

NEBRASKA

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DEPARTMENT OF REVENUE

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

HARLAN COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Harlan 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 Harlan 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: Kim Fouts, Harlan County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

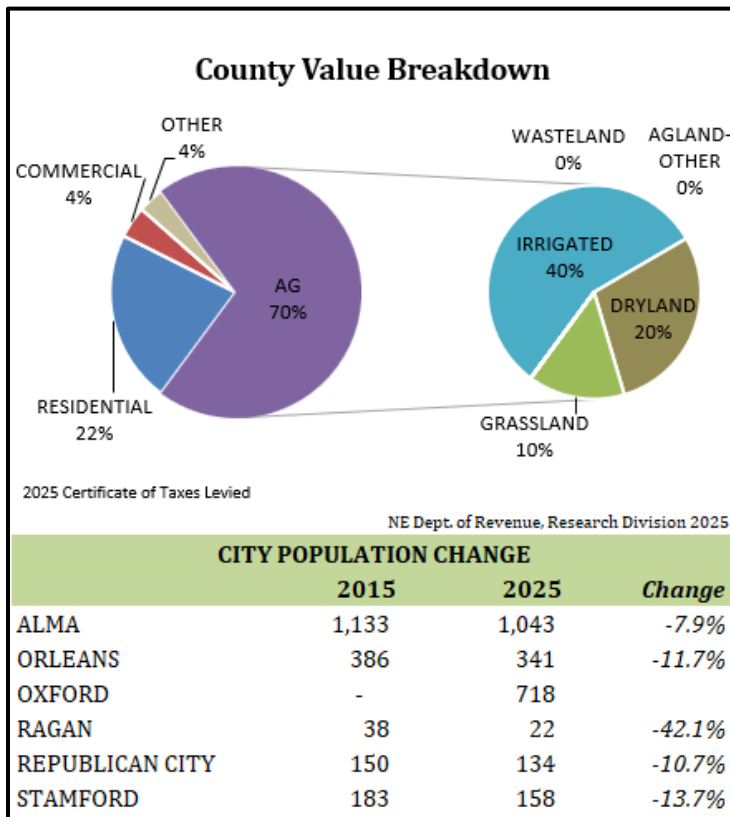
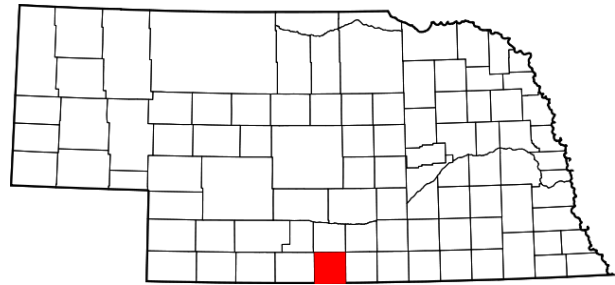
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 553 square miles, Harlan County has 3,018 residents, a 2% population decrease from the 2020 U.S. Census.¹ The report indicates that 86% of county housing is owner occupied and 94% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$147,308.²



The majority of the commercial properties in Harlan County are located in and around Alma with a number of commercial businesses to cater to recreational opportunities at the Harlan County Reservoir. According to the latest information available from the U.S. Census Bureau, there are 87 employer establishments with a total employment figure of 627. This represents a 7% increase in total employment from 2022-2023.¹

Agricultural land contributes the largest portion of the county's valuation base. Agricultural land in the county is a mix of all three primary land uses: irrigated, dryland, and grassland. Harlan County is included in the Upper Lower Republican Natural Resources District (NRD).

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

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

2026 Residential Correlation for Harlan County

Assessment Practices & Actions

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

The sales usability rate for Harlan County is slightly below the statewide average; however, review of sales supported that all available arm’s-length transactions were utilized for measurement. The Harlan County Assessor uses six valuation groups within the class. Valuation Groups 1 and 2 are Alma and the rural acreages, respectively. Valuation Group 3 and 4 include properties with lake influence stratified by types of properties within, and Valuation Groups 5 and 6 represent the remaining villages in the county.

The six-year inspection and review cycle is current within the class. The assessor and staff physically review the properties with new pictures and measurements when necessary. There is a schedule of review that is followed to make sure all parcels are reviewed in a six-year cycle. The Harlan County Assessor does have a written Valuation Methodology on file.

2026 Residential Assessment Details for Harlan County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Alma	2025*	2020	2025*	2025*	Map factor increase of 2%
2	Acreages	2025*	2020	2024	2022	
3	Lake Homes	2025*	2020	2020-2023	2023-2025*	Reviewed Hunters Hill and Haskins Hill
4	Republican City and Taylor Manor	2025*	2020	2023/2024	2021-2023	
5	Oxford and Orleans	2025*	2020	2023	2023-2025*	Oxford Map factor increased 30%, Orleans Map Factor increased 20%
6	Huntley, Ragan, Stamford	2025*	2020	2023	2023	Map factor increased 10%
Additional comments: Pick-up work and routine maintenance was completed for the residential class.						
* = assessment action for current year						

Description of Analysis

Analysis of the statistical profile reveals two of the three measures of central tendency are within the acceptable range and the weighted mean is slightly low. The COD and PRD are high; but are strongly influenced by Valuation Group 5 where there is significant dispersion.

The median for each valuation group is within the acceptable range, although several valuation groups do not have enough sales for statistical analysis. The PRD is high for Valuation Groups 3 and 6 but have too few sales to make quality determinations based on statistics.

2026 Residential Correlation for Harlan County

Both the COD and PRD are high in Valuation Group 5. The scatter of ratios is very broad and the sales price substratum for Valuation Group 5 displays a clearly regressive pattern. The model should be adjusted for next year. A substat has been added to the appendix of this report for Valuation Group 5.

The 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicate that the residential population changed in a generally similar manner to the sales and supports that assessment changes were equitably applied.

Equalization and Quality of Assessment

The quality of assessment of residential property in Harlan County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	50	93.11	92.43	89.30	18.41	103.51
2	6	98.96	96.33	93.88	12.86	102.61
3	3	93.61	82.05	77.55	12.55	105.80
4	18	92.33	92.76	93.44	18.52	99.27
5	30	96.71	107.99	94.79	35.76	113.93
6	4	94.95	104.64	99.30	14.08	105.38
____ALL____	111	93.02	97.06	90.95	23.01	106.72

Level of Value

Based on analysis of all available information, the level of value for the residential property in Harlan County is 93%.

2026 Commercial Correlation for Harlan County

Assessment Practices & Actions

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

The commercial sales usability rate for Harlan County is near the state average. Review of sales supported that all arm’s-length transactions were utilized for measurement.

There is one valuation group within the class, as there are few commercial parcels in the county. The six-year inspection and review cycle is completed by the assessor and staff with physical reviews of the properties taking new pictures and measurements when necessary. There is a schedule of review that is followed to make sure all parcels are reviewed in a six-year cycle, the cycle is current within the class.

2026 Commercial Assessment Details for Harlan County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Entire County	2025*	2020	2023	2023	
<small>Additional comments: Pick-up work and routine maintenance was completed for the commercial class. * = assessment action for current year</small>						

Description of Analysis

For the commercial class, the median is within the acceptable range and the weighted mean and mean are high. The COD is slightly higher than the IAAO recommendation and the PRD is within the recommended range. The sample is small, but the median has been stable since the last reappraisal without significant adjustment, suggesting that the median is a reliable indicator of the level of value.

Comparison of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the commercial class and reflect the assessment action reported by the county assessor.

Equalization and Quality of Assessment

Both the statistics and the review of assessment practices demonstrate that commercial valuations are equalized. The quality of assessment for the commercial class of real property in Harlan County complies with generally accepted mass appraisal techniques.

2026 Commercial Correlation for Harlan County

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Harlan County is 98%.

2026 Agricultural Correlation for Harlan 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 Harlan County is near the statewide average. Upon review of sales, it was determined that all available arm’s-length transactions were utilized for measurement.

For Harlan County, there are three market areas that are adequately identified and stratified. The six-year inspection and review cycle is current within the class. The county assessor and staff physically review the properties with new pictures and measurements when necessary. There is a schedule of review that is followed to make sure all parcels are reviewed in a six-year cycle.

2026 Agricultural Assessment Details for Harlan 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	2025*	2020	2024	2024	
AB DW	Agricultural dwellings	2025*	2020	2024	2024	
<u>Additional comments:</u>						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Northeast Part of County - Best farmland	2021	Irrigated land increased 15%, dryland increased 15% and grassland increased 17%
2	Rolling Hills with poorer soil types	2021	No change to irrigation, Dryland increased 15%, grassland increased 17%
3	South of Republican River - Rough, poor soil	2021	Irrigated land increased 10%, dryland increased 10% and grassland increased 17%
<u>Additional comments:</u> Pick-up work and routine maintenance was completed for the agricultural class.			
* = assessment action for current year			

Description of Analysis

All three measures of central tendency are within the acceptable range for the overall agricultural class. The COD is within the IAAO standard range. The median is also within the acceptable range for all three market areas.

2026 Agricultural Correlation for Harlan County

When stratified by 80% Majority Land Use (MLU) all cropland samples are within the acceptable range. Grass is out with a small sample of sales. The county assessor values all grassland in the county using the same schedule of values so the county overall median should be used to evaluate grassland. Grassland values were increased 17% for the current year, the COD of the sample of six sales is high at 33%, the range around the median ratios is 48-73%, suggesting the median is not reliable. Several substats and whatif statistics have been provided in the appendix of this report to evaluate an adjustment to grassland; an adjustment of 8% would be required to bring the subclass into the acceptable range. However, given the dispersion and the sample size an adjustment is not recommended. Though the adjustment does not adversely impact the statistics, the resulting value of grassland would be significantly higher than all adjoining counties as evidenced by the hypothetical Average Acre Comparison Chart found in the appendix.

The changes made to agricultural land as shown in the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) supports the stated assessment actions.

Equalization and Quality of Assessment

Agricultural homes are inspected and valued the same as rural residential parcels in Harlan County. Agricultural improvements are equalized at the statutory level. The quality of assessment of agricultural property in Harlan County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	6	72.97	71.72	71.43	06.80	100.41
1	2	69.45	69.45	67.22	13.92	103.32
2	4	72.97	72.86	73.38	03.56	99.29
<u>Dry</u>						
County	7	71.30	75.39	69.72	14.61	108.13
1	3	71.30	80.84	82.29	13.38	98.24
2	3	69.71	71.94	61.20	19.52	117.55
3	1	69.37	69.37	69.37	00.00	100.00
<u>Grass</u>						
County	6	66.55	73.26	69.58	32.64	105.29
2	4	55.21	56.38	56.48	18.42	99.82
3	2	107.01	107.01	81.30	31.98	131.62
<u>ALL</u>	41	70.93	74.60	69.52	17.50	107.31

Level of Value

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

2026 Opinions of the Property Tax Administrator for Harlan County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Harlan County

Residential Real Property - Current

Number of Sales	111	Median	93.02
Total Sales Price	\$19,090,338	Mean	97.06
Total Adj. Sales Price	\$19,090,338	Wgt. Mean	90.95
Total Assessed Value	\$17,362,851	Average Assessed Value of the Base	\$119,196
Avg. Adj. Sales Price	\$171,985	Avg. Assessed Value	\$156,422

Confidence Interval - Current

95% Median C.I	89.87 to 97.61
95% Wgt. Mean C.I	86.47 to 95.43
95% Mean C.I	91.40 to 102.72
% of Value of the Class of all Real Property Value in the County	18.53
% of Records Sold in the Study Period	4.86
% of Value Sold in the Study Period	6.37

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	102	94	93.51
2024	104	93	93.14
2023	109	96	95.97
2022	145	97	96.98

2026 Commission Summary for Harlan County

Commercial Real Property - Current

Number of Sales	14	Median	98.43
Total Sales Price	\$3,249,700	Mean	102.16
Total Adj. Sales Price	\$3,249,700	Wgt. Mean	100.57
Total Assessed Value	\$3,268,220	Average Assessed Value of the Base	\$192,544
Avg. Adj. Sales Price	\$232,121	Avg. Assessed Value	\$233,444

Confidence Interval - Current

95% Median C.I	74.60 to 131.80
95% Wgt. Mean C.I	59.12 to 142.02
95% Mean C.I	80.47 to 123.85
% of Value of the Class of all Real Property Value in the County	3.86
% of Records Sold in the Study Period	4.75
% of Value Sold in the Study Period	5.75

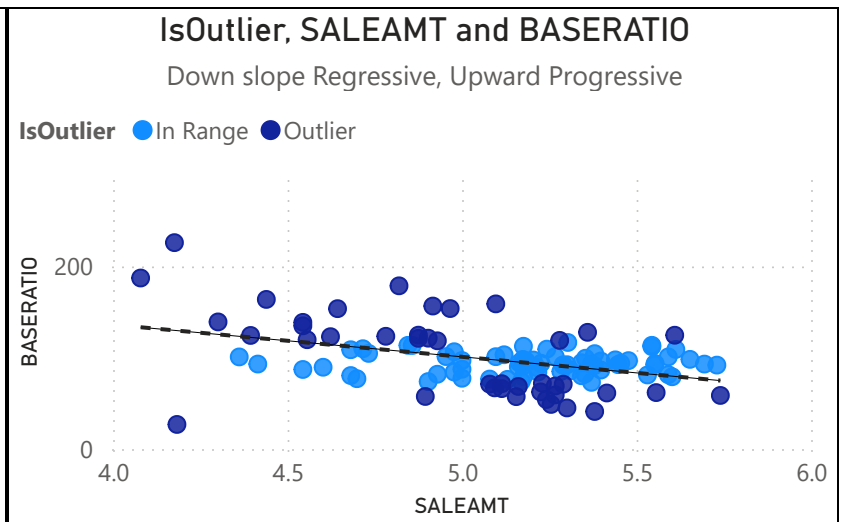
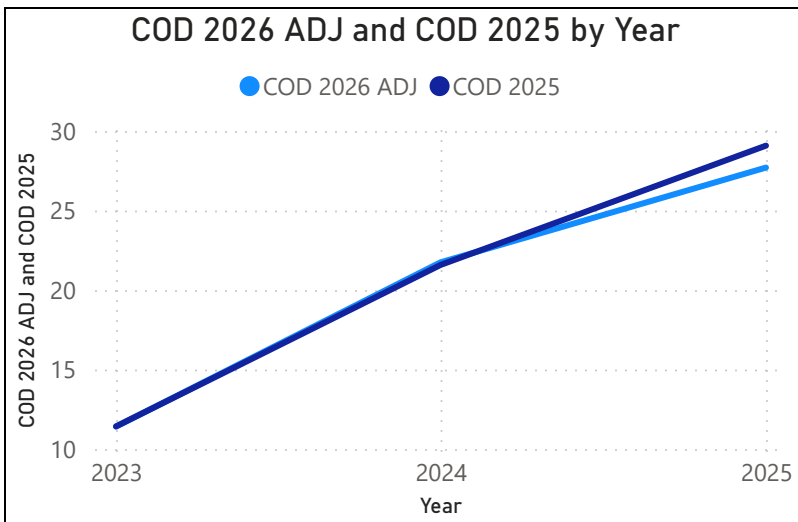
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	23	99	98.79
2024	24	100	99.95
2023	26	100	94.11
2022	22	100	97.60

Harlan 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	50	93.10	91.59	1.66%	92.43	89.93	2.77%	89.30	87.67	1.86%
2	6	98.96	98.96	0.00%	96.33	97.01	-0.70%	93.88	94.65	-0.81%
3	3	93.61	93.57	0.04%	82.05	82.78	-0.88%	77.55	78.28	-0.94%
4	18	92.33	91.17	1.28%	92.76	93.72	-1.02%	93.44	95.20	-1.85%
5	30	96.71	78.34	23.45%	107.98	86.99	24.13%	94.79	74.82	26.69%
6	4	94.95	82.83	14.64%	104.64	90.83	15.20%	99.30	86.41	14.92%
Total	111	93.02	89.05	4.46%	97.06	89.97	7.87%	90.95	87.17	4.34%

