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**DEPARTMENT OF REVENUE**

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

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**HITCHCOCK COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Terra Riggs, Hitchcock County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

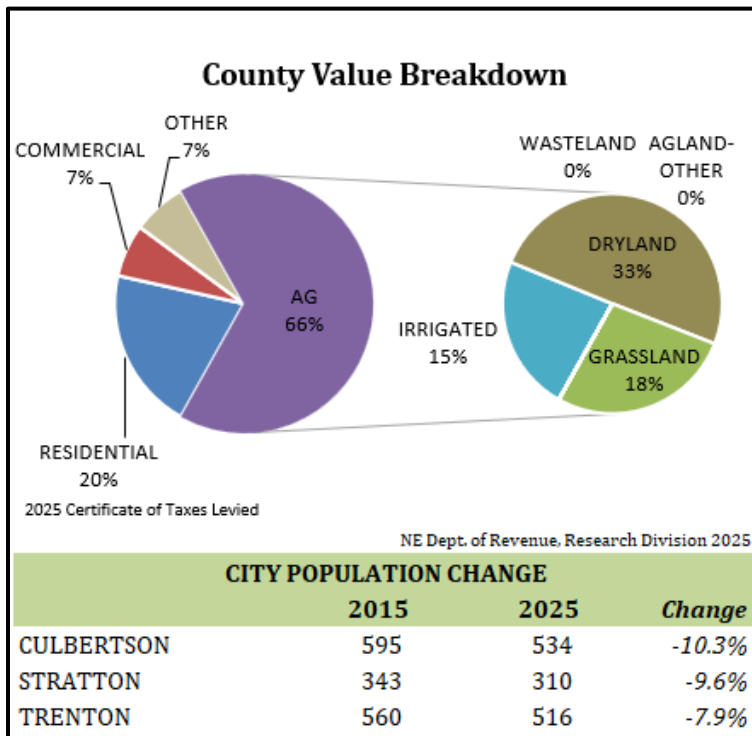
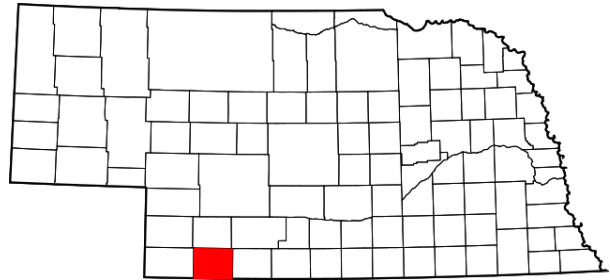
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

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

# County Overview

With a total area of 710 square miles, Hitchcock County has 2,460 residents, a 6% population decrease from the 2020 U.S. Census.<sup>1</sup> The report indicates that 79% of county housing is owner occupied and 94% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$109,981.<sup>2</sup>



The majority of the commercial properties in Hitchcock County are located in Culbertson and Trenton. According to the latest information available from the U.S. Census Bureau, there are 72 employer establishments with a total employment figure of 391. This represents an 8% decrease in total employment from 2022-2023.<sup>1</sup>

Agricultural land accounts for the majority of the valuation base in the county. A mix of grass and dry land makes up a majority of the agricultural land in the county. Hitchcock County is included in the Middle Republican Natural Resources District (NRD).

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

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

## 2026 Residential Correlation for Hitchcock County

### *Assessment Practices & Actions*

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

The sales usability rate for Hitchcock County is near the state average, after being low for several years, which is attributed at least in part to improved sales qualification practices. Upon review of sales, it was determined that all available arm’s-length transactions were used for measurement purposes.

For valuation groups, there are a total of five valuation groups which are stratified by assessor location; the smallest villages are combined in Valuation Group 3. The six-year inspection and review cycle is current within the class. Physical inspections are utilized to complete the review cycle. The Hitchcock County Assessor does have a written valuation methodology on file.

2026 Residential Assessment Details for Hitchcock 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	Culbertson	2026*	2023	2025*	2024	
2	Trenton	2026*	2023	2025*	2024	
3	Stratton & Palisade	2025	2023	2023	2022	Adjusted economic for Stratton, no change in Palisade
4	Rural Residential	2024	2023	2025*	2021	
5	Lake recreational cabins	2024	2023	2025*	2023	
Additional comments: Pick-up work was completed. Homesite acre value is \$38,000 and 2-10 acres are \$3,800  * = assessment action for current year						

### *Description of Analysis*

Analysis of the statistical profile shows that the overall measures of central tendency are all within the acceptable range and the COD is within IAAO parameters. The PRD is high.

Each valuation group has a median within the acceptable. The PRD is high in Valuation Groups 3 and 4, the COD is also high in Valuation Group 3. The statistics are regressive in both Valuation Groups 3 and 4, which influences the overall PRD; inspections are also older for these two valuation groups. Valuation Group 3 is due in the next cycle; with only six sales in Valuation Group 4 the county assessor should examine future sales to determine whether a regressive pattern persists. A substat for Valuation Groups 3 and 4 have been added to the appendix of this report.

## 2026 Residential Correlation for Hitchcock County

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The statistical sample and the 2026 County Abstract of Comparison, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicate that both moved similarly and reflect the report assessment actions.

### *Equalization and Quality of Assessment*

Analysis of both the assessment practices and the statistical profile indicates that the quality of assessment for residential property in Hitchcock County is uniformly established and conforms to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	91.58	89.75	88.09	12.84	101.88
2	16	96.25	92.62	90.31	12.30	102.56
3	36	96.16	103.91	91.48	23.77	113.59
4	6	92.02	102.80	94.53	17.43	108.75
5	6	96.82	97.84	95.42	12.00	102.54
____ALL____	73	95.90	99.10	91.72	18.51	108.05

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Hitchcock County is 96%.

# 2026 Commercial Correlation for Hitchcock County

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## *Assessment Practices & Actions*

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

The commercial sales usability rate for Hitchcock County is above the statewide average. Review of sales supported that only arm's-length transactions were utilized for measurement. There is only one valuation group in the county, given the small number of commercial parcels. The six-year inspection and review cycle is completed with physical inspections and is current within the class.

2026 Commercial Assessment Details for Hitchcock 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	2026*	2023*	2020	2020	
<u>Additional comments:</u> Pick-up work was completed. * = assessment action for current year						

## *Description of Analysis*

With 12 sales in the commercial class, the median and mean are within the acceptable range while the weighted mean is high. The COD meets IAAO standards and the PRD is high. One high dollar sale with a low ratio is pushing the PRD up by approximately 20 percentage points; the remaining sales do not have a clearly regressive pattern. However, the median fluctuates three points as the outlier is removed. The sample is not stable enough to be used as a precise indicator of the level of value.

A review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the population changed eight points less than the sales. This is attributed to two sales which have been reviewed.

## *Equalization and Quality of Assessment*

A review of the assessment practices in Hitchcock County supports that commercial property assessment complies with generally accepted mass appraisal techniques and is uniformly assessed.

## *Level of Value*

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

## 2026 Agricultural Correlation for Hitchcock County

### *Assessment Practices & Actions*

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

The agricultural sales usability percentage for Hitchcock County is near the statewide average. Upon review of sales, it was determined that all available arm’s-length transactions were used for measurement.

The county assessor used two market areas within the class; Market Area 1 is the majority of the county and is uninfluenced agricultural land. Market Area 2 are parcels adjacent to the Republican River and are influenced by non-agricultural uses. The county assessor has special valuation applications on file; the special values are derived from Market Area 1.

The six-year inspection and review cycle is current in the class. In completing the review cycle, the county utilizes physical inspections and land use is completed using aerial imagery. Conservation Reserve Easement Program and Conservation Reserve Program lands are identified within the county and valued at a consistent relationship to irrigated land and dryland.

2026 Agricultural Assessment Details for Hitchcock County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2024	2023	2025*	2021	
AB DW	Agricultural dwellings	2024	2023	2025*	2021	
Additional comments: Homesite acre value is \$38,000 and 2-10 acres are \$3,800						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	All land, except parcels along the river	2021	Irrigation increased 18%, Dryland increased 20%, CREP increased 18%, CRP increased 20% and Grassland increased 10%
2	Parcels adjacent to the Republican River	2021	Values are the same as Market Area 1 with the exception of the special valued parcels.
Additional comments:			
* = assessment action for current year			

# 2026 Agricultural Correlation for Hitchcock County

## *Description of Analysis*

The median and weighted mean are within the acceptable range for the overall agricultural class. The COD is within the IAAO standard range. When stratified by 80% Majority Land Use (MLU), the county has few irrigated land sales. While the median is in range for irrigated land, the review of irrigated land values in Hitchcock County is better served by comparison to neighboring counties' values. The Average Acre Value Comparison chart demonstrates the values of each class of agricultural land are equalized with adjacent county values. Dryland and grassland have more sales, and the medians are in the acceptable range for both.

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

## *Equalization and Quality of Assessment*

Agricultural homes are inspected and valued the same as rural residential parcels in Hitchcock County. Agricultural improvements are equalized at the statutory level. Agricultural land values are equalized, uniformly representing market value. The quality of assessment of agricultural property complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	2	71.32	71.32	69.99	08.37	101.90
1	2	71.32	71.32	69.99	08.37	101.90
<u>Dry</u>						
County	12	71.23	77.39	76.66	25.14	100.95
1	12	71.23	77.39	76.66	25.14	100.95
<u>Grass</u>						
County	17	71.56	72.43	67.96	15.33	106.58
1	17	71.56	72.43	67.96	15.33	106.58
<u>ALL</u>						
	44	74.11	78.66	75.04	21.98	104.82

## *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Hitchcock County is 74%.

## *Special Valuation*

A review of agricultural land values in Hitchcock County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 74%.

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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>74</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>74</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



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Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for Hitchcock County

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### Residential Real Property - Current

Number of Sales	73	Median	95.90
Total Sales Price	\$8,175,113	Mean	99.10
Total Adj. Sales Price	\$8,175,113	Wgt. Mean	91.72
Total Assessed Value	\$7,498,310	Average Assessed Value of the Base	\$84,477
Avg. Adj. Sales Price	\$111,988	Avg. Assessed Value	\$102,717

### Confidence Interval - Current

95% Median C.I	90.09 to 99.14
95% Wgt. Mean C.I	86.97 to 96.47
95% Mean C.I	93.41 to 104.79
% of Value of the Class of all Real Property Value in the County	14.53
% of Records Sold in the Study Period	4.51
% of Value Sold in the Study Period	5.48

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	79	98	97.63
2024	89	96	96.02
2023	84	97	96.86
2022	81	94	94.13

## 2026 Commission Summary for Hitchcock County

### Commercial Real Property - Current

Number of Sales	12	Median	100.41
Total Sales Price	\$974,000	Mean	97.25
Total Adj. Sales Price	\$974,000	Wgt. Mean	78.32
Total Assessed Value	\$762,885	Average Assessed Value of the Base	\$252,125
Avg. Adj. Sales Price	\$81,167	Avg. Assessed Value	\$63,574

### Confidence Interval - Current

95% Median C.I	85.41 to 112.29
95% Wgt. Mean C.I	49.04 to 107.61
95% Mean C.I	84.13 to 110.37
% of Value of the Class of all Real Property Value in the County	6.21
% of Records Sold in the Study Period	5.17
% of Value Sold in the Study Period	1.30

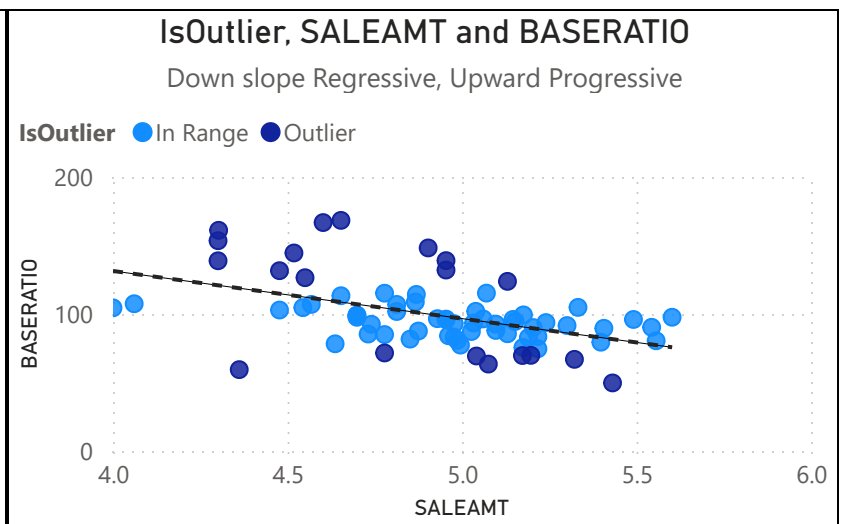
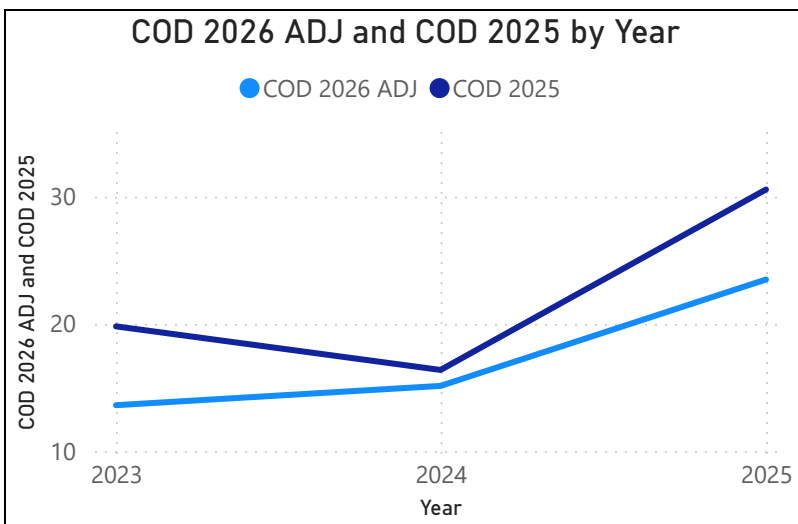
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	20	100	103.30
2024	8	100	100.05
2023	7	100	102.66
2022	7	100	102.96

