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DEPARTMENT OF REVENUE

2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR

HARLAN COUNTY

NEBRASKA
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DEPARTMENT OF REVENUE

Jim Pillen, Governor

April 7, 2025

Commissioner Hotz :

The 2025 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,

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Kim Fouts, Harlan County Assessor

Property Assessment Division
Sarah Scott, Administrator
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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.

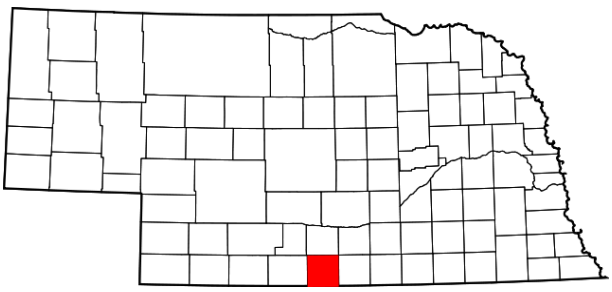
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

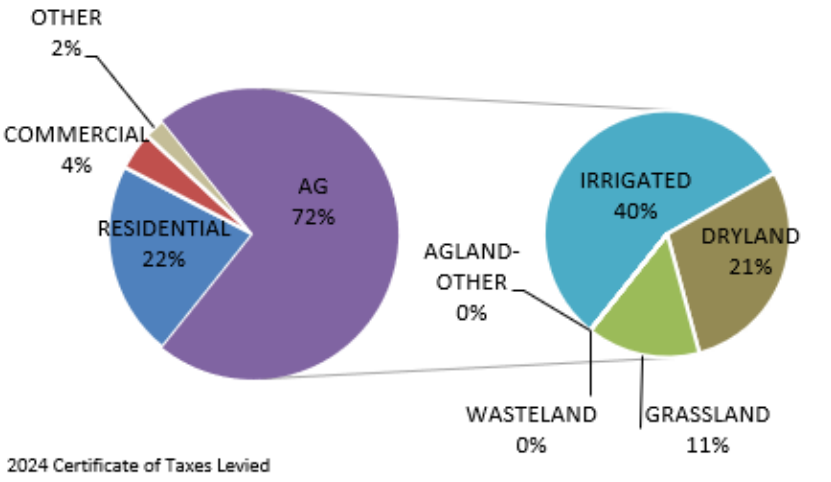
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 3,045 residents, per the Census Bureau Quick Facts for 2023, a 1% population decrease from the 2020 U.S. Census. Reports indicate that 85% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is $132,781 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).





CITY POPULATION CHANGE

	2014	2024	*Change*
ALMA	1,133	1,043	*-7.9%*
HUNTLEY	44	33	*-25.0%*
ORLEANS	386	341	*-11.7%*
OXFORD	779	718	*-7.8%*
RAGAN	38	22	*-42.1%*
REPUBLICAN CITY	150	134	*-10.7%*
STAMFORD	183	158	*-13.7%*

The majority of the commercial properties in Harlan County are located in and around Alma; a number of commercial businesses cater to recreational opportunities at the Harlan County Reservoir. According to the U.S. Census Bureau, there are 93 employer establishments with total employment of 585, a 3% decrease.

Agricultural land contributes the largest portion to the county's valuation base by a large margin. 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). Some of the primary crops grown within the county include corn, soybeans, sorghum, winter wheat, oats, and alfalfa.

Assessment Practices & Actions

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

A review of the sales verification and qualification process supports that the Harlan County Assessor qualified sales below the statewide average usability rate. However, a review of the sales qualifications shows no bias and that all arm's-length transactions have been made available for measurement.

There are six valuation groups in Harlan County, Valuation Group 1 is the largest town, Valuation Group 5 is the mid-size communities, Valuation Group 6 is the small villages, Valuation Group 2 is the rural parcels except those around the reservoir and Valuation Groups 3 and 4 are influenced by the lake and are stratified by year round homes with generally better quality versus mobile homes of lesser quality and mostly seasonal homes.

The county assessor reviews the residential parcels and has a schedule of review to ensure that the six-year inspection and review cycle is in compliance. The County Assessor does have a written methodology on file.

2025 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	2022	2020	2022	2020	
2	Acreages	2022	2020	2024*	2022	
3	Lake Homes	2023	2020	2020-2023	2020-2023	30% Map area adjustment
4	Republican City and Taylor Manor	2023	2020	2023/2024*	2021-2023	Taylor Manor- 25% map area adjustment
5	Oxford and Orleans	2023	2020	2023	2020-2023	
6	Huntley, Ragan, Stamford	2022	2020	2023	2023	7% Map area adjustment

Additional comments: Pick-up work and routine maintenance was completed for the residential class.

* = assessment action for current year

Description of Analysis

The statistical sample for the residential class consists of 102 qualified sales. All three measures of central tendency are within the acceptable range, while both qualitative statistics are high. The PRD does not demonstrate a clear pattern of regressivity but does display outliers at various prices levels.

The valuation groups all have medians within the acceptable range with the exception of Valuation Group 3 which is below the acceptable range, with four sales and ratios ranging from 59% to 93%; there is too much variability to rely on the median. The county assessor increased this valuation group 30% and actively works on adjusting the valuation group with the market.

A review of the sold parcels compared to the change in the 2025 County Abstract of Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and reflect the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggests that assessments within the county are valued within the acceptable range and are equalized. The quality of assessment of the residential property in Harlan County complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	42	93.97	92.07	91.37	17.68	100.77
2	5	96.76	116.21	107.89	28.61	107.71
3	4	78.03	77.31	74.72	14.02	103.47
4	17	94.68	105.42	104.56	24.13	100.82
5	26	95.00	102.19	87.29	33.81	117.07
6	8	94.81	107.14	99.58	30.70	107.59
_____ALL_____	102	93.51	98.66	92.63	24.76	106.51

Level of Value

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

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 verification and qualification process was reviewed showing that the Harlan County Assessor qualifies sales at a rate above the statewide average rate. A review of the sales roster reveals an adequate reason for non-qualified sales and that all arm's-length transactions were made available for measurement.

There is only one valuation group for Harlan County as occupancy codes are the major factor in determining values with land values accounting for locational differences. A contract appraiser is hired to review the commercial parcels all in one year. The assessor is in compliance with the six-year inspection and review cycle.

2025 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	2018	2020	2023	2023	

Additional comments: Pick-up work and routine maintenance was completed for the commercial class.

* = assessment action for current year

Description of Analysis

The statistical sample for the commercial class consists of 15 qualified sales. The median is within the acceptable range while the weighted mean is low and the mean is slightly high. Looking at the qualitative statistics the COD is within the recommended range while the PRD is high. There is one high dollar sale that is affecting the PRD and weighted mean, overall there is not a regressive pattern to assessments.

Comparison of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the commercial class of property and reflect the reported assessment actions. There is a 4% increase in the sample, but this is a result of a TIF project being terminated.

Equalization and Quality of Assessment

A review of the statistics along with all other information available and the assessment practices suggest that assessments within the county are valued within the acceptable range and are

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

Level of Value

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

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 verification and qualification process was reviewed showing that Harlan County qualifies sales near the statewide average rate. A review of the sales roster reveals an adequate reason for non-qualified sales and that all arm's-length transactions were made available for measurement.

The county assessor collects the data and reviews the agricultural parcels and is in compliance with the six-year inspection and review cycle. Intensive use has been identified, and a contract appraiser helps establish values based on market analysis.

2025 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	2022*	2020*	2024*	2024*	
AB DW	Agricultural dwellings	2022*	2020*	2024*	2024*	

Additional comments:

* = 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 and dry increased 12%, grass increased 5%
2	Rolling Hills with poorer soil types	2021	Irrigated land, dryland and grass increased 5%
3	South of Republican River - Rough, poor soil	2021	Dry increased 6%, grass increased 5%

Additional comments:

Description of Analysis

The statistical sample for the agricultural class consists of 34 qualified sales. The overall statistics show all three measures of central tendency and the COD within the acceptable range. There are three market areas in Harlan County, and all have medians within the acceptable range. There are very few sales when stratified by 80% Majority Land Use (MLU) only Market Area 2 has sales in all three subclasses.

Market Area 2 irrigated subclass had 5 sales and is high, however the county assessor made no adjustment to irrigated values, dryland with three sales is low but when looking at the average acre

comparison they are equal to or higher than all adjacent counties with the exception of Franklin County Market Area 2 which is only 1% higher, and grass is higher than most adjacent counties.

Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the reported assessment actions.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural land in Harlan County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
_____Irrigated_____						
County	6	75.21	82.11	77.08	14.17	106.53
1	1	68.80	68.80	68.80	00.00	100.00
2	5	76.83	84.77	78.46	14.55	108.04
_____Dry_____						
County	8	62.00	65.02	60.82	12.89	106.91
1	3	62.00	70.26	71.51	13.32	98.25
2	3	60.62	62.23	53.08	18.97	117.24
3	2	61.37	61.37	61.39	02.64	99.97
_____Grass_____						
County	5	60.51	74.22	65.81	42.64	112.78
2	4	56.79	62.64	58.26	30.38	107.52
3	1	120.52	120.52	120.52	00.00	100.00
_____ALL_____	34	69.31	73.50	68.90	23.55	106.68

Level of Value

Based on analysis of all available information, the level of value for the agricultural land in Harlan County is 69%.

2025 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	**94**	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	**99**	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	**69**	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.

STATE OF NEBRASKA
PROPERTY TAX ADMINISTRATOR
DEPT. OF REVENUE PROPERTY ASSESSMENT DIVISION

Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary

for Harlan County

Residential Real Property - Current

Number of Sales	102	Median	93.51
Total Sales Price	$16,394,265	Mean	98.66
Total Adj. Sales Price	$16,394,265	Wgt. Mean	92.63
Total Assessed Value	$15,185,908	Average Assessed Value of the Base	$116,018
Avg. Adj. Sales Price	$160,728	Avg. Assessed Value	$148,881

Confidence Interval - Current

95% Median C.I	85.76 to 99.62
95% Wgt. Mean C.I	87.00 to 98.26
95% Mean C.I	91.98 to 105.34
% of Value of the Class of all Real Property Value in the County	18.95
% of Records Sold in the Study Period	4.45
% of Value Sold in the Study Period	5.71

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	104	96	93.14
2023	109	96	95.97
2022	145	97	96.98
2021	160	93	92.75

2025 Commission Summary

for Harlan County

Commercial Real Property - Current

Number of Sales	15	Median	98.79
Total Sales Price	$2,115,950	Mean	101.22
Total Adj. Sales Price	$2,115,950	Wgt. Mean	81.89
Total Assessed Value	$1,732,851	Average Assessed Value of the Base	$197,552
Avg. Adj. Sales Price	$141,063	Avg. Assessed Value	$115,523

Confidence Interval - Current

95% Median C.I	93.71 to 112.94
95% Wgt. Mean C.I	45.22 to 118.57
95% Mean C.I	88.21 to 114.23
% of Value of the Class of all Real Property Value in the County	4.11
% of Records Sold in the Study Period	5.14
% of Value Sold in the Study Period	3.00

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	24	100	99.95
2023	26	100	94.11
2022	22	100	97.60
2021	23	100	96.72