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	50	18.41	19.14	-3.84%	103.50	102.59	0.89%	48.81	35.48	37.58%	163.78	161.96	1.12%
2	6	12.87	13.13	-1.98%	102.61	102.50	0.11%	61.75	63.03	-2.03%	113.53	115.06	-1.33%
3	3	12.55	12.67	-0.91%	105.80	105.74	0.06%	58.64	59.60	-1.61%	93.89	95.16	-1.33%
4	18	18.52	19.86	-6.76%	99.27	98.45	0.84%	44.97	45.20	-0.50%	124.65	126.34	-1.34%
5	30	35.75	35.55	0.57%	113.92	116.27	-2.02%	26.89	26.89	0.00%	225.93	195.57	15.52%
6	4	14.08	14.44	-2.51%	105.38	105.12	0.24%	89.52	76.87	16.46%	139.15	120.82	15.17%
Total	111	23.01	23.05	-0.19%	106.71	103.22	3.38%	26.89	26.89	0.00%	225.93	195.57	15.52%



**42 Harlan
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 : 111
 Total Sales Price : 19,090,338
 Total Adj. Sales Price : 19,090,338
 Total Assessed Value : 17,362,851
 Avg. Adj. Sales Price : 171,985
 Avg. Assessed Value : 156,422

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 97
 COD : 23.01
 PRD : 106.72

COV : 31.37
 STD : 30.45
 Avg. Abs. Dev : 21.40
 MAX Sales Ratio : 225.93
 MIN Sales Ratio : 26.89

95% Median C.I. : 89.87 to 97.61
 95% Wgt. Mean C.I. : 86.47 to 95.43
 95% Mean C.I. : 91.40 to 102.72

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	16	96.93	98.91	95.81	11.41	103.24	74.08	153.78	86.43 to 104.67	172,594	165,362	
01-JAN-24 To 31-MAR-24	5	124.65	134.37	124.56	20.51	107.88	96.33	178.66	N/A	117,600	146,487	
01-APR-24 To 30-JUN-24	10	92.35	97.61	97.61	14.49	100.00	76.23	127.75	80.21 to 118.91	175,500	171,314	
01-JUL-24 To 30-SEP-24	18	85.66	83.91	77.91	21.02	107.70	44.97	122.97	68.49 to 98.07	174,161	135,683	
01-OCT-24 To 31-DEC-24	12	93.41	100.29	97.98	19.54	102.36	66.92	156.53	81.86 to 121.17	140,607	137,767	
01-JAN-25 To 31-MAR-25	16	112.29	115.87	97.03	29.66	119.42	26.89	225.93	91.07 to 139.15	171,109	166,034	
01-APR-25 To 30-JUN-25	16	78.34	81.08	83.26	25.49	97.38	41.07	138.64	57.52 to 101.08	196,438	163,549	
01-JUL-25 To 30-SEP-25	18	93.33	93.21	88.42	19.33	105.42	61.32	163.78	76.59 to 109.04	182,383	161,260	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	49	93.61	96.75	91.43	18.95	105.82	44.97	178.66	89.52 to 98.07	168,151	153,748	
01-OCT-24 To 30-SEP-25	62	92.89	97.30	90.58	26.14	107.42	26.89	225.93	81.86 to 101.08	175,015	158,535	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	45	92.35	96.93	91.29	21.74	106.18	44.97	178.66	87.07 to 101.21	159,226	145,357	
<u>ALL</u>	111	93.02	97.06	90.95	23.01	106.72	26.89	225.93	89.87 to 97.61	171,985	156,422	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	50	93.11	92.43	89.30	18.41	103.51	48.81	163.78	84.20 to 98.07	168,000	150,022	
2	6	98.96	96.33	93.88	12.86	102.61	61.75	113.53	61.75 to 113.53	257,500	241,731	
3	3	93.61	82.05	77.55	12.55	105.80	58.64	93.89	N/A	397,500	308,253	
4	18	92.33	92.76	93.44	18.52	99.27	44.97	124.65	79.09 to 112.09	247,850	231,587	
5	30	96.71	107.99	94.79	35.76	113.93	26.89	225.93	84.91 to 122.97	110,185	104,445	
6	4	94.95	104.64	99.30	14.08	105.38	89.52	139.15	N/A	46,500	46,176	
<u>ALL</u>	111	93.02	97.06	90.95	23.01	106.72	26.89	225.93	89.87 to 97.61	171,985	156,422	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	111	93.02	97.06	90.95	23.01	106.72	26.89	225.93	89.87 to 97.61	171,985	156,422	
06												
07												
<u>ALL</u>	111	93.02	97.06	90.95	23.01	106.72	26.89	225.93	89.87 to 97.61	171,985	156,422	

**42 Harlan
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 : 111
 Total Sales Price : 19,090,338
 Total Adj. Sales Price : 19,090,338
 Total Assessed Value : 17,362,851
 Avg. Adj. Sales Price : 171,985
 Avg. Assessed Value : 156,422

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 97
 COD : 23.01
 PRD : 106.72

COV : 31.37
 STD : 30.45
 Avg. Abs. Dev : 21.40
 MAX Sales Ratio : 225.93
 MIN Sales Ratio : 26.89

95% Median C.I. : 89.87 to 97.61
 95% Wgt. Mean C.I. : 86.47 to 95.43
 95% Mean C.I. : 91.40 to 102.72

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	187.21	187.21	187.21	00.00	100.00	187.21	187.21	N/A	12,000	22,465
Less Than 30,000	8	131.74	132.64	129.34	35.21	102.55	26.89	225.93	26.89 to 225.93	20,442	26,439
Ranges Excl. Low \$											
Greater Than 4,999	111	93.02	97.06	90.95	23.01	106.72	26.89	225.93	89.87 to 97.61	171,985	156,422
Greater Than 14,999	110	93.00	96.24	90.89	22.30	105.89	26.89	225.93	89.87 to 97.45	173,439	157,640
Greater Than 29,999	103	92.35	94.29	90.62	20.24	104.05	41.07	178.66	89.09 to 96.76	183,755	166,518
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	187.21	187.21	187.21	00.00	100.00	187.21	187.21	N/A	12,000	22,465
15,000 TO 29,999	7	124.33	124.84	124.75	35.41	100.07	26.89	225.93	26.89 to 225.93	21,648	27,007
30,000 TO 59,999	12	109.23	110.58	109.29	17.71	101.18	76.97	153.66	87.07 to 134.86	43,250	47,268
60,000 TO 99,999	16	116.00	114.38	113.36	19.72	100.90	57.52	178.66	84.24 to 124.65	80,125	90,826
100,000 TO 149,999	19	77.46	85.60	85.39	19.87	100.25	57.32	158.88	71.05 to 96.88	129,842	110,867
150,000 TO 249,999	34	90.08	85.69	85.76	18.00	99.92	41.07	127.75	79.21 to 94.46	194,553	166,842
250,000 TO 499,999	20	93.75	93.25	93.95	11.77	99.25	61.32	124.57	86.43 to 98.14	347,825	326,778
500,000 TO 999,999	2	75.25	75.25	75.06	22.07	100.25	58.64	91.86	N/A	543,750	408,127
1,000,000 +											
ALL	111	93.02	97.06	90.95	23.01	106.72	26.89	225.93	89.87 to 97.61	171,985	156,422

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	30	Median :	97	COV :	41.61	95% Median C.I. :	84.91 to 122.97
Total Sales Price :	3,305,538	Wgt. Mean :	95	STD :	44.94	95% Wgt. Mean C.I. :	80.96 to 108.63
Total Adj. Sales Price :	3,305,538	Mean :	108	Avg. Abs. Dev :	34.58	95% Mean C.I. :	91.21 to 124.77
Total Assessed Value :	3,133,361						
Avg. Adj. Sales Price :	110,185	COD :	35.76	MAX Sales Ratio :	225.93		
Avg. Assessed Value :	104,445	PRD :	113.93	MIN Sales Ratio :	26.89		

What IF

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>											
10/01/2023 To 12/31/2023	4	98.38	108.86	101.47	20.70	107.28	84.91	153.78	N/A	133,375	135,339
01/01/2024 To 03/31/2024	2	168.77	168.77	165.72	05.86	101.84	158.88	178.66	N/A	95,500	158,261
04/01/2024 To 06/30/2024	3	118.48	106.52	102.32	10.34	104.10	82.16	118.91	N/A	166,833	170,699
07/01/2024 To 09/30/2024	5	87.07	89.07	83.99	15.48	106.05	68.49	122.97	N/A	83,400	70,046
10/01/2024 To 12/31/2024	3	124.33	127.36	127.25	14.83	100.09	101.21	156.53	N/A	65,763	83,680
01/01/2025 To 03/31/2025	7	123.40	128.34	101.54	41.52	126.39	26.89	225.93	26.89 to 225.93	95,393	96,859
04/01/2025 To 06/30/2025	3	57.52	56.55	52.22	17.37	108.29	41.07	71.05	N/A	146,167	76,328
07/01/2025 To 09/30/2025	3	80.43	83.85	70.87	20.09	118.32	61.32	109.79	N/A	120,000	85,040
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	14	98.38	109.85	104.76	27.21	104.86	68.49	178.66	82.16 to 153.78	117,286	122,872
10/01/2024 To 09/30/2025	16	96.71	106.35	84.95	42.82	125.19	26.89	225.93	61.32 to 153.66	103,971	88,322
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	13	118.48	114.19	109.50	23.02	104.28	68.49	178.66	82.16 to 156.53	100,445	109,992
<u>ALL</u>											
10/01/2023 To 09/30/2025	30	96.71	107.99	94.79	35.76	113.93	26.89	225.93	84.91 to 122.97	110,185	104,445

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
5	30	96.71	107.99	94.79	35.76	113.93	26.89	225.93	84.91 to 122.97	110,185	104,445
<u>ALL</u>											
10/01/2023 To 09/30/2025	30	96.71	107.99	94.79	35.76	113.93	26.89	225.93	84.91 to 122.97	110,185	104,445

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	30	Median :	97	COV :	41.61	95% Median C.I. :	84.91 to 122.97
Total Sales Price :	3,305,538	Wgt. Mean :	95	STD :	44.94	95% Wgt. Mean C.I. :	80.96 to 108.63
Total Adj. Sales Price :	3,305,538	Mean :	108	Avg. Abs. Dev :	34.58	95% Mean C.I. :	91.21 to 124.77
Total Assessed Value :	3,133,361						
Avg. Adj. Sales Price :	110,185	COD :	35.76	MAX Sales Ratio :	225.93		
Avg. Assessed Value :	104,445	PRD :	113.93	MIN Sales Ratio :	26.89		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	30	96.71	107.99	94.79	35.76	113.93	26.89	225.93	84.91 to 122.97	110,185	104,445
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	30	96.71	107.99	94.79	35.76	113.93	26.89	225.93	84.91 to 122.97	110,185	104,445

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	30	Median :	97	COV :	41.61	95% Median C.I. :	84.91 to 122.97
Total Sales Price :	3,305,538	Wgt. Mean :	95	STD :	44.94	95% Wgt. Mean C.I. :	80.96 to 108.63
Total Adj. Sales Price :	3,305,538	Mean :	108	Avg. Abs. Dev :	34.58	95% Mean C.I. :	91.21 to 124.77
Total Assessed Value :	3,133,361						
Avg. Adj. Sales Price :	110,185	COD :	35.76	MAX Sales Ratio :	225.93		
Avg. Assessed Value :	104,445	PRD :	113.93	MIN Sales Ratio :	26.89		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	187.21	187.21	187.21		100.00	187.21	187.21	N/A	12,000	22,465
Less Than 30,000	4	155.77	141.09	136.15	42.04	103.63	26.89	225.93	N/A	16,760	22,819
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	30	96.71	107.99	94.79	35.76	113.93	26.89	225.93	84.91 to 122.97	110,185	104,445
Greater Than 15,000	29	92.21	105.25	94.45	35.23	111.43	26.89	225.93	82.16 to 122.97	113,570	107,272
Greater Than 30,000	26	92.15	102.89	93.94	29.68	109.53	41.07	178.66	82.16 to 118.91	124,558	117,003
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999	1	187.21	187.21	187.21		100.00	187.21	187.21	N/A	12,000	22,465
15,000 TO 29,999	3	124.33	125.72	125.02	53.37	100.56	26.89	225.93	N/A	18,346	22,937
30,000 TO 59,999	7	104.67	105.08	104.75	19.38	100.32	76.97	153.66	76.97 to 153.66	46,429	48,635
60,000 TO 99,999	7	123.40	127.08	126.29	24.51	100.63	57.52	178.66	57.52 to 178.66	79,286	100,128
100,000 TO 149,999	4	80.46	97.07	95.98	33.93	101.14	68.49	158.88	N/A	133,750	128,373
150,000 TO 249,999	6	87.00	84.71	82.77	17.62	102.34	41.07	118.91	41.07 to 118.91	201,083	166,441
250,000 TO 499,999	2	76.77	76.77	79.19	20.13	96.94	61.32	92.21	N/A	308,500	244,304
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	30	96.71	107.99	94.79	35.76	113.93	26.89	225.93	84.91 to 122.97	110,185	104,445

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

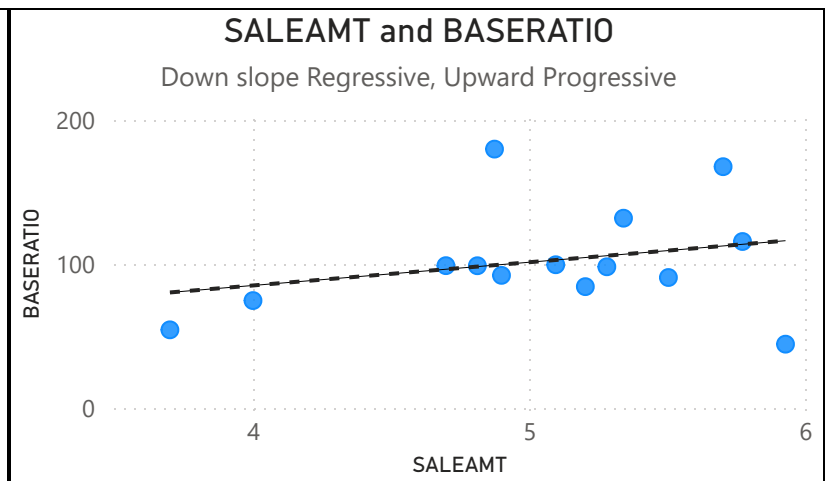
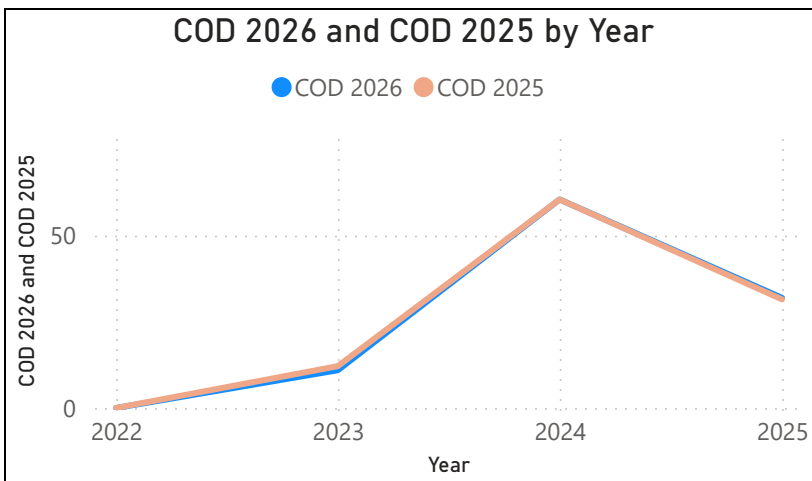
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	0%