# Hitchcock Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	9	91.58	77.78	17.74%	89.75	78.30	14.62%	88.09	78.01	12.93%
2	16	96.25	89.21	7.90%	92.62	84.69	9.37%	90.31	80.47	12.24%
3	36	96.16	94.61	1.64%	103.91	102.34	1.54%	91.48	88.67	3.16%
4	6	92.02	82.14	12.03%	102.80	88.13	16.65%	94.53	79.63	18.70%
5	6	96.82	98.81	-2.02%	97.84	106.26	-7.92%	95.42	97.71	-2.34%
<b>Total</b>	<b>73</b>	<b>95.90</b>	<b>90.58</b>	<b>5.87%</b>	<b>99.10</b>	<b>94.66</b>	<b>4.69%</b>	<b>91.72</b>	<b>85.19</b>	<b>7.66%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	9	12.84	15.62	-17.80%	101.88	100.38	1.50%	69.69	56.36	23.65%	108.76	107.33	1.33%
2	16	12.30	16.74	-26.52%	102.56	105.25	-2.56%	63.45	25.95	144.49%	115.24	112.89	2.08%
3	36	23.77	26.43	-10.05%	113.59	115.41	-1.58%	49.69	47.82	3.90%	168.33	181.53	-7.27%
4	6	17.43	19.69	-11.47%	108.76	110.67	-1.73%	80.44	58.05	38.56%	138.96	123.44	12.57%
5	6	12.00	16.14	-25.66%	102.54	108.75	-5.71%	77.29	77.29	0.00%	131.62	152.80	-13.86%
<b>Total</b>	<b>73</b>	<b>18.51</b>	<b>23.25</b>	<b>-20.36%</b>	<b>108.05</b>	<b>111.12</b>	<b>-2.76%</b>	<b>49.69</b>	<b>25.95</b>	<b>91.48%</b>	<b>168.33</b>	<b>181.53</b>	<b>-7.27%</b>



**44 Hitchcock  
RESIDENTIAL**

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

Qualified

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

Number of Sales : 73  
 Total Sales Price : 8,175,113  
 Total Adj. Sales Price : 8,175,113  
 Total Assessed Value : 7,498,310  
 Avg. Adj. Sales Price : 111,988  
 Avg. Assessed Value : 102,717

MEDIAN : 96  
 WGT. MEAN : 92  
 MEAN : 99  
 COD : 18.51  
 PRD : 108.05

COV : 25.05  
 STD : 24.82  
 Avg. Abs. Dev : 17.75  
 MAX Sales Ratio : 168.33  
 MIN Sales Ratio : 49.69

95% Median C.I. : 90.09 to 99.14  
 95% Wgt. Mean C.I. : 86.97 to 96.47  
 95% Mean C.I. : 93.41 to 104.79

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	7	102.90	110.36	97.75	13.61	112.90	90.29	138.85	90.29 to 138.85	91,357	89,303
01-JAN-24 To 31-MAR-24	4	96.25	87.38	95.75	10.12	91.26	59.39	97.63	N/A	149,499	143,146
01-APR-24 To 30-JUN-24	13	101.82	102.76	101.65	12.23	101.09	77.29	132.08	92.47 to 115.24	94,269	95,820
01-JUL-24 To 30-SEP-24	8	84.74	84.61	81.24	09.79	104.15	69.69	107.48	69.69 to 107.48	105,093	85,377
01-OCT-24 To 31-DEC-24	12	103.40	110.69	107.78	16.03	102.70	85.00	168.33	93.41 to 126.49	80,542	86,805
01-JAN-25 To 31-MAR-25	7	93.74	96.15	94.85	13.61	101.37	69.35	138.96	69.35 to 138.96	161,286	152,973
01-APR-25 To 30-JUN-25	10	81.48	95.93	84.20	27.58	113.93	63.45	166.74	71.55 to 161.10	111,238	93,661
01-JUL-25 To 30-SEP-25	12	86.31	94.92	79.52	25.71	119.37	49.69	153.50	75.56 to 114.28	138,625	110,237
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	32	96.22	97.96	94.63	14.05	103.52	59.39	138.85	90.29 to 104.64	103,242	97,700
01-OCT-24 To 30-SEP-25	41	93.41	99.99	89.75	22.36	111.41	49.69	168.33	85.00 to 101.96	118,814	106,632
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	37	96.60	99.74	97.58	15.12	102.21	59.39	168.33	92.47 to 104.64	98,128	95,755
<u>ALL</u>	73	95.90	99.10	91.72	18.51	108.05	49.69	168.33	90.09 to 99.14	111,988	102,717

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	9	91.58	89.75	88.09	12.84	101.88	69.69	108.76	69.82 to 104.83	141,833	124,947
2	16	96.25	92.62	90.31	12.30	102.56	63.45	115.24	80.73 to 106.98	84,000	75,864
3	36	96.16	103.91	91.48	23.77	113.59	49.69	168.33	87.20 to 107.01	90,230	82,539
4	6	92.02	102.80	94.53	17.43	108.75	80.44	138.96	80.44 to 138.96	227,250	214,812
5	6	96.82	97.84	95.42	12.00	102.54	77.29	131.62	77.29 to 131.62	157,139	149,947
<u>ALL</u>	73	95.90	99.10	91.72	18.51	108.05	49.69	168.33	90.09 to 99.14	111,988	102,717

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	69	95.90	99.15	91.75	18.56	108.07	49.69	168.33	90.09 to 99.35	115,105	105,605
06	4	92.26	98.36	90.85	18.46	108.27	77.29	131.62	N/A	58,210	52,885
07											
<u>ALL</u>	73	95.90	99.10	91.72	18.51	108.05	49.69	168.33	90.09 to 99.14	111,988	102,717

**44 Hitchcock  
RESIDENTIAL**

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

Qualified

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

Number of Sales : 73  
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 Avg. Assessed Value : 102,717

MEDIAN : 96  
 WGT. MEAN : 92  
 MEAN : 99  
 COD : 18.51  
 PRD : 108.05

COV : 25.05  
 STD : 24.82  
 Avg. Abs. Dev : 17.75  
 MAX Sales Ratio : 168.33  
 MIN Sales Ratio : 49.69

95% Median C.I. : 90.09 to 99.14  
 95% Wgt. Mean C.I. : 86.97 to 96.47  
 95% Mean C.I. : 93.41 to 104.79

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	2	105.99	105.99	106.09	01.41	99.91	104.50	107.48	N/A	10,750	11,405
Less Than 30,000	6	123.17	120.80	121.71	24.64	99.25	59.39	161.10	59.39 to 161.10	17,430	21,214
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	73	95.90	99.10	91.72	18.51	108.05	49.69	168.33	90.09 to 99.14	111,988	102,717
Greater Than 14,999	71	94.54	98.91	91.68	18.99	107.89	49.69	168.33	89.56 to 99.09	114,840	105,289
Greater Than 29,999	67	93.74	97.16	91.33	17.02	106.38	49.69	168.33	87.99 to 97.63	120,456	110,015
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	105.99	105.99	106.09	01.41	99.91	104.50	107.48	N/A	10,750	11,405
15,000 TO 29,999	4	146.18	128.21	125.76	19.90	101.95	59.39	161.10	N/A	20,770	26,119
30,000 TO 59,999	15	104.64	114.50	112.43	19.32	101.84	78.24	168.33	97.61 to 131.62	42,176	47,417
60,000 TO 99,999	20	96.09	99.95	99.84	16.62	100.11	71.55	148.23	84.11 to 108.76	80,300	80,174
100,000 TO 149,999	15	92.63	90.19	90.00	13.14	100.21	63.45	123.82	75.56 to 96.40	125,727	113,157
150,000 TO 249,999	10	86.82	85.73	85.90	11.74	99.80	66.90	104.83	69.82 to 99.35	175,150	150,459
250,000 TO 499,999	7	89.56	83.29	84.50	11.87	98.57	49.69	97.63	49.69 to 97.63	313,499	264,907
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>73</b>	<b>95.90</b>	<b>99.10</b>	<b>91.72</b>	<b>18.51</b>	<b>108.05</b>	<b>49.69</b>	<b>168.33</b>	<b>90.09 to 99.14</b>	<b>111,988</b>	<b>102,717</b>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	36	Median :	96	COV :	29.26	95% Median C.I. :	87.20 to 107.01
Total Sales Price :	3,248,278	Wgt. Mean :	91	STD :	30.40	95% Wgt. Mean C.I. :	81.84 to 101.11
Total Adj. Sales Price :	3,248,278	Mean :	104	Avg. Abs. Dev :	22.86	95% Mean C.I. :	93.98 to 113.84
Total Assessed Value :	2,971,415						
Avg. Adj. Sales Price :	90,230	COD :	23.77	MAX Sales Ratio :	168.33		
Avg. Assessed Value :	82,539	PRD :	113.59	MIN Sales Ratio :	49.69		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	2	117.63	117.63	102.69	18.05	114.55	96.40	138.85	N/A	67,500	69,318
01/01/2024 To 03/31/2024	1	59.39	59.39	59.39		100.00	59.39	59.39	N/A	23,000	13,660
04/01/2024 To 06/30/2024	9	101.82	102.78	100.05	10.33	102.73	82.80	132.08	92.47 to 115.18	81,333	81,370
07/01/2024 To 09/30/2024	2	85.66	85.66	85.78	01.81	99.86	84.11	87.20	N/A	98,950	84,875
10/01/2024 To 12/31/2024	5	126.49	126.52	120.74	20.09	104.79	87.57	168.33	N/A	69,000	83,312
01/01/2025 To 03/31/2025	2	77.47	77.47	78.29	10.48	98.95	69.35	85.58	N/A	122,500	95,908
04/01/2025 To 06/30/2025	7	87.99	107.09	90.46	29.11	118.38	78.24	166.74	78.24 to 166.74	109,768	99,294
07/01/2025 To 09/30/2025	8	100.39	101.59	76.51	27.51	132.78	49.69	153.50	49.69 to 153.50	100,250	76,701
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	14	96.22	99.35	96.92	14.92	102.51	59.39	138.85	84.11 to 115.18	77,707	75,313
10/01/2024 To 09/30/2025	22	94.45	106.81	88.74	29.93	120.36	49.69	168.33	83.05 to 144.55	98,199	87,138
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	17	101.82	105.19	102.65	18.57	102.47	59.39	168.33	87.20 to 126.49	76,347	78,371
<u>ALL</u>											
10/01/2023 To 09/30/2025	36	96.16	103.91	91.48	23.77	113.59	49.69	168.33	87.20 to 107.01	90,230	82,539

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	36	96.16	103.91	91.48	23.77	113.59	49.69	168.33	87.20 to 107.01	90,230	82,539
<u>ALL</u>											
10/01/2023 To 09/30/2025	36	96.16	103.91	91.48	23.77	113.59	49.69	168.33	87.20 to 107.01	90,230	82,539

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	36	Median :	96	COV :	29.26	95% Median C.I. :	87.20 to 107.01
Total Sales Price :	3,248,278	Wgt. Mean :	91	STD :	30.40	95% Wgt. Mean C.I. :	81.84 to 101.11
Total Adj. Sales Price :	3,248,278	Mean :	104	Avg. Abs. Dev :	22.86	95% Mean C.I. :	93.98 to 113.84
Total Assessed Value :	2,971,415						
Avg. Adj. Sales Price :	90,230	COD :	23.77	MAX Sales Ratio :	168.33		
Avg. Assessed Value :	82,539	PRD :	113.59	MIN Sales Ratio :	49.69		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	36	96.16	103.91	91.48	23.77	113.59	49.69	168.33	87.20 to 107.01	90,230	82,539
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	36	96.16	103.91	91.48	23.77	113.59	49.69	168.33	87.20 to 107.01	90,230	82,539

