	212,027	1,565,088	2,418,886	18,037,480	0	0	475,150	0	226,165	0	0	22,934,796
3.39%	%sector of county sector	0.10%	4.49%	3.35%	2.03%			13.83%		0.38%			0.57%
	%sector of municipality	0.92%	6.82%	10.55%	78.65%			2.07%		0.99%			100.00%
32	STOCKHAM	1,570	0	0	1,925,110	0	0	99,220	0	79,915	0	0	2,105,815
0.34%	%sector of county sector	0.00%			0.22%			2.89%		0.14%			0.05%
	%sector of municipality	0.07%			91.42%			4.71%		3.79%			100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
6,236	Total Municipalities	44,073,273	9,445,604	9,693,565	464,337,367	0	0	137,895,106	41,875,630	694,820	12,000	3,351	708,030,674
66.13%	%all municip.sectors of cnty	20.61%	27.09%	13.43%	52.30%			4012.89%	1.79%	1.18%	0.01%	50.01%	17.73%

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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 : 9,092</b>	<b>Value : 3,899,290,173</b>	<b>Growth 32,024,109</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>	425	5,971,120	21	692,055	857	33,320,225	1,303	39,983,400	
<b>02. Res Improve Land</b>	2,379	59,011,125	25	1,043,890	1,075	63,490,225	3,479	123,545,240	
<b>03. Res Improvements</b>	2,556	457,910,115	28	7,124,210	1,138	352,471,276	3,722	817,505,601	
<b>04. Res Total</b>	2,981	522,892,360	49	8,860,155	1,995	449,281,726	5,025	981,034,241	13,597,003
<b>% of Res Total</b>	59.32	53.30	0.98	0.90	39.70	45.80	55.27	25.16	42.46
<b>05. Com UnImp Land</b>	86	3,130,950	5	178,545	10	845,440	101	4,154,935	
<b>06. Com Improve Land</b>	341	17,961,985	8	1,047,540	37	12,102,120	386	31,111,645	
<b>07. Com Improvements</b>	370	126,224,705	15	3,917,585	58	45,938,379	443	176,080,669	
<b>08. Com Total</b>	456	147,317,640	20	5,143,670	68	58,885,939	544	211,347,249	8,677,080
<b>% of Com Total</b>	83.82	69.70	3.68	2.43	12.50	27.86	5.98	5.42	27.10
<b>09. Ind UnImp Land</b>	4	101,630	1	232,175	0	0	5	333,805	
<b>10. Ind Improve Land</b>	3	3,307,395	11	2,347,860	2	1,774,030	16	7,429,285	
<b>11. Ind Improvements</b>	4	44,045,575	11	10,032,240	2	44,423,470	17	98,501,285	
<b>12. Ind Total</b>	8	47,454,600	12	12,612,275	2	46,197,500	22	106,264,375	8,112,760
<b>% of Ind Total</b>	36.36	44.66	54.55	11.87	9.09	43.47	0.24	2.73	25.33
<b>13. Rec UnImp Land</b>	1	9,835	0	0	27	715,675	28	725,510	
<b>14. Rec Improve Land</b>	0	0	0	0	5	963,530	5	963,530	
<b>15. Rec Improvements</b>	0	0	0	0	46	2,154,660	46	2,154,660	
<b>16. Rec Total</b>	1	9,835	0	0	73	3,833,865	74	3,843,700	416,755
<b>% of Rec Total</b>	1.35	0.26	0.00	0.00	98.65	99.74	0.81	0.10	1.30
<b>Res &amp; Rec Total</b>	2,982	522,902,195	49	8,860,155	2,068	453,115,591	5,099	984,877,941	14,013,758
<b>% of Res &amp; Rec Total</b>	58.48	53.09	0.96	0.90	40.56	46.01	56.08	25.26	43.76
<b>Com &amp; Ind Total</b>	464	194,772,240	32	17,755,945	70	105,083,439	566	317,611,624	16,789,840
<b>% of Com &amp; Ind Total</b>	81.98	61.32	5.65	5.59	12.37	33.09	6.23	8.15	52.43
<b>17. Taxable Total</b>	3,446	717,674,435	81	26,616,100	2,138	558,199,030	5,665	1,302,489,565	30,803,598
<b>% of Taxable Total</b>	60.83	55.10	1.43	2.04	37.74	42.86	62.31	33.40	96.19

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	55	1,318,345	16,802,630	0	0	0
19. Commercial	3	2,313,575	5,606,815	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	55	1,318,345	16,802,630
19. Commercial	0	0	0	3	2,313,575	5,606,815
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				58	3,631,920	22,409,445

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	1	3,350	0	0	1	3,350	2	6,700	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	1	3,350	0	0	1	3,350	2	6,700	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	211	3	124	338

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	14	640,350	11	2,222,010	2,658	1,933,747,160	2,683	1,936,609,520
28. Ag-Improved Land	1	8,800	2	597,835	660	547,609,885	663	548,216,520
29. Ag Improvements	1	655	3	225,625	738	111,741,588	742	111,967,868