What IF

Harlan Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	14	98.43	98.48	-0.05%	102.16	104.38	-2.13%	100.57	103.01	-2.37%
Total	14	98.43	98.48	-0.05%	102.16	104.38	-2.13%	100.57	103.01	-2.37%

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	14	25.66	27.19	-5.62%	101.58	101.33	-2.13%	44.32	44.32	0.00%	179.79	179.79	0.00%
Total	14	25.66	27.19	-5.62%	101.58	101.33	-2.13%	44.32	44.32	0.00%	179.79	179.79	0.00%



**42 Harlan
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 : 14
 Total Sales Price : 3,249,700
 Total Adj. Sales Price : 3,249,700
 Total Assessed Value : 3,268,220
 Avg. Adj. Sales Price : 232,121
 Avg. Assessed Value : 233,444

MEDIAN : 98
 WGT. MEAN : 101
 MEAN : 102
 COD : 25.66
 PRD : 101.58

COV : 36.79
 STD : 37.58
 Avg. Abs. Dev : 25.26
 MAX Sales Ratio : 179.79
 MIN Sales Ratio : 44.32

95% Median C.I. : 74.60 to 131.80
 95% Wgt. Mean C.I. : 59.12 to 142.02
 95% Mean C.I. : 80.47 to 123.85

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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	1	99.48	99.48	99.48	00.00	100.00	99.48	99.48	N/A	125,000	124,351	
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23	3	98.07	107.33	112.22	13.49	95.64	92.11	131.80	N/A	163,650	183,650	
01-JUL-23 To 30-SEP-23	2	86.70	86.70	95.56	13.96	90.73	74.60	98.79	N/A	37,500	35,836	
01-OCT-23 To 31-DEC-23	1	98.85	98.85	98.85	00.00	100.00	98.85	98.85	N/A	50,000	49,423	
01-JAN-24 To 31-MAR-24	1	44.32	44.32	44.32	00.00	100.00	44.32	44.32	N/A	850,000	376,761	
01-APR-24 To 30-JUN-24												
01-JUL-24 To 30-SEP-24												
01-OCT-24 To 31-DEC-24	1	179.79	179.79	179.79	00.00	100.00	179.79	179.79	N/A	75,000	134,842	
01-JAN-25 To 31-MAR-25	2	125.93	125.93	147.53	33.07	85.36	84.28	167.58	N/A	332,500	490,548	
01-APR-25 To 30-JUN-25	1	115.61	115.61	115.61	00.00	100.00	115.61	115.61	N/A	593,750	686,443	
01-JUL-25 To 30-SEP-25	2	72.45	72.45	90.06	25.08	80.45	54.28	90.62	N/A	162,500	146,342	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	6	98.43	99.14	108.11	11.05	91.70	74.60	131.80	74.60 to 131.80	115,158	124,495	
01-OCT-23 To 30-SEP-24	2	71.59	71.59	47.35	38.09	151.19	44.32	98.85	N/A	450,000	213,092	
01-OCT-24 To 30-SEP-25	6	103.12	115.36	126.30	37.79	91.34	54.28	179.79	54.28 to 179.79	276,458	349,177	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	6	98.43	99.04	109.11	10.95	90.77	74.60	131.80	74.60 to 131.80	102,658	112,007	
01-JAN-24 To 31-DEC-24	2	112.06	112.06	55.31	60.45	202.60	44.32	179.79	N/A	462,500	255,802	
<u>ALL</u>	14	98.43	102.16	100.57	25.66	101.58	44.32	179.79	74.60 to 131.80	232,121	233,444	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	14	98.43	102.16	100.57	25.66	101.58	44.32	179.79	74.60 to 131.80	232,121	233,444	
<u>ALL</u>	14	98.43	102.16	100.57	25.66	101.58	44.32	179.79	74.60 to 131.80	232,121	233,444	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	14	98.43	102.16	100.57	25.66	101.58	44.32	179.79	74.60 to 131.80	232,121	233,444	
04												
<u>ALL</u>	14	98.43	102.16	100.57	25.66	101.58	44.32	179.79	74.60 to 131.80	232,121	233,444	

**42 Harlan
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 : 14
 Total Sales Price : 3,249,700
 Total Adj. Sales Price : 3,249,700
 Total Assessed Value : 3,268,220
 Avg. Adj. Sales Price : 232,121
 Avg. Assessed Value : 233,444

MEDIAN : 98
 WGT. MEAN : 101
 MEAN : 102
 COD : 25.66
 PRD : 101.58

COV : 36.79
 STD : 37.58
 Avg. Abs. Dev : 25.26
 MAX Sales Ratio : 179.79
 MIN Sales Ratio : 44.32

95% Median C.I. : 74.60 to 131.80
 95% Wgt. Mean C.I. : 59.12 to 142.02
 95% Mean C.I. : 80.47 to 123.85

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	64.44	64.44	67.83	15.77	95.00	54.28	74.60	N/A	7,500	5,087
Less Than 30,000	2	64.44	64.44	67.83	15.77	95.00	54.28	74.60	N/A	7,500	5,087
Ranges Excl. Low \$											
Greater Than 4,999	14	98.43	102.16	100.57	25.66	101.58	44.32	179.79	74.60 to 131.80	232,121	233,444
Greater Than 14,999	12	98.82	108.44	100.72	24.02	107.66	44.32	179.79	90.62 to 131.80	269,558	271,504
Greater Than 29,999	12	98.82	108.44	100.72	24.02	107.66	44.32	179.79	90.62 to 131.80	269,558	271,504
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	64.44	64.44	67.83	15.77	95.00	54.28	74.60	N/A	7,500	5,087
15,000 TO 29,999											
30,000 TO 59,999	1	98.85	98.85	98.85	00.00	100.00	98.85	98.85	N/A	50,000	49,423
60,000 TO 99,999	3	98.79	123.56	124.05	29.59	99.60	92.11	179.79	N/A	73,167	90,762
100,000 TO 149,999	1	99.48	99.48	99.48	00.00	100.00	99.48	99.48	N/A	125,000	124,351
150,000 TO 249,999	3	98.07	104.72	107.19	16.15	97.70	84.28	131.80	N/A	190,483	204,187
250,000 TO 499,999	1	90.62	90.62	90.62	00.00	100.00	90.62	90.62	N/A	320,000	289,969
500,000 TO 999,999	3	115.61	109.17	97.98	35.54	111.42	44.32	167.58	N/A	649,583	636,486
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	14	98.43	102.16	100.57	25.66	101.58	44.32	179.79	74.60 to 131.80	232,121	233,444

**42 Harlan
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 : 14
 Total Sales Price : 3,249,700
 Total Adj. Sales Price : 3,249,700
 Total Assessed Value : 3,268,220
 Avg. Adj. Sales Price : 232,121
 Avg. Assessed Value : 233,444

MEDIAN : 98
 WGT. MEAN : 101
 MEAN : 102
 COD : 25.66
 PRD : 101.58

COV : 36.79
 STD : 37.58
 Avg. Abs. Dev : 25.26
 MAX Sales Ratio : 179.79
 MIN Sales Ratio : 44.32

95% Median C.I. : 74.60 to 131.80
 95% Wgt. Mean C.I. : 59.12 to 142.02
 95% Mean C.I. : 80.47 to 123.85

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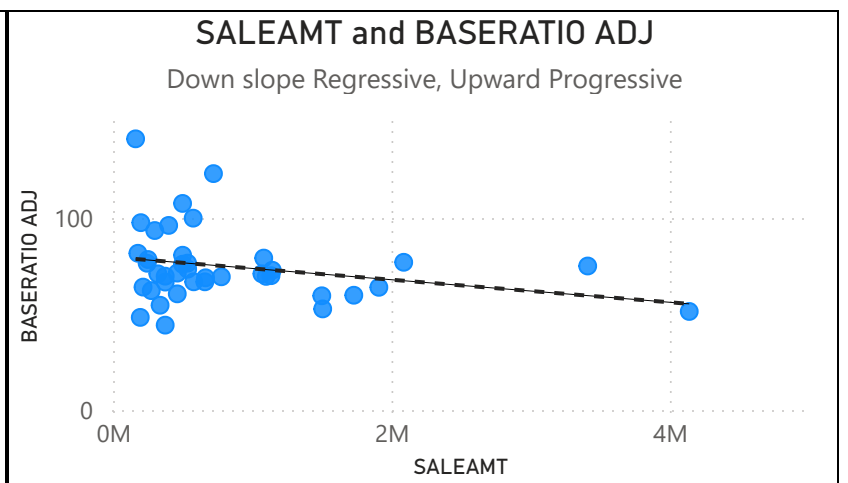
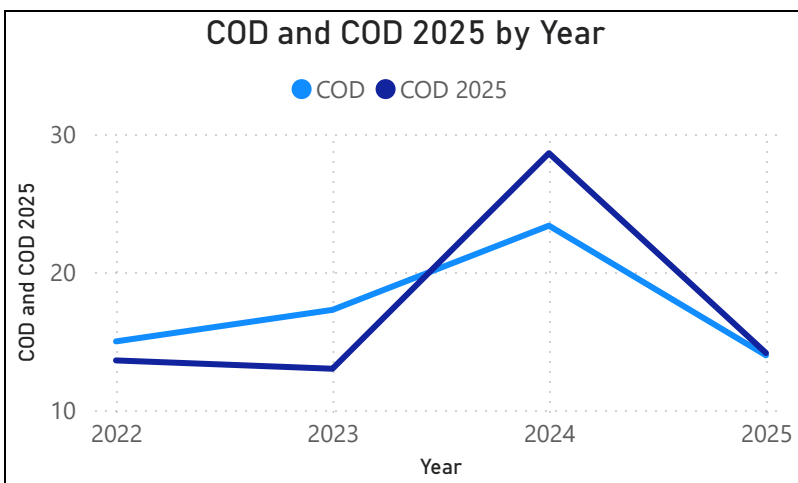
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	98.85	98.85	98.85	00.00	100.00	98.85	98.85	N/A	50,000	49,423
336	1	92.11	92.11	92.11	00.00	100.00	92.11	92.11	N/A	79,500	73,231
344	2	133.19	133.19	159.73	25.83	83.38	98.79	167.58	N/A	285,000	455,233
352	3	115.61	126.56	115.37	27.54	109.70	84.28	179.79	N/A	276,250	318,709
353	1	54.28	54.28	54.28	00.00	100.00	54.28	54.28	N/A	5,000	2,714
386	1	99.48	99.48	99.48	00.00	100.00	99.48	99.48	N/A	125,000	124,351
406	1	74.60	74.60	74.60	00.00	100.00	74.60	74.60	N/A	10,000	7,460
410	2	111.21	111.21	107.40	18.51	103.55	90.62	131.80	N/A	270,000	289,969
419	1	44.32	44.32	44.32	00.00	100.00	44.32	44.32	N/A	850,000	376,761
595	1	98.07	98.07	98.07	00.00	100.00	98.07	98.07	N/A	191,450	187,749
<u>ALL</u>	<u>14</u>	98.43	102.16	100.57	25.66	101.58	44.32	179.79	74.60 to 131.80	232,121	233,444

Harlan 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	7	71.30	62.00	15.00%	73.86	65.47	12.82%	71.37	62.75	13.73%
2	26	70.31	62.59	12.33%	71.80	65.70	9.28%	67.26	64.10	4.93%
3	8	74.86	66.00	13.42%	84.35	74.35	13.45%	76.09	67.63	12.51%
Total	41	70.93	63.37	11.94%	74.60	67.35	10.77%	69.52	64.53	7.73%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	7	11.01	13.24	-16.83%	103.49	104.33	-0.80%
2	26	18.21	20.84	-12.63%	106.75	102.50	4.14%
3	8	19.54	18.28	6.91%	110.86	109.94	0.84%
Total	41	17.50	19.03	-8.04%	107.31	104.38	2.81%



42 Harlan
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 : 41
Total Sales Price : 35,567,310
Total Adj. Sales Price : 35,567,310
Total Assessed Value : 24,725,096
Avg. Adj. Sales Price : 867,495
Avg. Assessed Value : 603,051

MEDIAN : 71
WGT. MEAN : 70
MEAN : 75
COD : 17.50
PRD : 107.31

COV : 25.48
STD : 19.01
Avg. Abs. Dev : 12.41
MAX Sales Ratio : 141.23
MIN Sales Ratio : 44.20

95% Median C.I. : 66.76 to 76.43
95% Wgt. Mean C.I. : 62.36 to 76.67
95% Mean C.I. : 68.78 to 80.42

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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	9	73.36	75.15	66.29	14.97	113.37	51.32	99.92	60.49 to 93.47	1,078,132	714,652
01-JAN-23 To 31-MAR-23	4	73.43	73.89	73.57	04.94	100.43	69.59	79.12	N/A	938,361	690,340
01-APR-23 To 30-JUN-23	1	96.14	96.14	96.14	00.00	100.00	96.14	96.14	N/A	400,000	384,542
01-JUL-23 To 30-SEP-23	1	63.90	63.90	63.90	00.00	100.00	63.90	63.90	N/A	1,910,000	1,220,517
01-OCT-23 To 31-DEC-23	4	76.47	91.37	81.74	26.25	111.78	71.30	141.23	N/A	316,375	258,605
01-JAN-24 To 31-MAR-24	4	70.81	70.85	72.66	21.80	97.51	44.20	97.57	N/A	1,090,068	792,092
01-APR-24 To 30-JUN-24	1	62.18	62.18	62.18	00.00	100.00	62.18	62.18	N/A	275,000	171,000
01-JUL-24 To 30-SEP-24	2	61.18	61.18	56.05	13.94	109.15	52.65	69.71	N/A	940,800	527,318
01-OCT-24 To 31-DEC-24	2	99.81	99.81	103.26	23.36	96.66	76.49	123.12	N/A	628,728	649,201
01-JAN-25 To 31-MAR-25	9	66.76	66.79	64.48	09.75	103.58	54.57	78.38	59.49 to 76.43	918,863	592,523
01-APR-25 To 30-JUN-25	3	69.96	75.26	77.91	28.29	96.60	48.23	107.59	N/A	610,360	475,550
01-JUL-25 To 30-SEP-25	1	66.76	66.76	66.76	00.00	100.00	66.76	66.76	N/A	660,000	440,629
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	15	73.36	75.47	68.49	13.24	110.19	51.32	99.92	69.37 to 80.61	1,051,109	719,886
01-OCT-23 To 30-SEP-24	11	71.30	75.76	69.75	21.85	108.62	44.20	141.23	52.65 to 97.57	707,488	493,493
01-OCT-24 To 30-SEP-25	15	68.86	72.88	70.71	17.92	103.07	48.23	123.12	59.78 to 76.49	801,220	566,559
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	10	73.61	82.11	73.69	17.25	111.43	63.90	141.23	69.59 to 96.14	732,895	540,084
01-JAN-24 To 31-DEC-24	9	69.71	74.17	73.22	23.35	101.30	44.20	123.12	52.65 to 97.57	863,814	632,489
<u>ALL</u>	41	70.93	74.60	69.52	17.50	107.31	44.20	141.23	66.76 to 76.43	867,495	603,051

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	7	71.30	73.86	71.37	11.01	103.49	59.78	99.92	59.78 to 99.92	805,429	574,840
2	26	70.31	71.80	67.26	18.21	106.75	44.20	123.12	62.18 to 76.43	902,368	606,925
3	8	74.86	84.35	76.09	19.54	110.86	66.76	141.23	66.76 to 141.23	808,468	615,145
<u>ALL</u>	41	70.93	74.60	69.52	17.50	107.31	44.20	141.23	66.76 to 76.43	867,495	603,051

42 Harlan
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

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Avg. Assessed Value : 603,051