42 Harlan

RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales :	102	MEDIAN :	94	COV :	34.88
Total Sales Price :	16,394,265	WGT. MEAN :	93	STD :	34.41
Total Adj. Sales Price :	16,394,265	MEAN :	99	Avg. Abs. Dev :	23.15
Total Assessed Value :	15,185,908				
Avg. Adj. Sales Price :	160,728	COD :	24.76	MAX Sales Ratio :	304.46
Avg. Assessed Value :	148,881	PRD :	106.51	MIN Sales Ratio :	33.53

95% Median C.I. :	85.76 to 99.62
95% Wgt. Mean C.I. :	87.00 to 98.26
95% Mean C.I. :	91.98 to 105.34

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-22 To 31-DEC-22	12	103.50	121.37	105.72	31.70	114.80	60.09	304.46	86.09 to 129.36	91,908	97,167
01-JAN-23 To 31-MAR-23	5	131.20	127.16	129.83	16.69	97.94	71.37	156.29	N/A	226,500	294,054
01-APR-23 To 30-JUN-23	22	91.03	93.20	87.37	19.08	106.67	65.47	145.14	73.93 to 105.00	191,517	167,321
01-JUL-23 To 30-SEP-23	13	88.54	92.56	85.97	28.22	107.67	33.53	160.56	65.63 to 123.01	142,000	122,076
01-OCT-23 To 31-DEC-23	17	96.66	96.65	92.38	14.50	104.62	71.11	161.24	77.09 to 109.42	163,912	151,428
01-JAN-24 To 31-MAR-24	5	125.58	120.34	113.71	09.30	105.83	94.96	133.98	N/A	117,600	133,725
01-APR-24 To 30-JUN-24	10	80.77	88.03	89.55	13.45	98.30	68.84	126.02	77.04 to 97.80	175,500	157,169
01-JUL-24 To 30-SEP-24	18	79.94	88.48	83.06	31.09	106.53	35.48	170.91	67.22 to 102.78	164,999	137,056
_____Study Yrs_____											
01-OCT-22 To 30-SEP-23	52	95.66	102.81	95.29	27.50	107.89	33.53	304.46	85.02 to 104.83	159,515	152,006
01-OCT-23 To 30-SEP-24	50	93.27	94.35	89.90	21.30	104.95	35.48	170.91	80.66 to 97.30	161,990	145,632
_____Calendar Yrs_____											
01-JAN-23 To 31-DEC-23	57	92.67	97.06	93.33	22.19	104.00	33.53	161.24	85.02 to 100.31	175,059	163,379
_____ALL_____	102	93.51	98.66	92.63	24.76	106.51	33.53	304.46	85.76 to 99.62	160,728	148,881

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	42	93.97	92.07	91.37	17.68	100.77	35.48	129.36	83.07 to 100.31	178,379	162,993
2	5	96.76	116.21	107.89	28.61	107.71	79.49	160.56	N/A	226,555	244,421
3	4	78.03	77.31	74.72	14.02	103.47	59.60	93.57	N/A	441,875	330,163
4	17	94.68	105.42	104.56	24.13	100.82	67.22	160.80	84.26 to 131.20	171,265	179,075
5	26	95.00	102.19	87.29	33.81	117.07	33.53	304.46	73.93 to 109.42	101,553	88,649
6	8	94.81	107.14	99.58	30.70	107.59	69.61	161.24	69.61 to 161.24	56,275	56,040
_____ALL_____	102	93.51	98.66	92.63	24.76	106.51	33.53	304.46	85.76 to 99.62	160,728	148,881

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	102	93.51	98.66	92.63	24.76	106.51	33.53	304.46	85.76 to 99.62	160,728	148,881
06											
07											
_____ALL_____	102	93.51	98.66	92.63	24.76	106.51	33.53	304.46	85.76 to 99.62	160,728	148,881

42 Harlan

RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales :	102	MEDIAN :	94	COV :	34.88
Total Sales Price :	16,394,265	WGT. MEAN :	93	STD :	34.41
Total Adj. Sales Price :	16,394,265	MEAN :	99	Avg. Abs. Dev :	23.15
Total Assessed Value :	15,185,908				
Avg. Adj. Sales Price :	160,728	COD :	24.76	MAX Sales Ratio :	304.46
Avg. Assessed Value :	148,881	PRD :	106.51	MIN Sales Ratio :	33.53

95% Median C.I. :	85.76 to 99.62
95% Wgt. Mean C.I. :	87.00 to 98.26
95% Mean C.I. :	91.98 to 105.34

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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	304.46	304.46	304.46	00.00	100.00	304.46	304.46	N/A	10,000	30,446
Less Than 30,000	4	153.19	172.93	148.74	39.11	116.26	80.87	304.46	N/A	22,550	33,541
__Ranges Excl. Low $__											
Greater Than 4,999	102	93.51	98.66	92.63	24.76	106.51	33.53	304.46	85.76 to 99.62	160,728	148,881
Greater Than 14,999	101	93.44	96.62	92.50	22.78	104.45	33.53	170.91	85.76 to 97.87	162,220	150,054
Greater Than 29,999	98	93.21	95.63	92.32	22.10	103.59	33.53	170.91	85.02 to 97.87	166,368	153,589
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	1	304.46	304.46	304.46	00.00	100.00	304.46	304.46	N/A	10,000	30,446
15,000 TO 29,999	3	145.14	129.08	129.32	18.46	99.81	80.87	161.24	N/A	26,733	34,572
30,000 TO 59,999	13	102.78	103.59	102.60	20.32	100.96	64.76	170.91	76.87 to 118.33	42,768	43,881
60,000 TO 99,999	19	109.42	112.66	111.81	13.77	100.76	84.62	160.56	99.68 to 125.58	83,179	93,006
100,000 TO 149,999	19	77.04	85.59	84.38	29.67	101.43	33.53	150.33	67.22 to 102.32	126,842	107,029
150,000 TO 249,999	31	80.66	88.08	89.00	21.40	98.97	35.48	160.80	73.69 to 92.97	194,545	173,136
250,000 TO 499,999	13	94.96	100.03	99.70	12.54	100.33	75.45	156.29	87.66 to 103.31	313,790	312,856
500,000 TO 999,999	3	73.14	75.81	75.65	15.98	100.21	59.60	94.68	N/A	549,167	415,420
1,000,000 +											
_____ALL_____	102	93.51	98.66	92.63	24.76	106.51	33.53	304.46	85.76 to 99.62	160,728	148,881

42 Harlan

COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales :	15	MEDIAN :	99	COV :	23.21	95% Median C.I. :	93.71 to 112.94
Total Sales Price :	2,115,950	WGT. MEAN :	82	STD :	23.49	95% Wgt. Mean C.I. :	45.22 to 118.57
Total Adj. Sales Price :	2,115,950	MEAN :	101	Avg. Abs. Dev :	15.02	95% Mean C.I. :	88.21 to 114.23
Total Assessed Value :	1,732,851						
Avg. Adj. Sales Price :	141,063	COD :	15.20	MAX Sales Ratio :	141.82		
Avg. Assessed Value :	115,523	PRD :	123.60	MIN Sales Ratio :	44.32		*Printed:3/21/2025 9:56:58AM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-21 To 31-DEC-21	3	119.76	119.71	103.75	12.32	115.38	97.55	141.82	N/A	37,000	38,387
01-JAN-22 To 31-MAR-22	1	96.66	96.66	96.66	00.00	100.00	96.66	96.66	N/A	175,000	169,152
01-APR-22 To 30-JUN-22	2	98.70	98.70	98.74	05.06	99.96	93.71	103.68	N/A	75,750	74,798
01-JUL-22 To 30-SEP-22	1	106.51	106.51	106.51	00.00	100.00	106.51	106.51	N/A	87,500	93,192
01-OCT-22 To 31-DEC-22	1	112.94	112.94	112.94	00.00	100.00	112.94	112.94	N/A	125,000	141,176
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	3	98.17	109.72	115.43	15.88	95.05	92.11	138.88	N/A	163,650	188,906
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											
_____Study Yrs_____											
01-OCT-21 To 30-SEP-22	7	103.68	108.53	100.40	11.04	108.10	93.71	141.82	93.71 to 141.82	75,000	75,300
01-OCT-22 To 30-SEP-23	6	98.48	102.58	112.83	14.51	90.92	74.60	138.88	74.60 to 138.88	115,158	129,928
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
_____Calendar Yrs_____											
01-JAN-22 To 31-DEC-22	5	103.68	102.70	102.62	05.61	100.08	93.71	112.94	N/A	107,800	110,623
01-JAN-23 To 31-DEC-23	6	98.48	100.23	111.67	12.12	89.76	74.60	138.88	74.60 to 138.88	102,658	114,636
_____ALL_____	15	98.79	101.22	81.89	15.20	123.60	44.32	141.82	93.71 to 112.94	141,063	115,523

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	15	98.79	101.22	81.89	15.20	123.60	44.32	141.82	93.71 to 112.94	141,063	115,523
_____ALL_____	15	98.79	101.22	81.89	15.20	123.60	44.32	141.82	93.71 to 112.94	141,063	115,523

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	15	98.79	101.22	81.89	15.20	123.60	44.32	141.82	93.71 to 112.94	141,063	115,523
04											
_____ALL_____	15	98.79	101.22	81.89	15.20	123.60	44.32	141.82	93.71 to 112.94	141,063	115,523

42 Harlan

COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales :	15	MEDIAN :	99	COV :	23.21
Total Sales Price :	2,115,950	WGT. MEAN :	82	STD :	23.49
Total Adj. Sales Price :	2,115,950	MEAN :	101	Avg. Abs. Dev :	15.02
Total Assessed Value :	1,732,851				
Avg. Adj. Sales Price :	141,063	COD :	15.20	MAX Sales Ratio :	141.82
Avg. Assessed Value :	115,523	PRD :	123.60	MIN Sales Ratio :	44.32

95% Median C.I. :	93.71 to 112.94
95% Wgt. Mean C.I. :	45.22 to 118.57
95% Mean C.I. :	88.21 to 114.23

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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	108.21	108.21	97.01	31.06	111.55	74.60	141.82	N/A	7,500	7,276
Less Than 30,000	3	119.76	112.06	110.28	18.71	101.61	74.60	141.82	N/A	12,000	13,234
__Ranges Excl. Low $__											
Greater Than 4,999	15	98.79	101.22	81.89	15.20	123.60	44.32	141.82	93.71 to 112.94	141,063	115,523
Greater Than 14,999	13	98.79	100.15	81.79	12.31	122.45	44.32	138.88	93.71 to 112.94	161,612	132,177
Greater Than 29,999	12	98.48	98.51	81.40	11.61	121.02	44.32	138.88	93.71 to 106.51	173,329	141,096
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	2	108.21	108.21	97.01	31.06	111.55	74.60	141.82	N/A	7,500	7,276
15,000 TO 29,999	1	119.76	119.76	119.76	00.00	100.00	119.76	119.76	N/A	21,000	25,150
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	6	98.17	98.73	98.86	04.35	99.87	92.11	106.51	92.11 to 106.51	78,083	77,192
100,000 TO 149,999	1	112.94	112.94	112.94	00.00	100.00	112.94	112.94	N/A	125,000	141,176
150,000 TO 249,999	3	98.17	111.24	112.99	14.33	98.45	96.66	138.88	N/A	195,483	220,880
250,000 TO 499,999											
500,000 TO 999,999	1	44.32	44.32	44.32	00.00	100.00	44.32	44.32	N/A	850,000	376,761
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_____	15	98.79	101.22	81.89	15.20	123.60	44.32	141.82	93.71 to 112.94	141,063	115,523