30. Ag Total				3,425	2,596,793,908
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	0.88	8,800	2	2.92	29,220	
37. FarmSite Improvements	1	0.00	655	3	0.00	225,625	
38. FarmSite Total							
39. Road & Ditches	4	1.89	0	8	7.29	0	
40. Other- Non Ag Use	2	4.59	42,055	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	16	17.01	765,450	16	17.01	765,450	
32. HomeSite Improv Land	277	284.48	12,825,000	277	284.48	12,825,000	
33. HomeSite Improvements	280	0.00	47,966,595	280	0.00	47,966,595	817,421
34. HomeSite Total				<b>296</b>	<b>301.49</b>	<b>61,557,045</b>	
35. FarmSite UnImp Land	83	155.52	1,476,335	83	155.52	1,476,335	
36. FarmSite Improv Land	632	1,972.76	19,399,255	635	1,976.56	19,437,275	
37. FarmSite Improvements	731	0.00	63,774,993	735	0.00	64,001,273	403,090
38. FarmSite Total				<b>818</b>	<b>2,132.08</b>	<b>84,914,883</b>	
39. Road & Ditches	3,074	7,207.07	0	3,086	7,216.25	0	
40. Other- Non Ag Use	14	34.87	188,030	16	39.46	230,085	
41. Total Section VI				<b>1,114</b>	<b>9,689.28</b>	<b>146,702,013</b>	<b>1,220,511</b>

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	9	808.30	3,443,875	9	808.30	3,443,875

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	154,433.26	56.46%	1,310,900,745	56.98%	8,488.46
46. 1A	31,789.82	11.62%	269,907,495	11.73%	8,490.38
47. 2A1	33,332.76	12.19%	278,879,730	12.12%	8,366.54
48. 2A	27,498.85	10.05%	230,957,165	10.04%	8,398.79
49. 3A1	9.24	0.00%	20,330	0.00%	2,200.22
50. 3A	7,660.53	2.80%	61,935,320	2.69%	8,084.99
51. 4A1	13,761.17	5.03%	108,369,805	4.71%	7,875.04
52. 4A	5,058.57	1.85%	39,836,710	1.73%	7,875.09
53. Total	273,544.20	100.00%	2,300,807,300	100.00%	8,411.10
<b>Dry</b>					
54. 1D1	9,184.15	45.13%	48,675,970	46.45%	5,300.00
55. 1D	2,974.96	14.62%	15,767,235	15.05%	5,299.98
56. 2D1	2,258.57	11.10%	11,744,515	11.21%	5,199.98
57. 2D	3,170.38	15.58%	15,851,930	15.13%	5,000.01
58. 3D1	164.88	0.81%	791,390	0.76%	4,799.79
59. 3D	57.17	0.28%	274,415	0.26%	4,799.98
60. 4D1	1,811.56	8.90%	8,333,110	7.95%	4,599.96
61. 4D	728.11	3.58%	3,349,275	3.20%	4,599.96
62. Total	20,349.78	100.00%	104,787,840	100.00%	5,149.34
<b>Grass</b>					
63. 1G1	12,119.61	54.71%	21,211,175	56.43%	1,750.15
64. 1G	1,206.96	5.45%	2,051,825	5.46%	1,699.99
65. 2G1	5,576.58	25.17%	9,201,605	24.48%	1,650.04
66. 2G	2,306.20	10.41%	3,689,900	9.82%	1,599.99
67. 3G1	825.42	3.73%	1,279,410	3.40%	1,550.01
68. 3G	21.22	0.10%	31,830	0.08%	1,500.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	96.34	0.43%	125,240	0.33%	1,299.98
71. Total	22,152.33	100.00%	37,590,985	100.00%	1,696.93
<b>Irrigated Total</b>					
	273,544.20	85.14%	2,300,807,300	93.91%	8,411.10
<b>Dry Total</b>					
	20,349.78	6.33%	104,787,840	4.28%	5,149.34
<b>Grass Total</b>					
	22,152.33	6.90%	37,590,985	1.53%	1,696.93
72. Waste	2,391.73	0.74%	2,152,530	0.09%	899.99
73. Other	2,832.03	0.88%	4,753,240	0.19%	1,678.39
74. Exempt	1,239.47	0.39%	8,678,890	0.35%	7,002.10
75. Market Area Total	321,270.07	100.00%	2,450,091,895	100.00%	7,626.27