MEDIAN : 71
WGT. MEAN : 70
MEAN : 75
COD : 17.50
PRD : 107.31

COV : 25.48
STD : 19.01
Avg. Abs. Dev : 12.41
MAX Sales Ratio : 141.23
MIN Sales Ratio : 44.20

95% Median C.I. : 66.76 to 76.43
95% Wgt. Mean C.I. : 62.36 to 76.67
95% Mean C.I. : 68.78 to 80.42

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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
_____Irrigated_____											
County	1	59.78	59.78	59.78	00.00	100.00	59.78	59.78	N/A	1,730,000	1,034,118
1	1	59.78	59.78	59.78	00.00	100.00	59.78	59.78	N/A	1,730,000	1,034,118
_____Dry_____											
County	5	69.71	66.87	62.87	05.91	106.36	52.65	71.30	N/A	716,780	450,673
1	2	71.30	71.30	71.30	00.00	100.00	71.30	71.30	N/A	462,000	329,400
2	2	61.18	61.18	56.05	13.94	109.15	52.65	69.71	N/A	940,800	527,318
3	1	69.37	69.37	69.37	00.00	100.00	69.37	69.37	N/A	778,300	539,930
_____Grass_____											
County	5	62.18	73.35	66.83	38.50	109.76	44.20	141.23	N/A	266,175	177,882
2	4	55.21	56.38	56.48	18.42	99.82	44.20	70.91	N/A	292,094	164,978
3	1	141.23	141.23	141.23	00.00	100.00	141.23	141.23	N/A	162,500	229,500
_____ALL_____	41	70.93	74.60	69.52	17.50	107.31	44.20	141.23	66.76 to 76.43	867,495	603,051

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	6	72.97	71.72	71.43	06.80	100.41	59.78	79.12	59.78 to 79.12	1,482,286	1,058,861
1	2	69.45	69.45	67.22	13.92	103.32	59.78	79.12	N/A	1,406,500	945,515
2	4	72.97	72.86	73.38	03.56	99.29	69.59	75.92	N/A	1,520,179	1,115,535
_____Dry_____											
County	7	71.30	75.39	69.72	14.61	108.13	52.65	99.92	52.65 to 99.92	637,129	444,185
1	3	71.30	80.84	82.29	13.38	98.24	71.30	99.92	N/A	500,000	411,442
2	3	69.71	71.94	61.20	19.52	117.55	52.65	93.47	N/A	727,200	445,014
3	1	69.37	69.37	69.37	00.00	100.00	69.37	69.37	N/A	778,300	539,930
_____Grass_____											
County	6	66.55	73.26	69.58	32.64	105.29	44.20	141.23	44.20 to 141.23	412,516	287,045
2	4	55.21	56.38	56.48	18.42	99.82	44.20	70.91	N/A	292,094	164,978
3	2	107.01	107.01	81.30	31.98	131.62	72.79	141.23	N/A	653,360	531,180
_____ALL_____	41	70.93	74.60	69.52	17.50	107.31	44.20	141.23	66.76 to 76.43	867,495	603,051

AGRICULTURAL

Type : Qualified

Number of Sales :	6	Median :	67	COV :	48.14	95% Median C.I. :	44.20 to 141.23
Total Sales Price :	2,475,095	Wgt. Mean :	70	STD :	35.27	95% Wgt. Mean C.I. :	51.19 to 87.98
Total Adj. Sales Price :	2,475,095	Mean :	73	Avg. Abs. Dev :	21.72	95% Mean C.I. :	36.24 to 110.28
Total Assessed Value :	1,722,270						
Avg. Adj. Sales Price :	412,516	COD :	32.64	MAX Sales Ratio :	141.23		
Avg. Assessed Value :	287,045	PRD :	105.29	MIN Sales Ratio :	44.20		

What IF

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	1	70.91	70.91	70.91		100.00	70.91	70.91	N/A	322,455	228,660
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	141.23	141.23	141.23		100.00	141.23	141.23	N/A	162,500	229,500
01/01/2024 To 03/31/2024	1	44.20	44.20	44.20		100.00	44.20	44.20	N/A	375,000	165,750
04/01/2024 To 06/30/2024	1	62.18	62.18	62.18		100.00	62.18	62.18	N/A	275,000	171,000
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	72.79	72.79	72.79		100.00	72.79	72.79	N/A	1,144,220	832,860
04/01/2025 To 06/30/2025	1	48.23	48.23	48.23		100.00	48.23	48.23	N/A	195,920	94,500
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	1	70.91	70.91	70.91		100.00	70.91	70.91	N/A	322,455	228,660
10/01/2023 To 09/30/2024	3	62.18	82.54	69.69	52.01	118.44	44.20	141.23	N/A	270,833	188,750
10/01/2024 To 09/30/2025	2	60.51	60.51	69.20	20.29	87.44	48.23	72.79	N/A	670,070	463,680
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	1	141.23	141.23	141.23		100.00	141.23	141.23	N/A	162,500	229,500
01/01/2024 To 12/31/2024	2	53.19	53.19	51.81	16.90	102.66	44.20	62.18	N/A	325,000	168,375
<u>ALL</u>											
10/01/2022 To 09/30/2025	6	66.55	73.26	69.58	32.64	105.29	44.20	141.23	44.20 to 141.23	412,516	287,045

AGRICULTURAL

Type : Qualified

Number of Sales :	6	Median :	67	COV :	48.14	95% Median C.I. :	44.20 to 141.23
Total Sales Price :	2,475,095	Wgt. Mean :	70	STD :	35.27	95% Wgt. Mean C.I. :	51.19 to 87.98
Total Adj. Sales Price :	2,475,095	Mean :	73	Avg. Abs. Dev :	21.72	95% Mean C.I. :	36.24 to 110.28
Total Assessed Value :	1,722,270						
Avg. Adj. Sales Price :	412,516	COD :	32.64	MAX Sales Ratio :	141.23		
Avg. Assessed Value :	287,045	PRD :	105.29	MIN Sales Ratio :	44.20		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	4	55.21	56.38	56.48	18.42	99.82	44.20	70.91	N/A	292,094	164,978
3	2	107.01	107.01	81.30	31.98	131.62	72.79	141.23	N/A	653,360	531,180
<u>ALL</u>											
10/01/2022 To 09/30/2025	6	66.55	73.26	69.58	32.64	105.29	44.20	141.23	44.20 to 141.23	412,516	287,045

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 Value
<u>Grass</u>											
County	5	62.18	73.35	66.83	38.50	109.76	44.20	141.23	N/A	266,175	177,882
2	4	55.21	56.38	56.48	18.42	99.82	44.20	70.91	N/A	292,094	164,978
3	1	141.23	141.23	141.23		100.00	141.23	141.23	N/A	162,500	229,500
<u>ALL</u>											
10/01/2022 To 09/30/2025	6	66.55	73.26	69.58	32.64	105.29	44.20	141.23	44.20 to 141.23	412,516	287,045

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 Value
<u>Grass</u>											
County	6	66.55	73.26	69.58	32.64	105.29	44.20	141.23	44.20 to 141.23	412,516	287,045
2	4	55.21	56.38	56.48	18.42	99.82	44.20	70.91	N/A	292,094	164,978
3	2	107.01	107.01	81.30	31.98	131.62	72.79	141.23	N/A	653,360	531,180
<u>ALL</u>											
10/01/2022 To 09/30/2025	6	66.55	73.26	69.58	32.64	105.29	44.20	141.23	44.20 to 141.23	412,516	287,045

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_County	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	6	Median :	72	COV :	48.14	95% Median C.I. :	47.74 to 152.53
Total Sales Price :	2,475,095	Wgt. Mean :	75	STD :	38.09	95% Wgt. Mean C.I. :	55.45 to 94.85
Total Adj. Sales Price :	2,475,095	Mean :	79	Avg. Abs. Dev :	23.46	95% Mean C.I. :	39.14 to 119.10
Total Assessed Value :	1,860,052						
Avg. Adj. Sales Price :	412,516	COD :	32.64	MAX Sales Ratio :	152.53		
Avg. Assessed Value :	310,009	PRD :	105.28	MIN Sales Ratio :	47.74		

What IF

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	1	76.59	76.59	76.59		100.00	76.59	76.59	N/A	322,455	246,953
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	152.53	152.53	152.53		100.00	152.53	152.53	N/A	162,500	247,860
01/01/2024 To 03/31/2024	1	47.74	47.74	47.74		100.00	47.74	47.74	N/A	375,000	179,010
04/01/2024 To 06/30/2024	1	67.16	67.16	67.16		100.00	67.16	67.16	N/A	275,000	184,680
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	78.61	78.61	78.61		100.00	78.61	78.61	N/A	1,144,220	899,489
04/01/2025 To 06/30/2025	1	52.09	52.09	52.09		100.00	52.09	52.09	N/A	195,920	102,060
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	1	76.59	76.59	76.59		100.00	76.59	76.59	N/A	322,455	246,953
10/01/2023 To 09/30/2024	3	67.16	89.14	75.27	52.01	118.43	47.74	152.53	N/A	270,833	203,850
10/01/2024 To 09/30/2025	2	65.35	65.35	74.73	20.29	87.45	52.09	78.61	N/A	670,070	500,775
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	1	152.53	152.53	152.53		100.00	152.53	152.53	N/A	162,500	247,860
01/01/2024 To 12/31/2024	2	57.45	57.45	55.95	16.90	102.68	47.74	67.16	N/A	325,000	181,845
<u>ALL</u>											
10/01/2022 To 09/30/2025	6	71.88	79.12	75.15	32.64	105.28	47.74	152.53	47.74 to 152.53	412,516	310,009

AGRICULTURAL

Type : Qualified

Number of Sales :	6	Median :	72	COV :	48.14	95% Median C.I. :	47.74 to 152.53
Total Sales Price :	2,475,095	Wgt. Mean :	75	STD :	38.09	95% Wgt. Mean C.I. :	55.45 to 94.85
Total Adj. Sales Price :	2,475,095	Mean :	79	Avg. Abs.Dev :	23.46	95% Mean C.I. :	39.14 to 119.10
Total Assessed Value :	1,860,052						
Avg. Adj. Sales Price :	412,516	COD :	32.64	MAX Sales Ratio :	152.53		
Avg. Assessed Value :	310,009	PRD :	105.28	MIN Sales Ratio :	47.74		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
2	4	59.63	60.90	61.00	18.41	99.84	47.74	76.59	N/A	292,094	178,176
3	2	115.57	115.57	87.80	31.98	131.63	78.61	152.53	N/A	653,360	573,675
<u>ALL</u>											
10/01/2022 To 09/30/2025	6	71.88	79.12	75.15	32.64	105.28	47.74	152.53	47.74 to 152.53	412,516	310,009

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Grass</u>											
County	5	67.16	79.22	72.18	38.51	109.75	47.74	152.53	N/A	266,175	192,113
2	4	59.63	60.90	61.00	18.41	99.84	47.74	76.59	N/A	292,094	178,176
3	1	152.53	152.53	152.53		100.00	152.53	152.53	N/A	162,500	247,860
<u>ALL</u>											
10/01/2022 To 09/30/2025	6	71.88	79.12	75.15	32.64	105.28	47.74	152.53	47.74 to 152.53	412,516	310,009

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>Grass</u>											
County	6	71.88	79.12	75.15	32.64	105.28	47.74	152.53	47.74 to 152.53	412,516	310,009
2	4	59.63	60.90	61.00	18.41	99.84	47.74	76.59	N/A	292,094	178,176
3	2	115.57	115.57	87.80	31.98	131.63	78.61	152.53	N/A	653,360	573,675
<u>ALL</u>											
10/01/2022 To 09/30/2025	6	71.88	79.12	75.15	32.64	105.28	47.74	152.53	47.74 to 152.53	412,516	310,009

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_County	Total	Increase	8%

What IF

PAD 2026 R&O Statistics 2026 Values

AGRICULTURAL

Type : Qualified

Number of Sales :	41	Median :	71	COV :	26.15	95% Median C.I. :	67.16 to 76.59
Total Sales Price :	33,967,976	Wgt. Mean :	70	STD :	19.73	95% Wgt. Mean C.I. :	64.04 to 75.77
Total Adj. Sales Price :	35,567,310	Mean :	75	Avg. Abs.Dev :	12.66	95% Mean C.I. :	69.42 to 81.50
Total Assessed Value :	24,862,878						
Avg. Adj. Sales Price :	867,495	COD :	17.76	MAX Sales Ratio :	152.53		
Avg. Assessed Value :	606,412	PRD :	107.95	MIN Sales Ratio :	47.74		

What IF

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	9	76.59	75.78	66.47	13.98	114.01	51.32	99.92	60.49 to 93.47	1,078,132	716,685
01/01/2023 To 03/31/2023	4	73.43	73.89	73.57	04.94	100.43	69.59	79.12	N/A	938,361	690,340
04/01/2023 To 06/30/2023	1	96.14	96.14	96.14		100.00	96.14	96.14	N/A	400,000	384,542
07/01/2023 To 09/30/2023	1	63.90	63.90	63.90		100.00	63.90	63.90	N/A	1,910,000	1,220,517
10/01/2023 To 12/31/2023	4	76.47	94.19	83.19	29.93	113.22	71.30	152.53	N/A	316,375	263,195
01/01/2024 To 03/31/2024	4	70.81	71.73	72.97	20.56	98.30	47.74	97.57	N/A	1,090,068	795,407
04/01/2024 To 06/30/2024	1	67.16	67.16	67.16		100.00	67.16	67.16	N/A	275,000	184,680
07/01/2024 To 09/30/2024	2	61.18	61.18	56.05	13.94	109.15	52.65	69.71	N/A	940,800	527,318
10/01/2024 To 12/31/2024	2	99.81	99.81	103.26	23.36	96.66	76.49	123.12	N/A	628,728	649,201
01/01/2025 To 03/31/2025	9	66.76	67.43	65.29	10.72	103.28	54.57	78.61	59.49 to 78.38	918,863	599,926
04/01/2025 To 06/30/2025	3	69.96	76.55	78.33	26.44	97.73	52.09	107.59	N/A	610,360	478,070
07/01/2025 To 09/30/2025	1	66.76	66.76	66.76		100.00	66.76	66.76	N/A	660,000	440,629
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	15	75.92	75.84	68.60	12.63	110.55	51.32	99.92	69.37 to 80.61	1,051,109	721,105
10/01/2023 To 09/30/2024	11	71.30	77.56	70.33	22.20	110.28	47.74	152.53	52.65 to 97.57	707,488	497,611
10/01/2024 To 09/30/2025	15	68.86	73.53	71.33	18.11	103.08	52.09	123.12	59.78 to 78.38	801,220	571,505
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	10	73.61	83.24	73.94	18.79	112.58	63.90	152.53	69.59 to 96.14	732,895	541,920
01/01/2024 To 12/31/2024	9	69.71	75.12	73.57	22.01	102.11	47.74	123.12	52.65 to 97.57	863,814	635,483
<u>ALL</u>											
10/01/2022 To 09/30/2025	41	71.30	75.46	69.90	17.76	107.95	47.74	152.53	67.16 to 76.59	867,495	606,412

AGRICULTURAL

Type : Qualified

Number of Sales :	41	Median :	71	COV :	26.15	95% Median C.I. :	67.16 to 76.59
Total Sales Price :	33,967,976	Wgt. Mean :	70	STD :	19.73	95% Wgt. Mean C.I. :	64.04 to 75.77
Total Adj. Sales Price :	35,567,310	Mean :	75	Avg. Abs. Dev :	12.66	95% Mean C.I. :	69.42 to 81.50
Total Assessed Value :	24,862,878						
Avg. Adj. Sales Price :	867,495	COD :	17.76	MAX Sales Ratio :	152.53		
Avg. Assessed Value :	606,412	PRD :	107.95	MIN Sales Ratio :	47.74		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	7	71.30	73.86	71.37	11.01	103.49	59.78	99.92	59.78 to 99.92	805,429	574,840
2	26	70.32	72.49	67.48	17.83	107.42	47.74	123.12	63.90 to 76.49	902,368	608,956
3	8	77.77	86.49	77.40	20.24	111.74	66.76	152.53	66.76 to 152.53	808,468	625,769
<u>ALL</u>											
10/01/2022 To 09/30/2025	41	71.30	75.46	69.90	17.76	107.95	47.74	152.53	67.16 to 76.59	867,495	606,412