42 Harlan

COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales :	15	MEDIAN :	99	COV :	23.21
Total Sales Price :	2,115,950	WGT. MEAN :	82	STD :	23.49
Total Adj. Sales Price :	2,115,950	MEAN :	101	Avg. Abs. Dev :	15.02
Total Assessed Value :	1,732,851				
Avg. Adj. Sales Price :	141,063	COD :	15.20	MAX Sales Ratio :	141.82
Avg. Assessed Value :	115,523	PRD :	123.60	MIN Sales Ratio :	44.32

95% Median C.I. :	93.71 to 112.94
95% Wgt. Mean C.I. :	45.22 to 118.57
95% Mean C.I. :	88.21 to 114.23

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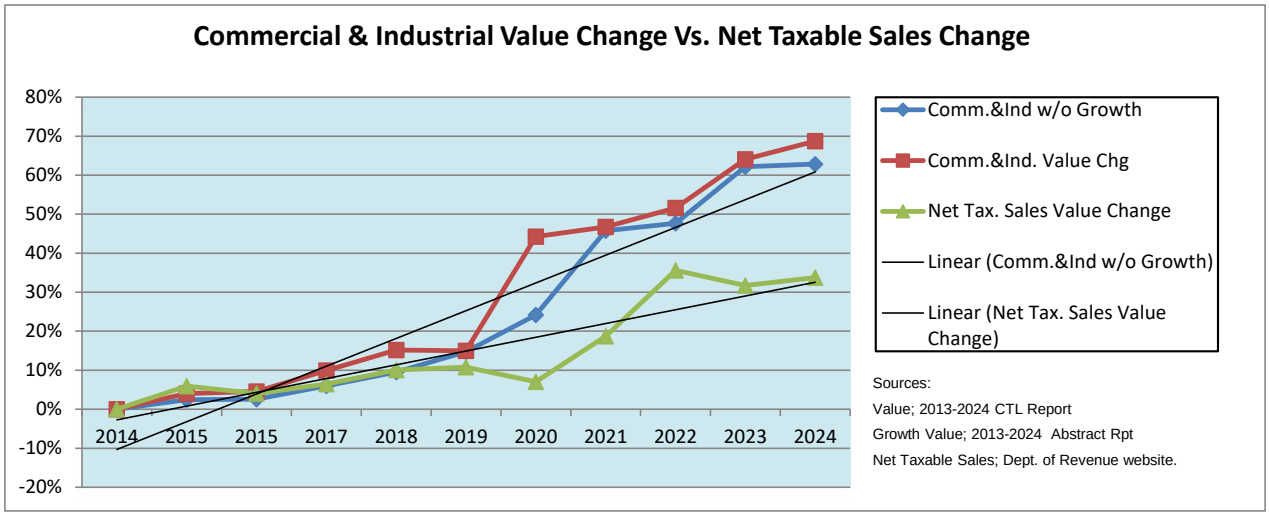
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	106.51	106.51	106.51	00.00	100.00	106.51	106.51	N/A	87,500	93,192
336	1	92.11	92.11	92.11	00.00	100.00	92.11	92.11	N/A	79,500	73,231
344	1	98.79	98.79	98.79	00.00	100.00	98.79	98.79	N/A	65,000	64,212
350	2	101.27	101.27	101.77	02.39	99.51	98.85	103.68	N/A	63,250	64,370
353	3	119.76	119.71	103.75	12.32	115.38	97.55	141.82	N/A	37,000	38,387
386	1	112.94	112.94	112.94	00.00	100.00	112.94	112.94	N/A	125,000	141,176
406	1	74.60	74.60	74.60	00.00	100.00	74.60	74.60	N/A	10,000	7,460
410	2	116.30	116.30	127.40	19.42	91.29	93.71	138.88	N/A	147,500	187,911
419	1	44.32	44.32	44.32	00.00	100.00	44.32	44.32	N/A	850,000	376,761
595	2	97.42	97.42	97.45	00.78	99.97	96.66	98.17	N/A	183,225	178,549
_____ALL_____	15	98.79	101.22	81.89	15.20	123.60	44.32	141.82	93.71 to 112.94	141,063	115,523



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	$ 25,098,790	$ 970,544	3.87%	$ 24,128,246		$ 13,639,920	
2014	$ 26,104,780	$ 401,052	1.54%	$ 25,703,728	2.41%	$ 14,446,347	5.91%
2015	$ 26,239,590	$ 492,752	1.88%	$ 25,746,838	-1.37%	$ 14,188,555	-1.78%
2015	$ 27,595,415	$ 988,274	3.58%	$ 26,607,141	1.40%	$ 14,518,506	2.33%
2017	$ 28,900,485	$ 1,413,930	4.89%	$ 27,486,555	-0.39%	$ 15,011,538	3.40%
2018	$ 28,854,111	$ 66,485	0.23%	$ 28,787,626	-0.39%	$ 15,110,945	0.66%
2019	$ 36,204,658	$ 5,038,245	13.92%	$ 31,166,413	8.01%	$ 14,601,403	-3.37%
2020	$ 36,823,359	$ 234,706	0.64%	$ 36,588,653	1.06%	$ 16,196,955	10.93%
2021	$ 38,054,916	$ 1,001,023	2.63%	$ 37,053,893	0.63%	$ 18,494,996	14.19%
2022	$ 41,185,489	$ 488,245	1.19%	$ 40,697,244	6.94%	$ 17,963,539	-2.87%
2023	$ 42,346,826	$ 1,473,628	3.48%	$ 40,873,198	-0.76%	$ 18,238,700	1.53%
2024	$ 55,346,844	$ 154,992	0.28%	$ 55,191,852	30.33%	$ 18,003,728	-1.29%
Ann %chg	**7.80%**			**Average**	**4.35%**	2.23%	**2.69%**

Tax Year	Cumulative Change Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	2.41%	4.01%	5.91%
2015	2.58%	4.55%	4.02%
2016	6.01%	9.95%	6.44%
2017	9.51%	15.15%	10.06%
2018	14.70%	14.96%	10.78%
2019	24.17%	44.25%	7.05%
2020	45.78%	46.71%	18.75%
2021	47.63%	51.62%	35.59%
2022	62.15%	64.09%	31.70%
2023	62.85%	68.72%	33.72%
2024	119.90%	120.52%	31.99%

County Number	42
County Name	Harlan

42 Harlan

AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales :	34	MEDIAN :	69	COV :	29.89
Total Sales Price :	27,911,681	WGT. MEAN :	69	STD :	21.97
Total Adj. Sales Price :	27,911,681	MEAN :	74	Avg. Abs. Dev :	16.32
Total Assessed Value :	19,230,283				
Avg. Adj. Sales Price :	820,932	COD :	23.55	MAX Sales Ratio :	123.45
Avg. Assessed Value :	565,597	PRD :	106.68	MIN Sales Ratio :	37.72

95% Median C.I. :	61.74 to 78.03
95% Wgt. Mean C.I. :	61.19 to 76.60
95% Mean C.I. :	66.12 to 80.88

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-21 To 31-DEC-21	2	82.37	82.37	80.06	06.40	102.89	77.10	87.64	N/A	556,000	445,119
01-JAN-22 To 31-MAR-22	2	107.29	107.29	110.63	07.47	96.98	99.28	115.29	N/A	352,500	389,980
01-APR-22 To 30-JUN-22	1	120.60	120.60	120.60	00.00	100.00	120.60	120.60	N/A	925,000	1,115,553
01-JUL-22 To 30-SEP-22	1	59.75	59.75	59.75	00.00	100.00	59.75	59.75	N/A	761,400	454,942
01-OCT-22 To 31-DEC-22	10	63.22	64.00	60.47	15.49	105.84	43.17	86.77	52.07 to 80.28	1,015,899	614,287
01-JAN-23 To 31-MAR-23	4	72.78	73.10	72.32	03.72	101.08	68.80	78.03	N/A	938,361	678,665
01-APR-23 To 30-JUN-23	2	104.12	104.12	104.20	18.57	99.92	84.78	123.45	N/A	401,739	418,608
01-JUL-23 To 30-SEP-23	1	61.74	61.74	61.74	00.00	100.00	61.74	61.74	N/A	1,910,000	1,179,267
01-OCT-23 To 31-DEC-23	4	66.87	79.06	70.89	25.51	111.52	62.00	120.52	N/A	316,375	224,271
01-JAN-24 To 31-MAR-24	4	67.15	65.32	72.37	26.39	90.26	37.72	89.25	N/A	1,090,068	788,883
01-APR-24 To 30-JUN-24	1	53.06	53.06	53.06	00.00	100.00	53.06	53.06	N/A	275,000	145,920
01-JUL-24 To 30-SEP-24	2	53.20	53.20	48.74	13.95	109.15	45.78	60.62	N/A	940,800	458,524
_____Study Yrs_____											
01-OCT-21 To 30-SEP-22	6	93.46	93.28	92.50	19.74	100.84	59.75	120.60	59.75 to 120.60	583,900	540,115
01-OCT-22 To 30-SEP-23	17	68.80	70.73	65.40	17.43	108.15	43.17	123.45	60.51 to 80.28	977,995	639,648
01-OCT-23 To 30-SEP-24	11	62.00	67.00	65.73	24.29	101.93	37.72	120.52	45.78 to 89.25	707,488	465,053
_____Calendar Yrs_____											
01-JAN-22 To 31-DEC-22	14	66.04	73.92	67.67	26.65	109.24	43.17	120.60	52.32 to 99.28	896,456	606,666
01-JAN-23 To 31-DEC-23	11	71.97	79.87	72.79	19.47	109.73	61.74	123.45	62.00 to 120.52	702,947	511,657
_____ALL_____	34	69.31	73.50	68.90	23.55	106.68	37.72	123.45	61.74 to 78.03	820,932	565,597

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	68.80	71.33	71.96	11.58	99.12	62.00	86.77	N/A	676,600	486,903
2	22	70.90	74.13	68.81	25.75	107.73	37.72	123.45	57.47 to 87.64	895,598	616,225
3	7	68.64	73.08	67.12	23.12	108.88	43.17	120.52	43.17 to 120.52	689,361	462,690
_____ALL_____	34	69.31	73.50	68.90	23.55	106.68	37.72	123.45	61.74 to 78.03	820,932	565,597

42 Harlan

AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

Number of Sales :	34	MEDIAN :	69	COV :	29.89	95% Median C.I. :	61.74 to 78.03
Total Sales Price :	27,911,681	WGT. MEAN :	69	STD :	21.97	95% Wgt. Mean C.I. :	61.19 to 76.60
Total Adj. Sales Price :	27,911,681	MEAN :	74	Avg. Abs. Dev :	16.32	95% Mean C.I. :	66.12 to 80.88
Total Assessed Value :	19,230,283						
Avg. Adj. Sales Price :	820,932	COD :	23.55	MAX Sales Ratio :	123.45		
Avg. Assessed Value :	565,597	PRD :	106.68	MIN Sales Ratio :	37.72		*Printed:3/21/2025 9:57:00AM*