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	50.86	425,965	319.74	2,696,360	273,173.60	2,297,684,975	273,544.20	2,300,807,300
<b>77. Dry Land</b>	30.90	163,230	12.05	62,150	20,306.83	104,562,460	20,349.78	104,787,840
<b>78. Grass</b>	1.39	2,435	18.08	31,330	22,132.86	37,557,220	22,152.33	37,590,985
<b>79. Waste</b>	7.41	6,665	0.87	785	2,383.45	2,145,080	2,391.73	2,152,530
<b>80. Other</b>	0.00	0	0.00	0	2,832.03	4,753,240	2,832.03	4,753,240
<b>81. Exempt</b>	14.18	0	5.27	0	1,220.02	8,678,890	1,239.47	8,678,890
<b>82. Total</b>	<b>90.56</b>	<b>598,295</b>	<b>350.74</b>	<b>2,790,625</b>	<b>320,828.77</b>	<b>2,446,702,975</b>	<b>321,270.07</b>	<b>2,450,091,895</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	273,544.20	85.14%	2,300,807,300	93.91%	8,411.10
<b>Dry Land</b>	20,349.78	6.33%	104,787,840	4.28%	5,149.34
<b>Grass</b>	22,152.33	6.90%	37,590,985	1.53%	1,696.93
<b>Waste</b>	2,391.73	0.74%	2,152,530	0.09%	899.99
<b>Other</b>	2,832.03	0.88%	4,753,240	0.19%	1,678.39
<b>Exempt</b>	1,239.47	0.39%	8,678,890	0.35%	7,002.10
<b>Total</b>	<b>321,270.07</b>	<b>100.00%</b>	<b>2,450,091,895</b>	<b>100.00%</b>	<b>7,626.27</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 Acreages	756	25,646,075	743	33,450,130	787	234,572,391	1,543	293,668,596	1,594,275
83.2 Aurora	154	2,910,455	1,731	49,291,520	1,821	360,433,380	1,975	412,635,355	7,469,145
83.3 Coyote Bluffs (shoups)	0	0	0	0	3	103,125	3	103,125	0
83.4 Erickson Est	1	29,720	5	369,510	5	1,531,635	6	1,930,865	0
83.5 Giltner	18	254,885	181	3,442,310	181	30,295,200	199	33,992,395	866,745
83.6 Hampton	24	342,010	202	4,011,740	202	31,529,715	226	35,883,465	13,335
83.7 Hillcrest View Sub	0	0	6	300,000	6	1,705,005	6	2,005,005	15,695
83.8 Hordville	12	251,290	69	156,580	69	7,118,965	81	7,526,835	376,050
83.9 Koskovich Sub	0	0	2	96,075	2	468,425	2	564,500	0
83.10 Lac Denado	8	27,425	23	1,206,665	23	3,780,215	31	5,014,305	98,390
83.11 Mariposa Lake	41	3,071,285	30	8,763,965	30	16,520,630	71	28,355,880	192,000
83.12 Marquette (& Kronborg)	24	83,305	115	464,740	119	9,875,040	143	10,423,085	136,860
83.13 Over The Hill	0	0	1	107,750	9	126,535	9	234,285	0
83.14 Paradise Lake	2	15,995	13	452,845	13	4,125,535	15	4,594,375	77,180
83.15 Phillips	154	2,243,985	55	1,294,010	139	15,165,755	293	18,703,750	27,685
83.16 Platte View Est	7	203,060	54	4,950,000	54	35,188,200	61	40,341,260	450,175
83.17 Rathjes	0	0	1	151,335	36	2,673,930	36	2,825,265	651,125
83.18 Rural	63	4,788,125	37	2,366,525	51	13,859,090	114	21,013,740	139,700
83.19 Stockham	45	51,720	24	65,250	24	1,809,620	69	1,926,590	0
83.20 Sunset Terrace	1	29,795	44	1,491,740	44	11,473,135	45	12,994,670	171,193
83.21 Timbercove	3	77,210	19	1,794,245	20	6,664,345	23	8,535,800	52,290
83.22 Turtle Beach	5	206,895	39	3,284,565	39	13,013,620	44	16,505,080	133,330
83.23 Valley View	9	392,340	15	1,142,055	15	6,356,695	24	7,891,090	1,536,440
83.24 Willow Bend	4	83,335	75	5,855,215	76	11,270,075	80	17,208,625	12,145
84 Residential Total	1,331	40,708,910	3,484	124,508,770	3,768	819,660,261	5,099	984,877,941	14,013,758

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Acreages	0	0	1	66,000	1	408,000	1	474,000	0
85.2	Aurora	73	3,075,595	248	20,036,340	268	152,428,450	341	175,540,385	14,290,730
85.3	Giltner	3	4,680	20	576,645	22	5,921,525	25	6,502,850	0
85.4	Hampton	7	145,895	35	1,111,130	37	7,111,765	44	8,368,790	11,415
85.5	Hordville	1	710	8	15,760	9	2,020,790	10	2,037,260	0
85.6	Marquette (& Kronborg)	3	3,130	21	109,850	23	1,935,335	26	2,048,315	0
85.7	Phillips	1	875	9	58,120	9	491,245	10	550,240	60,000
85.8	Rural	16	1,256,535	58	16,561,735	89	104,172,294	105	121,990,564	2,427,695
85.9	Stockham	2	1,320	2	5,350	2	92,550	4	99,220	0
86	Commercial Total	106	4,488,740	402	38,540,930	460	274,581,954	566	317,611,624	16,789,840

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	12,119.61	54.71%	21,211,175	56.43%	1,750.15
88. 1G	1,206.96	5.45%	2,051,825	5.46%	1,699.99
89. 2G1	5,576.58	25.17%	9,201,605	24.48%	1,650.04
90. 2G	2,306.20	10.41%	3,689,900	9.82%	1,599.99
91. 3G1	825.42	3.73%	1,279,410	3.40%	1,550.01
92. 3G	21.22	0.10%	31,830	0.08%	1,500.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	96.34	0.43%	125,240	0.33%	1,299.98
95. Total	22,152.33	100.00%	37,590,985	100.00%	1,696.93
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<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	22,152.33	100.00%	37,590,985	100.00%	1,696.93
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	22,152.33	100.00%	37,590,985	100.00%	1,696.93