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	36	Median :	96	COV :	29.26	95% Median C.I. :	87.20 to 107.01
Total Sales Price :	3,248,278	Wgt. Mean :	91	STD :	30.40	95% Wgt. Mean C.I. :	81.84 to 101.11
Total Adj. Sales Price :	3,248,278	Mean :	104	Avg. Abs. Dev :	22.86	95% Mean C.I. :	93.98 to 113.84
Total Assessed Value :	2,971,415						
Avg. Adj. Sales Price :	90,230	COD :	23.77	MAX Sales Ratio :	168.33		
Avg. Assessed Value :	82,539	PRD :	113.59	MIN Sales Ratio :	49.69		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	104.50	104.50	104.50		100.00	104.50	104.50	N/A	10,000	10,450
Less Than 30,000	5	138.85	123.47	123.47	21.71	100.00	59.39	161.10	N/A	18,616	22,985
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	36	96.16	103.91	91.48	23.77	113.59	49.69	168.33	87.20 to 107.01	90,230	82,539
Greater Than 15,000	35	96.04	103.90	91.44	24.23	113.63	49.69	168.33	87.20 to 107.01	92,522	84,599
Greater Than 30,000	31	92.95	100.76	90.53	21.15	111.30	49.69	168.33	85.58 to 104.64	101,781	92,145
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999	1	104.50	104.50	104.50		100.00	104.50	104.50	N/A	10,000	10,450
15,000 TO 29,999	4	146.18	128.21	125.76	19.90	101.95	59.39	161.10	N/A	20,770	26,119
30,000 TO 59,999	8	116.75	123.56	122.30	23.96	101.03	78.24	168.33	78.24 to 168.33	40,475	49,501
60,000 TO 99,999	10	99.05	105.55	104.70	16.92	100.81	83.05	148.23	84.11 to 132.08	81,550	85,379
100,000 TO 149,999	8	90.31	89.64	89.80	07.87	99.82	69.35	101.96	69.35 to 101.96	120,738	108,419
150,000 TO 249,999	3	82.80	77.75	76.73	06.70	101.33	66.90	83.54	N/A	176,667	135,553
250,000 TO 499,999	2	64.55	64.55	63.98	23.02	100.89	49.69	79.41	N/A	260,000	166,340
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	36	96.16	103.91	91.48	23.77	113.59	49.69	168.33	87.20 to 107.01	90,230	82,539

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	0%

What IF

**PAD 2026 R&O Statistics 2026 Values**

**RESIDENTIAL IMPROVED**

Type : Qualified

Number of Sales :	6	Median :	92	COV :	22.45	95% Median C.I. :	80.44 to 138.96
Total Sales Price :	1,363,500	Wgt. Mean :	95	STD :	23.08	95% Wgt. Mean C.I. :	78.37 to 110.68
Total Adj. Sales Price :	1,363,500	Mean :	103	Avg. Abs. Dev :	16.04	95% Mean C.I. :	78.58 to 127.02
Total Assessed Value :	1,288,870						
Avg. Adj. Sales Price :	227,250	COD :	17.43	MAX Sales Ratio :	138.96		
Avg. Assessed Value :	214,812	PRD :	108.75	MIN Sales Ratio :	80.44		

What IF

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	1	90.29	90.29	90.29	100.00	90.29	90.29		N/A	349,500	315,560
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	123.82	123.82	123.82	100.00	123.82	123.82		N/A	135,000	167,160
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	2	116.35	116.35	109.16	19.43	106.59	93.74	138.96	N/A	132,000	144,090
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	2	85.00	85.00	84.22	05.36	100.93	80.44	89.56	N/A	307,500	258,985
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	2	107.06	107.06	99.63	15.66	107.46	90.29	123.82	N/A	242,250	241,360
10/01/2024 To 09/30/2025	4	91.65	100.68	91.71	17.11	109.78	80.44	138.96	N/A	219,750	201,538
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	1	123.82	123.82	123.82	100.00	123.82	123.82		N/A	135,000	167,160
<u>ALL</u>											
10/01/2023 To 09/30/2025	6	92.02	102.80	94.53	17.43	108.75	80.44	138.96	80.44 to 138.96	227,250	214,812

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
4	6	92.02	102.80	94.53	17.43	108.75	80.44	138.96	80.44 to 138.96	227,250	214,812
<u>ALL</u>											
10/01/2023 To 09/30/2025	6	92.02	102.80	94.53	17.43	108.75	80.44	138.96	80.44 to 138.96	227,250	214,812

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	92	COV :	22.45	95% Median C.I. :	80.44 to 138.96
Total Sales Price :	1,363,500	Wgt. Mean :	95	STD :	23.08	95% Wgt. Mean C.I. :	78.37 to 110.68
Total Adj. Sales Price :	1,363,500	Mean :	103	Avg. Abs. Dev :	16.04	95% Mean C.I. :	78.58 to 127.02
Total Assessed Value :	1,288,870						
Avg. Adj. Sales Price :	227,250	COD :	17.43	MAX Sales Ratio :	138.96		
Avg. Assessed Value :	214,812	PRD :	108.75	MIN Sales Ratio :	80.44		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	6	92.02	102.80	94.53	17.43	108.75	80.44	138.96	80.44 to 138.96	227,250	214,812
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	6	92.02	102.80	94.53	17.43	108.75	80.44	138.96	80.44 to 138.96	227,250	214,812

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	6	Median :	92	COV :	22.45	95% Median C.I. :	80.44 to 138.96
Total Sales Price :	1,363,500	Wgt. Mean :	95	STD :	23.08	95% Wgt. Mean C.I. :	78.37 to 110.68
Total Adj. Sales Price :	1,363,500	Mean :	103	Avg. Abs. Dev :	16.04	95% Mean C.I. :	78.58 to 127.02
Total Assessed Value :	1,288,870						
Avg. Adj. Sales Price :	227,250	COD :	17.43	MAX Sales Ratio :	138.96		
Avg. Assessed Value :	214,812	PRD :	108.75	MIN Sales Ratio :	80.44		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	6	92.02	102.80	94.53	17.43	108.75	80.44	138.96	80.44 to 138.96	227,250	214,812
Greater Than 15,000	6	92.02	102.80	94.53	17.43	108.75	80.44	138.96	80.44 to 138.96	227,250	214,812
Greater Than 30,000	6	92.02	102.80	94.53	17.43	108.75	80.44	138.96	80.44 to 138.96	227,250	214,812
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	138.96	138.96	138.96		100.00	138.96	138.96	N/A	90,000	125,065
100,000 TO 149,999	1	123.82	123.82	123.82		100.00	123.82	123.82	N/A	135,000	167,160
150,000 TO 249,999	1	93.74	93.74	93.74		100.00	93.74	93.74	N/A	174,000	163,115
250,000 TO 499,999	3	89.56	86.76	86.42	03.66	100.39	80.44	90.29	N/A	321,500	277,843
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	6	92.02	102.80	94.53	17.43	108.75	80.44	138.96	80.44 to 138.96	227,250	214,812

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

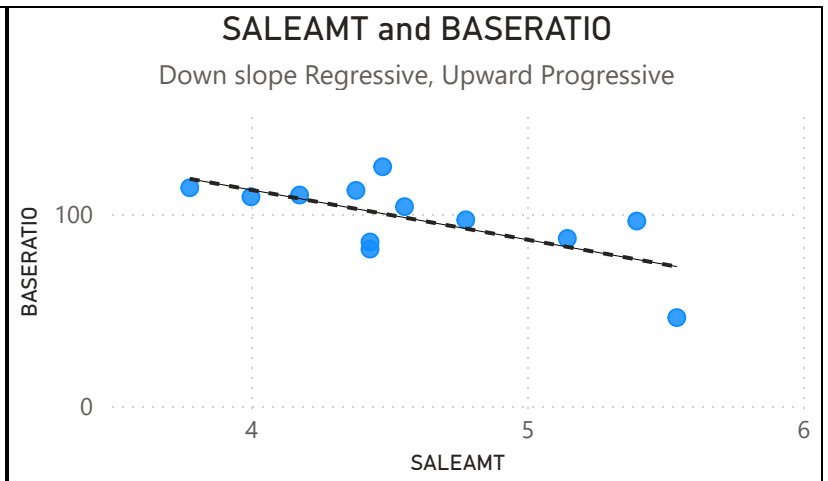
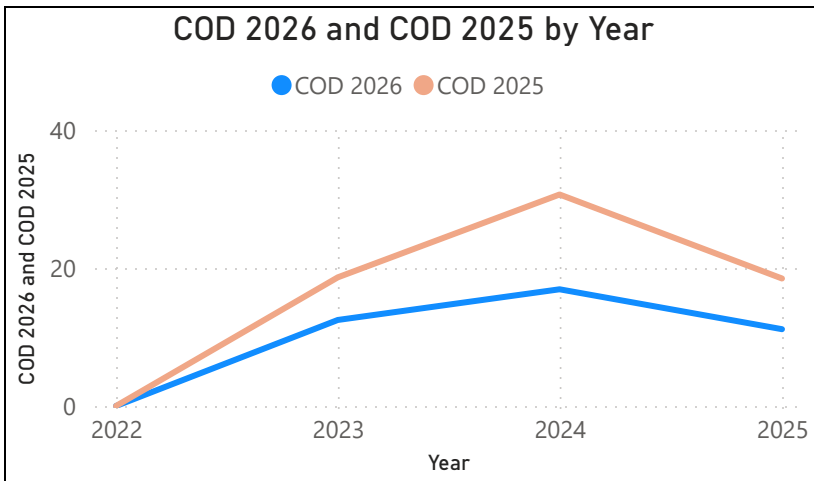
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	4	Total	Increase	0%

What IF

# Hitchcock Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	12	100.40	104.65	-4.06%	97.25	97.37	-0.13%	78.32	71.48	9.58%
<b>Total</b>	<b>12</b>	<b>100.40</b>	<b>104.65</b>	<b>-4.06%</b>	<b>97.25</b>	<b>97.37</b>	<b>-0.13%</b>	<b>78.32</b>	<b>71.48</b>	<b>9.58%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	12	14.90	23.31	-36.10%	124.16	136.22	-0.13%	46.03	25.61	79.73%	124.60	157.83	-21.06%
<b>Total</b>	<b>12</b>	<b>14.90</b>	<b>23.31</b>	<b>-36.10%</b>	<b>124.16</b>	<b>136.22</b>	<b>-0.13%</b>	<b>46.03</b>	<b>25.61</b>	<b>79.73%</b>	<b>124.60</b>	<b>157.83</b>	<b>-21.06%</b>



**44 Hitchcock**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 12  
Total Sales Price : 974,000  
Total Adj. Sales Price : 974,000  
Total Assessed Value : 762,885  
Avg. Adj. Sales Price : 81,167  
Avg. Assessed Value : 63,574

MEDIAN : 100  
WGT. MEAN : 78  
MEAN : 97  
COD : 14.90  
PRD : 124.17

COV : 21.23  
STD : 20.65  
Avg. Abs. Dev : 14.96  
MAX Sales Ratio : 124.60  
MIN Sales Ratio : 46.03

95% Median C.I. : 85.41 to 112.29  
95% Wgt. Mean C.I. : 49.04 to 107.61  
95% Mean C.I. : 84.13 to 110.37

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<b>DATE OF SALE *</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	1	85.41	85.41	85.41	00.00	100.00	85.41	85.41	N/A	27,000	23,060
01-JAN-23 To 31-MAR-23	1	96.98	96.98	96.98	00.00	100.00	96.98	96.98	N/A	60,000	58,185
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	1	124.60	124.60	124.60	00.00	100.00	124.60	124.60	N/A	30,000	37,380
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	1	109.87	109.87	109.87	00.00	100.00	109.87	109.87	N/A	15,000	16,480
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	1	103.83	103.83	103.83	00.00	100.00	103.83	103.83	N/A	36,000	37,380
01-OCT-24 To 31-DEC-24	2	79.16	79.16	50.30	41.85	157.38	46.03	112.29	N/A	186,500	93,803
01-JAN-25 To 31-MAR-25	2	84.50	84.50	86.38	03.29	97.82	81.72	87.28	N/A	83,500	72,125
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25	3	108.95	106.32	97.20	05.31	109.38	96.33	113.67	N/A	88,667	86,182
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	3	96.98	102.33	101.39	13.47	100.93	85.41	124.60	N/A	39,000	39,542
01-OCT-23 To 30-SEP-24	2	106.85	106.85	105.61	02.83	101.17	103.83	109.87	N/A	25,500	26,930
01-OCT-24 To 30-SEP-25	7	96.33	92.32	73.25	17.78	126.03	46.03	113.67	46.03 to 113.67	115,143	84,343
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	2	110.79	110.79	106.18	12.47	104.34	96.98	124.60	N/A	45,000	47,783
01-JAN-24 To 31-DEC-24	4	106.85	93.01	56.95	16.92	163.32	46.03	112.29	N/A	106,000	60,366
<u>ALL</u>	12	100.41	97.25	78.32	14.90	124.17	46.03	124.60	85.41 to 112.29	81,167	63,574

<b>VALUATION GROUP</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	12	100.41	97.25	78.32	14.90	124.17	46.03	124.60	85.41 to 112.29	81,167	63,574
<u>ALL</u>	12	100.41	97.25	78.32	14.90	124.17	46.03	124.60	85.41 to 112.29	81,167	63,574