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
_____Dry_____											
County	6	61.31	58.86	56.04	05.66	105.03	45.78	62.99	45.78 to 62.99	724,217	405,855
1	2	62.00	62.00	62.00	00.00	100.00	62.00	62.00	N/A	462,000	286,425
2	2	53.20	53.20	48.74	13.95	109.15	45.78	60.62	N/A	940,800	458,524
3	2	61.37	61.37	61.39	02.64	99.97	59.75	62.99	N/A	769,850	472,615
_____Grass_____											
County	5	60.51	74.22	65.81	42.64	112.78	37.72	120.52	N/A	267,991	176,369
2	4	56.79	62.64	58.26	30.38	107.52	37.72	99.28	N/A	294,364	171,501
3	1	120.52	120.52	120.52	00.00	100.00	120.52	120.52	N/A	162,500	195,840
_____ALL_____	34	69.31	73.50	68.90	23.55	106.68	37.72	123.45	61.74 to 78.03	820,932	565,597

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	75.21	82.11	77.08	14.17	106.53	68.80	123.45	68.80 to 123.45	1,261,199	972,137
1	1	68.80	68.80	68.80	00.00	100.00	68.80	68.80	N/A	1,083,000	745,095
2	5	76.83	84.77	78.46	14.55	108.04	71.97	123.45	N/A	1,296,838	1,017,546
_____Dry_____											
County	8	62.00	65.02	60.82	12.89	106.91	45.78	86.77	45.78 to 86.77	652,663	396,968
1	3	62.00	70.26	71.51	13.32	98.25	62.00	86.77	N/A	500,000	357,544
2	3	60.62	62.23	53.08	18.97	117.24	45.78	80.28	N/A	727,200	385,962
3	2	61.37	61.37	61.39	02.64	99.97	59.75	62.99	N/A	769,850	472,615
_____Grass_____											
County	5	60.51	74.22	65.81	42.64	112.78	37.72	120.52	N/A	267,991	176,369
2	4	56.79	62.64	58.26	30.38	107.52	37.72	99.28	N/A	294,364	171,501
3	1	120.52	120.52	120.52	00.00	100.00	120.52	120.52	N/A	162,500	195,840
_____ALL_____	34	69.31	73.50	68.90	23.55	106.68	37.72	123.45	61.74 to 78.03	820,932	565,597

Harlan County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Harlan	1	6,810	6,810	5,684	3,890	n/a	3,619	3,447	3,447	**6,252**
Franklin	2	5,310	5,061	4,735	4,790	1,265	4,284	4,373	4,275	**4,987**
Kearney	1	7,900	7,798	7,300	6,000	4,950	4,400	4,000	4,000	**7,014**
Phelps	2	6,300	6,200	5,800	5,550	5,396	5,248	5,150	4,600	**5,810**
Harlan	2	5,865	5,865	5,017	3,440	n/a	3,521	3,354	3,354	**5,110**
Franklin	2	5,310	5,061	4,735	4,790	1,265	4,284	4,373	4,275	**4,987**
Furnas	1	4,645	4,645	3,760	3,540	n/a	2,600	2,490	2,490	**4,174**
Gosper	4	6,481	6,481	5,504	4,629	n/a	n/a	3,957	3,702	**5,498**
Phelps	2	6,300	6,200	5,800	5,550	5,396	5,248	5,150	4,600	**5,810**
Harlan	3	5,865	4,220	3,593	2,441	n/a	n/a	2,963	2,963	**4,103**
Franklin	1	3,173	3,170	3,018	3,041	n/a	2,525	2,500	2,465	**3,077**
Furnas	1	4,645	4,645	3,760	3,540	n/a	2,600	2,490	2,490	**4,174**

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Harlan	1	n/a	3,819	3,408	2,663	n/a	2,653	2,430	2,430	**3,569**
Franklin	2	3,050	3,025	2,725	2,600	2,376	2,275	1,850	1,800	**2,750**
Kearney	1	n/a	3,900	3,250	3,250	2,790	2,500	2,500	2,200	**3,573**
Phelps	2	n/a	2,761	2,499	2,225	1,930	1,733	1,549	1,449	**2,287**
Harlan	2	3,906	2,934	2,493	1,911	1,840	2,191	2,167	2,167	**2,730**
Franklin	2	3,050	3,025	2,725	2,600	2,376	2,275	1,850	1,800	**2,750**
Furnas	1	2,495	2,495	1,710	1,710	1,710	n/a	1,560	1,560	**2,189**
Gosper	4	n/a	2,197	2,048	1,921	n/a	1,483	1,457	1,457	**2,031**
Phelps	2	n/a	2,761	2,499	2,225	1,930	1,733	1,549	1,449	**2,287**
Harlan	3	2,961	2,962	2,516	1,929	n/a	n/a	2,188	2,188	**2,758**
Franklin	1	2,245	2,240	2,230	2,090	1,510	1,500	1,275	1,270	**1,893**
Furnas	1	2,495	2,495	1,710	1,710	1,710	n/a	1,560	1,560	**2,189**

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Harlan	1	1,280	1,280	1,280	1,280	n/a	n/a	n/a	1,280	**1,280**
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	1,278	1,225	1,150	**1,375**
Harlan	2	1,280	1,280	1,280	1,280	1,280	1,280	n/a	1,280	**1,280**
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	**1,253**
Furnas	1	1,064	1,065	1,065	1,065	1,065	n/a	1,065	n/a	**1,065**
Gosper	4	1,158	1,158	1,071	1,072	1,500	n/a	1,072	1,500	**1,092**
Phelps	2	1,550	1,500	1,425	1,375	n/a	1,278	1,225	1,150	**1,375**
Harlan	3	1,280	1,280	1,280	1,280	1,280	1,280	n/a	n/a	**1,280**
Franklin	1	1,120	1,115	1,110	1,100	1,095	1,095	1,080	1,080	**1,108**
Furnas	1	1,064	1,065	1,065	1,065	1,065	n/a	1,065	n/a	**1,065**

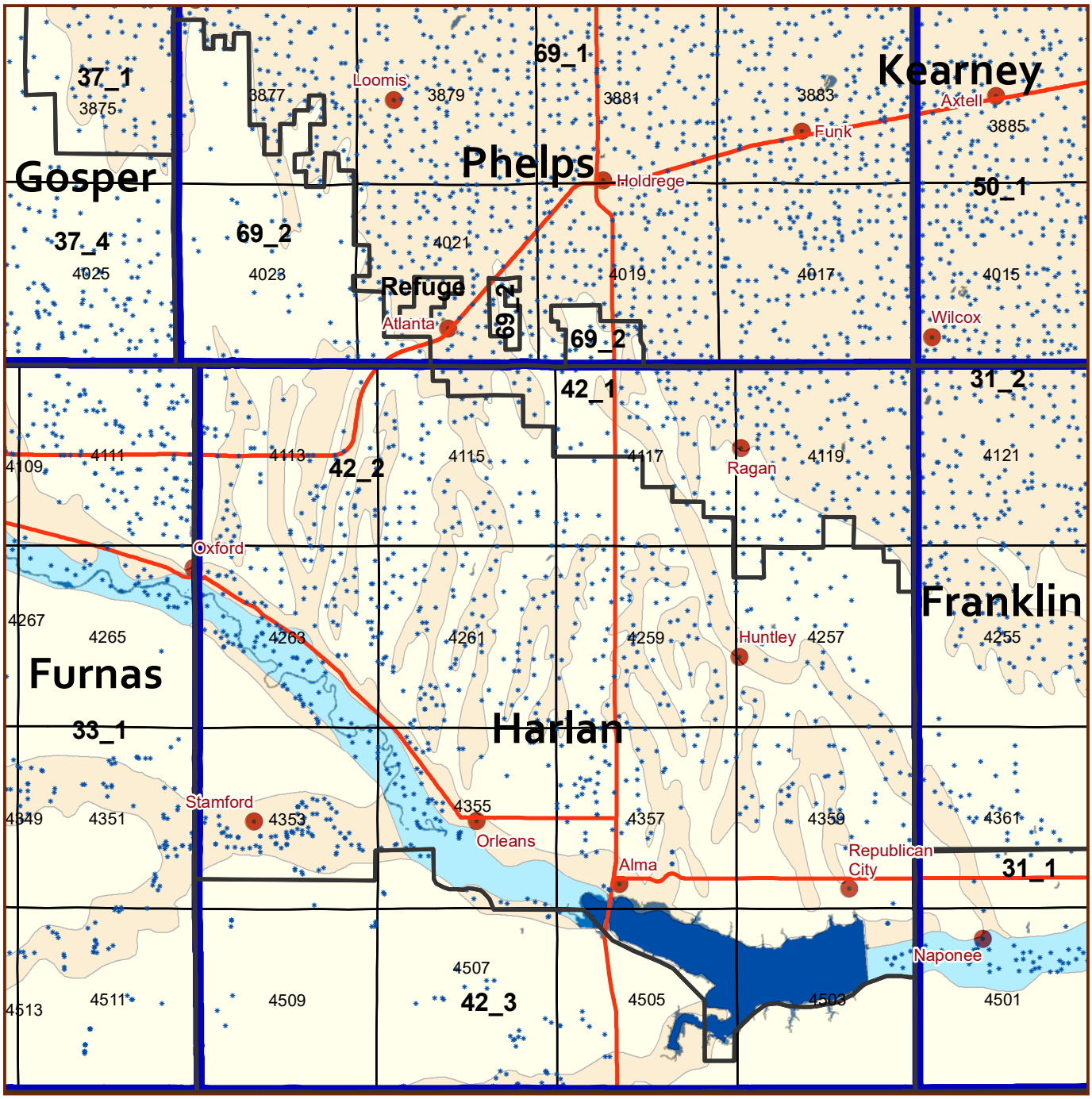
County	Mkt Area	CRP	TIMBER	WASTE
Harlan	1	n/a	n/a	100
Franklin	2	1,234	600	150
Kearney	1	1,300	n/a	150
Phelps	2	n/a	1,000	40
Harlan	2	n/a	n/a	100
Franklin	2	1,234	600	150
Furnas	1	1,400	1,065	75
Gosper	4	1,868	n/a	100
Phelps	2	n/a	1,000	40
Harlan	3	n/a	n/a	100
Franklin	1	1,111	550	150
Furnas	1	1,400	1,065	75