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 Value
<u>Irrigated</u>											
County	1	59.78	59.78	59.78		100.00	59.78	59.78	N/A	1,730,000	1,034,118
1	1	59.78	59.78	59.78		100.00	59.78	59.78	N/A	1,730,000	1,034,118
<u>Dry</u>											
County	5	69.71	66.87	62.87	05.91	106.36	52.65	71.30	N/A	716,780	450,673
1	2	71.30	71.30	71.30		100.00	71.30	71.30	N/A	462,000	329,400
2	2	61.18	61.18	56.05	13.94	109.15	52.65	69.71	N/A	940,800	527,318
3	1	69.37	69.37	69.37		100.00	69.37	69.37	N/A	778,300	539,930
<u>Grass</u>											
County	5	67.16	79.22	72.18	38.51	109.75	47.74	152.53	N/A	266,175	192,113
2	4	59.63	60.90	61.00	18.41	99.84	47.74	76.59	N/A	292,094	178,176
3	1	152.53	152.53	152.53		100.00	152.53	152.53	N/A	162,500	247,860
<u>ALL</u>											
10/01/2022 To 09/30/2025	41	71.30	75.46	69.90	17.76	107.95	47.74	152.53	67.16 to 76.59	867,495	606,412

AGRICULTURAL

Type : Qualified

Number of Sales :	41	Median :	71	COV :	26.15	95% Median C.I. :	67.16 to 76.59
Total Sales Price :	33,967,976	Wgt. Mean :	70	STD :	19.73	95% Wgt. Mean C.I. :	64.04 to 75.77
Total Adj. Sales Price :	35,567,310	Mean :	75	Avg. Abs.Dev :	12.66	95% Mean C.I. :	69.42 to 81.50
Total Assessed Value :	24,862,878						
Avg. Adj. Sales Price :	867,495	COD :	17.76	MAX Sales Ratio :	152.53		
Avg. Assessed Value :	606,412	PRD :	107.95	MIN Sales Ratio :	47.74		

What IF

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	6	72.97	71.72	71.43	06.80	100.41	59.78	79.12	59.78 to 79.12	1,482,286	1,058,861
1	2	69.45	69.45	67.22	13.92	103.32	59.78	79.12	N/A	1,406,500	945,515
2	4	72.97	72.86	73.38	03.56	99.29	69.59	75.92	N/A	1,520,179	1,115,535
<u>Dry</u>											
County	7	71.30	75.39	69.72	14.61	108.13	52.65	99.92	52.65 to 99.92	637,129	444,185
1	3	71.30	80.84	82.29	13.38	98.24	71.30	99.92	N/A	500,000	411,442
2	3	69.71	71.94	61.20	19.52	117.55	52.65	93.47	N/A	727,200	445,014
3	1	69.37	69.37	69.37		100.00	69.37	69.37	N/A	778,300	539,930
<u>Grass</u>											
County	6	71.88	79.12	75.15	32.64	105.28	47.74	152.53	47.74 to 152.53	412,516	310,009
2	4	59.63	60.90	61.00	18.41	99.84	47.74	76.59	N/A	292,094	178,176
3	2	115.57	115.57	87.80	31.98	131.63	78.61	152.53	N/A	653,360	573,675
<u>ALL</u>											
10/01/2022 To 09/30/2025	41	71.30	75.46	69.90	17.76	107.95	47.74	152.53	67.16 to 76.59	867,495	606,412

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_County	Total	Increase	8%

What IF

Harlan County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Harlan	1	7,832	7,832	6,536	4,475	n/a	4,142	3,965	3,965	7,190
Franklin	2	5,683	5,411	5,060	5,124	1,225	4,608	4,678	4,572	5,336
Kearney	1	8,000	7,898	7,500	6,500	5,000	4,500	4,300	4,000	7,164
Phelps	2	7,250	7,125	6,674	6,375	6,195	6,023	5,925	5,300	6,683
Harlan	2	5,550	5,550	5,000	3,440	n/a	3,440	3,354	3,354	4,903
Franklin	2	5,683	5,411	5,060	5,124	1,225	4,608	4,678	4,572	5,336
Furnas	1	5,205	5,205	4,210	3,950	n/a	2,920	2,785	2,785	4,673
Gosper	1	8,382	8,382	6,907	5,559	n/a	5,222	4,885	4,633	7,962
Phelps	2	7,250	7,125	6,674	6,375	6,195	6,023	5,925	5,300	6,683
Harlan	3	6,568	4,726	4,024	3,600	n/a	n/a	3,318	3,318	4,603
Franklin	1	3,388	3,390	3,191	3,246	n/a	2,700	2,675	2,640	3,283
Furnas	1	5,205	5,205	4,210	3,950	n/a	2,920	2,785	2,785	4,673

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Harlan	1	n/a	4,392	3,920	3,625	n/a	3,050	2,795	2,795	4,122
Franklin	2	3,020	2,995	2,700	2,575	2,351	2,250	1,830	1,780	2,723
Kearney	1	n/a	3,900	3,250	3,250	2,790	2,500	2,500	2,200	3,572
Phelps	2	n/a	2,761	2,499	2,225	1,930	1,738	1,549	1,449	2,288
Harlan	2	4,492	3,374	2,867	2,695	2,695	2,695	2,490	2,490	3,152
Franklin	2	3,020	2,995	2,700	2,575	2,351	2,250	1,830	1,780	2,723
Furnas	1	2,670	2,670	1,830	1,830	1,830	n/a	1,670	1,670	2,341
Gosper	1	n/a	2,408	2,288	2,161	1,984	1,693	1,606	1,606	2,267
Phelps	2	n/a	2,761	2,499	2,225	1,930	1,738	1,549	1,449	2,288
Harlan	3	3,258	3,258	2,768	2,768	n/a	n/a	2,410	2,410	3,041
Franklin	1	2,310	2,305	2,295	2,155	1,555	1,552	1,315	1,310	1,949
Furnas	1	2,670	2,670	1,830	1,830	1,830	n/a	1,670	1,670	2,341

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Harlan	1	1,500	1,500	1,500	1,500	n/a	n/a	n/a	1,500	1,500
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	1,253
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Phelps	2	1,550	1,500	1,425	1,375	n/a	1,276	1,225	1,150	1,375
Harlan	2	1,500	1,500	1,500	1,500	1,500	1,500	n/a	1,500	1,500
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	1,253
Furnas	1	1,065	1,065	1,065	1,065	1,065	n/a	1,065	n/a	1,065
Gosper	1	1,220	1,230	1,219	1,219	1,632	n/a	1,219	1,719	1,222
Phelps	2	1,550	1,500	1,425	1,375	n/a	1,276	1,225	1,150	1,375
Harlan	3	1,500	1,500	1,500	1,500	1,500	1,500	n/a	n/a	1,500
Franklin	1	1,450	1,400	1,345	1,305	1,285	1,260	1,220	1,200	1,360
Furnas	1	1,065	1,065	1,065	1,065	1,065	n/a	1,065	n/a	1,065

County	Mkt Area	CRP	TIMBER	WASTE
Harlan	1	n/a	n/a	100
Franklin	2	1,234	650	150
Kearney	1	1,300	n/a	150
Phelps	2	n/a	1,000	100
Harlan	2	n/a	n/a	100
Franklin	2	1,234	650	150
Furnas	1	1,400	1,065	75
Gosper	1	n/a	n/a	100
Phelps	2	n/a	1,000	100
Harlan	3	n/a	n/a	100
Franklin	1	1,377	650	150
Furnas	1	1,400	1,065	75

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

Harlan County 2026 Average Acre Value Comparison

Hypothetical increase of All Grass 8%

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Harlan	1	7,832	7,832	6,536	4,475	n/a	4,142	3,965	3,965	7,190
Franklin	2	5,683	5,411	5,060	5,124	1,225	4,608	4,678	4,572	5,336
Kearney	1	8,000	7,898	7,500	6,500	5,000	4,500	4,300	4,000	7,164
Phelps	2	7,250	7,125	6,674	6,375	6,195	6,023	5,925	5,300	6,683
Harlan	2	5,550	5,550	5,000	3,440	n/a	3,440	3,354	3,354	4,903
Franklin	2	5,683	5,411	5,060	5,124	1,225	4,608	4,678	4,572	5,336
Furnas	1	5,205	5,205	4,210	3,950	n/a	2,920	2,785	2,785	4,673
Gosper	1	8,382	8,382	6,907	5,559	n/a	5,222	4,885	4,633	7,962
Phelps	2	7,250	7,125	6,674	6,375	6,195	6,023	5,925	5,300	6,683
Harlan	3	6,568	4,726	4,024	3,600	n/a	n/a	3,318	3,318	4,603
Franklin	1	3,388	3,390	3,191	3,246	n/a	2,700	2,675	2,640	3,283
Furnas	1	5,205	5,205	4,210	3,950	n/a	2,920	2,785	2,785	4,673

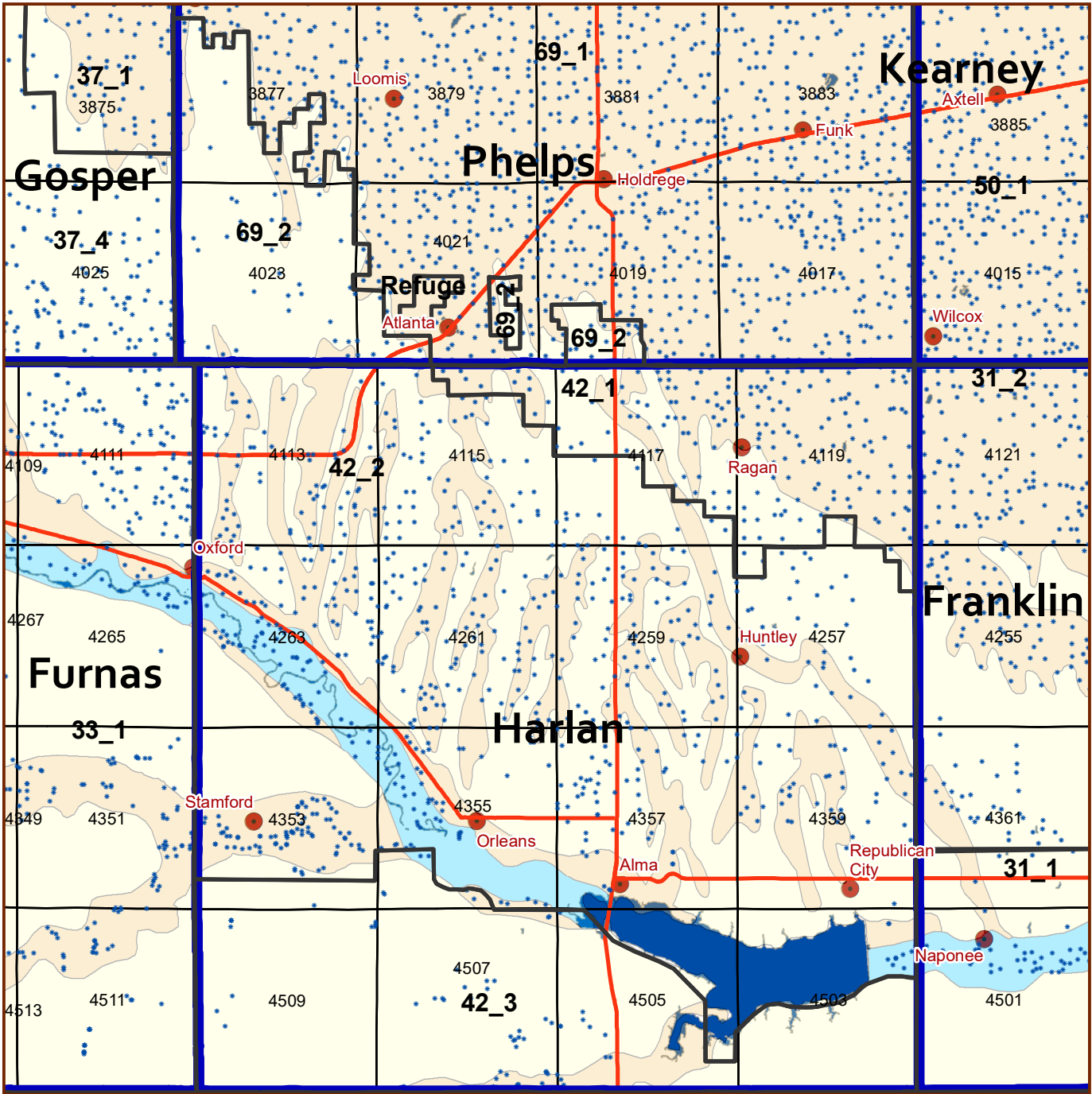
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Harlan	1	n/a	4,392	3,920	3,625	n/a	3,050	2,795	2,795	4,122
Franklin	2	3,020	2,995	2,700	2,575	2,351	2,250	1,830	1,780	2,723
Kearney	1	n/a	3,900	3,250	3,250	2,790	2,500	2,500	2,200	3,572
Phelps	2	n/a	2,761	2,499	2,225	1,930	1,738	1,549	1,449	2,288
Harlan	2	4,492	3,374	2,867	2,695	2,695	2,695	2,490	2,490	3,152
Franklin	2	3,020	2,995	2,700	2,575	2,351	2,250	1,830	1,780	2,723
Furnas	1	2,670	2,670	1,830	1,830	1,830	n/a	1,670	1,670	2,341
Gosper	1	n/a	2,408	2,288	2,161	1,984	1,693	1,606	1,606	2,267
Phelps	2	n/a	2,761	2,499	2,225	1,930	1,738	1,549	1,449	2,288
Harlan	3	3,258	3,258	2,768	2,768	n/a	n/a	2,410	2,410	3,041
Franklin	1	2,310	2,305	2,295	2,155	1,555	1,552	1,315	1,310	1,949
Furnas	1	2,670	2,670	1,830	1,830	1,830	n/a	1,670	1,670	2,341

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Harlan	1	1,620	1,620	1,620	1,620	n/a	n/a	n/a	1,620	1,620
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	1,253
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Phelps	2	1,550	1,500	1,425	1,375	n/a	1,276	1,225	1,150	1,375
Harlan	2	1,620	1,620	1,620	1,620	1,620	1,620	n/a	1,620	1,620
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	1,253
Furnas	1	1,065	1,065	1,065	1,065	1,065	n/a	1,065	n/a	1,065
Gosper	1	1,220	1,230	1,219	1,219	1,632	n/a	1,219	1,719	1,222
Phelps	2	1,550	1,500	1,425	1,375	n/a	1,276	1,225	1,150	1,375
Harlan	3	1,620	1,620	1,620	1,620	1,620	1,620	n/a	n/a	1,620
Franklin	1	1,450	1,400	1,345	1,305	1,285	1,260	1,220	1,200	1,360
Furnas	1	1,065	1,065	1,065	1,065	1,065	n/a	1,065	n/a	1,065

County	Mkt Area	CRP	TIMBER	WASTE
Harlan	1	n/a	n/a	100
Franklin	2	1,234	650	150
Kearney	1	1,300	n/a	150
Phelps	2	n/a	1,000	100
Harlan	2	n/a	n/a	100
Franklin	2	1,234	650	150
Furnas	1	1,400	1,065	75
Gosper	1	n/a	n/a	100
Phelps	2	n/a	1,000	100
Harlan	3	n/a	n/a	100
Franklin	1	1,377	650	150
Furnas	1	1,400	1,065	75