<b>PROPERTY TYPE *</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	12	100.41	97.25	78.32	14.90	124.17	46.03	124.60	85.41 to 112.29	81,167	63,574
04											
<u>ALL</u>	12	100.41	97.25	78.32	14.90	124.17	46.03	124.60	85.41 to 112.29	81,167	63,574

**44 Hitchcock  
COMMERCIAL**

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

Qualified

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

Number of Sales : 12  
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 Avg. Assessed Value : 63,574

MEDIAN : 100  
 WGT. MEAN : 78  
 MEAN : 97  
 COD : 14.90  
 PRD : 124.17

COV : 21.23  
 STD : 20.65  
 Avg. Abs. Dev : 14.96  
 MAX Sales Ratio : 124.60  
 MIN Sales Ratio : 46.03

95% Median C.I. : 85.41 to 112.29  
 95% Wgt. Mean C.I. : 49.04 to 107.61  
 95% Mean C.I. : 84.13 to 110.37

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	2	111.31	111.31	110.72	02.12	100.53	108.95	113.67	N/A	8,000	8,858
Less Than 30,000	6	109.41	101.99	97.50	09.10	104.61	81.72	113.67	81.72 to 113.67	18,167	17,712
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	12	100.41	97.25	78.32	14.90	124.17	46.03	124.60	85.41 to 112.29	81,167	63,574
Greater Than 14,999	10	96.66	94.43	77.78	15.60	121.41	46.03	124.60	81.72 to 112.29	95,800	74,517
Greater Than 29,999	6	96.66	92.51	75.91	16.51	121.87	46.03	124.60	46.03 to 124.60	144,167	109,436
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	111.31	111.31	110.72	02.12	100.53	108.95	113.67	N/A	8,000	8,858
15,000 TO 29,999	4	97.64	97.32	95.22	14.09	102.21	81.72	112.29	N/A	23,250	22,139
30,000 TO 59,999	2	114.22	114.22	113.27	09.10	100.84	103.83	124.60	N/A	33,000	37,380
60,000 TO 99,999	1	96.98	96.98	96.98	00.00	100.00	96.98	96.98	N/A	60,000	58,185
100,000 TO 149,999	1	87.28	87.28	87.28	00.00	100.00	87.28	87.28	N/A	140,000	122,185
150,000 TO 249,999											
250,000 TO 499,999	2	71.18	71.18	67.03	35.33	106.19	46.03	96.33	N/A	299,500	200,743
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>12</b>	<b>100.41</b>	<b>97.25</b>	<b>78.32</b>	<b>14.90</b>	<b>124.17</b>	<b>46.03</b>	<b>124.60</b>	<b>85.41 to 112.29</b>	<b>81,167</b>	<b>63,574</b>

**44 Hitchcock  
COMMERCIAL**

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

Qualified

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

Number of Sales : 12  
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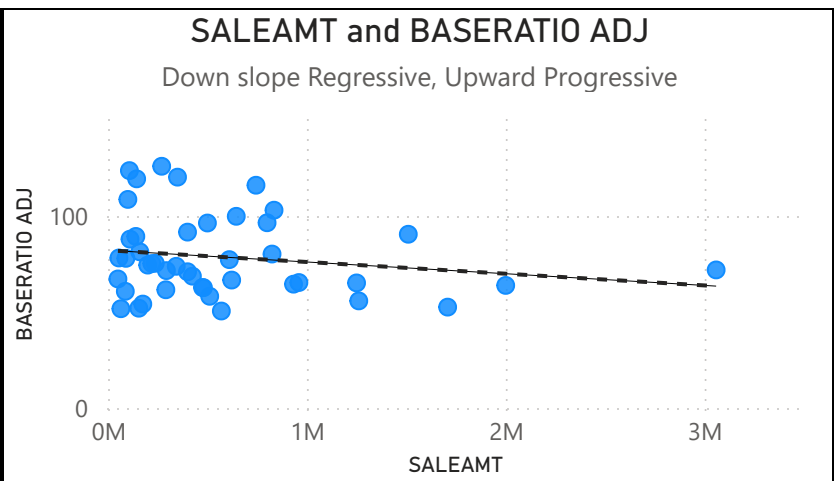
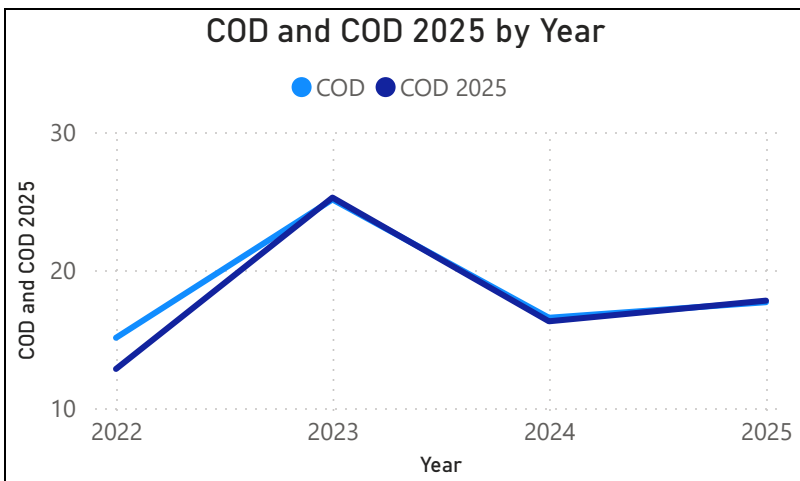
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	108.95	108.95	108.95	00.00	100.00	108.95	108.95	N/A	10,000	10,895
304	1	46.03	46.03	46.03	00.00	100.00	46.03	46.03	N/A	349,000	160,655
339	1	109.87	109.87	109.87	00.00	100.00	109.87	109.87	N/A	15,000	16,480
340	1	96.98	96.98	96.98	00.00	100.00	96.98	96.98	N/A	60,000	58,185
344	1	112.29	112.29	112.29	00.00	100.00	112.29	112.29	N/A	24,000	26,950
350	2	114.22	114.22	113.27	09.10	100.84	103.83	124.60	N/A	33,000	37,380
384	1	81.72	81.72	81.72	00.00	100.00	81.72	81.72	N/A	27,000	22,065
406	4	91.81	95.67	92.88	10.16	103.00	85.41	113.67	N/A	105,750	98,224
<u>ALL</u>	<u>12</u>	100.41	97.25	78.32	14.90	124.17	46.03	124.60	85.41 to 112.29	81,167	63,574

# Hitchcock Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	44	74.11	64.10	15.62%	78.66	68.34	15.09%	75.04	65.02	15.42%
<b>Total</b>	<b>44</b>	<b>74.11</b>	<b>64.10</b>	<b>15.62%</b>	<b>78.66</b>	<b>68.34</b>	<b>15.09%</b>	<b>75.04</b>	<b>65.02</b>	<b>15.42%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	44	21.98	21.73	1.13%	104.82	105.11	-0.28%
<b>Total</b>	<b>44</b>	<b>21.98</b>	<b>21.73</b>	<b>1.13%</b>	<b>104.82</b>	<b>105.11</b>	<b>-0.28%</b>



**44 Hitchcock**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 44  
 Total Sales Price : 25,268,678  
 Total Adj. Sales Price : 25,268,678  
 Total Assessed Value : 18,962,770  
 Avg. Adj. Sales Price : 574,288  
 Avg. Assessed Value : 430,972

MEDIAN : 74  
 WGT. MEAN : 75  
 MEAN : 79  
 COD : 21.98  
 PRD : 104.82

COV : 26.79  
 STD : 21.07  
 Avg. Abs. Dev : 16.29  
 MAX Sales Ratio : 125.90  
 MIN Sales Ratio : 50.51

95% Median C.I. : 65.35 to 81.33  
 95% Wgt. Mean C.I. : 68.58 to 81.51  
 95% Mean C.I. : 72.43 to 84.89

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	5	89.36	95.96	94.93	15.09	101.09	80.18	125.90	N/A	446,004	423,389
01-JAN-23 To 31-MAR-23	5	119.35	99.58	77.95	18.30	127.75	62.76	123.64	N/A	827,062	644,668
01-APR-23 To 30-JUN-23	3	68.66	66.08	61.52	08.75	107.41	55.78	73.80	N/A	676,253	416,057
01-JUL-23 To 30-SEP-23	3	77.94	78.65	81.16	17.82	96.91	58.18	99.84	N/A	415,500	337,233
01-OCT-23 To 31-DEC-23	7	65.35	69.03	65.91	19.97	104.73	50.51	108.64	50.51 to 108.64	352,253	232,156
01-JAN-24 To 31-MAR-24	4	84.87	85.84	87.06	09.59	98.60	77.28	96.35	N/A	391,225	340,610
01-APR-24 To 30-JUN-24	3	90.49	83.61	79.24	12.02	105.51	63.85	96.48	N/A	1,436,700	1,138,455
01-JUL-24 To 30-SEP-24	2	65.85	65.85	64.63	02.07	101.89	64.49	67.21	N/A	491,500	317,658
01-OCT-24 To 31-DEC-24	1	51.70	51.70	51.70	00.00	100.00	51.70	51.70	N/A	65,000	33,605
01-JAN-25 To 31-MAR-25	11	66.63	71.66	68.77	17.66	104.20	52.54	116.03	54.13 to 87.94	567,210	390,073
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	16	80.76	88.24	78.83	24.26	111.94	55.78	125.90	68.66 to 119.35	602,537	475,010
01-OCT-23 To 30-SEP-24	16	72.99	75.57	75.49	18.63	100.11	50.51	108.64	63.85 to 91.60	582,736	439,888
01-OCT-24 To 30-SEP-25	12	65.89	69.99	68.59	18.26	102.04	51.70	116.03	54.13 to 75.38	525,359	360,367
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	18	71.74	78.63	71.97	25.10	109.25	50.51	123.64	60.77 to 99.84	548,686	394,906
01-JAN-24 To 31-DEC-24	10	77.71	77.76	78.68	16.54	98.83	51.70	96.48	63.85 to 96.35	692,300	544,673
<u>ALL</u>	44	74.11	78.66	75.04	21.98	104.82	50.51	125.90	65.35 to 81.33	574,288	430,972

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	44	74.11	78.66	75.04	21.98	104.82	50.51	125.90	65.35 to 81.33	574,288	430,972
<u>ALL</u>	44	74.11	78.66	75.04	21.98	104.82	50.51	125.90	65.35 to 81.33	574,288	430,972

**44 Hitchcock**  
**AGRICULTURAL LAND**

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

Qualified

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 COD : 21.98  
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COV : 26.79  
 STD : 21.07  
 Avg. Abs. Dev : 16.29  
 MAX Sales Ratio : 125.90  
 MIN Sales Ratio : 50.51

95% Median C.I. : 65.35 to 81.33  
 95% Wgt. Mean C.I. : 68.58 to 81.51  
 95% Mean C.I. : 72.43 to 84.89

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>    Dry    </u>											
County	11	68.66	77.72	76.85	27.77	101.13	50.51	120.24	54.13 to 119.35	455,540	350,095
1	11	68.66	77.72	76.85	27.77	101.13	50.51	120.24	54.13 to 119.35	455,540	350,095
<u>    Grass    </u>											
County	15	74.42	73.85	68.32	14.70	108.09	51.70	108.64	61.57 to 81.33	264,635	180,802
1	15	74.42	73.85	68.32	14.70	108.09	51.70	108.64	61.57 to 81.33	264,635	180,802
<u>    ALL    </u>	44	74.11	78.66	75.04	21.98	104.82	50.51	125.90	65.35 to 81.33	574,288	430,972

**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
<u>    Irrigated    </u>											
County	2	71.32	71.32	69.99	08.37	101.90	65.35	77.28	N/A	785,000	549,395
1	2	71.32	71.32	69.99	08.37	101.90	65.35	77.28	N/A	785,000	549,395
<u>    Dry    </u>											
County	12	71.23	77.39	76.66	25.14	100.95	50.51	120.24	58.18 to 103.02	446,179	342,028
1	12	71.23	77.39	76.66	25.14	100.95	50.51	120.24	58.18 to 103.02	446,179	342,028
<u>    Grass    </u>											
County	17	71.56	72.43	67.96	15.33	106.58	51.70	108.64	60.77 to 81.33	259,896	176,634
1	17	71.56	72.43	67.96	15.33	106.58	51.70	108.64	60.77 to 81.33	259,896	176,634
<u>    ALL    </u>	44	74.11	78.66	75.04	21.98	104.82	50.51	125.90	65.35 to 81.33	574,288	430,972