Source: 2025 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

HARLAN COUNTY

N



Legend

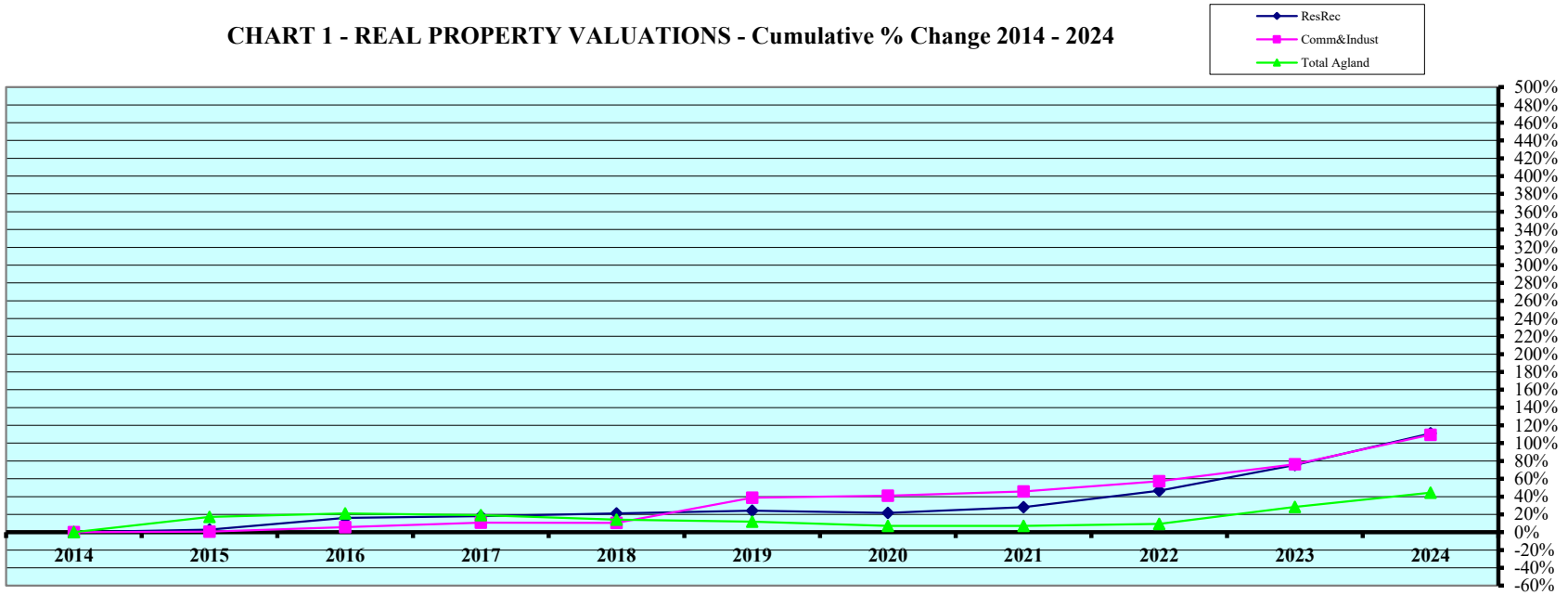
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Residential & Recreational (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Commercial & Industrial (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Total Agricultural Land (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	114,787,435	-	-	-	26,104,780	-	-	-	636,641,120	-	-	-
2015	118,201,012	3,413,577	2.97%	2.97%	26,239,590	134,810	0.52%	0.52%	746,298,200	109,657,080	17.22%	17.22%
2016	133,042,105	14,841,093	12.56%	15.90%	27,595,415	1,355,825	5.17%	5.71%	771,001,320	24,703,120	3.31%	21.10%
2017	135,547,439	2,505,334	1.88%	18.09%	28,900,485	1,305,070	4.73%	10.71%	758,910,610	-12,090,710	-1.57%	19.21%
2018	138,915,666	3,368,227	2.48%	21.02%	28,854,111	-46,374	-0.16%	10.53%	726,428,055	-32,482,555	-4.28%	14.10%
2019	142,554,781	3,639,115	2.62%	24.19%	36,204,658	7,350,547	25.47%	38.69%	711,628,044	-14,800,011	-2.04%	11.78%
2020	139,511,120	-3,043,661	-2.14%	21.54%	36,823,359	618,701	1.71%	41.06%	680,938,399	-30,689,645	-4.31%	6.96%
2021	147,030,692	7,519,572	5.39%	28.09%	38,054,916	1,231,557	3.34%	45.78%	681,486,066	547,667	0.08%	7.04%
2022	168,309,935	21,279,243	14.47%	46.63%	41,051,926	2,997,010	7.88%	57.26%	696,491,355	15,005,289	2.20%	9.40%
2023	201,374,754	33,064,819	19.65%	75.43%	46,024,348	4,972,422	12.11%	76.31%	817,427,934	120,936,579	17.36%	28.40%
2024	242,113,707	40,738,953	20.23%	110.92%	54,684,488	8,660,140	18.82%	109.48%	919,294,623	101,866,689	12.46%	44.40%

Rate Annual %chg: Residential & Recreational **7.75%** Commercial & Industrial **7.67%** Agricultural Land **3.74%**

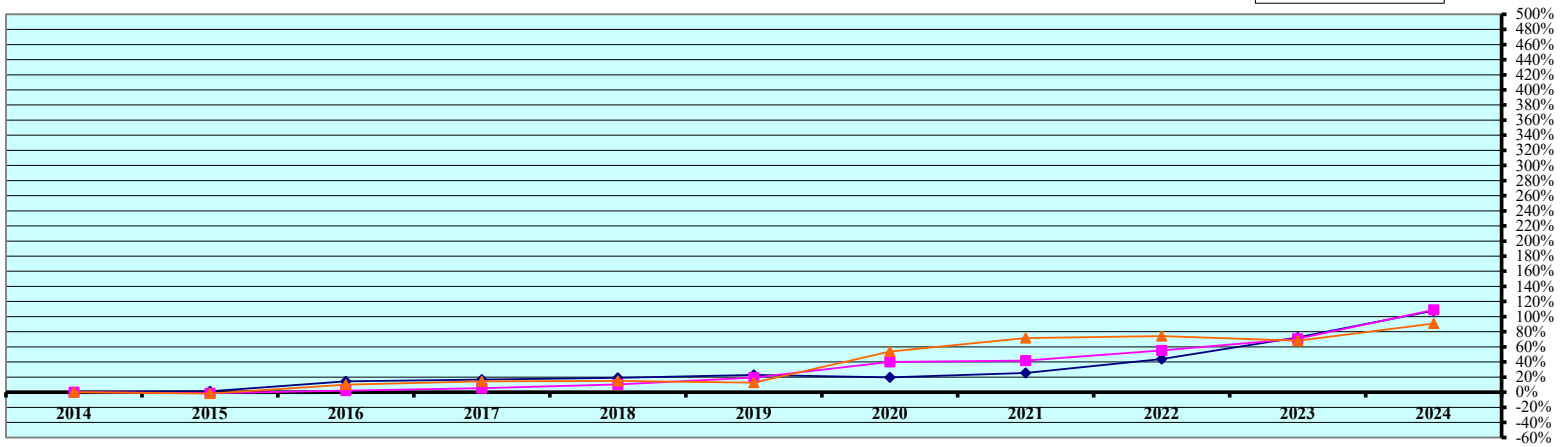
Cnty# 42
County HARLAN

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

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



Tax Year	Residential & Recreational (1) Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Commercial & Industrial (1) Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	114,787,435	1,123,449	0.98%	113,663,986	--	--	26,104,780	401,052	1.54%	25,703,728	--	--
2015	118,201,012	1,976,790	1.67%	116,224,222	1.25%	1.25%	26,239,590	492,752	1.88%	25,746,838	-1.37%	-1.37%
2016	133,042,105	1,844,993	1.39%	131,197,112	10.99%	14.30%	27,595,415	988,274	3.58%	26,607,141	1.40%	1.92%
2017	135,547,439	1,758,472	1.30%	133,788,967	0.56%	16.55%	28,900,485	1,413,930	4.89%	27,486,555	-0.39%	5.29%
2018	138,915,666	2,169,904	1.56%	136,745,762	0.88%	19.13%	28,854,111	66,485	0.23%	28,787,626	-0.39%	10.28%
2019	142,554,781	1,713,147	1.20%	140,841,634	1.39%	22.70%	36,204,658	5,038,245	13.92%	31,166,413	8.01%	19.39%
2020	139,511,120	2,365,594	1.70%	137,145,526	-3.79%	19.48%	36,823,359	234,706	0.64%	36,588,653	1.06%	40.16%
2021	147,030,692	3,079,281	2.09%	143,951,411	3.18%	25.41%	38,054,916	1,001,023	2.63%	37,053,893	0.63%	41.94%
2022	168,309,935	3,225,551	1.92%	165,084,384	12.28%	43.82%	41,051,926	488,245	1.19%	40,563,681	6.59%	55.39%
2023	201,374,754	3,235,432	1.61%	198,139,322	17.72%	72.61%	46,024,348	1,473,628	3.20%	44,550,720	8.52%	70.66%
2024	242,113,707	3,504,530	1.45%	238,609,177	18.49%	107.87%	54,684,488	154,992	0.28%	54,529,496	18.48%	108.89%
Rate Ann%chg	7.75%		Resid & Recreat w/o growth		6.30%		7.67%			C & I w/o growth	4.25%	

Tax Year	Ag Improvements & Site Land (1) Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	21,682,575	11,831,315	33,513,890	909,536	2.71%	32,604,354	--	--
2015	22,110,135	12,405,605	34,515,740	1,612,339	4.67%	32,903,401	-1.82%	-1.82%
2016	24,757,805	13,894,130	38,651,935	1,785,535	4.62%	36,866,400	6.81%	10.00%
2017	24,738,110	14,472,190	39,210,300	868,285	2.21%	38,342,015	-0.80%	14.41%
2018	24,365,115	14,431,335	38,796,450	261,725	0.67%	38,534,725	-1.72%	14.98%
2019	23,298,319	15,208,053	38,506,372	798,311	2.07%	37,708,061	-2.81%	12.51%
2020	35,781,392	16,256,939	52,038,331	492,146	0.95%	51,546,185	33.86%	53.81%
2021	38,744,062	19,736,073	58,480,135	999,706	1.71%	57,480,429	10.46%	71.51%
2022	38,986,635	20,394,314	59,380,949	1,026,604	1.73%	58,354,345	-0.22%	74.12%
2023	39,261,371	20,370,914	59,632,285	3,277,567	5.50%	56,354,718	-5.10%	68.15%
2024	39,113,094	25,960,957	65,074,051	1,123,881	1.73%	63,950,170	7.24%	90.82%
Rate Ann%chg	6.08%	8.18%	6.86%			Ag Imprv+Site w/o growth	4.59%	