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

**41 Hamilton**

	<b>2025 CTL County Total</b>	<b>2026 Form 45 County Total</b>	<b>Value Difference (2026 form 45 - 2025 CTL)</b>	<b>Percent Change</b>	<b>2026 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	887,751,585	981,034,241	93,282,656	10.51%	13,597,003	8.98%
02. Recreational	3,436,300	3,843,700	407,400	11.86%	416,755	-0.27%
03. Ag-Homesite Land, Ag-Res Dwelling	59,095,485	61,557,045	2,461,560	4.17%	817,421	2.78%
<b>04. Total Residential (sum lines 1-3)</b>	<b>950,283,370</b>	<b>1,046,434,986</b>	<b>96,151,616</b>	<b>10.12%</b>	<b>14,831,179</b>	<b>8.56%</b>
05. Commercial	202,391,730	211,347,249	8,955,519	4.42%	8,677,080	0.14%
06. Industrial	97,161,405	106,264,375	9,102,970	9.37%	8,112,760	1.02%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>299,553,135</b>	<b>317,611,624</b>	<b>18,058,489</b>	<b>6.03%</b>	<b>16,789,840</b>	<b>0.42%</b>
08. Ag-Farmsite Land, Outbuildings	82,643,078	84,914,883	2,271,805	2.75%	403,090	2.26%
09. Minerals	6,700	6,700	0	0.00	0	0.00%
10. Non Ag Use Land	200,030	230,085	30,055	15.03%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>82,849,808</b>	<b>85,151,668</b>	<b>2,301,860</b>	<b>2.78%</b>	<b>403,090</b>	<b>2.29%</b>
12. Irrigated	2,191,601,650	2,300,807,300	109,205,650	4.98%		
13. Dryland	104,683,100	104,787,840	104,740	0.10%		
14. Grassland	37,602,030	37,590,985	-11,045	-0.03%		
15. Wasteland	2,151,870	2,152,530	660	0.03%		
16. Other Agland	4,755,130	4,753,240	-1,890	-0.04%		
<b>17. Total Agricultural Land</b>	<b>2,340,793,780</b>	<b>2,450,091,895</b>	<b>109,298,115</b>	<b>4.67%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>3,673,480,093</b>	<b>3,899,290,173</b>	<b>225,810,080</b>	<b>6.15%</b>	<b>32,024,109</b>	<b>5.28%</b>

## 2026 Assessment Survey for Hamilton County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<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>
	\$221,618
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$55,820
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	CAMA & MIPS = \$20,260; GIS & Computer maintenance and repairs = \$1,400
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$200 mileage, lodging \$1,500, meals \$200, assessor training \$1,600
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	General \$9.41 and appraisal \$4.01

## 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>
	No, but referenced, at times for estimated age of rural outbuildings.
5.	<b>If so, who maintains the Cadastral Maps?</b>
	No longer 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, at <a href="https://hamilton.gworks.com">https://hamilton.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Office staff and gWorks backs up data nightly.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks and Google Earth. Eagleview
10.	<b>When was the aerial imagery last updated?</b>
	gWorks 2018, Google Earth 2020 Eagleview 2024

## 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>
	All seven municipalities.
<b>4.</b>	<b>When was zoning implemented?</b>
	1974

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

<b>1.</b>	<b>Appraisal Services:</b>
	Cardinal Assessment Group appraises commercial and industrial parcels with the Assessor.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	N/A

#### **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>
	Cardinal Assessment Group and Lake Mac Assessment LLC
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes for commercial and industrial only
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Assessor certification and extensive experience
<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>
	Assists the assessor with final values

## 2026 Residential Assessment Survey for Hamilton County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach and sales comparison approach are used to estimate value for the residential class.
<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.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes; the county assessor is working toward market driven tables for each valuation group during the ongoing review cycle.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The county uses an analysis of vacant residential parcels to establish assessments for the land component of the assessed value. Also improved lot sales help establish the probable value of an improved lot.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Based on sales. Rural residential (acreages) and farm home sites are valued the same countywide.
<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 Hamilton County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor, Contracted Agent and contracted appraiser for commercial and industrial parcels.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The cost approach is the primary method used to estimate value for the commercial class; however, income information and comparable sales (if any) are considered when available. Occasional physical viewing by meeting with property owner's also helps determine if the assessment is correct as far as an occupancy code.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Physical inspection and joint review with commercial agent. Sometimes a comparable sale can be considered using the state sales file query and adjust for the local market.
<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 by the contract agent using information derived from the local market.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes, one depreciation table is used and adjusted according to valuation group.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Vacant commercial/industrial lots are valued primarily using current market information from qualified sales. If improved with a dilapidated structure, the cost to cure is considered.