## Hitchcock County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hitchcock	1	4,527	4,547	4,425	4,374	4,222	4,250	4,054	4,081	<b>4,483</b>
Chase	1	4,992	4,988	4,809	4,861	4,724	4,725	4,707	4,623	<b>4,876</b>
Dundy	1	3,570	3,416	1,780	3,485	3,465	2,773	3,386	2,064	<b>3,415</b>
Frontier	1	4,334	4,352	4,278	4,339	4,300	4,275	4,217	4,155	<b>4,327</b>
Hayes	1	3,885	3,885	3,755	3,755	3,615	3,615	3,480	3,480	<b>3,758</b>
Red Willow	1	4,025	4,025	3,849	3,770	3,645	2,270	3,135	3,102	<b>3,934</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hitchcock	1	1,880	1,880	1,770	1,770	1,650	1,650	1,470	1,470	<b>1,831</b>
Chase	1	n/a	1,730	1,520	1,520	1,345	n/a	1,280	1,280	<b>1,630</b>
Dundy	1	n/a	1,730	n/a	1,320	1,320	n/a	1,070	1,070	<b>1,510</b>
Frontier	1	2,000	2,000	1,950	1,950	1,900	n/a	1,850	1,850	<b>1,977</b>
Hayes	1	n/a	1,670	1,500	1,500	1,455	1,455	1,390	1,390	<b>1,611</b>
Red Willow	1	1,870	1,870	1,815	1,815	1,690	1,690	1,595	1,595	<b>1,833</b>

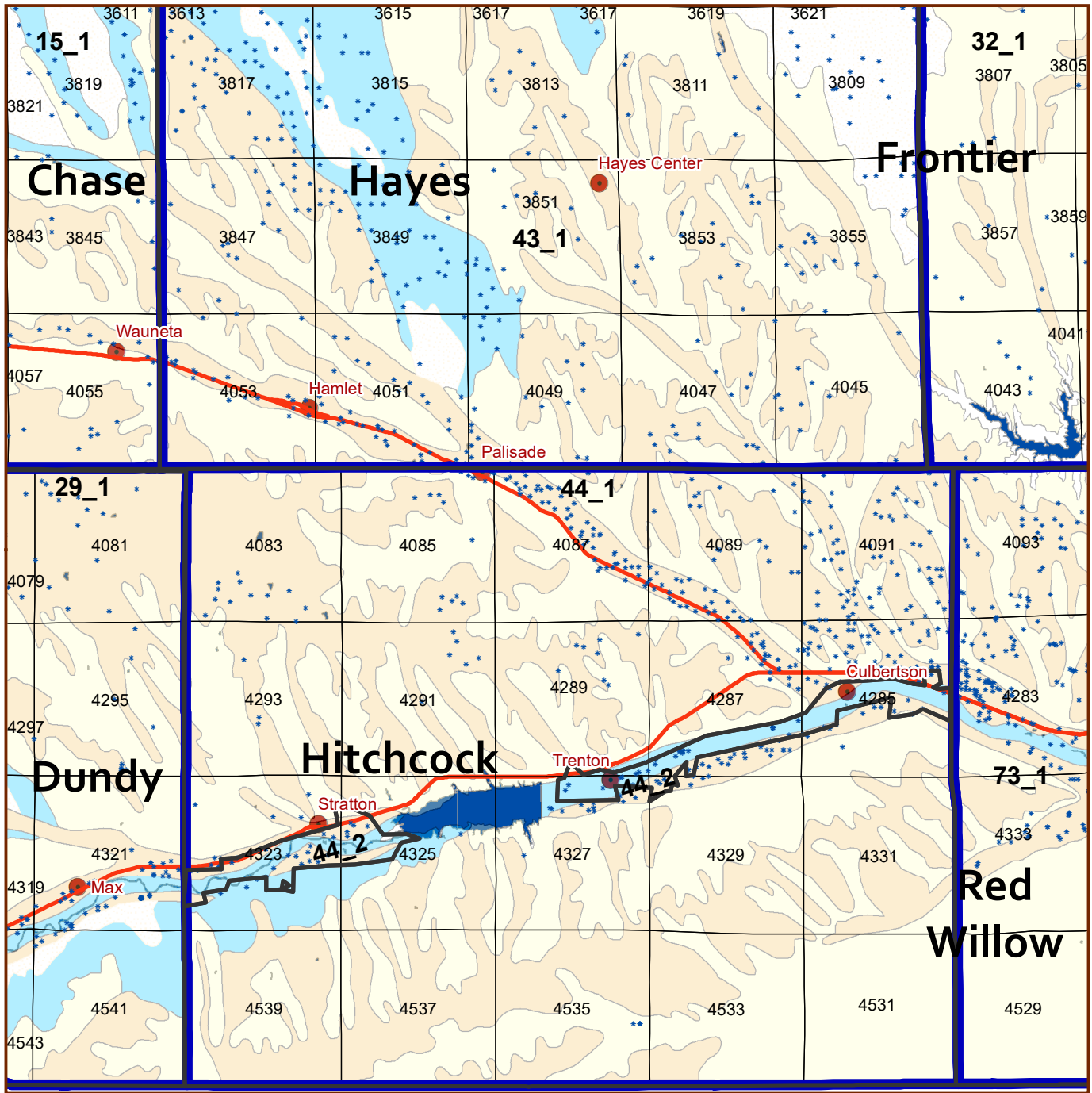
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hitchcock	1	715	715	715	715	n/a	715	715	715	<b>715</b>
Chase	1	878	n/a	1,138	905	760	801	784	777	<b>797</b>
Dundy	1	590	n/a	n/a	590	n/a	590	590	590	<b>590</b>
Frontier	1	765	765	765	n/a	765	765	765	765	<b>765</b>
Hayes	1	600	600	n/a	600	600	600	600	600	<b>600</b>
Red Willow	1	1,121	1,045	848	838	835	842	846	949	<b>879</b>

County	Mkt Area	CRP	TIMBER	WASTE
Hitchcock	1	1,988	n/a	n/a
Chase	1	948	n/a	190
Dundy	1	826	n/a	75
Frontier	1	1,504	n/a	n/a
Hayes	1	1,185	n/a	294
Red Willow	1	1,454	835	100

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

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

# HITCHCOCK COUNTY



**Legend**

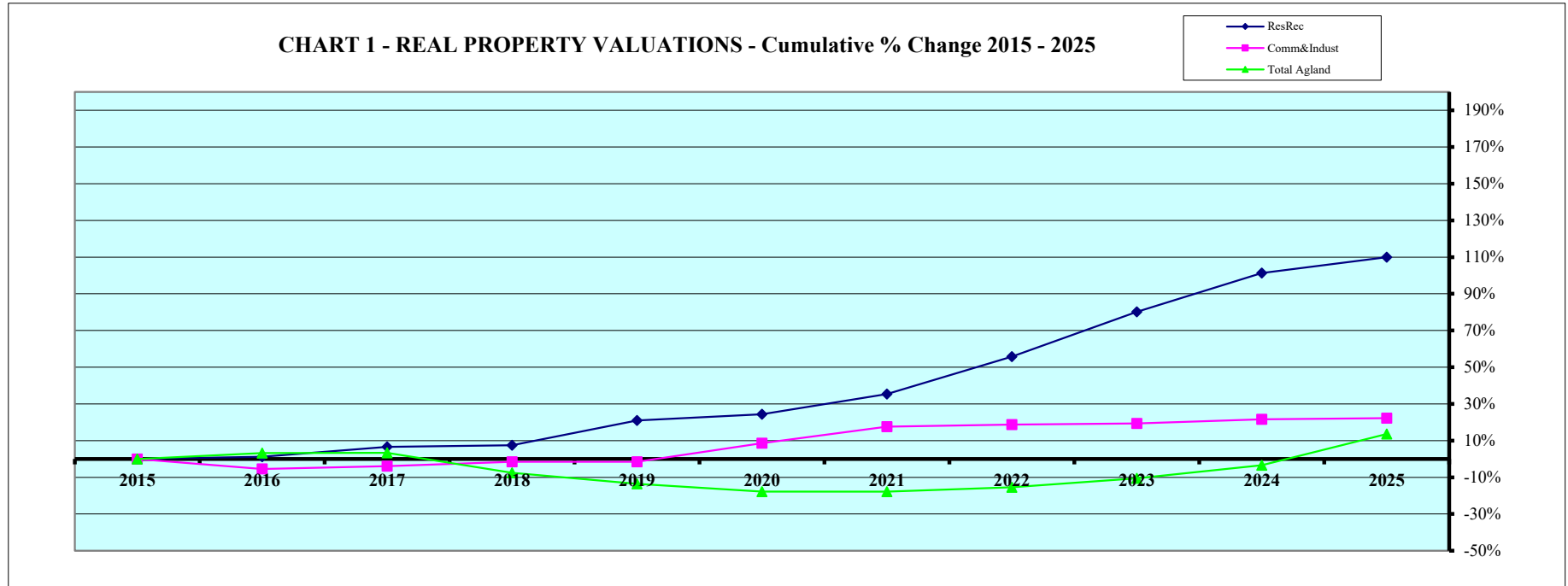
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils**

**CLASS**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	62,062,227	-	-	-	45,631,943	-	-	-	493,351,455	-	-	-
2016	62,837,350	775,123	1.25%	1.25%	43,138,323	-2,493,620	-5.46%	-5.46%	509,028,310	15,676,855	3.18%	3.18%
2017	66,174,490	3,337,140	5.31%	6.63%	43,841,743	703,420	1.63%	-3.92%	509,829,325	801,015	0.16%	3.34%
2018	66,696,485	521,995	0.79%	7.47%	44,957,814	1,116,071	2.55%	-1.48%	456,298,410	-53,530,915	-10.50%	-7.51%
2019	75,055,515	8,359,030	12.53%	20.94%	44,947,904	-9,910	-0.02%	-1.50%	426,808,155	-29,490,255	-6.46%	-13.49%
2020	77,181,450	2,125,935	2.83%	24.36%	49,583,156	4,635,252	10.31%	8.66%	405,635,680	-21,172,475	-4.96%	-17.78%
2021	84,003,130	6,821,680	8.84%	35.35%	53,672,524	4,089,368	8.25%	17.62%	405,695,415	59,735	0.01%	-17.77%
2022	96,656,580	12,653,450	15.06%	55.74%	54,185,339	512,815	0.96%	18.74%	417,143,315	11,447,900	2.82%	-15.45%
2023	111,835,445	15,178,865	15.70%	80.20%	54,491,794	306,455	0.57%	19.42%	441,451,810	24,308,495	5.83%	-10.52%
2024	124,921,850	13,086,405	11.70%	101.28%	55,519,849	1,028,055	1.89%	21.67%	476,559,835	35,108,025	7.95%	-3.40%
2025	130,302,415	5,380,565	4.31%	109.95%	55,780,569	260,720	0.47%	22.24%	560,461,545	83,901,710	17.61%	13.60%

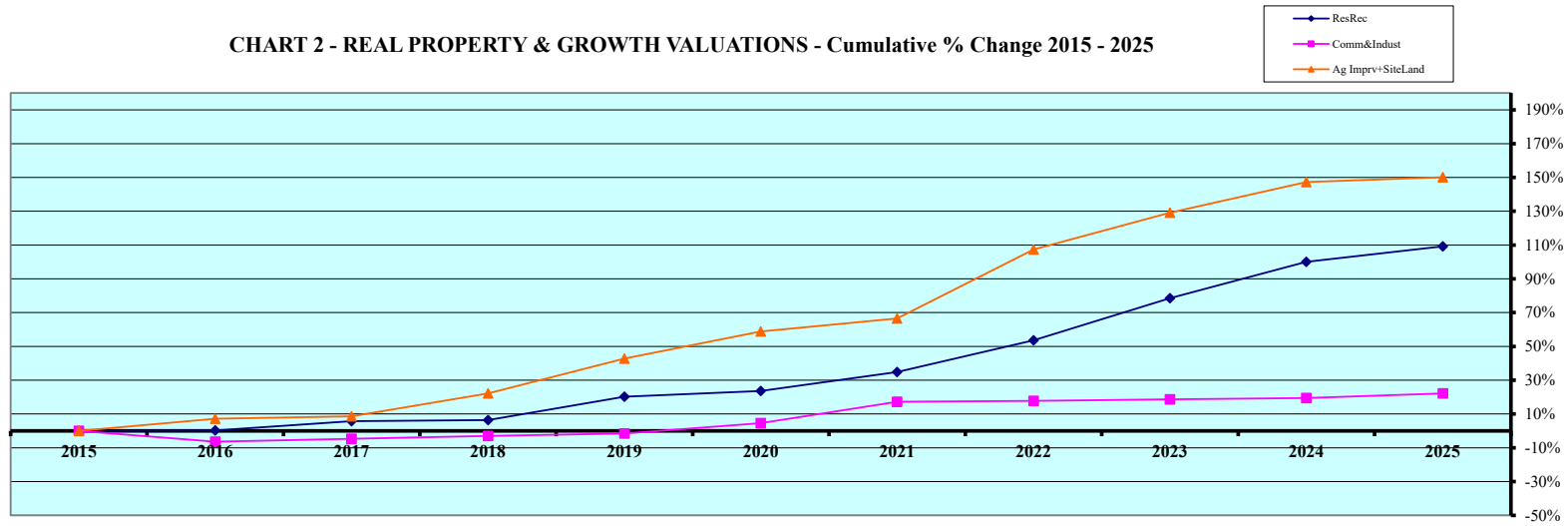
Rate Annual %chg: Residential & Recreational **7.70%** Commercial & Industrial **2.03%** Agricultural Land **1.28%**