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

HARLAN COUNTY



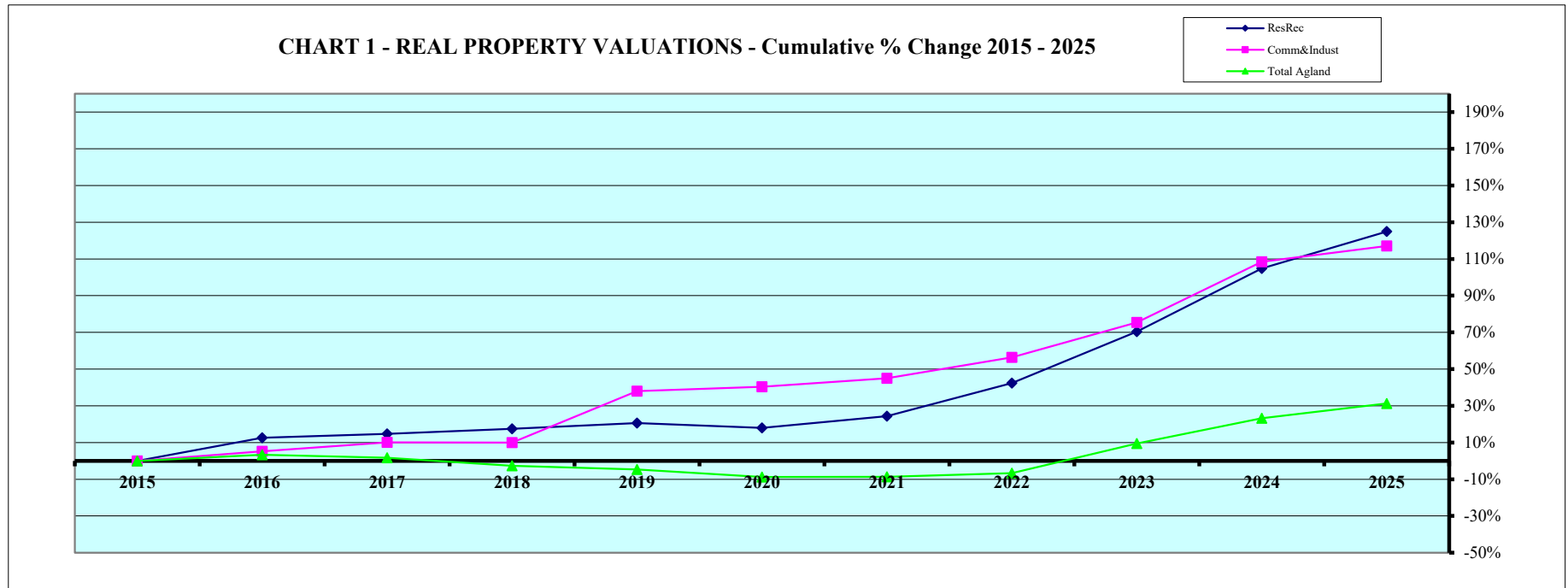
Legend

- 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 ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	118,201,012	-	-	-	26,239,590	-	-	-	746,298,200	-	-	-
2016	133,042,105	14,841,093	12.56%	12.56%	27,595,415	1,355,825	5.17%	5.17%	771,001,320	24,703,120	3.31%	3.31%
2017	135,547,439	2,505,334	1.88%	14.68%	28,900,485	1,305,070	4.73%	10.14%	758,910,610	-12,090,710	-1.57%	1.69%
2018	138,915,666	3,368,227	2.48%	17.52%	28,854,111	-46,374	-0.16%	9.96%	726,428,055	-32,482,555	-4.28%	-2.66%
2019	142,554,781	3,639,115	2.62%	20.60%	36,204,658	7,350,547	25.47%	37.98%	711,628,044	-14,800,011	-2.04%	-4.65%
2020	139,511,120	-3,043,661	-2.14%	18.03%	36,823,359	618,701	1.71%	40.34%	680,938,399	-30,689,645	-4.31%	-8.76%
2021	147,030,692	7,519,572	5.39%	24.39%	38,054,916	1,231,557	3.34%	45.03%	681,486,066	547,667	0.08%	-8.68%
2022	168,309,935	21,279,243	14.47%	42.39%	41,051,926	2,997,010	7.88%	56.45%	696,491,355	15,005,289	2.20%	-6.67%
2023	201,374,754	33,064,819	19.65%	70.37%	46,024,348	4,972,422	12.11%	75.40%	817,427,934	120,936,579	17.36%	9.53%
2024	242,113,707	40,738,953	20.23%	104.83%	54,684,488	8,660,140	18.82%	108.40%	919,294,623	101,866,689	12.46%	23.18%
2025	265,840,194	23,726,487	9.80%	124.91%	56,952,735	2,268,247	4.15%	117.05%	979,778,839	60,484,216	6.58%	31.29%

Rate Annual %chg: Residential & Recreational **8.44%** Commercial & Industrial **8.06%** Agricultural Land **2.76%**

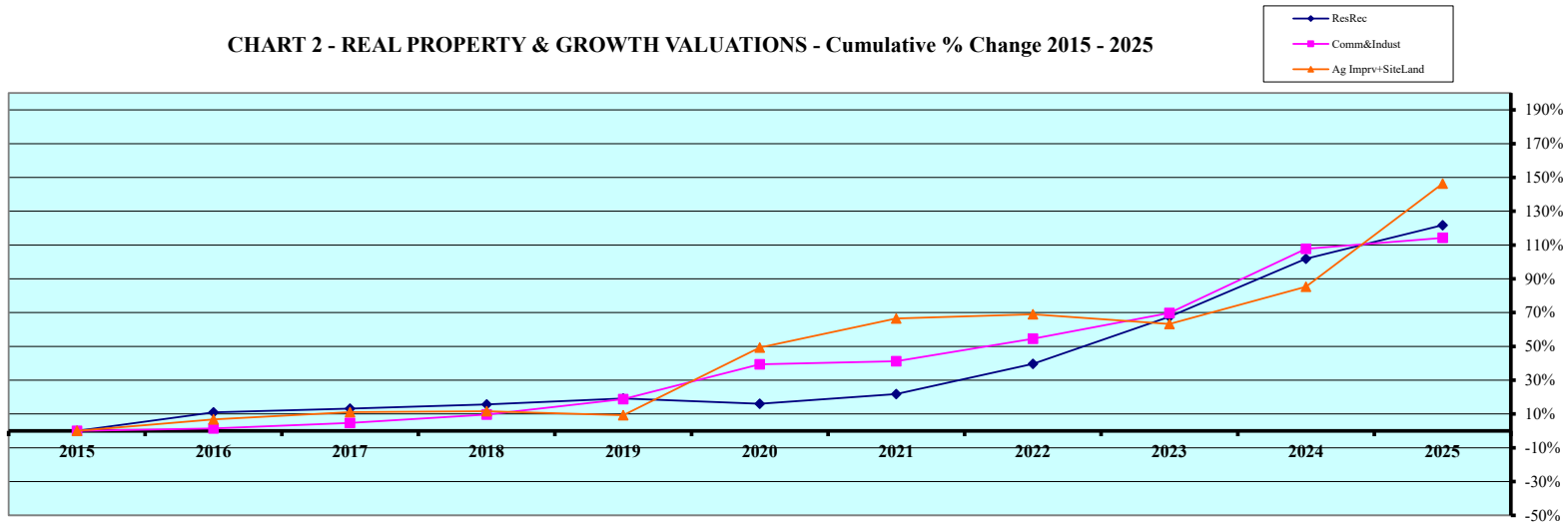
Cnty# **42**
County **HARLAN**

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 ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	118,201,012	1,976,790	1.67%	116,224,222	--	--	26,239,590	492,752	1.88%	25,746,838	--	--
2016	133,042,105	1,844,993	1.39%	131,197,112	10.99%	10.99%	27,595,415	988,274	3.58%	26,607,141	1.40%	1.40%
2017	135,547,439	1,758,472	1.30%	133,788,967	0.56%	13.19%	28,900,485	1,413,930	4.89%	27,486,555	-0.39%	4.75%
2018	138,915,666	2,169,904	1.56%	136,745,762	0.88%	15.69%	28,854,111	66,485	0.23%	28,787,626	-0.39%	9.71%
2019	142,554,781	1,713,147	1.20%	140,841,634	1.39%	19.15%	36,204,658	5,038,245	13.92%	31,166,413	8.01%	18.78%
2020	139,511,120	2,365,594	1.70%	137,145,526	-3.79%	16.03%	36,823,359	234,706	0.64%	36,588,653	1.06%	39.44%
2021	147,030,692	3,079,281	2.09%	143,951,411	3.18%	21.79%	38,054,916	1,001,023	2.63%	37,053,893	0.63%	41.21%
2022	168,309,935	3,225,551	1.92%	165,084,384	12.28%	39.66%	41,051,926	488,245	1.19%	40,563,681	6.59%	54.59%
2023	201,374,754	3,235,432	1.61%	198,139,322	17.72%	67.63%	46,024,348	1,473,628	3.20%	44,550,720	8.52%	68.78%
2024	242,113,707	3,504,530	1.45%	238,609,177	18.49%	101.87%	54,684,488	154,992	0.28%	54,529,496	18.48%	107.81%
2025	265,840,194	3,705,688	1.39%	262,134,506	8.27%	121.77%	56,952,735	743,818	1.31%	56,208,917	2.79%	114.21%
Rate Ann%chg	8.44%	Resid & Recreat w/o growth				7.00%	C & I w/o growth				4.67%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	22,110,135	12,405,605	34,515,740	1,612,339	4.67%	32,903,401	--	--
2016	24,757,805	13,894,130	38,651,935	1,785,535	4.62%	36,866,400	6.81%	6.81%
2017	24,738,110	14,472,190	39,210,300	868,285	2.21%	38,342,015	-0.80%	11.09%
2018	24,365,115	14,431,335	38,796,450	261,725	0.67%	38,534,725	-1.72%	11.64%
2019	23,298,319	15,208,053	38,506,372	798,311	2.07%	37,708,061	-2.81%	9.25%
2020	35,781,392	16,256,939	52,038,331	492,146	0.95%	51,546,185	33.86%	49.34%
2021	38,744,062	19,736,073	58,480,135	999,706	1.71%	57,480,429	10.46%	66.53%
2022	38,986,635	20,394,314	59,380,949	1,026,604	1.73%	58,354,345	-0.22%	69.07%
2023	39,261,371	20,370,914	59,632,285	3,277,567	5.50%	56,354,718	-5.10%	63.27%
2024	39,113,094	25,960,957	65,074,051	1,123,881	1.73%	63,950,170	7.24%	85.28%
2025	44,417,078	43,041,884	87,458,962	2,433,041	2.78%	85,025,921	30.66%	146.34%
Rate Ann%chg	7.22%	13.25%	9.74%	Ag Imprv+Site w/o growth			7.84%	

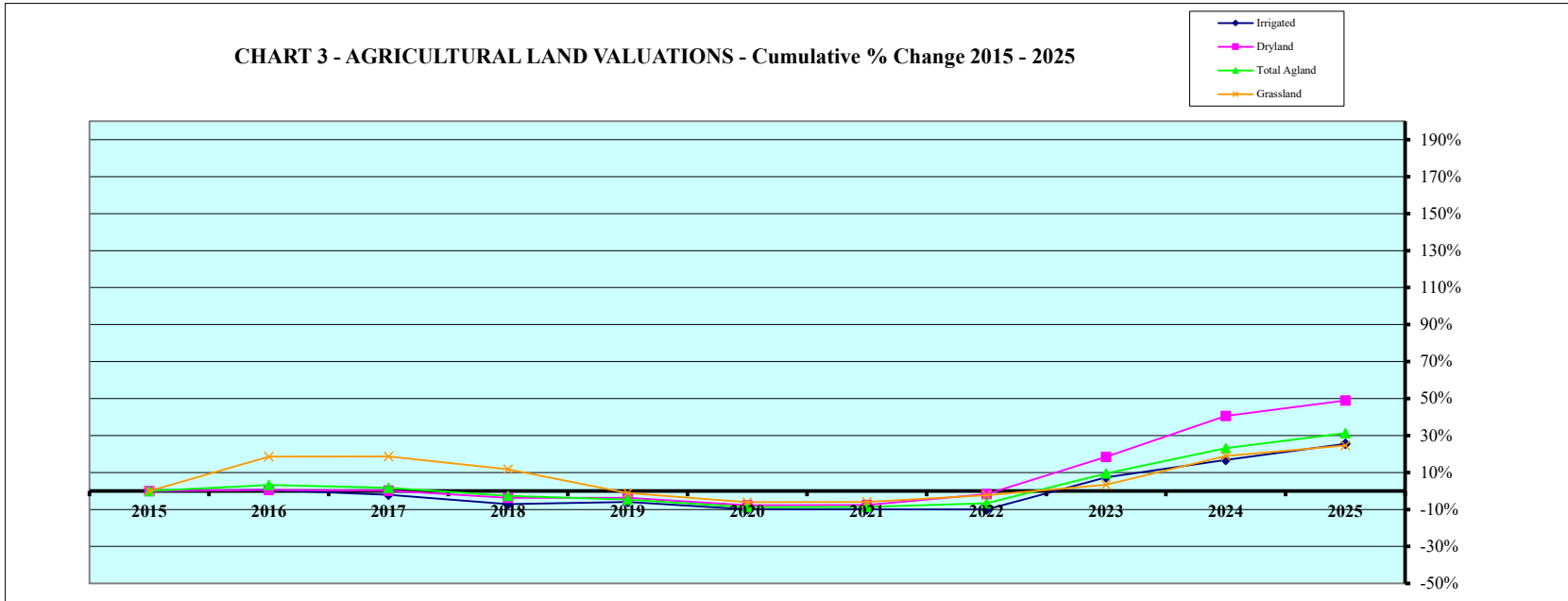
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 42
County HARLAN

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	441,021,515	-	-	-	189,506,555	-	-	-	115,290,230	-	-	-
2016	443,247,230	2,225,715	0.50%	0.50%	190,529,975	1,023,420	0.54%	0.54%	136,744,915	21,454,685	18.61%	18.61%
2017	431,755,325	-11,491,905	-2.59%	-2.10%	189,887,870	-642,105	-0.34%	0.20%	136,788,115	43,200	0.03%	18.65%
2018	409,624,290	-22,131,035	-5.13%	-7.12%	182,603,230	-7,284,640	-3.84%	-3.64%	128,772,950	-8,015,165	-5.86%	11.69%
2019	414,704,809	5,080,519	1.24%	-5.97%	182,429,275	-173,955	-0.10%	-3.73%	114,019,660	-14,753,290	-11.46%	-1.10%
2020	397,280,218	-17,424,591	-4.20%	-9.92%	174,853,983	-7,575,292	-4.15%	-7.73%	108,299,298	-5,720,362	-5.02%	-6.06%
2021	397,331,998	51,780	0.01%	-9.91%	175,155,795	301,812	0.17%	-7.57%	108,485,973	186,675	0.17%	-5.90%
2022	396,900,558	-431,440	-0.11%	-10.00%	186,408,637	11,252,842	6.42%	-1.63%	112,670,260	4,184,287	3.86%	-2.27%
2023	473,318,802	76,418,244	19.25%	7.32%	224,434,209	38,025,572	20.40%	18.43%	119,163,823	6,493,563	5.76%	3.36%
2024	515,267,353	41,948,551	8.86%	16.83%	266,447,001	42,012,792	18.72%	40.60%	137,070,269	17,906,446	15.03%	18.89%
2025	553,359,305	38,091,952	7.39%	25.47%	282,238,213	15,791,212	5.93%	48.93%	143,671,271	6,601,002	4.82%	24.62%