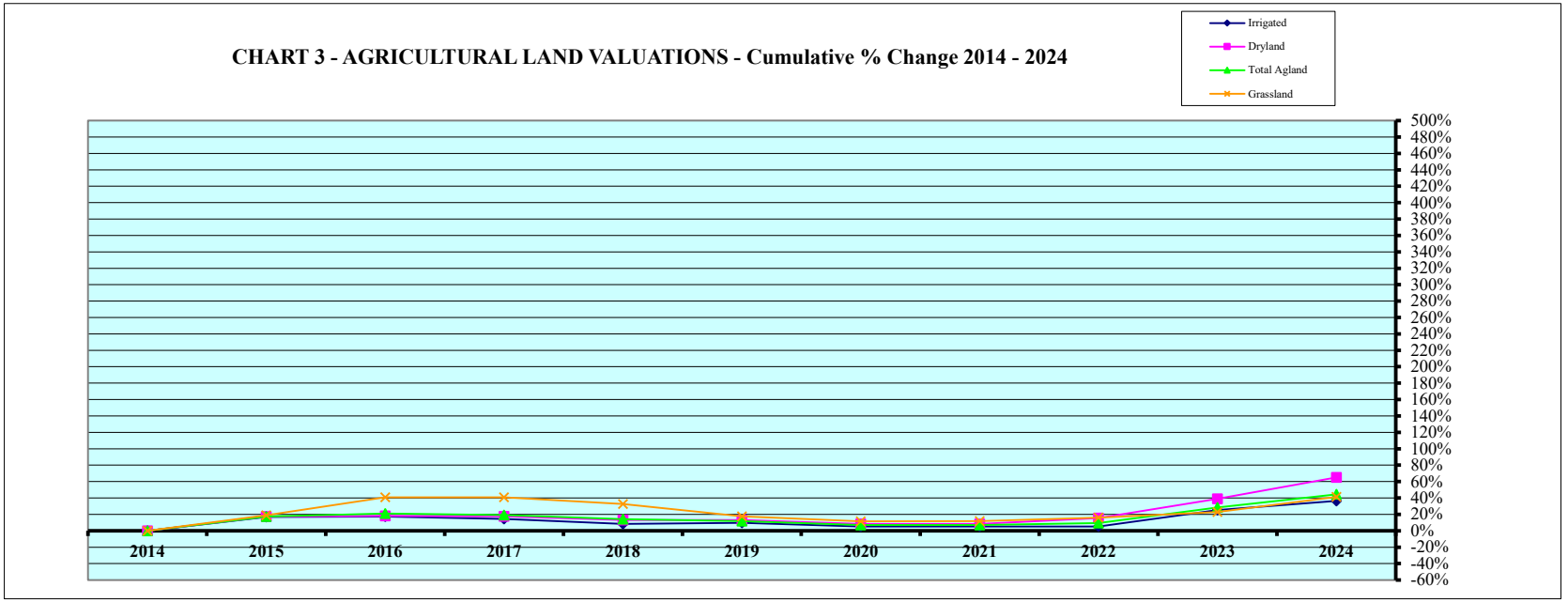
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land.
Real property growth is value attributable to new construction, additions to existing buildings, and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

NE Dept. of Revenue, Property Assessment Division

Cnty# 42
County HARLAN

CHART 2

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



Tax Year	Irrigated Land Value	Value Chg	Ann%chg	Cmltv%chg	Dryland Value	Value Chg	Ann%chg	Cmltv%chg	Grassland Value	Value Chg	Ann%chg	Cmltv%chg
2014	377,692,590	-	-	-	161,422,915	-	-	-	97,045,315	-	-	-
2015	441,021,515	63,328,925	16.77%	16.77%	189,506,555	28,083,640	17.40%	17.40%	115,290,230	18,244,915	18.80%	18.80%
2016	443,247,230	2,225,715	0.50%	17.36%	190,529,975	1,023,420	0.54%	18.03%	136,744,915	21,454,685	18.61%	40.91%
2017	431,755,325	-11,491,905	-2.59%	14.31%	189,887,870	-642,105	-0.34%	17.63%	136,788,115	43,200	0.03%	40.95%
2018	409,624,290	-22,131,035	-5.13%	8.45%	182,603,230	-7,284,640	-3.84%	13.12%	128,772,950	-8,015,165	-5.86%	32.69%
2019	414,704,809	5,080,519	1.24%	9.80%	182,429,275	-173,955	-0.10%	13.01%	114,019,660	-14,753,290	-11.46%	17.49%
2020	397,280,218	-17,424,591	-4.20%	5.19%	174,853,983	-7,575,292	-4.15%	8.32%	108,299,298	-5,720,362	-5.02%	11.60%
2021	397,331,998	51,780	0.01%	5.20%	175,155,795	301,812	0.17%	8.51%	108,485,973	186,675	0.17%	11.79%
2022	396,900,558	-431,440	-0.11%	5.09%	186,408,637	11,252,842	6.42%	15.48%	112,670,260	4,184,287	3.86%	16.10%
2023	473,318,802	76,418,244	19.25%	25.32%	224,434,209	38,025,572	20.40%	39.03%	119,163,823	6,493,563	5.76%	22.79%
2024	515,267,353	41,948,551	8.86%	36.43%	266,447,001	42,012,792	18.72%	65.06%	137,070,269	17,906,446	15.03%	41.24%

Rate Ann.%chg: Irrigated **3.15%** Dryland **5.14%** Grassland **3.51%**

Tax Year	Waste Land (1) Value	Value Chg	Ann%chg	Cmltv%chg	Other Agland (1) Value	Value Chg	Ann%chg	Cmltv%chg	Total Agricultural Value	Value Chg	Ann%chg	Cmltv%chg
2014	480,300	-	-	-	0	-	-	-	636,641,120	-	-	-
2015	479,900	-400	-0.08%	-0.08%	0	0			746,298,200	109,657,080	17.22%	17.22%
2016	479,200	-700	-0.15%	-0.23%	0	0			771,001,320	24,703,120	3.31%	21.10%
2017	479,300	100	0.02%	-0.21%	0	0			758,910,610	-12,090,710	-1.57%	19.21%
2018	478,900	-400	-0.08%	-0.29%	4,948,685	4,948,685			726,428,055	-32,482,555	-4.28%	14.10%
2019	474,300	-4,600	-0.96%	-1.25%	0	-4,948,685	-100.00%		711,628,044	-14,800,011	-2.04%	11.78%
2020	504,900	30,600	6.45%	5.12%	0	0			680,938,399	-30,689,645	-4.31%	6.96%
2021	512,300	7,400	1.47%	6.66%	0	0			681,486,066	547,667	0.08%	7.04%
2022	511,900	-400	-0.08%	6.58%	0	0			696,491,355	15,005,289	2.20%	9.40%
2023	511,100	-800	-0.16%	6.41%	0	0			817,427,934	120,936,579	17.36%	28.40%
2024	510,000	-1,100	-0.22%	6.18%	0	0			919,294,623	101,866,689	12.46%	44.40%

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Rate Ann.%chg: Total Agric Land **3.74%**

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025 **CHART 3**

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

Tax Year	IRRIGATED LAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	DRYLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	GRASSLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	377,686,500	103,465	3,650			161,417,200	96,769	1,668			97,062,955	115,480	841		
2015	441,050,635	103,389	4,266	16.86%	16.86%	189,521,200	97,079	1,952	17.04%	17.04%	115,290,230	115,257	1,000	19.01%	19.01%
2016	442,771,605	103,801	4,266	-0.01%	16.85%	191,189,350	98,217	1,947	-0.29%	16.70%	136,211,515	113,777	1,197	19.68%	42.43%
2017	431,899,675	103,880	4,158	-2.53%	13.90%	189,860,640	98,008	1,937	-0.48%	16.13%	136,756,915	113,964	1,200	0.24%	42.77%
2018	409,846,435	102,622	3,994	-3.94%	9.41%	182,452,100	98,054	1,861	-3.95%	11.55%	128,760,520	113,937	1,130	-5.82%	34.45%
2019	414,691,444	103,931	3,990	-0.09%	9.31%	182,437,055	97,979	1,862	0.07%	11.63%	114,009,660	114,010	1,000	-11.51%	18.97%
2020	397,230,888	103,873	3,824	-4.16%	4.76%	174,857,448	98,097	1,782	-4.27%	6.86%	108,306,898	114,007	950	-5.00%	13.03%
2021	397,186,870	103,890	3,823	-0.03%	4.73%	174,934,309	98,137	1,783	0.00%	6.86%	108,364,848	114,068	950	0.00%	13.03%
2022	396,524,344	103,814	3,820	-0.09%	4.63%	186,065,762	99,645	1,867	4.75%	11.94%	112,618,260	112,618	1,000	5.26%	18.97%
2023	480,820,744	103,653	4,639	21.45%	27.08%	224,631,489	100,264	2,240	19.98%	34.31%	119,059,476	112,320	1,060	6.00%	26.11%
2024	515,233,697	103,695	4,969	7.11%	36.12%	266,762,420	100,361	2,658	18.64%	59.35%	137,054,409	112,340	1,220	15.09%	45.15%
Rate Annual %chg Average Value/Acre:			3.15%					5.15%					3.51%		

Tax Year	WASTE LAND (2) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	OTHER AGLAND (2) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	TOTAL AGRICULTURAL LAND (1) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	480,900	4,809	100			0	0				636,647,555	320,523	1,986		
2015	479,900	4,799	100	0.00%	0.00%	0	0				746,341,965	320,523	2,329	17.23%	17.23%
2016	474,600	4,746	100	0.00%	0.00%	0	0				770,647,070	320,540	2,404	3.25%	21.04%
2017	478,700	4,787	100	0.00%	0.00%	0	0				758,995,930	320,638	2,367	-1.54%	19.17%
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%	14.05%
2019	474,300	4,743	100	0.00%	0.00%	0	0				711,612,459	320,663	2,219	-2.04%	11.73%
2020	503,800	5,038	100	0.00%	0.00%	0	0				680,899,034	321,015	2,121	-4.42%	6.79%
2021	512,300	5,123	100	0.00%	0.00%	0	0				680,998,327	321,219	2,120	-0.05%	6.73%
2022	511,900	5,119	100	0.00%	0.00%	0	0				695,720,266	321,196	2,166	2.17%	9.05%
2023	511,100	5,111	100	0.00%	0.00%	0	0				825,022,809	321,348	2,567	18.53%	29.26%
2024	510,000	5,100	100	0.00%	0.00%	0	0				919,560,526	321,495	2,860	11.41%	44.00%
											Rate Annual %chg Average Value/Acre:		3.75%		