Cnty# **44**  
County **HITCHCOCK**

**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.  
Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	62,062,227	175,782	0.28%	61,886,445	--	--	45,631,943	265,875	0.58%	45,366,068	--	--
2016	62,837,350	569,900	0.91%	62,267,450	0.33%	0.33%	43,138,323	430,677	1.00%	42,707,646	-6.41%	-6.41%
2017	66,174,490	555,535	0.84%	65,618,955	4.43%	5.73%	43,841,743	331,310	0.76%	43,510,433	0.86%	-4.65%
2018	66,696,485	677,650	1.02%	66,018,835	-0.24%	6.38%	44,957,814	711,966	1.58%	44,245,848	0.92%	-3.04%
2019	75,055,515	477,760	0.64%	74,577,755	11.82%	20.17%	44,947,904	2,545	0.01%	44,945,359	-0.03%	-1.50%
2020	77,181,450	495,235	0.64%	76,686,215	2.17%	23.56%	49,583,156	1,884,860	3.80%	47,698,296	6.12%	4.53%
2021	84,003,130	333,220	0.40%	83,669,910	8.41%	34.82%	53,672,524	199,600	0.37%	53,472,924	7.84%	17.18%
2022	96,656,580	1,338,530	1.38%	95,318,050	13.47%	53.58%	54,185,339	473,560	0.87%	53,711,779	0.07%	17.71%
2023	111,835,445	1,061,350	0.95%	110,774,095	14.61%	78.49%	54,947,904	316,525	0.58%	54,175,269	-0.02%	18.72%
2024	124,921,850	768,670	0.62%	124,153,180	11.01%	100.05%	55,519,849	986,220	1.78%	54,533,629	0.08%	19.51%
2025	130,302,415	456,604	0.35%	129,845,811	3.94%	109.22%	55,780,569	33,820	0.06%	55,746,749	0.41%	22.17%
Rate Ann%chg	7.70%	Resid & Recreat w/o growth				6.99%	C & I w/o growth				0.99%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	25,009,104	1,352,470	26,361,574	1,000	0.00%	26,360,574	--	--
2016	26,913,884	1,704,930	28,618,814	370,630	1.30%	28,248,184	7.16%	7.16%
2017	20,801,290	8,674,530	29,475,820	839,205	2.85%	28,636,615	0.06%	8.63%
2018	22,993,690	9,671,150	32,664,840	440,905	1.35%	32,223,935	9.32%	22.24%
2019	25,251,560	13,568,155	38,819,715	1,173,866	3.02%	37,645,849	15.25%	42.81%
2020	26,825,190	16,366,275	43,191,465	1,315,660	3.05%	41,875,805	7.87%	58.85%
2021	27,644,345	16,470,040	44,114,385	225,235	0.51%	43,889,150	1.62%	66.49%
2022	34,314,315	21,400,035	55,714,350	1,064,405	1.91%	54,649,945	23.88%	107.31%
2023	37,766,385	22,963,095	60,729,480	328,605	0.54%	60,400,875	8.41%	129.12%
2024	41,929,661	23,755,290	65,684,951	494,337	0.75%	65,190,614	7.35%	147.29%
2025	42,079,290	26,374,260	68,453,550	2,508,870	3.67%	65,944,680	0.40%	150.15%
Rate Ann%chg	5.34%	34.59%	10.01%	Ag Imprv+Site w/o growth			8.13%	

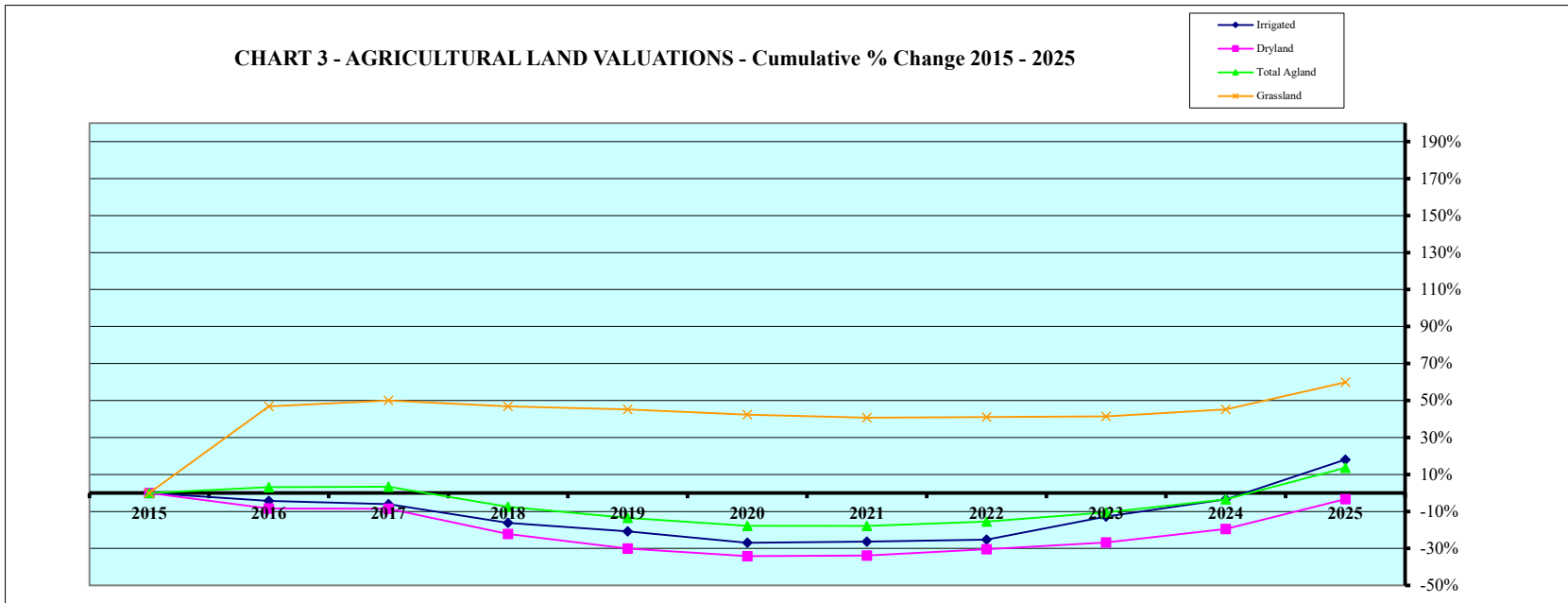
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 44  
County HITCHCOCK

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	109,504,440	-	-	-	288,476,980	-	-	-	95,297,625	-	-	-
2016	104,816,020	-4,688,420	-4.28%	-4.28%	264,237,520	-24,239,460	-8.40%	-8.40%	139,902,360	44,604,735	46.81%	46.81%
2017	102,861,785	-1,954,235	-1.86%	-6.07%	263,979,300	-258,220	-0.10%	-8.49%	142,915,930	3,013,570	2.15%	49.97%
2018	91,814,515	-11,047,270	-10.74%	-16.15%	224,478,965	-39,500,335	-14.96%	-22.18%	139,931,970	-2,983,960	-2.09%	46.84%
2019	86,740,475	-5,074,040	-5.53%	-20.79%	201,682,625	-22,796,340	-10.16%	-30.09%	138,314,110	-1,617,860	-1.16%	45.14%
2020	79,993,115	-6,747,360	-7.78%	-26.95%	189,956,825	-11,725,800	-5.81%	-34.15%	135,613,715	-2,700,395	-1.95%	42.31%
2021	80,692,075	698,960	0.87%	-26.31%	190,838,485	881,660	0.46%	-33.85%	134,092,180	-1,521,535	-1.12%	40.71%
2022	81,820,810	1,128,735	1.40%	-25.28%	200,855,575	10,017,090	5.25%	-30.37%	134,466,930	374,750	0.28%	41.10%
2023	95,523,815	13,703,005	16.75%	-12.77%	211,136,990	10,281,415	5.12%	-26.81%	134,791,005	324,075	0.24%	41.44%
2024	105,731,500	10,207,685	10.69%	-3.45%	232,466,970	21,329,980	10.10%	-19.42%	138,361,365	3,570,360	2.65%	45.19%
2025	129,240,160	23,508,660	22.23%	18.02%	278,903,160	46,436,190	19.98%	-3.32%	152,318,225	13,956,860	10.09%	59.83%

Rate Ann.%chg: Irrigated **1.67%** Dryland **-0.34%** Grassland **4.80%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	68,590	-	-	-	3,820	-	-	-	493,351,455	-	-	-
2016	68,590	0	0.00%	0.00%	3,820	0	0.00%	0.00%	509,028,310	15,676,855	3.18%	3.18%
2017	68,490	-100	-0.15%	-0.15%	3,820	0	0.00%	0.00%	509,829,325	801,015	0.16%	3.34%
2018	69,140	650	0.95%	0.80%	3,820	0	0.00%	0.00%	456,298,410	-53,530,915	-10.50%	-7.51%
2019	67,125	-2,015	-2.91%	-2.14%	3,820	0	0.00%	0.00%	426,808,155	-29,490,255	-6.83%	-13.49%
2020	68,205	1,080	1.61%	-0.56%	3,820	0	0.00%	0.00%	405,635,680	-21,172,475	-4.96%	-17.78%
2021	68,855	650	0.95%	0.39%	3,820	0	0.00%	0.00%	405,695,415	59,735	0.01%	-17.77%
2022	0	-68,855	-100.00%	-100.00%	0	-3,820	-100.00%	-100.00%	417,143,315	11,447,900	2.82%	-15.45%
2023	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	441,451,810	24,308,495	5.83%	-10.52%
2024	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	476,559,835	35,108,025	7.95%	-3.40%
2025	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	560,461,545	83,901,710	17.61%	13.60%

Cnty# **44**  
County **HITCHCOCK**

Rate Ann.%chg: Total Agric Land **1.28%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	113,703,225	35,967	3,161			286,864,260	186,381	1,539			94,768,635	214,205	442		
2016	104,766,780	33,912	3,089	-2.28%	-2.28%	264,405,235	182,114	1,452	-5.67%	-5.67%	139,800,610	220,548	634	43.27%	43.27%
2017	103,026,785	33,256	3,098	0.28%	-2.00%	264,653,300	182,497	1,450	-0.12%	-5.78%	142,358,815	220,733	645	1.74%	45.77%
2018	92,573,650	33,203	2,788	-10.00%	-11.81%	224,234,650	181,874	1,233	-14.98%	-19.90%	139,999,735	221,660	632	-2.07%	42.76%
2019	86,740,470	32,759	2,648	-5.03%	-16.24%	201,885,470	182,199	1,108	-10.13%	-28.01%	140,517,200	221,772	634	0.32%	43.21%
2020	80,013,420	32,705	2,447	-7.60%	-22.61%	189,954,095	181,923	1,044	-5.77%	-32.16%	135,618,630	221,537	612	-3.38%	38.37%
2021	80,702,980	32,990	2,446	-0.01%	-22.62%	190,790,805	182,658	1,045	0.04%	-32.14%	134,168,170	220,203	609	-0.47%	37.72%
2022	82,028,060	33,535	2,446	-0.01%	-22.63%	201,146,865	183,173	1,098	5.13%	-28.65%	134,165,145	220,717	608	-0.23%	37.39%
2023	95,289,470	33,298	2,862	16.99%	-9.48%	211,108,700	183,215	1,152	4.93%	-25.14%	134,933,105	220,897	611	0.49%	38.07%
2024	105,731,500	33,591	3,148	9.99%	-0.44%	232,399,065	183,199	1,269	10.09%	-17.58%	138,391,285	220,752	627	2.63%	41.70%
2025	129,711,815	34,177	3,795	20.58%	20.05%	278,719,125	182,465	1,528	20.41%	-0.75%	152,316,265	220,881	690	10.00%	55.87%

Rate Annual %chg Average Value/Acre: 1.33% -0.29% 4.86%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	68,190	1,363	50			3,050	61	50			495,407,360	437,977	1,131		
2016	68,590	1,371	50	0.00%	0.00%	3,820	76	50	0.06%	0.06%	509,045,035	438,021	1,162	2.74%	2.74%
2017	68,590	1,371	50	0.00%	0.00%	3,820	76	50	0.00%	0.06%	510,111,310	437,933	1,165	0.23%	2.98%
2018	69,140	1,382	50	0.00%	0.00%	3,820	76	50	0.00%	0.06%	456,880,995	438,196	1,043	-10.49%	-7.82%
2019	294,425	1,382	213	325.84%	325.83%	3,820	76	50	0.00%	0.06%	429,441,385	438,188	980	-6.00%	-13.36%
2020	68,205	1,364	50	-76.52%	0.00%	3,820	76	50	0.00%	0.06%	405,658,170	437,604	927	-5.41%	-18.05%
2021	68,855	1,377	50	0.00%	0.00%	3,820	76	50	0.00%	0.06%	405,734,630	437,304	928	0.09%	-17.97%
2022	0	0				0	0				417,340,070	437,425	954	2.83%	-15.65%
2023	0	0				0	0				441,331,275	437,410	1,009	5.75%	-10.80%
2024	0	0				0	0				476,521,850	437,542	1,089	7.94%	-3.72%
2025	0	0				0	0				560,747,205	437,523	1,282	17.68%	13.31%