## 2026 Agricultural Assessment Survey for Hamilton County

1.	<b>Valuation data collection done by:</b>
	Assessor and staff.
2.	<b>Describe the process used to determine and monitor market areas.</b>
	The county reviews sale information and identifies common characteristics of the parcels. The sales support one market area for the entire county.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Primary use of parcel. Land use by NRD. Acreages (parcels with dwelling under 20 acres) are considered to be rural residential.
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, the same value is used as for rural acreages.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	Feedlots are valued countywide at \$4,500/ac. Tree farms are also in the Non Ag-Other category in the abstract.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	WRP lands are assessed the same as waste at \$900/ac.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Irrigated Grass
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	<b>How many parcels have a special valuation application on file?</b>
	None.
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
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 Hamilton County~**

**(For Assessment years 2026, 2027, and 2028)**

**Date: July 25th, 2025**

### **Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the Assessor shall prepare a Plan of Assessment, (herein after referred to as the “Plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes and subclasses of real property that the County Assessor plans to examine during the years contained in the Plan. 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 try to complete those actions while staying in compliance with Statutes and Regulations.

As per Nebraska Statute 77-1311.02, on or before July 31 each year, the Assessor shall present the Plan to the County Board of Equalization and the Assessor may amend the Plan, if necessary, after the budget is approved by the County Board. A copy of the Plan and any amendments thereto shall be mailed to the Nebraska Department of Revenue Property Assessment Division on or before October 31 each year.

### **General Description:**

#### **Staff:**

There are currently four full-time employees on staff including the Assessor. The Assessor, the Deputy and three office clerks, of which the Deputy and one clerk are certified by the Property Tax Administrator. All certificate holders will continue to keep their certifications current by attending continuing education and obtaining the number of hours required by the Property Assessment Division. At least part of these hours will be courses offered by IAAO or the equivalent.

The Assessor and/or a staff member, on occasion, will attend all the district meetings and workshops provided. Current Statutes and Regulations will continue to be followed to the best of our ability and the office will keep current on any changes that may be made by them.

### **Budgets:**

Proposed submitted General Budget for July 1, 2025 – June 30, 2026 is \$221,618. The proposed submitted Reappraisal Budget for July 1, 2025 – June 30, 2026 is \$55,820. The Reappraisal Budget includes all the Maintenance agreements for GIS, CAMA, MIPS PC Admin and the web site as well as all payments to EagleView for \$23K/yr.

### **Current Resources:**

The Assessor uses a 2020 Jeep Cherokee 4x4 to complete all pick up work throughout the county. It is also used during protest time to view all protested properties.

The Assessor employs Josh Garris, d/b/a Cardinal Assessment Group to review and assess the commercial and industrial properties for the county.

MIPS, Inc. headquartered in Lincoln, Nebraska, is the vendor for the assessment administration and CAMA pricing.

ArcView is the GIS software and ARC 10.4.1 is currently being used by Hamilton County and is supported by gWorks headquartered in Omaha, Nebraska.

gWorks also is the host for the Hamilton County Assessor's Website. Available on the website are the property record information, tax information, latest deed information, parcel lines, land use, soil types, NRD districts, Fire Districts and aerial photos on the rural sites. The Hamilton County Assessor's office is continually maintaining their GIS mapping system. Parcel splits are entered into the GIS program when the deed or subdivision approvals are filed and become available in the Assessor's office. The web address is: <https://hamilton.gworks.com>.

### **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."

Acceptable assessment levels, for real property, as stated in §77-5023, are as follows:

- 1) 92% to 100 % of actual value for all classes of real property excluding agricultural and horticultural land.
- 2) 69% to 75% of actual value for agricultural land and horticultural land.

Level of Value, Quality, and Uniformity for Assessment Year 2025:

<u>Property Class</u>	<u>Median</u>
Residential	95%
Commercial	94%
Agricultural Land	70%

The total value of the 2025 Abstract for Hamilton County was \$3,679,526,023.  
The total number of records off the same is 9,080.

Approaches to Value:

The three approaches to value are used in accordance with IAAO mass appraisal techniques.

1. Market Approach: Sales of like properties are analyzed and used to establish values. Utilized for ag land sales and similar res and commercial properties.
2. Income Approach: This is applied to commercial properties whenever applicable. Income and Expense data is collected and analyzed is used to set a value.
3. Cost Approach: Best used for new construction.

Valuation Groups:

**Aurora: (Valuation Group 1):** Aurora is the largest town in Hamilton Co as well as the county seat. It is located in the middle of the county lying 3 miles north of I-80 at the intersection of Highways 14 & 34. It is the hub for most activities in the area. Some residents of Aurora commute to the surrounding larger cities for employment. The population is 4,480 as per the 2010 census.

The housing market is quite active with very little hint of slowing down. The downtown Central Park Square business district has a variety of active retail stores.

Aurora is very fortunate to have an active and progressive Chamber of Commerce.

**Rural Acreages (Valuation Group 2):** Rural Acreages (tracts with 20.00 acres or less) have always been a hot commodity in this county. Once listed (or not) they are promptly sold. There are approximately 690 rural residential properties in Hamilton County.

**Giltner and Hampton Villages (Valuation Group 3):** Both contain a school and a bank and a Coop grain facility. Both towns have a local bar & grill. Subject to the same economic market associated with towns.

**Hillcrest, Sunset Terrace, Paradise Lake (Valuation Group 4):** Three rural residential subdivisions near the Platte River that are within a mile of each other; same general market and similar dwellings.