Rate Ann.%chg: Irrigated **2.30%** Dryland **4.06%** Grassland **2.23%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	479,900	-	-	-	0	-	-	-	746,298,200	-	-	-
2016	479,200	-700	-0.15%	-0.15%	0	0	-	-	771,001,320	24,703,120	3.31%	3.31%
2017	479,300	100	0.02%	-0.13%	0	0	-	-	758,910,610	-12,090,710	-1.57%	1.69%
2018	478,900	-400	-0.08%	-0.21%	4,948,685	4,948,685	-	-	726,428,055	-32,482,555	-4.28%	-2.66%
2019	474,300	-4,600	-0.96%	-1.17%	0	-4,948,685	-100.00%	-	711,628,044	-14,800,011	-2.04%	-4.65%
2020	504,900	30,600	6.45%	5.21%	0	0	-	-	680,938,399	-30,689,645	-4.31%	-8.76%
2021	512,300	7,400	1.47%	6.75%	0	0	-	-	681,486,066	547,667	0.08%	-8.68%
2022	511,900	-400	-0.08%	6.67%	0	0	-	-	696,491,355	15,005,289	2.20%	-6.67%
2023	511,100	-800	-0.16%	6.50%	0	0	-	-	817,427,934	120,936,579	17.36%	9.53%
2024	510,000	-1,100	-0.22%	6.27%	0	0	-	-	919,294,623	101,866,689	12.46%	23.18%
2025	510,050	50	0.01%	6.28%	0	0	-	-	979,778,839	60,484,216	6.58%	31.29%

Cnty# **42**
County **HARLAN**

Rate Ann.%chg: Total Agric Land **2.76%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	441,050,635	103,389	4,266			189,521,200	97,079	1,952			115,290,230	115,257	1,000		
2016	442,771,605	103,801	4,266	-0.01%	-0.01%	191,189,350	98,217	1,947	-0.29%	-0.29%	136,211,515	113,777	1,197	19.68%	19.68%
2017	431,899,675	103,880	4,158	-2.53%	-2.54%	189,860,640	98,008	1,937	-0.48%	-0.77%	136,756,915	113,964	1,200	0.24%	19.97%
2018	409,846,435	102,622	3,994	-3.94%	-6.38%	182,452,100	98,054	1,861	-3.95%	-4.69%	128,760,520	113,937	1,130	-5.82%	12.98%
2019	414,691,444	103,931	3,990	-0.09%	-6.47%	182,437,055	97,979	1,862	0.07%	-4.62%	114,009,660	114,010	1,000	-11.51%	-0.03%
2020	397,230,888	103,873	3,824	-4.16%	-10.36%	174,857,448	98,097	1,782	-4.27%	-8.69%	108,306,898	114,007	950	-5.00%	-5.03%
2021	397,186,870	103,890	3,823	-0.03%	-10.38%	174,934,309	98,137	1,783	0.00%	-8.69%	108,364,848	114,068	950	0.00%	-5.03%
2022	396,524,344	103,814	3,820	-0.09%	-10.46%	186,065,762	99,645	1,867	4.75%	-4.35%	112,618,260	112,618	1,000	5.26%	-0.03%
2023	480,820,744	103,653	4,639	21.45%	8.74%	224,631,489	100,264	2,240	19.98%	14.76%	119,059,476	112,320	1,060	6.00%	5.97%
2024	515,233,697	103,695	4,969	7.11%	16.47%	266,762,420	100,361	2,658	18.64%	36.15%	137,054,409	112,340	1,220	15.09%	21.96%
2025	553,630,996	103,869	5,330	7.27%	24.94%	282,457,622	100,030	2,824	6.23%	44.64%	143,661,671	112,236	1,280	4.92%	27.96%

Rate Annual %chg Average Value/Acre: 2.30%

4.07%

2.22%

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	479,900	4,799	100			0	0				746,341,965	320,523	2,329		
2016	474,600	4,746	100	0.00%	0.00%	0	0				770,647,070	320,540	2,404	3.25%	3.25%
2017	478,700	4,787	100	0.00%	0.00%	0	0				758,995,930	320,638	2,367	-1.54%	1.66%
2018	478,900	4,789	100	0.00%	0.00%	4,948,685	1,297	3,815			726,486,640	320,698	2,265	-4.30%	-2.71%
2019	474,300	4,743	100	0.00%	0.00%	0	0				711,612,459	320,663	2,219	-2.04%	-4.69%
2020	503,800	5,038	100	0.00%	0.00%	0	0				680,899,034	321,015	2,121	-4.42%	-8.91%
2021	512,300	5,123	100	0.00%	0.00%	0	0				680,998,327	321,219	2,120	-0.05%	-8.95%
2022	511,900	5,119	100	0.00%	0.00%	0	0				695,720,266	321,196	2,166	2.17%	-6.98%
2023	511,100	5,111	100	0.00%	0.00%	0	0				825,022,809	321,348	2,567	18.53%	10.26%
2024	510,000	5,100	100	0.00%	0.00%	0	0				919,560,526	321,495	2,860	11.41%	22.84%
2025	510,000	5,100	100	0.00%	0.00%	0	0				980,260,289	321,234	3,052	6.69%	31.05%

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HARLAN

Rate Annual %chg Average Value/Acre: 2.76%

(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
3,073	HARLAN	60,140,908	9,599,265	11,257,919	244,770,377	56,952,735	0	21,069,817	979,778,839	44,417,078	43,041,884	3,761,980	1,474,790,802
cnty sectorvalue % of total value:		4.08%	0.65%	0.76%	16.60%	3.86%		1.43%	66.44%	3.01%	2.92%	0.26%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,043	ALMA	1,683,103	927,220	87,678	83,107,484	0	0	26,862,313	0	64,548	0	0	112,732,346
33.94%	%sector of county sector	2.80%	9.66%	0.78%	33.95%			127.49%		0.15%			7.64%
	%sector of municipality	1.49%	0.82%	0.08%	73.72%			23.83%		0.06%			100.00%
341	ORLEANS	106,291	744,824	85,014	15,068,349	0	0	1,833,967	0	7,268	4,000	0	17,849,713
11.10%	%sector of county sector	0.18%	7.76%	0.76%	6.16%			8.70%		0.02%	0.01%		1.21%
	%sector of municipality	0.60%	4.17%	0.48%	84.42%			10.27%		0.04%	0.02%		100.00%
718	OXFORD	131,069	214,945	422,833	7,402,330	0	35,000	614,853	0	118,991	46,391	0	8,986,412
23.36%	%sector of county sector	0.22%	2.24%	3.76%	3.02%			2.92%		0.27%	0.11%		0.61%
	%sector of municipality	1.46%	2.39%	4.71%	82.37%		0.39%	6.84%		1.32%	0.52%		100.00%
22	RAGAN	39,113	271,730	25,797	1,218,799	0	0	3,152,409	0	221,313	4,368	0	4,933,529
0.72%	%sector of county sector	0.07%	2.83%	0.23%	0.50%			14.96%		0.50%	0.01%		0.33%
	%sector of municipality	0.79%	5.51%	0.52%	24.70%			63.90%		4.49%	0.09%		100.00%
134	REPUBLICAN CITY	24,264	483,854	64,298	29,376,701	265,466	0	2,926,817	0	0	0	0	33,141,400
4.36%	%sector of county sector	0.04%	5.04%	0.57%	12.00%	0.47%		13.89%					2.25%
	%sector of municipality	0.07%	1.46%	0.19%	88.64%	0.80%		8.83%					100.00%
158	STAMFORD	22,135	261,839	42,835	5,502,651	0	76,145	543,169	0	8,886	622	0	6,458,282
5.14%	%sector of county sector	0.04%	2.73%	0.38%	2.25%			2.58%		0.02%	0.00%		0.44%
	%sector of municipality	0.34%	4.05%	0.66%	85.20%		1.18%	8.41%		0.14%	0.01%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
2,417	Total Municipalities	2,005,975	2,904,412	728,455	141,676,319	265,466	111,145	35,933,531	0	421,006	55,381	0	184,101,688
78.65%	%all municip.sectors of cnty	3.34%	30.26%	6.47%	57.88%	0.47%	#DIV/0!	170.55%		0.95%	0.13%		12.48%

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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

Total Real Property Sum Lines 17, 25, & 30	Records : 5,105	Value : 1,470,708,238	Growth 6,581,818	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	225	1,832,595	44	1,900,304	18	122,511	287	3,855,410	
02. Res Improve Land	1,277	16,283,799	225	14,338,005	162	9,207,569	1,664	39,829,373	
03. Res Improvements	1,279	130,228,349	226	47,828,511	168	30,597,362	1,673	208,654,222	
04. Res Total	1,504	148,344,743	270	64,066,820	186	39,927,442	1,960	252,339,005	3,907,779
% of Res Total	76.73	58.79	13.78	25.39	9.49	15.82	38.39	17.16	59.37
05. Com UnImp Land	41	240,561	1	1,500	3	59,400	45	301,461	
06. Com Improve Land	217	2,789,840	5	83,770	10	370,846	232	3,244,456	
07. Com Improvements	225	34,784,992	9	4,035,537	16	14,434,067	250	53,254,596	
08. Com Total	266	37,815,393	10	4,120,807	19	14,864,313	295	56,800,513	867,597
% of Com Total	90.17	66.58	3.39	7.25	6.44	26.17	5.78	3.86	13.18
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	10	0	1	0	0	0	11	0	
15. Rec Improvements	12	265,249	314	19,878,398	0	0	326	20,143,647	
16. Rec Total	12	265,249	314	19,878,398	0	0	326	20,143,647	470,163
% of Rec Total	3.68	1.32	96.32	98.68	0.00	0.00	6.39	1.37	7.14
Res & Rec Total	1,516	148,609,992	584	83,945,218	186	39,927,442	2,286	272,482,652	4,377,942
% of Res & Rec Total	66.32	54.54	25.55	30.81	8.14	14.65	44.78	18.53	66.52
Com & Ind Total	266	37,815,393	10	4,120,807	19	14,864,313	295	56,800,513	867,597
% of Com & Ind Total	90.17	66.58	3.39	7.25	6.44	26.17	5.78	3.86	13.18
17. Taxable Total	1,782	186,425,385	594	88,066,025	205	54,791,755	2,581	329,283,165	5,245,539
% of Taxable Total	69.04	56.62	23.01	26.74	7.94	16.64	50.56	22.39	79.70

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	10	314,627	3,820,642	0	0	0
19. Commercial	1	644,781	795,483	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	10	314,627	3,820,642
19. Commercial	0	0	0	1	644,781	795,483
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				11	959,408	4,616,125

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	1	104,110	0	0	16	2,302,960	17	2,407,070	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	17	2,407,070	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	0	0	0	0

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	21	750,767	7	438,220	1,951	853,410,626	1,979	854,599,613
28. Ag-Improved Land	6	192,518	6	264,102	495	215,416,815	507	215,873,435
29. Ag Improvements	6	321,551	6	608,688	516	67,614,716	528	68,544,955

30. Ag Total				2,507	1,139,018,003
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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	3	3.00	105,000	4	4.00	140,000	
33. HomeSite Improvements	3	0.00	270,851	4	0.00	486,568	
34. HomeSite Total							
35. FarmSite UnImp Land	1	4.00	4,000	5	7.00	35,000	
36. FarmSite Improv Land	1	4.00	20,000	6	11.00	85,000	
37. FarmSite Improvements	6	0.00	50,700	6	0.00	122,120	
38. FarmSite Total							
39. Road & Ditches	0	1.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	70,000	2	2.00	70,000	
32. HomeSite Improv Land	309	316.50	11,046,000	316	323.50	11,291,000	
33. HomeSite Improvements	289	0.00	32,317,052	296	0.00	33,074,471	388,700
34. HomeSite Total				298	325.50	44,435,471	
35. FarmSite UnImp Land	81	179.70	874,500	87	190.70	913,500	
36. FarmSite Improv Land	465	1,512.20	5,944,930	472	1,527.20	6,049,930	
37. FarmSite Improvements	480	0.00	35,297,664	492	0.00	35,470,484	947,579
38. FarmSite Total				579	1,717.90	42,433,914	
39. Road & Ditches	0	6,384.30	0	0	6,385.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				877	8,428.70	86,869,385	1,336,279

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,059.00	4.53%	8,294,088	4.94%	7,832.00
46. 1A	17,644.00	75.51%	138,187,808	82.25%	7,832.00
47. 2A1	1,029.00	4.40%	6,725,544	4.00%	6,536.00
48. 2A	666.00	2.85%	2,980,350	1.77%	4,475.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	223.00	0.95%	923,666	0.55%	4,142.00
51. 4A1	395.00	1.69%	1,566,175	0.93%	3,965.00
52. 4A	2,351.00	10.06%	9,321,715	5.55%	3,965.00
53. Total	23,367.00	100.00%	167,999,346	100.00%	7,189.60
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,961.30	78.14%	34,966,030	83.25%	4,392.00
56. 2D1	477.00	4.68%	1,869,840	4.45%	3,920.00
57. 2D	315.00	3.09%	1,141,875	2.72%	3,625.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	40.00	0.39%	122,000	0.29%	3,050.00
60. 4D1	375.00	3.68%	1,048,125	2.50%	2,795.00
61. 4D	1,020.00	10.01%	2,850,900	6.79%	2,795.00
62. Total	10,188.30	100.00%	41,998,770	100.00%	4,122.25
Grass					
63. 1G1	678.92	12.72%	1,018,380	12.72%	1,500.00
64. 1G	2,476.00	46.40%	3,714,000	46.40%	1,500.00
65. 2G1	1,960.60	36.74%	2,940,900	36.74%	1,500.00
66. 2G	216.00	4.05%	324,000	4.05%	1,500.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	5.00	0.09%	7,500	0.09%	1,500.00
71. Total	5,336.52	100.00%	8,004,780	100.00%	1,500.00
Irrigated Total					
Irrigated Total	23,367.00	59.88%	167,999,346	77.06%	7,189.60
Dry Total					
Dry Total	10,188.30	26.11%	41,998,770	19.26%	4,122.25
Grass Total					
Grass Total	5,336.52	13.68%	8,004,780	3.67%	1,500.00
72. Waste	129.00	0.33%	12,900	0.01%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	39,020.82	100.00%	218,015,796	100.00%	5,587.17

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,297.70	8.21%	34,952,235	9.30%	5,550.00
46. 1A	43,589.40	56.85%	241,921,170	64.35%	5,550.00
47. 2A1	5,421.00	7.07%	27,105,000	7.21%	5,000.00
48. 2A	3,045.00	3.97%	10,474,800	2.79%	3,440.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	331.00	0.43%	1,138,640	0.30%	3,440.00
51. 4A1	3,125.70	4.08%	10,483,598	2.79%	3,354.00
52. 4A	14,866.00	19.39%	49,860,564	13.26%	3,354.00
53. Total	76,675.80	100.00%	375,936,007	100.00%	4,902.93
Dry					
54. 1D1	5.00	0.01%	22,460	0.01%	4,492.00
55. 1D	44,401.71	73.36%	149,811,369	78.53%	3,374.00
56. 2D1	1,306.00	2.16%	3,744,302	1.96%	2,867.00
57. 2D	1,450.50	2.40%	3,909,098	2.05%	2,695.00
58. 3D1	54.00	0.09%	145,530	0.08%	2,695.00
59. 3D	69.00	0.11%	185,955	0.10%	2,695.00
60. 4D1	3,356.00	5.54%	8,356,440	4.38%	2,490.00
61. 4D	9,881.36	16.33%	24,604,586	12.90%	2,490.00
62. Total	60,523.57	100.00%	190,779,740	100.00%	3,152.16
Grass					
63. 1G1	6,044.00	8.66%	9,066,000	8.66%	1,500.00
64. 1G	39,234.96	56.25%	58,852,440	56.25%	1,500.00
65. 2G1	21,350.50	30.61%	32,025,750	30.61%	1,500.00
66. 2G	2,987.00	4.28%	4,480,500	4.28%	1,500.00
67. 3G1	4.60	0.01%	6,900	0.01%	1,500.00
68. 3G	57.00	0.08%	85,500	0.08%	1,500.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	77.00	0.11%	115,500	0.11%	1,500.00
71. Total	69,755.06	100.00%	104,632,590	100.00%	1,500.00
Irrigated Total	76,675.80	36.31%	375,936,007	55.96%	4,902.93
Dry Total	60,523.57	28.66%	190,779,740	28.40%	3,152.16
Grass Total	69,755.06	33.04%	104,632,590	15.58%	1,500.00
72. Waste	4,197.50	1.99%	419,750	0.06%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	211,151.93	100.00%	671,768,087	100.00%	3,181.44