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HITCHCOCK

Rate Annual %chg Average Value/Acre: 1.25%

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,616	HITCHCOCK	41,874,569	29,599,332	32,065,378	120,676,735	32,541,764	23,238,805	9,625,680	560,461,545	42,079,290	26,374,260	31,157,195	949,694,553
cnty sectorvalue % of total value:		4.41%	3.12%	3.38%	12.71%	3.43%	2.45%	1.01%	59.01%	4.43%	2.78%	3.28%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
534	CULBERTSON	1,466,661	864,038	1,486,101	21,663,410	0	0	4,382,239	6,616,464	79,490	4,725	0	36,563,128
20.41%	%sector of county sector	3.50%	2.92%	4.63%	17.95%			45.53%	1.18%	0.19%	0.02%		3.85%
	%sector of municipality	4.01%	2.36%	4.06%	59.25%			11.99%	18.10%	0.22%	0.01%		100.00%
294	PALISADE	112,066	894,119	657,995	12,167,535	0	0	3,447,210	0	4,210	0	0	17,283,135
11.24%	%sector of county sector	0.27%	3.02%	2.05%	10.08%			35.81%		0.01%			1.82%
	%sector of municipality	0.65%	5.17%	3.81%	70.40%			19.95%		0.02%			100.00%
310	STRATTON	224,768	657,485	1,020,125	15,955,230	0	0	2,818,905	0	21,450	4,730	0	20,702,693
11.85%	%sector of county sector	0.54%	2.22%	3.18%	13.22%			29.29%		0.05%	0.02%		2.18%
	%sector of municipality	1.09%	3.18%	4.93%	77.07%			13.62%		0.10%	0.02%		100.00%
516	TRENTON	596,509	957,832	1,183,306	17,959,845	172,220	0	3,257,475	0	15,700	0	0	24,142,887
19.72%	%sector of county sector	1.42%	3.24%	3.69%	14.88%	0.53%		33.84%		0.04%			2.54%
	%sector of municipality	2.47%	3.97%	4.90%	74.39%	0.71%		13.49%		0.07%			100.00%
	%sector of county sector												
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	%sector of municipality												
1,655	Total Municipalities	2,400,004	3,373,474	4,347,527	67,746,023	172,220	0	13,905,831	6,616,464	120,850	9,455	0	98,691,847
63.25%	%all municip.sectors of cnty	5.73%	11.40%	13.56%	56.14%	0.53%		144.47%	1.18%	0.29%	0.04%		10.39%

44 HITCHCOCK

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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,591</b>	<b>Value : 941,657,164</b>	<b>Growth 3,824,776</b>
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Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	155	1,167,625	0	0	68	1,433,750	223	2,601,375	
<b>02. Res Improve Land</b>	958	5,543,255	0	0	224	12,161,055	1,182	17,704,310	
<b>03. Res Improvements</b>	964	66,300,150	0	0	236	41,677,875	1,200	107,978,025	
<b>04. Res Total</b>	1,119	73,011,030	0	0	304	55,272,680	1,423	128,283,710	484,045
<b>% of Res Total</b>	78.64	56.91	0.00	0.00	21.36	43.09	31.00	13.62	12.66
<b>05. Com UnImp Land</b>	29	82,470	0	0	5	91,010	34	173,480	
<b>06. Com Improve Land</b>	135	446,595	0	0	37	736,760	172	1,183,355	
<b>07. Com Improvements</b>	140	12,272,694	0	0	56	19,772,955	196	32,045,649	
<b>08. Com Total</b>	169	12,801,759	0	0	61	20,600,725	230	33,402,484	338,590
<b>% of Com Total</b>	73.48	38.33	0.00	0.00	26.52	61.67	5.01	3.55	8.85
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	44,265	0	0	1	270,000	2	314,265	
<b>11. Ind Improvements</b>	1	7,164,830	0	0	1	17,611,450	2	24,776,280	
<b>12. Ind Total</b>	1	7,209,095	0	0	1	17,881,450	2	25,090,545	1,761,451
<b>% of Ind Total</b>	50.00	28.73	0.00	0.00	50.00	71.27	0.04	2.66	46.05
<b>13. Rec UnImp Land</b>	0	0	0	0	17	1,448,600	17	1,448,600	
<b>14. Rec Improve Land</b>	1	21,500	0	0	179	1,932,450	180	1,953,950	
<b>15. Rec Improvements</b>	1	11,970	0	0	179	5,154,755	180	5,166,725	
<b>16. Rec Total</b>	1	33,470	0	0	196	8,535,805	197	8,569,275	0
<b>% of Rec Total</b>	0.51	0.39	0.00	0.00	99.49	99.61	4.29	0.91	0.00
<b>Res &amp; Rec Total</b>	1,120	73,044,500	0	0	500	63,808,485	1,620	136,852,985	484,045
<b>% of Res &amp; Rec Total</b>	69.14	53.37	0.00	0.00	30.86	46.63	35.29	14.53	12.66
<b>Com &amp; Ind Total</b>	170	20,010,854	0	0	62	38,482,175	232	58,493,029	2,100,041
<b>% of Com &amp; Ind Total</b>	73.28	34.21	0.00	0.00	26.72	65.79	5.05	6.21	54.91
<b>17. Taxable Total</b>	1,290	93,055,354	0	0	562	102,290,660	1,852	195,346,014	2,584,086
<b>% of Taxable Total</b>	69.65	47.64	0.00	0.00	30.35	52.36	40.34	20.74	67.56

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	324	17,720,630	324	17,720,630	324,380
24. Non-Producing	0	0	0	0	23	46,195	23	46,195	0
25. Total	0	0	0	0	347	17,766,825	347	17,766,825	324,380

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	135	0	183	318

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	10	105,040	0	0	1,903	489,104,705	1,913	489,209,745
28. Ag-Improved Land	2	35,270	0	0	455	179,470,100	457	179,505,370
29. Ag Improvements	2	7,830	0	0	477	59,821,380	479	59,829,210

30. Ag Total				2,392	728,544,325
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	1.00	1,500	0	0.00	0	
37. FarmSite Improvements	2	0.00	7,830	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	12	12.00	456,000	12	12.00	456,000	
32. HomeSite Improv Land	250	258.00	9,804,000	250	258.00	9,804,000	
33. HomeSite Improvements	257	0.00	35,655,090	257	0.00	35,655,090	268,170
34. HomeSite Total				<b>269</b>	<b>270.00</b>	<b>45,915,090</b>	
35. FarmSite UnImp Land	93	193.52	381,735	93	193.52	381,735	
36. FarmSite Improv Land	387	911.04	1,657,060	388	912.04	1,658,560	
37. FarmSite Improvements	449	0.00	24,166,290	451	0.00	24,174,120	648,140
38. FarmSite Total				<b>544</b>	<b>1,105.56</b>	<b>26,214,415</b>	
39. Road & Ditches	1,515	5,044.58	0	1,515	5,044.58	0	
40. Other- Non Ag Use	1	29.00	29,000	1	29.00	29,000	
41. Total Section VI				<b>813</b>	<b>6,449.14</b>	<b>72,158,505</b>	<b>916,310</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	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	261	34,317.35	60,697,885	261	34,317.35	60,697,885
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	12,314.23	37.85%	55,747,895	38.22%	4,527.11
46. 1A	13,880.79	42.66%	63,119,905	43.28%	4,547.28
47. 2A1	1,238.53	3.81%	5,480,490	3.76%	4,425.00
48. 2A	1,634.88	5.02%	7,150,150	4.90%	4,373.50
49. 3A1	573.33	1.76%	2,420,730	1.66%	4,222.23
50. 3A	797.58	2.45%	3,389,725	2.32%	4,250.01
51. 4A1	793.61	2.44%	3,217,265	2.21%	4,053.96
52. 4A	1,304.26	4.01%	5,323,170	3.65%	4,081.37
53. Total	32,537.21	100.00%	145,849,330	100.00%	4,482.54
<b>Dry</b>					
54. 1D1	6.13	0.00%	11,525	0.00%	1,880.10
55. 1D	146,957.27	80.86%	276,279,700	83.01%	1,880.00
56. 2D1	420.09	0.23%	743,565	0.22%	1,770.01
57. 2D	12,849.80	7.07%	22,744,150	6.83%	1,770.00
58. 3D1	1,186.43	0.65%	1,957,620	0.59%	1,650.01
59. 3D	6,782.85	3.73%	11,191,710	3.36%	1,650.00
60. 4D1	7,224.39	3.98%	10,619,845	3.19%	1,470.00
61. 4D	6,306.88	3.47%	9,271,210	2.79%	1,470.02
62. Total	181,733.84	100.00%	332,819,325	100.00%	1,831.36
<b>Grass</b>					
63. 1G1	325.66	0.15%	233,550	0.14%	717.16
64. 1G	1,819.41	0.85%	1,319,730	0.81%	725.36
65. 2G1	16.70	0.01%	11,940	0.01%	714.97
66. 2G	5,202.81	2.44%	4,272,320	2.62%	821.16
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	34,861.39	16.32%	29,179,925	17.90%	837.03
69. 4G1	169,635.31	79.40%	126,686,240	77.73%	746.82
70. 4G	1,790.73	0.84%	1,280,385	0.79%	715.01
71. Total	213,652.01	100.00%	162,984,090	100.00%	762.85
<b>Irrigated Total</b>					
	32,537.21	7.60%	145,849,330	22.73%	4,482.54
<b>Dry Total</b>					
	181,733.84	42.47%	332,819,325	51.87%	1,831.36
<b>Grass Total</b>					
	213,652.01	49.93%	162,984,090	25.40%	762.85
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	9,509.85	2.22%	534,385	0.08%	56.19
75. Market Area Total	427,923.06	100.00%	641,652,745	100.00%	1,499.46

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	801.17	45.36%	3,584,850	46.16%	4,474.52
46. 1A	458.31	25.95%	2,080,625	26.79%	4,539.78
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	27.34	1.55%	120,045	1.55%	4,390.82
49. 3A1	113.85	6.45%	483,870	6.23%	4,250.07
50. 3A	139.97	7.93%	566,205	7.29%	4,045.19
51. 4A1	5.00	0.28%	20,650	0.27%	4,130.00
52. 4A	220.44	12.48%	910,415	11.72%	4,129.99
<b>53. Total</b>	<b>1,766.08</b>	<b>100.00%</b>	<b>7,766,660</b>	<b>100.00%</b>	<b>4,397.68</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	616.16	64.01%	1,158,380	67.95%	1,880.00
56. 2D1	10.98	1.14%	19,435	1.14%	1,770.04
57. 2D	78.05	8.11%	138,145	8.10%	1,769.96
58. 3D1	58.35	6.06%	96,280	5.65%	1,650.04
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	12.38	1.29%	18,200	1.07%	1,470.11
61. 4D	186.63	19.39%	274,345	16.09%	1,469.99
<b>62. Total</b>	<b>962.55</b>	<b>100.00%</b>	<b>1,704,785</b>	<b>100.00%</b>	<b>1,771.11</b>
<b>Grass</b>					
63. 1G1	1,070.53	15.63%	765,435	14.55%	715.01
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	29.65	0.43%	21,200	0.40%	715.01
66. 2G	3,610.04	52.72%	2,797,535	53.17%	774.93
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	1,477.52	21.58%	1,129,350	21.46%	764.36
69. 4G1	607.19	8.87%	510,450	9.70%	840.68
70. 4G	52.67	0.77%	37,660	0.72%	715.02
<b>71. Total</b>	<b>6,847.60</b>	<b>100.00%</b>	<b>5,261,630</b>	<b>100.00%</b>	<b>768.39</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,766.08</b>	<b>18.44%</b>	<b>7,766,660</b>	<b>52.72%</b>	<b>4,397.68</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>962.55</b>	<b>10.05%</b>	<b>1,704,785</b>	<b>11.57%</b>	<b>1,771.11</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>6,847.60</b>	<b>71.51%</b>	<b>5,261,630</b>	<b>35.71%</b>	<b>768.39</b>
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>9,576.23</b>	<b>100.00%</b>	<b>14,733,075</b>	<b>100.00%</b>	<b>1,538.50</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	34,303.29	153,615,990	34,303.29	153,615,990
<b>77. Dry Land</b>	38.68	69,480	0.00	0	182,657.71	334,454,630	182,696.39	334,524,110
<b>78. Grass</b>	96.95	69,330	0.00	0	220,402.66	168,176,390	220,499.61	168,245,720
<b>79. Waste</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	9,509.85	534,385	9,509.85	534,385
<b>82. Total</b>	<b>135.63</b>	<b>138,810</b>	<b>0.00</b>	<b>0</b>	<b>437,363.66</b>	<b>656,247,010</b>	<b>437,499.29</b>	<b>656,385,820</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	34,303.29	7.84%	153,615,990	23.40%	4,478.17
<b>Dry Land</b>	182,696.39	41.76%	334,524,110	50.96%	1,831.04
<b>Grass</b>	220,499.61	50.40%	168,245,720	25.63%	763.02
<b>Waste</b>	0.00	0.00%	0	0.00%	0.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	9,509.85	2.17%	534,385	0.08%	56.19
<b>Total</b>	<b>437,499.29</b>	<b>100.00%</b>	<b>656,385,820</b>	<b>100.00%</b>	<b>1,500.31</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ag Homes/out Buildings	19	1,569,135	14	1,089,910	14	1,728,245	33	4,387,290	0
83.2 Castaway	18	732,795	7	334,045	7	1,501,625	25	2,568,465	0
83.3 Castaway Commercial	1	50,925	0	0	1	144,565	2	195,490	0
83.4 Culbertson	19	261,480	279	1,883,160	279	22,639,600	298	24,784,240	1,515
83.5 Good Life Marina	2	4,000	113	232,000	113	1,473,860	115	1,709,860	0
83.6 Lake Swanson Ctry Est	23	175,310	8	352,680	8	1,113,450	31	1,641,440	0
83.7 Laker's North Shore	5	72,250	53	874,300	53	2,587,420	58	3,533,970	0
83.8 Palisade	33	161,885	174	856,340	174	11,071,310	207	12,089,535	7,400
83.9 Rural Residential	24	339,435	202	11,043,075	213	37,647,450	237	49,029,960	297,710
83.10 Stratton	60	424,450	207	1,209,805	207	15,193,065	267	16,827,320	45,305
83.11 Swanson Lake Cabin	0	0	11	220,000	11	776,035	11	996,035	0
83.12 Trenton	36	258,310	294	1,562,945	300	17,268,125	336	19,089,380	132,115
84 Residential Total	240	4,049,975	1,362	19,658,260	1,380	113,144,750	1,620	136,852,985	484,045