Hordville, Marquette, Phillips & Stockham Villages (**Valuation Group 5**): None of these small residential towns have a school and Stockham does not have a post office and no commercial activity. Hordville has a bar, and Phillips has a bar & grill.

Lac Denado, Willow Bend (**Valuation Group 6**): Consist of rural residential lake properties. Mixed with homes of different sizes and ages. Seasonal and year-round dwellings exist.

Over the Hill Lake, Coyote Bluffs & Rathje's Cabins (**Valuation Group 7**): All cabins/mobile homes here are on IOLL Cards. Over the Hill Lake is a man-made lake with seasonal cabins. Coyote Bluffs has three parcels that are occupied during summer only and abut the Platte River/Merrick Co in the northern part of the County. Rathje's Cabins abuts the Platte River/Merrick Co in the western part of the County, and some are lived in year-round. The looks of the homes vary as do the owners' approach to the care and maintenance of them.

Platte View Estates (**Valuation Group 8**): A higher-end housing development that has completed all four phases of expansion for a total of 59 lots. There is a paved road through the subdivision as well as streetlights. Property values exceed \$500,000. The homes are very good quality to excellent quality, over 2,000 square footages with attached 3 stall garages and some have walk-out basements. Lots size varies as in 1 acre to 1.86 acres. It is a bedroom community for Grand Island and sales are very strong.

Timber Cove Lake & Turtle Beach (**Valuation Group 9**): Both rural subdivisions abut the Platte River/Merrick County in the northern part of Hamilton County, and both are on a man-made lake. The homes are similar in style and age. The majority are permanent residences.

Valley View I, II, III & IV, Koskovich Sub & Erickson Estates (**Valuation Group 10**): All of these are rural subdivisions. All of Valley View subs and Koskovich Sub abuts a 9-hole golf course. Valley View 4<sup>th</sup> is the newest sub with 19 lots with new homes underway. Only 1 lot remains for sale. Erickson Estates, known for panoramic views, is a group of 6 lots with 4 new homes and one 88'x60' farm utility building and one lot vacant. All lots are privately owned and are over 1.8 acres in size.

Mariposa Lake (**Valuation Group 11**): A high-end rural subdivision that is gated on a man-made lake on sand roads. All lots are over 1.00 acre in size. These newly built homes are of very good quality with the vast majority of the homes over 2,000 square footages with attached 3 stall garages and walk-out basements. This sub is continually having new homes being constructed as lots regularly sell. There have been no sales of improved lots to date.

Mabon Sub (**Valuation Group 25**): This residential area abuts the village of Phillips to the east. It is a new 56 lot platted subdivision with new paving, electrical, water, sewer and dwellings. The sales in this area are not grouped with the village of Phillips.

We are attempting to realign the review schedule of Aurora, so the six-year process gets fully completed rather than in bits and pieces. This will make the sales reviews and studies much more understandable.

### **Assessment Actions Planned for Assessment Years 2026-2028:**

The Assessor, with the blessings of the County Board, had EagleView fly the county and take new aerial imagery on February 17<sup>th</sup> - 19<sup>th</sup> of 2024. It will be paid for over a three-year period with some financial help from the City of Aurora. The last aerial photos were taken in 2019.

#### **Residential – 2026-2028:**

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

The Assessor will continue to study to see where “trouble spots” arise where it appears her stats are not in compliance. The continual growth of the city of Aurora will need to be monitored often. It may come to pass to make neighborhood areas of Aurora City. The Assessor will also be working with our liaison, Kennadi Findley to create accurate Depreciation tables for all of Hamilton County.

Pick-up work and zoning/building permits will be checked and placed on the assessment roll by March 19<sup>th</sup> of the appropriate year.

#### **Rural Residential – 2026-2028:**

A market study will be conducted to bring rural residential properties to 100% of market value.

There are several township rural acreages to be reviewed, in rotation, to stay up to date on our six-year review cycle.

A lot study will be completed on Willow Bend Sub, Turtle Beach Sub and Timber Cove Sub to revalue for the 2026 assessment year.

Rural Residential properties in Precincts of Aurora and Hamilton need to be reviewed and revalued.

The villages of Hordville, Marquette and Phillips also need reviewed and revalued.

Willow Bend Subdivision also needs reviewed and revalued.

Pick-up work and zoning/building permits will be checked and placed on the assessment roll by March 19<sup>th</sup> of the applicable year.

The new aerial imagery from EagleView, will be used extensively for viewing, comparing and updating all rural improved parcels.

**Commercial – 2026-2028:**

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Hampton village & Giltner village commercial property structures will be reviewed and revalued to continue the 6-year review.

Pick-up work and zoning/building permits will be conducted by Cardinal Assessment Group with verification by the Assessor before being placed on the assessment roll by March 19<sup>th</sup> of the applicable year.

**Agricultural Land – 2026-2028:**

The Assessor’s Liaison from Department of Revenue always assists the Assessor to set the valuations for her Ag land countywide before the first of each year.

Market analysis will be conducted to ensure that the level of value and quality of assessment is in compliance with State Statutes. Ag lands are reviewed, and land use will be updated as the information becomes available. Well permits, as received from Upper Big Blue and Central Platte NRDs will be reviewed and adjusted to match the corresponding appraisal card. Drive-by inspections will be conducted of the parcel if needed.