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

CHART 4

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,073	HARLAN	53,367,352	9,354,540	11,986,227	221,771,184	54,684,488	0	20,342,523	919,294,623	39,113,094	25,960,957	4,478,600	1,360,353,588
cnty sectorvalue % of total value:		*3.92%*	*0.69%*	*0.88%*	*16.30%*	*4.02%*		*1.50%*	*67.58%*	*2.88%*	*1.91%*	*0.33%*	*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	2,179,883	841,207	109,876	82,902,310	24,697,435	0	0	61,468	0	0	0	110,792,179
33.94%	*%sector of county sector*	*4.08%*	*8.99%*	*0.92%*	*37.38%*	*45.16%*			*0.01%*				*8.14%*
	%sector of municipality	*1.97%*	*0.76%*	*0.10%*	*74.83%*	*22.29%*			*0.06%*				*100.00%*
33	HUNTLEY	32,304	54,001	9,620	1,388,134	114,353	0	0	139,456	0	0	0	1,737,868
1.07%	*%sector of county sector*	*0.06%*	*0.58%*	*0.08%*	*0.63%*	*0.21%*			*0.02%*				*0.13%*
	%sector of municipality	*1.86%*	*3.11%*	*0.55%*	*79.88%*	*6.58%*			*8.02%*				*100.00%*
341	ORLEANS	93,384	706,288	94,503	14,270,600	1,821,771	0	0	6,921	0	4,000	0	16,997,467
11.10%	*%sector of county sector*	*0.17%*	*7.55%*	*0.79%*	*6.43%*	*3.33%*			*0.00%*		*0.02%*		*1.25%*
	%sector of municipality	*0.55%*	*4.16%*	*0.56%*	*83.96%*	*10.72%*			*0.04%*		*0.02%*		*100.00%*
718	OXFORD	193,008	203,642	468,918	7,008,503	614,853	0	0	113,326	46,450	9,695	0	8,658,395
23.36%	*%sector of county sector*	*0.36%*	*2.18%*	*3.91%*	*3.16%*	*1.12%*			*0.01%*	*0.12%*	*0.04%*		*0.64%*
	%sector of municipality	*2.23%*	*2.35%*	*5.42%*	*80.94%*	*7.10%*			*1.31%*	*0.54%*	*0.11%*		*100.00%*
22	RAGAN	44,817	270,566	27,251	1,103,670	3,152,409	0	0	209,695	0	4,368	0	4,812,776
0.72%	*%sector of county sector*	*0.08%*	*2.89%*	*0.23%*	*0.50%*	*5.76%*			*0.02%*		*0.02%*		*0.35%*
	%sector of municipality	*0.93%*	*5.62%*	*0.57%*	*22.93%*	*65.50%*			*4.36%*		*0.09%*		*100.00%*
134	REPUBLICAN CITY	36,433	457,946	68,550	28,899,515	2,949,767	0	265,324	0	0	0	0	32,677,535
4.36%	*%sector of county sector*	*0.07%*	*4.90%*	*0.57%*	*13.03%*	*5.39%*		*1.30%*					*2.40%*
	%sector of municipality	*0.11%*	*1.40%*	*0.21%*	*88.44%*	*9.03%*		*0.81%*					*100.00%*
158	STAMFORD	9,904	216,397	41,137	4,748,856	606,905	0	0	8,382	44,154	571	0	5,676,306
5.14%	*%sector of county sector*	*0.02%*	*2.31%*	*0.34%*	*2.14%*	*1.11%*			*0.00%*	*0.11%*	*0.00%*		*0.42%*
	%sector of municipality	*0.17%*	*3.81%*	*0.72%*	*83.66%*	*10.69%*			*0.15%*	*0.78%*	*0.01%*		*100.00%*
	%sector of county sector												
	%sector of municipality												
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2,450	Total Municipalities	2,589,733	2,750,048	819,855	140,321,594	33,957,495	0	265,324	539,248	90,604	18,634	0	181,352,533
79.72%	*%all municip.sectors of cnty*	*4.85%*	*29.40%*	*6.84%*	*63.27%*	*62.10%*		*1.30%*	*0.06%*	*0.23%*	*0.07%*		*13.33%*

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

CHART 5

Total Real Property (Sum Lines 17, 25, & 30) **Records :** 5,069 **Value :** 1,403,502,030 **Growth** 6,882,547 (Sum Lines 17, 25, & 41)

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	226	1,840,741	48	1,828,432	18	110,236	292	3,779,409	
02. Res Improve Land	1,276	16,233,059	222	13,606,118	161	9,158,101	1,659	38,997,278	
03. Res Improvements	1,278	122,900,096	223	48,550,396	167	30,681,011	1,668	202,131,503	
04. Res Total	1,504	140,973,896	271	63,984,946	185	39,949,348	1,960	244,908,190	3,033,343
% of Res Total	76.73	57.56	13.83	26.13	9.44	16.31	38.67	17.45	44.07
05. Com UnImp Land	41	263,447	1	1,500	3	59,400	45	324,347	
06. Com Improve Land	215	2,762,834	5	83,770	9	290,032	229	3,136,636	
07. Com Improvements	223	35,052,605	9	4,791,989	15	14,379,545	247	54,224,139	
08. Com Total	264	38,078,886	10	4,877,259	18	14,728,977	292	57,685,122	743,818
% of Com Total	90.41	66.01	3.42	8.45	6.16	25.53	5.76	4.11	10.81
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	265,466	320	20,740,130	0	0	332	21,005,596	
16. Rec Total	12	265,466	320	20,740,130	0	0	332	21,005,596	672,345
% of Rec Total	3.61	1.26	96.39	98.74	0.00	0.00	6.55	1.50	9.77
Res & Rec Total	1,516	141,239,362	591	84,725,076	185	39,949,348	2,292	265,913,786	3,705,688
% of Res & Rec Total	66.14	53.11	25.79	31.86	8.07	15.02	45.22	18.95	53.84
Com & Ind Total	264	38,078,886	10	4,877,259	18	14,728,977	292	57,685,122	743,818
% of Com & Ind Total	90.41	66.01	3.42	8.45	6.16	25.53	5.76	4.11	10.81
17. Taxable Total	1,780	179,318,248	601	89,602,335	203	54,678,325	2,584	323,598,908	4,449,506
% of Taxable Total	68.89	55.41	23.26	27.69	7.86	16.90	50.98	23.06	64.65

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	9	282,755	3,820,992	0	0	0
19. Commercial	1	644,781	821,947	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	9	282,755	3,820,992
19. Commercial	0	0	0	1	644,781	821,947
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				**10**	**927,536**	**4,642,939**

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	16	3,761,980	16	3,761,980	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	16	3,761,980	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	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	20	700,779	7	446,340	1,914	790,889,280	1,941	792,036,399
28. Ag-Improved Land	6	368,175	6	258,616	496	214,534,029	508	215,160,820
29. Ag Improvements	6	300,623	6	608,120	516	68,035,180	528	68,943,923

30. Ag Total				**2,469**	**1,076,141,142**

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	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	249,373	4	0.00	493,729	
34. HomeSite Total							
35. FarmSite UnImp Land	1	4.00	4,000	5	7.00	35,000	
36. FarmSite Improv Land	1	4.00	200,000	6	11.00	85,000	
37. FarmSite Improvements	6	0.00	51,250	6	0.00	114,391	
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**			**Growth**
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	70,000	2	2.00	70,000	
32. HomeSite Improv Land	307	314.50	10,976,000	314	321.50	11,221,000	
33. HomeSite Improvements	286	0.00	32,058,348	293	0.00	32,801,450	1,060,718
34. HomeSite Total				**295**	**323.50**	**44,092,450**	
35. FarmSite UnImp Land	82	183.10	1,386,500	88	194.10	1,425,500	
36. FarmSite Improv Land	465	1,499.30	13,935,430	472	1,514.30	14,220,430	
37. FarmSite Improvements	480	0.00	35,976,832	492	0.00	36,142,473	1,372,323
38. FarmSite Total				**580**	**1,708.40**	**51,788,403**	
39. Road & Ditches	0	6,385.30	0	0	6,386.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				**875**	**8,418.20**	**95,880,853**	**2,433,041**

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%	7,211,790	4.94%	6,810.00
46. 1A	17,644.00	75.51%	120,155,640	82.25%	6,810.00
47. 2A1	1,029.00	4.40%	5,848,836	4.00%	5,684.00
48. 2A	666.00	2.85%	2,590,740	1.77%	3,890.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	223.00	0.95%	807,037	0.55%	3,619.00
51. 4A1	395.00	1.69%	1,361,565	0.93%	3,447.00
52. 4A	2,351.00	10.06%	8,103,897	5.55%	3,447.00
53. Total	23,367.00	100.00%	146,079,505	100.00%	6,251.53
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,961.30	78.14%	30,404,205	83.61%	3,819.00
56. 2D1	477.00	4.68%	1,625,616	4.47%	3,408.00
57. 2D	315.00	3.09%	838,845	2.31%	2,663.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	40.00	0.39%	106,120	0.29%	2,653.00
60. 4D1	375.00	3.68%	911,250	2.51%	2,430.00
61. 4D	1,020.00	10.01%	2,478,600	6.82%	2,430.00
62. Total	10,188.30	100.00%	36,364,636	100.00%	3,569.25
Grass					
63. 1G1	678.92	12.72%	869,018	12.72%	1,280.00
64. 1G	2,479.00	46.43%	3,173,120	46.43%	1,280.00
65. 2G1	1,960.60	36.72%	2,509,568	36.72%	1,280.00
66. 2G	216.00	4.05%	276,480	4.05%	1,280.00
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%	6,400	0.09%	1,280.00
71. Total	5,339.52	100.00%	6,834,586	100.00%	1,280.00

Irrigated Total	23,367.00	59.88%	146,079,505	77.17%	6,251.53
Dry Total	10,188.30	26.11%	36,364,636	19.21%	3,569.25
Grass Total	5,339.52	13.68%	6,834,586	3.61%	1,280.00
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	39,023.82	100.00%	189,291,627	100.00%	4,850.67

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 2**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,319.70	8.24%	37,065,041	9.45%	5,865.00
46. 1A	43,617.40	56.85%	255,816,052	65.25%	5,865.00
47. 2A1	5,416.00	7.06%	27,172,072	6.93%	5,017.00
48. 2A	3,047.00	3.97%	10,481,680	2.67%	3,440.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	331.00	0.43%	1,165,451	0.30%	3,521.00
51. 4A1	3,125.70	4.07%	10,483,598	2.67%	3,354.00
52. 4A	14,865.00	19.38%	49,857,210	12.72%	3,354.00
53. Total	76,721.80	100.00%	392,041,104	100.00%	5,109.90
Dry					
54. 1D1	5.00	0.01%	19,530	0.01%	3,906.00
55. 1D	44,380.65	73.34%	130,212,830	78.81%	2,934.00
56. 2D1	1,310.00	2.16%	3,265,830	1.98%	2,493.00
57. 2D	1,452.50	2.40%	2,775,728	1.68%	1,911.00
58. 3D1	54.00	0.09%	99,360	0.06%	1,840.00
59. 3D	69.00	0.11%	151,179	0.09%	2,191.00
60. 4D1	3,356.00	5.55%	7,272,452	4.40%	2,167.00
61. 4D	9,886.36	16.34%	21,423,742	12.97%	2,167.00
62. Total	60,513.51	100.00%	165,220,651	100.00%	2,730.31
Grass					
63. 1G1	6,043.50	8.66%	7,735,680	8.66%	1,280.00
64. 1G	39,240.46	56.25%	50,227,789	56.25%	1,280.00
65. 2G1	21,351.00	30.61%	27,329,280	30.61%	1,280.00
66. 2G	2,987.00	4.28%	3,823,360	4.28%	1,280.00
67. 3G1	4.60	0.01%	5,888	0.01%	1,280.00
68. 3G	57.00	0.08%	72,960	0.08%	1,280.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	77.00	0.11%	98,560	0.11%	1,280.00
71. Total	69,760.56	100.00%	89,293,517	100.00%	1,280.00

Irrigated Total	76,721.80	36.33%	392,041,104	60.60%	5,109.90
Dry Total	60,513.51	28.65%	165,220,651	25.54%	2,730.31
Grass Total	69,760.56	33.03%	89,293,517	13.80%	1,280.00
72. Waste	4,197.00	1.99%	419,700	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	211,192.87	100.00%	646,974,972	100.00%	3,063.43