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	689.00	18.23%	4,525,352	26.01%	6,568.00
46. 1A	1,739.20	46.01%	8,219,459	47.24%	4,726.00
47. 2A1	225.00	5.95%	905,400	5.20%	4,024.00
48. 2A	34.00	0.90%	122,400	0.70%	3,600.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	141.00	3.73%	467,838	2.69%	3,318.00
52. 4A	952.00	25.18%	3,158,736	18.15%	3,318.00
53. Total	3,780.20	100.00%	17,399,185	100.00%	4,602.72
Dry					
54. 1D1	2.00	0.01%	6,516	0.01%	3,258.00
55. 1D	21,585.65	73.60%	70,326,048	78.85%	3,258.00
56. 2D1	237.00	0.81%	656,016	0.74%	2,768.00
57. 2D	325.00	1.11%	899,600	1.01%	2,768.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,394.00	4.75%	3,359,540	3.77%	2,410.00
61. 4D	5,783.00	19.72%	13,937,030	15.63%	2,410.00
62. Total	29,326.65	100.00%	89,184,750	100.00%	3,041.08
Grass					
63. 1G1	1,264.00	3.40%	1,896,000	3.40%	1,500.00
64. 1G	23,295.60	62.73%	34,943,400	62.73%	1,500.00
65. 2G1	10,073.00	27.12%	15,109,500	27.12%	1,500.00
66. 2G	1,060.00	2.85%	1,590,000	2.85%	1,500.00
67. 3G1	1,440.00	3.88%	2,160,000	3.88%	1,500.00
68. 3G	3.00	0.01%	4,500	0.01%	1,500.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	37,135.60	100.00%	55,703,400	100.00%	1,500.00
Irrigated Total					
	3,780.20	5.32%	17,399,185	10.72%	4,602.72
Dry Total					
	29,326.65	41.30%	89,184,750	54.93%	3,041.08
Grass Total					
	37,135.60	52.29%	55,703,400	34.31%	1,500.00
72. Waste	774.00	1.09%	77,400	0.05%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	71,016.45	100.00%	162,364,735	100.00%	2,286.30

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	75.80	385,827	70.00	344,580	103,677.20	560,604,131	103,823.00	561,334,538
77. Dry Land	69.30	247,078	25.00	73,742	99,944.22	321,642,440	100,038.52	321,963,260
78. Grass	120.92	181,380	16.00	24,000	112,090.26	168,135,390	112,227.18	168,340,770
79. Waste	0.00	0	0.00	0	5,100.50	510,050	5,100.50	510,050
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	266.02	814,285	111.00	442,322	320,812.18	1,050,892,011	321,189.20	1,052,148,618

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	103,823.00	32.32%	561,334,538	53.35%	5,406.65
Dry Land	100,038.52	31.15%	321,963,260	30.60%	3,218.39
Grass	112,227.18	34.94%	168,340,770	16.00%	1,500.00
Waste	5,100.50	1.59%	510,050	0.05%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	321,189.20	100.00%	1,052,148,618	100.00%	3,275.79

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	21	175,427	165	9,377,321	171	30,512,013	192	40,064,761	629,056
83.2 Alma	29	617,430	554	10,248,620	555	73,308,552	584	84,174,602	976,946
83.3 B&r Trl Park	0	0	0	0	91	2,937,558	91	2,937,558	39,010
83.4 Hanchetts	6	127,451	33	1,978,594	33	12,654,854	39	14,760,899	11,611
83.5 Hunters Hill	4	320,000	17	1,400,000	17	5,208,774	21	6,928,774	29,618
83.6 N Shore Cabin	2	55,600	26	1,892,000	26	5,249,939	28	7,197,539	321,212
83.7 N Shore Marina	0	0	1	0	132	9,439,296	132	9,439,296	211,760
83.8 Orleans	65	292,707	253	919,138	254	17,328,750	319	18,540,595	540,732
83.9 Oxford	19	48,744	98	436,136	99	9,330,496	118	9,815,376	47,322
83.10 Patterson	0	0	0	0	91	7,501,544	91	7,501,544	219,393
83.11 Republican City	19	313,209	229	4,360,738	231	24,653,132	250	29,327,079	443,198
83.12 Stam/hunt/ragan	95	557,139	164	580,040	164	8,133,121	259	9,270,300	0
83.13 Taylor Manor	27	1,347,703	135	8,636,786	135	22,539,840	162	32,524,329	908,084
84 Residential Total	287	3,855,410	1,675	39,829,373	1,999	228,797,869	2,286	272,482,652	4,377,942

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	6	149,192	19	641,073	26	15,703,898	32	16,494,163	251,580
85.2	Alma	6	107,010	104	2,165,471	106	22,671,879	112	24,944,360	272,728
85.3	B&r Trl Park	0	0	1	22,750	1	552,430	1	575,180	0
85.4	Huntley/ragan	1	390	1	210	1	5,583	2	6,183	0
85.5	N Shore Cabin	0	0	0	0	2	2,759,665	2	2,759,665	0
85.6	Orleans	14	15,652	39	34,444	42	1,769,075	56	1,819,171	12,000
85.7	Oxford	2	2,676	5	18,616	5	593,500	7	614,792	0
85.8	Patterson	0	0	0	0	2	2,291,797	2	2,291,797	0
85.9	Republican City	4	22,356	29	245,752	31	3,064,871	35	3,332,979	331,289
85.10	Stam/hunt/ragan	12	4,185	31	44,340	31	3,529,304	43	3,577,829	0
85.11	Taylor Manor	0	0	3	71,800	3	312,594	3	384,394	0
86	Commercial Total	45	301,461	232	3,244,456	250	53,254,596	295	56,800,513	867,597

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	678.92	12.72%	1,018,380	12.72%	1,500.00
88. 1G	2,476.00	46.40%	3,714,000	46.40%	1,500.00
89. 2G1	1,960.60	36.74%	2,940,900	36.74%	1,500.00
90. 2G	216.00	4.05%	324,000	4.05%	1,500.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	5.00	0.09%	7,500	0.09%	1,500.00
95. Total	5,336.52	100.00%	8,004,780	100.00%	1,500.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	5,336.52	100.00%	8,004,780	100.00%	1,500.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	5,336.52	100.00%	8,004,780	100.00%	1,500.00

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	6,044.00	8.66%	9,066,000	8.66%	1,500.00
88. 1G	39,234.96	56.25%	58,852,440	56.25%	1,500.00
89. 2G1	21,350.50	30.61%	32,025,750	30.61%	1,500.00
90. 2G	2,987.00	4.28%	4,480,500	4.28%	1,500.00
91. 3G1	4.60	0.01%	6,900	0.01%	1,500.00
92. 3G	57.00	0.08%	85,500	0.08%	1,500.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	77.00	0.11%	115,500	0.11%	1,500.00
95. Total	69,755.06	100.00%	104,632,590	100.00%	1,500.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	69,755.06	100.00%	104,632,590	100.00%	1,500.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	69,755.06	100.00%	104,632,590	100.00%	1,500.00

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,264.00	3.40%	1,896,000	3.40%	1,500.00
88. 1G	23,295.60	62.73%	34,943,400	62.73%	1,500.00
89. 2G1	10,073.00	27.12%	15,109,500	27.12%	1,500.00
90. 2G	1,060.00	2.85%	1,590,000	2.85%	1,500.00
91. 3G1	1,440.00	3.88%	2,160,000	3.88%	1,500.00
92. 3G	3.00	0.01%	4,500	0.01%	1,500.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	37,135.60	100.00%	55,703,400	100.00%	1,500.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	37,135.60	100.00%	55,703,400	100.00%	1,500.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	37,135.60	100.00%	55,703,400	100.00%	1,500.00

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

42 Harlan

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	244,770,377	252,339,005	7,568,628	3.09%	3,907,779	1.50%
02. Recreational	21,069,817	20,143,647	-926,170	-4.40%	470,163	-6.63%
03. Ag-Homesite Land, Ag-Res Dwelling	44,417,078	44,435,471	18,393	0.04%	388,700	-0.83%
04. Total Residential (sum lines 1-3)	310,257,272	316,918,123	6,660,851	2.15%	4,766,642	0.61%
05. Commercial	56,952,735	56,800,513	-152,222	-0.27%	867,597	-1.79%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	56,952,735	56,800,513	-152,222	-0.27%	867,597	-1.79%
08. Ag-Farmsite Land, Outbuildings	43,041,884	42,433,914	-607,970	-1.41%	947,579	-3.61%
09. Minerals	3,761,980	2,407,070	-1,354,910	-36.02	0	-36.02%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	46,803,864	44,840,984	-1,962,880	-4.19%	947,579	-6.22%
12. Irrigated	553,359,305	561,334,538	7,975,233	1.44%		
13. Dryland	282,238,213	321,963,260	39,725,047	14.08%		
14. Grassland	143,671,271	168,340,770	24,669,499	17.17%		
15. Wasteland	510,050	510,050	0	0.00%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	979,778,839	1,052,148,618	72,369,779	7.39%		
18. Total Value of all Real Property (Locally Assessed)	1,393,792,710	1,470,708,238	76,915,528	5.52%	6,581,818	5.05%

2026 Assessment Survey for Harlan County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$247,692
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$40,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Yes- \$20,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$40,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500
12.	Amount of last year's assessor's budget not used:
	\$61,912

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	The assessor and staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, harlan.gworks.com
8.	Who maintains the GIS software and maps?
	The assessor and staff send information to GIS (splits, combined parcels, etc)
9.	What type of aerial imagery is used in the cyclical review of properties?
	Agridata and GIS
10.	When was the aerial imagery last updated?
	Agridata 2024, GIS 2024

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Alma
4.	When was zoning implemented?
	2002

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott, Cardinal Appraisal Group
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Pritchard & Abbott, Cardinal Appraisal Group
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The contract does not specify requirements; however, the appraisal firms employ qualified professionals.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	It is a combined effort between the assessor and the appraisal company

2026 Residential Assessment Survey for Harlan County

1.	Valuation data collection done by:
	The assessor
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Only the cost approach is used.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables are developed using local market information in Vanguard
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Depreciation table is set for Alma. Studies are completed for other valuation groups to determine if they need to be adjusted with a map factor.
5.	Describe the methodology used to determine the residential lot values?
	Residential lot values are valued using a sales price per square foot analysis.
6.	How are rural residential site values developed?
	The rural residential first acre value is developed based on vacant land sales plus additional rates for amenities like well, sewer, and electricity.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	No applications were received to combine lots being held for resale; lots held for sale are valued the same as all other lots within the neighborhood. Assessor uses sales price comparison and location to determine value.

2026 Commercial Assessment Survey for Harlan County

1.	Valuation data collection done by:
	Assessor.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	All three approaches to value are developed for commercial property.
2a.	Describe the process used to determine the value of unique commercial properties.
	A county wide reappraisal was completed by Stanard Appraisal in 2023; the appraisal service established values on the unique properties using a database of sales information that they have developed from across the state.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation is developed using local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	N/A
5.	Describe the methodology used to determine the commercial lot values.
	Commercial lots are valued by the square foot.

2026 Agricultural Assessment Survey for Harlan County

1.	Valuation data collection done by:
	The assessor
2.	Describe the process used to determine and monitor market areas.
	The market areas were developed based on soil types and topographic characteristics. Annually, a sales study is completed to monitor the market areas.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Land is classified based on the findings of the periodic land use studies. Generally, parcels of less than 20 acres will be examined more carefully for alternative uses. Sales verification questionnaires and normal discovery also help to identify non-agricultural uses. Recreational land is only found near the lake; there is no designated hunting land in the county.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes, farm home sites and rural residential home sites 1st acres are valued the same.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Intensive use is reviewed at the same time as commercial. A hired contract appraiser helps establish values for these parcels based on market analysis.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A
6a.	Are any other agricultural subclasses used? If yes, please explain.
	CREP, CRP, EQIP
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	Sales analysis
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?

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

**2025 PLAN OF ASSESSMENT
FOR
HARLAN COUNTY**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), 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 or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 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 Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (2003).

Assessment levels required for real property are as follows:

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

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1960	39%	21%
Commercial	292	6%	3%
Recreational	332	9%	4%
Agricultural	2469	46%	72%
Mineral	16	0	0
Exempt	214	0	0

Agricultural land - taxable acres 320,857

Other pertinent facts: For agland 12% of county is grass, 41% is irrigated, 12% is dry, and 2% is other.

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

Current Resources:

A. Staff/Budget/Training

1 Assessor

1 Clerk

Harlan County budget \$240,819 for 2024-2025.

The Assessor & Deputy are required to obtain 60 hours of continuing education every 4 years. These hours are currently being obtained. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

B. Cadastral Maps & GIS

The Harlan County cadastral maps were purchased in 1982. The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers. At the present time, the cadastral maps are in dire need of updating and repair work as the 43 years of use have taken its toll. A grant through NE Records Board was received in 2012 and GIS was implementd in August. New County photos were taken by GIS and available for use in 2024. We have a new feature available 09/2025 from GWorks. We are now able to use street view, which could greatly improve our review process on properties with current photos.

C. Property Record Cards

We utilize the property record cards available from the old Orion system & the new Vanguard System. We use the GIS program, Agridata program and Google Earth to review parcels. We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition.

D. Software for CAMA, Assessment Administration

Harlan County became a State assumed county in July 1998 and then went back to the County after 14 years on July 1, 2012. While with the State we used Terra Scan CAMA system. July 2011 we went to CAMA software from Orion by Tyler Technologies using costing from Marshall & Swift. In June of 2018 we changed to Vanguard CAMA. Vanguard has their own costing manual. We updated to the 2020 Version March 2025. We have completed setting depreciation tables for all residential properties, but continually review them.

E. Web based – property record information access is provided by GWorks website: <http://harlan.gworks.com>.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property.
- B. Data Collection.
- C. Review assessment sales ratio studies before assessment actions.
- D. Approaches to Value;
 - 1) Market Approach; sales comparisons,
 - 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
 - 3) Income Approach; income and expense data collection/analysis from the market,
 - 4) Land valuation studies, establish market areas, special value for agricultural land
- E. Reconciliation of Final Value and documentation
- F. Review assessment sales ratio studies after assessment actions.
- G. Notices and Public Relations

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	93.51	24.76	106.51
Commercial	N/A	N/A	N/A
Agricultural Land	69.31	26.56	106.68
Special Value Agland	N/A	N/A	N/A

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

Assessment Actions Planned for Assessment Year 2026:

Review residential property in Alma, Oxford, Haskins & Hunters Hill and Hanchett's. Review statistics to determine if any major or minor adjustments need to be made. Review market areas and any new TIF projects that develop. Do regular pick-up work and sale reviews. Verify accuracy of depreciation tables and site improvements tables with information from the market data.

Assessment Actions Planned for Assessment Year 2027:

Review Taylor Manor & Agland. Review Statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Do regular pick-up work based on the building permits and information from the zoning director. Continue use of GIS to discover and list.

Assessment Actions Planned for Assessment Year 2028:

We will review Rural Acreages. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS to discover and list.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real Property)
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 422 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 163 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. 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.
9. 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. The Village of Huntley was Abolished by the County Board in Resolution 2025-5. Those tax district were removed for 2025 tax statements.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.

11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend County Board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Date: 09/15/2025

Assessor _____