The county has continued to have very strong ag land sales in the past several years now, with no signs of slowing down. A study of this trend will continue to be monitored to set new ag land values for 2026 and beyond. Currently the county is one market area. Our office has been working in cooperation with the Upper Big Blue NRD and Central Platte NRD offices to report land use to assist them in allocating water for irrigation. Land use is also being updated as the owners have been reporting their acres to the Assessor’s office.

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## **Current Assessment Procedures for Real Property:**

On average, 50 deeds per month are received from the Registrar of Deeds that affect this office. Real Estate transfer statements are handled daily. Ownership changes are made in the administrative package and updated on the website daily. Agricultural and some commercial sales are verified by telephone call and physical inspections as necessary. Most residential sales are inspected and new photos taken. Also, all residential sale Grantees are mailed out a questionnaire on their property. This office has a great percentage of these returned to us in a timely manner. Zoning/building permits are constantly being verified in the field. Pickup work is to be completed by March 10<sup>th</sup> of each year.

For the fiscal year June 1<sup>st</sup>, 2024, to June 1<sup>st</sup>, 2025, an estimated 50+ Zoning (building) Permits were filed for improvements to real estate in Aurora City. For Rural and Villages 100+ were issued. Occasionally the Assessor and staff discover a new or altered structure, where no permit was issued, and the applicable property record card is updated and a copy of the real estate breakdown & pic of the structure is given to the P&Z person.

Appraisal Property Record Cards are maintained for every parcel of real property, including Improvements on Leased Land. All record cards reflect the current owner and their mailing address, the latest purchase price with a copy of the recorded deed or similar instrument. If the property is improved, a situs address, photos and a sketch of the dwelling/commercial building(s) is included. When a survey exists, the property record card acres match.

Parcels are flagged if the value is to be added for the following year and to be changed during the appropriate time frame.

Several "Sales Books" are continually kept updated reflecting current sales in agricultural, residential and commercial properties. These "Sales Books" are used by incoming independent appraisers, the public, and this office staff.

Nebraska Statute 77-1311.03 states that a portion of the real property parcels in the county are to be reviewed and inspected to complete a total review of all properties every six years. To comply with this statute, it is the goal of the office to try to review at least 17% of the properties yearly. Market data is gathered and reviewed yearly.

In one years' time this office physically inspects approximately 600 parcels, both residential and rural properties: equivalent to 50 days "out" of the office. The Assessor has no desire to hire out this portion of her assessment work. She believes the accuracy of her records and her ability to visit with constituents about their properties is invaluable.

With the help and guidance of the Nebraska Department of Revenue Property Assessment Division Field Liaisons, ratio studies are done on all the sales beginning in the early fall. These studies are used to determine the areas that are out of compliance that need reviewing for the next assessment cycle.

The CAMA pricing system is 2024 for Residential and Commercial. Depreciation studies are done yearly in the areas that are scheduled for review or have been determined through ratio studies that need review. The cost approach is used to establish the RCN (replacement cost new), and depreciation is used to bring the properties to market value. The income approach is used on the commercial and some of the industrial properties by Cardinal Assessment Group for the Assessor.

Continual market analysis will be conducted in all categories of properties to ensure that the level of value and quality of assessment in Hamilton is in compliance to State Statutes to facilitate equalization within the classes and subclasses of Hamilton County.

Generally, before March 5 of each year, ratio studies are run using the newly established values to see if the areas out of compliance will now meet the guidelines.

Notices of Valuation Change are mailed to the property owners on or before June 1<sup>st</sup> annually. There were over 3,400 printed and mailed by MIPS, for the county, on June 1<sup>st</sup>, 2025.

### **Current Assessment Procedures for Personal Property:**

Out of an estimated 1229 Personal Property Schedules, approximately 500 were filed online with this office 52 Personal Property Schedules were delinquent as of May 1, 2025.

### **Current Assessment Procedures for Homestead Exemptions:**

The Assessor and her staff currently receive approximately 365 Homestead Exemptions for 2025 in the office. Quite a few of the applicants need assistance and rely upon this staff in correctly filling out their forms. The County Assessor arranges personal visits to the residence of several homestead applicants to assist in the filing process of their Homestead Exemption forms. Reminders were mailed out June 4<sup>th</sup> for about 89 of those who have not yet filed for 2025. Phone calls were also made for the last full week of June for those still out.

### **Assessor's Staff, Office Duties and Responsibilities:**

1. Appraisal cards can be updated daily, but generally annually. Ownership changes are made as the 521 transfers attached to recorded deeds are given to the Assessor's offices from the Register of Deeds. The sales are 'worked' and exported via internet to the Nebraska Department of Revenue Property Assessment Division. Splits and subdivision changes are made as they become available to the Assessor's office. Some come from the County Clerk, through a filed survey and/or deed, and some are discovered and printed from the Nebraska State Surveyor's webpage. These are updated in the GIS system, by

staff, at the same time they are changed on the appraisal cards and on the computer Administrative Package.