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%	4,040,985	26.05%	5,865.00
46. 1A	1,739.20	46.01%	7,339,424	47.32%	4,220.00
47. 2A1	225.00	5.95%	808,425	5.21%	3,593.00
48. 2A	34.00	0.90%	82,994	0.54%	2,441.00
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%	417,783	2.69%	2,963.00
52. 4A	952.00	25.18%	2,820,776	18.19%	2,963.00
53. Total	3,780.20	100.00%	15,510,387	100.00%	4,103.06
Dry					
54. 1D1	2.00	0.01%	5,922	0.01%	2,961.00
55. 1D	21,586.00	73.60%	63,937,732	79.06%	2,962.00
56. 2D1	237.00	0.81%	596,292	0.74%	2,516.00
57. 2D	325.00	1.11%	626,925	0.78%	1,929.00
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%	3,050,072	3.77%	2,188.00
61. 4D	5,784.00	19.72%	12,655,392	15.65%	2,188.00
62. Total	29,328.00	100.00%	80,872,335	100.00%	2,757.51
Grass					
63. 1G1	1,264.00	3.40%	1,617,920	3.40%	1,280.00
64. 1G	23,295.60	62.73%	29,818,368	62.73%	1,280.00
65. 2G1	10,073.00	27.12%	12,893,440	27.12%	1,280.00
66. 2G	1,060.00	2.85%	1,356,800	2.85%	1,280.00
67. 3G1	1,440.00	3.88%	1,843,200	3.88%	1,280.00
68. 3G	3.00	0.01%	3,840	0.01%	1,280.00
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%	47,533,568	100.00%	1,280.00

Irrigated Total	3,780.20	5.32%	15,510,387	10.77%	4,103.06
Dry Total	29,328.00	41.30%	80,872,335	56.16%	2,757.51
Grass Total	37,135.60	52.29%	47,533,568	33.01%	1,280.00
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	71,017.80	100.00%	143,993,690	100.00%	2,027.57

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	75.80	399,404	70.00	360,330	103,723.20	552,871,262	103,869.00	553,630,996
77. Dry Land	69.30	205,772	25.00	64,146	99,935.51	282,187,704	100,029.81	282,457,622
78. Grass	120.92	154,778	16.00	20,480	112,098.76	143,486,413	112,235.68	143,661,671
79. Waste	0.00	0	0.00	0	5,100.00	510,000	5,100.00	510,000
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**	**759,954**	**111.00**	**444,956**	**320,857.47**	**979,055,379**	**321,234.49**	**980,260,289**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	103,869.00	32.33%	553,630,996	56.48%	5,330.09
Dry Land	100,029.81	31.14%	282,457,622	28.81%	2,823.73
Grass	112,235.68	34.94%	143,661,671	14.66%	1,280.00
Waste	5,100.00	1.59%	510,000	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	**321,234.49**	100.00%	**980,260,289**	100.00%	3,051.54

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.1	Acreages	21	163,152	164	9,292,853	170	30,629,152	191	40,085,157	1,204,958
83.2	Alma	31	650,917	552	10,214,097	553	72,278,056	584	83,143,070	625,887
83.3	B&r Trl Park	0	0	0	0	91	2,987,096	91	2,987,096	50,148
83.4	Hanchetts	6	127,451	33	1,978,594	33	12,978,615	39	15,084,660	0
83.5	Hunters Hill	4	320,000	17	1,400,000	17	5,469,604	21	7,189,604	0
83.6	N Shore Cabin	3	79,600	25	1,868,000	25	5,044,310	28	6,991,910	0
83.7	N Shore Marina	0	0	1	0	132	9,808,962	132	9,808,962	501,504
83.8	Orleans	66	302,179	251	907,617	252	14,051,761	318	15,261,557	60,868
83.9	Oxford	18	47,006	98	443,946	99	6,911,378	117	7,402,330	0
83.10	Patterson	0	0	0	0	97	7,944,072	97	7,944,072	120,693
83.11	Republican City	19	313,209	229	4,346,458	231	24,924,810	250	29,584,477	399,906
83.12	Stam/hunt/ragan	94	524,064	167	581,814	167	7,156,952	261	8,262,830	135,577
83.13	Taylor Manor	30	1,251,831	133	7,963,899	133	22,952,331	163	32,168,061	606,147
84	Residential Total	292	3,779,409	1,670	38,997,278	2,000	223,137,099	2,292	265,913,786	3,705,688

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land Records	Unimproved Land Value	Improved Land Records	Improved Land Value	Improvements Records	Improvements Value	Total Records	Total Value	Growth
85.1	Acreages	6	145,672	18	560,259	25	15,737,281	31	16,443,212	176,739
85.2	Alma	7	133,635	103	2,138,846	105	22,930,524	112	25,203,005	561,959
85.3	B&r Trl Park	0	0	1	22,750	1	552,430	1	575,180	0
85.4	N Shore Cabin	0	0	0	0	2	3,490,994	2	3,490,994	0
85.5	Orleans	15	15,998	38	34,098	41	1,783,871	56	1,833,967	0
85.6	Oxford	2	2,676	5	18,616	5	593,561	7	614,853	0
85.7	Patterson	0	0	0	0	2	2,296,541	2	2,296,541	0
85.8	Republican City	4	22,356	29	245,752	31	2,763,879	35	3,031,987	0
85.9	Stam/hunt/ragan	11	4,010	32	44,515	32	3,762,464	43	3,810,989	5,120
85.10	Taylor Manor	0	0	3	71,800	3	312,594	3	384,394	0
86	Commercial Total	45	324,347	229	3,136,636	247	54,224,139	292	57,685,122	743,818

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%	869,018	12.72%	1,280.00
88. 1G	2,479.00	46.43%	3,173,120	46.43%	1,280.00
89. 2G1	1,960.60	36.72%	2,509,568	36.72%	1,280.00
90. 2G	216.00	4.05%	276,480	4.05%	1,280.00
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%	6,400	0.09%	1,280.00
95. Total	5,339.52	100.00%	6,834,586	100.00%	1,280.00
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

Grass Total	5,339.52	100.00%	6,834,586	100.00%	1,280.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	5,339.52	100.00%	6,834,586	100.00%	1,280.00

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	6,043.50	8.66%	7,735,680	8.66%	1,280.00
88. 1G	39,240.46	56.25%	50,227,789	56.25%	1,280.00
89. 2G1	21,351.00	30.61%	27,329,280	30.61%	1,280.00
90. 2G	2,987.00	4.28%	3,823,360	4.28%	1,280.00
91. 3G1	4.60	0.01%	5,888	0.01%	1,280.00
92. 3G	57.00	0.08%	72,960	0.08%	1,280.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	77.00	0.11%	98,560	0.11%	1,280.00
95. Total	69,760.56	100.00%	89,293,517	100.00%	1,280.00
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

Grass Total	69,760.56	100.00%	89,293,517	100.00%	1,280.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	69,760.56	100.00%	89,293,517	100.00%	1,280.00

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%	1,617,920	3.40%	1,280.00
88. 1G	23,295.60	62.73%	29,818,368	62.73%	1,280.00
89. 2G1	10,073.00	27.12%	12,893,440	27.12%	1,280.00
90. 2G	1,060.00	2.85%	1,356,800	2.85%	1,280.00
91. 3G1	1,440.00	3.88%	1,843,200	3.88%	1,280.00
92. 3G	3.00	0.01%	3,840	0.01%	1,280.00
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%	47,533,568	100.00%	1,280.00
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

Grass Total	37,135.60	100.00%	47,533,568	100.00%	1,280.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	37,135.60	100.00%	47,533,568	100.00%	1,280.00

2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)

42 Harlan

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	221,771,184	244,908,190	23,137,006	10.43%	3,033,343	9.07%
02. Recreational	20,342,523	21,005,596	663,073	3.26%	672,345	-0.05%
03. Ag-Homesite Land, Ag-Res Dwelling	39,113,094	44,092,450	4,979,356	12.73%	1,060,718	10.02%
04. Total Residential (sum lines 1-3)	**281,226,801**	**310,006,236**	**28,779,435**	**10.23%**	**4,766,406**	**8.54%**
05. Commercial	54,684,488	57,685,122	3,000,634	5.49%	743,818	4.13%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	**54,684,488**	**57,685,122**	**3,000,634**	**5.49%**	**743,818**	**4.13%**
08. Ag-Farmsite Land, Outbuildings	25,960,957	51,788,403	25,827,446	99.49%	1,372,323	94.20%
09. Minerals	4,478,600	3,761,980	-716,620	-16.00	0	-16.00%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	**30,439,557**	**55,550,383**	**25,110,826**	**82.49%**	**1,372,323**	**77.99%**
12. Irrigated	515,267,353	553,630,996	38,363,643	7.45%		
13. Dryland	266,447,001	282,457,622	16,010,621	6.01%		
14. Grassland	137,070,269	143,661,671	6,591,402	4.81%		
15. Wasteland	510,000	510,000	0	0.00%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	**919,294,623**	**980,260,289**	**60,965,666**	**6.63%**		
18. Total Value of all Real Property (Locally Assessed)	**1,285,645,469**	**1,403,502,030**	**117,856,561**	**9.17%**	**6,882,547**	**8.63%**

2025 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:**
	$240,819
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:**
	$24,528

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

2025 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 b 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.

2025 Commercial Assessment Survey for Harlan County

1.	**Valuation data collection done by:**
	A hired contracting firm
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.

2025 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
	If your county has special value applications, please answer the following
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
	If your county recognizes a special value, please answer the following
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

2024 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) 70% of actual value for agricultural land and horticultural land; and
3) 70% 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 2024 County Abstract, Harlan County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1964	39%	21%
Commercial	288	6%	3%
Recreational	332	9%	4%
Agricultural	2449	46%	72%
Mineral	19	0	0
Exempt	214	0	0

Agricultural land - taxable acres 321,495

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

For more information see 2024 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training
   1 Assessor
   1 Clerk

   Harlan County budget $187,584 for 2023-2024.

   The Assessor and 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 their knowledge of the assessment field.

B. Mapping & 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 42 years of use have taken its toll. We have received a $23,742 grant through the NE Records Board and GIS was implemented in August 2012. New County photos were taken by GIS and available for use in 2022.

C. Property Record Cards
   We utilize the property record cards 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. We implemented our new Vanguard CAMA system on June 2018 and have been working through all the transfer challenges.

D. Software for CAMA, Assessment Administration, GIS
   Harlan County became a State assumed county in July 1998 and then went back to the County after 14 years on July 1, 2012. On June 14, 2018 we changed to the new CAMA system Vanguard. We are currently working on setting depreciation tables for residential parcels.

E. Web based – property record information access is provided by GIS Workshop at http://harlan.gisworkshop.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 2024:

Property Class	Median	COD*	PRD*
Residential	93.14	24.41	105.79
Commercial	N/A	N/A	N/A
Agricultural Land	73.09	20.71	110.14
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 2024 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2025:

Continue with the new CAMA system Vanguard, that was implemented on June 2018 and GIS implemented in August 2012. We will review statistics from previous year to find any hot spots to be corrected. Continue to track acres enrolled in CRP, CREP, EQIP & AWEP. Update ag land acre values with new sales data. Do normal pick-up work and sales reviews. Our new CAMA system does not use Marshall & Swift pricing we will be changing over to Vanguards appraisal as properties are reviewed. Review B & R Trailer Park and Farms. 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. Review statistics to determine if any major or minor adjustments need to be made.

Assessment Actions Planned for Assessment Year 2026:
We will review Alma, Hunters & Haskins Hill. 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.

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 building permits and information from the zoning director. Continue use of GIS.

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

1. Record Maintenance, Mapping updates, & Ownership changes

2. Annually prepare and file Assessor Administrative Reports required by law/regulation:

    a. Abstract - 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 537 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 170 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.

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: 7-16-24

Assessor Jim Fouts