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	0	0	1	21,335	1	21,335	0
85.2	Ag Homes/out Buildings	0	0	0	0	1	3,195	1	3,195	4,000
85.3	Castaway	0	0	1	49,770	1	6,470	1	56,240	0
85.4	Castaway Commercial	1	41,965	3	157,255	3	657,715	4	856,935	0
85.5	Commercial	0	0	2	26,540	2	383,825	2	410,365	46,700
85.6	Culbertson Commercial	8	43,515	50	434,610	55	26,043,424	63	26,521,549	877,521
85.7	Ethanol Commercial	0	0	1	270,000	1	17,611,450	1	17,881,450	1,168,820
85.8	Good Life Marina	0	0	1	40,000	1	215,235	1	255,235	0
85.9	Palisade	0	0	1	700	1	8,790	1	9,490	0
85.10	Palisade Commercial	6	22,505	25	88,770	29	3,169,085	35	3,280,360	0
85.11	Rural Commercial	0	0	0	0	2	456,820	2	456,820	0
85.12	Stratton	0	0	2	7,875	2	63,805	2	71,680	0
85.13	Stratton Commercial	7	17,655	42	181,970	45	3,599,050	52	3,798,675	0
85.14	Trenton Commercial	12	47,840	46	240,130	54	4,581,730	66	4,869,700	3,000
86	Commercial Total	34	173,480	174	1,497,620	198	56,821,929	232	58,493,029	2,100,041

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	324.66	0.16%	232,135	0.16%	715.01
88. 1G	1,794.40	0.87%	1,283,000	0.87%	715.00
89. 2G1	16.70	0.01%	11,940	0.01%	714.97
90. 2G	4,949.80	2.41%	3,539,115	2.41%	715.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	31,957.37	15.54%	22,849,560	15.54%	715.00
93. 4G1	164,786.61	80.14%	117,822,485	80.14%	715.00
94. 4G	1,790.73	0.87%	1,280,385	0.87%	715.01
95. Total	205,620.27	100.00%	147,018,620	100.00%	715.00
<b>CRP</b>					
96. 1C1	1.00	0.01%	1,415	0.01%	1,415.00
97. 1C	25.01	0.31%	36,730	0.23%	1,468.61
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	253.01	3.15%	733,205	4.59%	2,897.93
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	2,904.02	36.16%	6,330,365	39.65%	2,179.86
102. 4C1	4,848.70	60.37%	8,863,755	55.52%	1,828.07
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	8,031.74	100.00%	15,965,470	100.00%	1,987.80
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
<b>Grass Total</b>	205,620.27	96.24%	147,018,620	90.20%	715.00
<b>CRP Total</b>	8,031.74	3.76%	15,965,470	9.80%	1,987.80
<b>Timber Total</b>	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	213,652.01	100.00%	162,984,090	100.00%	762.85

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	1,070.53	16.21%	765,435	16.21%	715.01
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	29.65	0.45%	21,200	0.45%	715.01
90. 2G	3,511.02	53.15%	2,510,400	53.15%	715.01
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	1,419.24	21.49%	1,014,755	21.49%	715.00
93. 4G1	522.22	7.91%	373,390	7.91%	715.01
94. 4G	52.67	0.80%	37,660	0.80%	715.02
95. Total	6,605.33	100.00%	4,722,840	100.00%	715.00
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	99.02	40.87%	287,135	53.29%	2,899.77
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	58.28	24.06%	114,595	21.27%	1,966.28
102. 4C1	84.97	35.07%	137,060	25.44%	1,613.04
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	242.27	100.00%	538,790	100.00%	2,223.92
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	6,605.33	96.46%	4,722,840	89.76%	715.00
CRP Total	242.27	3.54%	538,790	10.24%	2,223.92
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	6,847.60	100.00%	5,261,630	100.00%	768.39

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

44 Hitchcock

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	120,676,735	128,283,710	7,606,975	6.30%	484,045	5.90%
02. Recreational	9,625,680	8,569,275	-1,056,405	-10.97%	0	-10.97%
03. Ag-Homesite Land, Ag-Res Dwelling	42,079,290	45,915,090	3,835,800	9.12%	268,170	8.48%
<b>04. Total Residential (sum lines 1-3)</b>	<b>172,381,705</b>	<b>182,768,075</b>	<b>10,386,370</b>	<b>6.03%</b>	<b>752,215</b>	<b>5.59%</b>
05. Commercial	32,541,764	33,402,484	860,720	2.64%	338,590	1.60%
06. Industrial	23,238,805	25,090,545	1,851,740	7.97%	1,761,451	0.39%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>55,780,569</b>	<b>58,493,029</b>	<b>2,712,460</b>	<b>4.86%</b>	<b>2,100,041</b>	<b>1.10%</b>
08. Ag-Farmsite Land, Outbuildings	26,345,260	26,214,415	-130,845	-0.50%	648,140	-2.96%
09. Minerals	31,157,195	17,766,825	-13,390,370	-42.98	324,380	-44.02%
10. Non Ag Use Land	29,000	29,000	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>57,531,455</b>	<b>44,010,240</b>	<b>-13,521,215</b>	<b>-23.50%</b>	<b>972,520</b>	<b>-25.19%</b>
12. Irrigated	129,240,160	153,615,990	24,375,830	18.86%		
13. Dryland	278,903,160	334,524,110	55,620,950	19.94%		
14. Grassland	152,318,225	168,245,720	15,927,495	10.46%		
15. Wasteland	0	0	0			
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>560,461,545</b>	<b>656,385,820</b>	<b>95,924,275</b>	<b>17.12%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>846,155,274</b>	<b>941,657,164</b>	<b>95,501,890</b>	<b>11.29%</b>	<b>3,824,776</b>	<b>10.83%</b>

## 2026 Assessment Survey for Hitchcock County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$148,414
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$6,400 oil and gas appraisal \$6,500 ethanol and Kuglers appraisal
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$22,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$11,446

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, hitchcock.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	The maps and software are maintained by both the assessor's office staff and the county's GIS vendor.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	GIS
10.	<b>When was the aerial imagery last updated?</b>
	2024

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Culbertson and Trenton
<b>4.</b>	<b>When was zoning implemented?</b>
	June 2000

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

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott, Stanard Appraisal (Ethanol Plant)
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	N/A

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Yes, for the appraisal of oil and gas minerals. Stanard Appraisal
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The county does not specify requirements; however, the appraisal firm is a national leader in the field of oil and gas minerals.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes

## 2026 Residential Assessment Survey for Hitchcock County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The assessor and staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Only the cost approach is used in the county to determine residential property market value.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation studies are developed based on local market information.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes. Trenton and Beverly are on the same depreciation table. North Shore, and the lake properties are on the same table, but the economic adjustments are different. Stratton and Palisade have the same table, different economic adjustments. Culbertson has it's own depreciation table Rural Res and ag improvements are on the same depreciation table.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	All lots are valued by the square foot using local sales information. Rural Residential sites are valued by the acre.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Rural residential site values are developed by studying improved sales.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	N/A

## 2026 Commercial Assessment Survey for Hitchcock County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The assessor and staff; industrial parcels are done by a contract appraiser.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	Where sufficient data exists, all three approaches were developed for commercial property market values.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Contract appraisers were relied upon in 2025 to develop the value for the Ethanol Plant and another large, unique property in the county.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation is developed using local market information, as well as sales data from outside of the county.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	The contract appraiser developed market models based on the sale price per square foot of different properties with adjustments for various characteristics. Locational adjustments would typically be handled in the land value if necessary.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	The commercial lot values were established by conducting a sales analysis; values are applied per square foot.

## 2026 Agricultural Assessment Survey for Hitchcock County

1.	<b>Valuation data collection done by:</b>
	The assessor and staff
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Sales in the county have shown a need for a separate market area along the Republican River.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Rural residential land is generally less than 20 acres and is reviewed more thoroughly for agricultural use.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Farm home sites and rural residential home sites are valued the same countywide.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	Assessor conducted analysis to determine if there are intensive use parcels in the county not previously identified and all commercial intensive use parcels have been identified. Feed lots that have been identified are valued at farm site acre value (\$1,500 an acre). There are no registered feed lots in the county.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	There have not been any sales in Hitchcock County, so sales in neighboring counties are used to determine the value for land in Wetland Reserve Program.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	CREP, CRP, surface water irrigation
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	247
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Market analysis of parcels sold along the Republican River
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	Recreational hunting
7d.	<b>Where is the influenced area located within the county?</b>
	Parcels adjacent to the Republican river

7e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Sales along the river were analyzed. The county assessor arrived at a median selling price for grass land that was influenced by non-agricultural factors.

# **HITCHCOCK COUNTY PLAN OF ASSESSMENT**

## **Assessment Years 2026, 2027, 2028**

**Date: May, 2025**

Pursuant to Nebr. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes 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 the 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 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 is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112 (Reissue 2003). Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
  - 2) 75% of actual value for agricultural land and horticultural land; and
  - 3) 75% of special value for agricultural and horticultural land which meets the Qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.
- Reference, Neb. Rev. Stat. 77-201 ( R.S.Supp 2004).

## **Assessment Year 2026**

Commercial parcels throughout Hitchcock County will be inspected for assessment year 2026. Review of commercial sales throughout the county will be used to determine depreciation tables for commercial properties in the county. Physical inspections with new measurements and review of each condition of all commercial properties will be done. A Certified General Appraiser will not be hired for the inspections of commercial properties in Hitchcock County.

Industrial properties will be reviewed and valued by a Certified General Appraiser, pending county board approval. (Kugler Oil Company and Trenton Agri Products)

Also, gWorks updated Hitchcock Counties basemap to show 2024 flyover so the Assessor's Office will begin reviewing ag land in 2025 on gWorks for 2026 assessments.

### **Assessment Year 2027**

For assessment year 2027, Rural Residential and Ag Improvements will be reviewed. New measurements and physical inspections of the condition and all improvements on each property record card will be reviewed. Sales information will be reviewed to determine if depreciation tables being used need to be updated.

### **Assessment Year 2028**

Assessment year 2028 will include physical review of Stratton, Palisade and Beverly. New measurements and physical inspections of the condition and all improvements on each property record card will be reviewed. Sales information will be reviewed to determine if depreciation tables being used need to be updated.

## 2026 Methodology for Special Valuation

### Hitchcock County

The Hitchcock County Assessor's Office submits this report to the Department of Revenue Property Assessment Division pursuant to REG-11-005.04. The influence identified is recreational.

#### Market Areas

Hitchcock County has identified two market areas.

#### Identification

Land in Market Area 1 is identified as land that is not likely to be influenced by non-agricultural or non-horticultural factors.

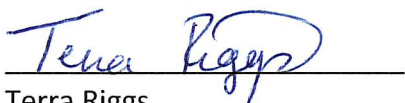
Land in Market Area 2 is identified as land that is along the Republican River. Some of the properties in this neighborhood are primarily used for recreational purposes. Other parcels are used for agricultural or horticultural and recreational purposes.

#### Agricultural Values

Values are placed on agricultural and horticultural properties using uninfluenced comparable sales away from the river. After reviewing comparable sales, the Hitchcock County Assessor's Office determined there is a separate market value for recreational land along the Republican River. The recreational influences affect grass subclasses and government program lands. Cropland within the influenced market area is similar to the uninfluenced region. All sales used to value recreational land are near or on the Republican River.

#### Qualifying Property

There are currently 13 parcels in Hitchcock County that have been removed from being considered special value. The Hitchcock County Assessor's Office reviews land in Market Area 2 every year to determine their primary use.



Terra Riggs

Hitchcock County Assessor