2. Assessor, with the help of her staff, annually prepare and file Assessor Administrative Reports required by law/regulation as follows:
  - a. Abstracts (Real and Personal Property)
  - b. Assessor Survey by Department of Revenue.
  - c. Sales information to Department of Revenue 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,
  - g. Certificate of Taxes Levied Report,
  - h. Tax District & Tax Rates are triple checked with the Treasurer and County Clerk.
  - i. Report of all exempt property and taxable government owned property,
  - j. Annual 3 Year Plan of Assessment.
3. Personal Property: Administer annual filing and prepare subsequent notices for incomplete filings. Applies late filing fees when necessary.
4. Permissive Exemptions: Administer annual filings of Applications for new or continued exempt use, review and make recommendations to County Board of Equalization.
5. Works with Treasurer when new School Bonds are established through a vote by the people.
6. Taxable Government Owned Property: Annual review of government owned property not used for public purposes, send notices of intent to tax, etc.
7. Homestead Exemptions: Conduct the approval/denial process along with proper taxpayer notifications. Submit timely to Dept of Rev.
8. A copy machine is available for appraisers to make copies and get a receipt for monies paid for said copies. Copies are now paid in the Clerk's office.
9. Centrally Assessed: Review of valuations as certified by Nebraska Department of Revenue Property Assessment Division for railroads and public service entities, maintain assessment records and tax billing for tax list.
10. Tax Increment Financing: Management of record/valuation information for properties in Community Redevelopment Projects for proper reporting on administrative reports and allocation of ad valorem tax. As of this date there are no current TIF projects.

11. 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.
12. Tax Lists: Prepare and certify tax lists to County Treasurer for real property, personal property, centrally assessed and Nebraska Game & Parks.
13. Tax List Corrections: Prepare tax correction documents to inform the County Board of Equalization of changes in value and for the Chairperson's signature.
14. Assist the County Clerk & County Treasurer in verifying/checking the new levies that are set county wide each year.
15. County Board of Equalization: Either the Assessor and her Deputy attend County Board of Equalization meetings for valuation protests (providing requested information) and also regular meetings of CBE for tax corrections, 3 Year Plan, cemetery report, permissive exemptions, etc.
16. Prepare the Physical Visitation Map and Daily Schedule for County Board of Equalization field reviews on all protested properties. In the past, this Assessor physically visited every protested property in the County. At the request of the Assessor at least one county Commissioner accompanies her and one of her staff. She is very appreciative of any Commissioner that can assist her with this challenging process. On all commercial properties, the owner of Cardinal Assessment Group accompanies the Assessor.
17. Tax Equalization & Review Commission Appeals: Prepare information and attend taxpayer appeal hearings before TERC, update County Attorney to accompany Assessor to said hearing(s). Defend valuation set by the County Board of Equalization. Encourage County Board of Equalization officials to attend said hearing(s). I continue to do my very best to work with the property owners and County Board of Equalization on an agreement of a taxable value on protested properties, thus avoiding a TERC filing by said property owners.
18. TERC Statewide Equalization: Attend hearings, if applicable to county, to defend values, and/or implement orders of the TERC.
19. Education: Assessor Education – attend meetings, workshops and education classes to obtain required hours of continuing education to maintain assessor certification. The three certificate holders of the assessor's office will meet their 60 hours of education in a four-year period to maintain their certification.
20. Safety procedures are practiced to the highest degree possible in this office. The majority of the time, the Hamilton County Sheriff's office is notified of a work area before any staff leaves the office for assessment work in the county.

It is office policy and mandatory that “in house” appraisal staff is always sent out in ‘pairs’ for field assessment work. The county vehicle is equipped with pepper spray and orange safety vests, tape measures, county & village maps, office supplies, extra winter gear as well as toilet paper, flashlight, binoculars & dog biscuits.

21. The Assessor, and at times at least one of her staff, will continue to attend the monthly Central Nebraska County Assessors Association meetings. In attendance are also Liaisons from the same area and, at times, state employees.
22. We take advantage of all videos and classes that are available.
23. The Assessor and her staff know that any questions/concerns/problems that arise in the office can be handled quickly, by phone call or email to the Department of Revenue Property Assessment Division. A listing of those employees by their specialty area is available to the Assessor and her staff.
24. This office will work diligently to comply with Nebraska § 77-1311.03 to follow a six-year cycle on an inspection and review of properties in this county to achieve uniform & proportionate values.

### **In Conclusion:**

The Assessor plans on retirement in July 2025. The County Board will then need to appoint a new Assessor to fulfill the remainder of the term of Patricia E. Sandberg. The Assessor has recommended her Deputy, namely Victoria M Wylie be appointed.

I, including the new Assessor, hereby reserve the right to make changes and adjustments to my projected plan due to budget constraints, time or other outside and unforeseen forces. However, be assured that any additional changes or inclusions will be performed to comply with all Nebraska Statutes and Regulations.

My skilled staff & I do the very best we can with the monies budgeted and the time allotted to maintain an efficient and professional office. Our goal is to always be equalized, in our mass appraisal process, in valuing land and properties across this county. We will continue to be courteous and respectful to property owners, constituents, visitors and our co-workers.

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Patricia E Sandberg  
Hamilton County Assessor

As per Nebraska Statute 77-1311.02, a copy of this report was submitted to all five of the members of the Hamilton County Board of Equalization on Monday, July 28<sup>th</sup>, 2025.