

NEBRASKA

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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**KEARNEY COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Kearney 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 Kearney County.

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

For the Tax Commissioner

Sincerely,

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Jennifer Pittner, Kearney 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.

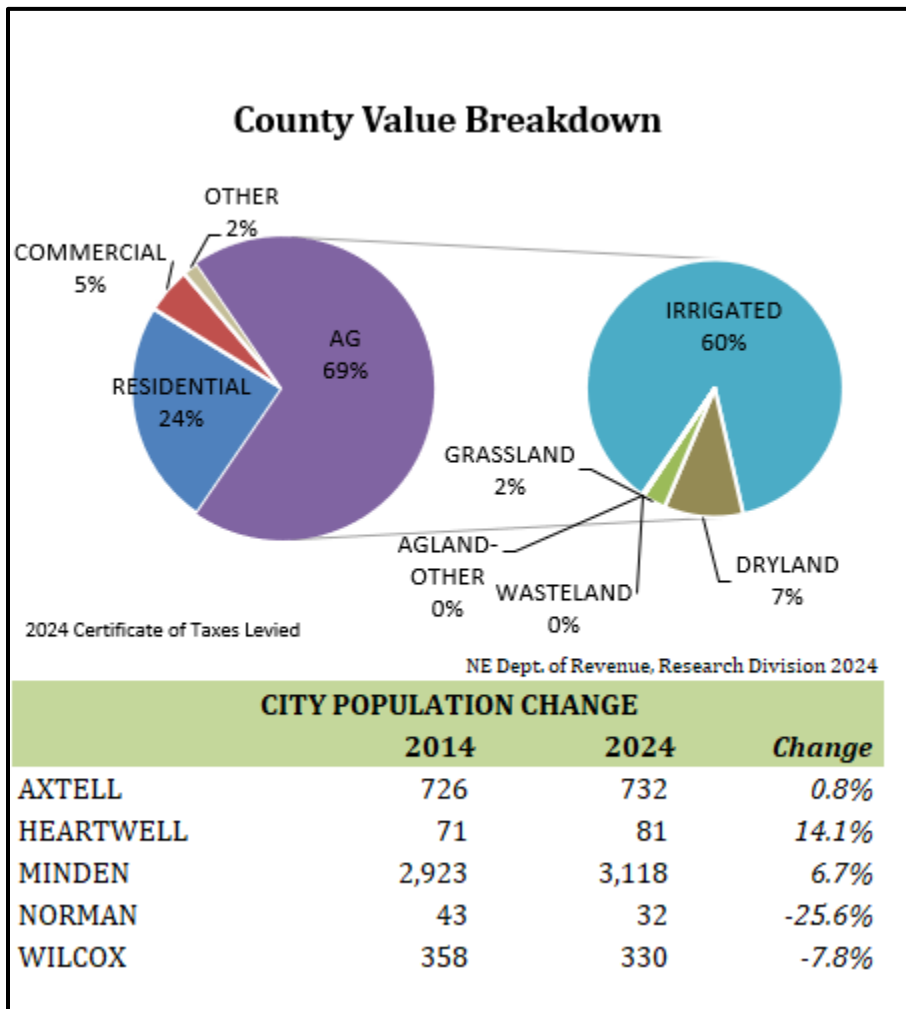
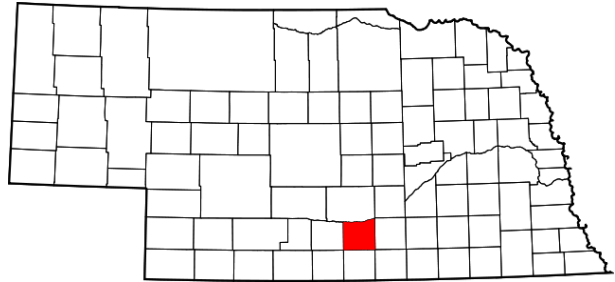
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 516 square miles, Kearney County has 6,770 residents, per the Census Bureau Quick Facts for 2023, a 1% increase over the 2020 U.S. Census. Reports indicate that 78% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$187,934 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Kearney County are located in and around the county seat of Minden. According to the latest information available from the U.S. Census Bureau, there are still 175 employer establishments but with a 4% decrease in total employment to 1,634.

Agricultural land is the single largest contributor to the county's valuation base. Irrigated land makes up the majority of the land in the county. Kearney County is included in the Tri Basin Natural Resources District (NRD).

An ethanol plant located in Minden also contributes to the local agricultural economy.

## 2025 Residential Correlation for Kearney 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 verification and qualification was reviewed, and the usability rate in Kearney County is above the statewide average. A review of the non-qualified sales roster shows a sufficient reason for disqualification and supports that sales qualification determinations are made without bias. Sales questionnaires are sent on sales when additional information is needed.

The Kearney County Assessor has divided the residential into seven valuation groups. Valuation Groups 1, 2 and 5 are the largest communities, Valuation Group 4 represents small villages, Valuation Groups 3 and 6 represent rural subdivisions on golf courses and lakes, and Valuation Group 7 is the rural parcels.

The Kearney County Assessor is in compliance with the six-year inspection and review cycle. There is a systematic schedule of review, and a contract appraisal firm completes the review work. There is a valuation methodology on file.

2025 Residential Assessment Details for Kearney 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	Minden	2022	2019	2022	2022	Increased 12%
2	Axtell	2021	2019	2021	2021	
3	Brandt/s, El Charman, Mcconnell's, Summerhaven	2024	2023	2023	2023	Increased El Charman 17%
4	Heartwell, Norman, Lowell	2021	2019	2021	2021	
5	Wilcox	2021	2019	2021	2021	Increased 6%
6	Awarii Dunes, Craneview	2019	2019	2019	2019	
7	Rural	2019	2019	2019	2019	
Additional comments: No physical reviews this year. Pickup work and routine maintenance was completed on all residential.						
* = assessment action for current year						

## 2025 Residential Correlation for Kearney County

### *Description of Analysis*

The statistical sample for the residential class consists of 169 sales. All three measures of central tendency are within the acceptable range, the COD is within the acceptable range while the PRD is high. However, the sale price substratum does not display a regressive pattern, rather seven outlier ratios that exists at various price levels are impacting the mean, COD, and PRD without impacting the median. When these outliers are hypothetically removed the COD improves to 16% and the PRD to 103%.

All valuation groups with sufficient sales have medians within the acceptable range, supporting that equity in assessment has been achieved.

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

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	96	92.96	96.30	94.52	18.32	101.88
2	26	93.15	100.11	95.17	16.76	105.19
3	15	93.42	94.16	92.49	11.11	101.81
4	3	73.09	103.19	60.36	85.36	170.96
5	11	92.69	103.23	86.25	30.51	119.69
6	1	70.50	70.50	70.50	00.00	100.00
7	17	92.03	88.92	80.79	26.70	110.06
ALL	169	92.71	96.37	91.67	20.15	105.13

### *Level of Value*

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

## 2025 Commercial Correlation for Kearney 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 verification and qualification process was reviewed, and the usability rate in Kearney County is above the statewide average. A review of the non-qualified sales roster shows a sufficient reason for disqualification and supports that sales qualification determinations are made without bias. Sales questionnaires are sent on sales when additional information is needed.

There are two valuation groups for the commercial class, Valuation Group 1 is the largest town and county seat, and Valuation Group 2 is the rest of the county. A contracted appraisal firm does the review, and it is all done in one year. The Kearney County Assessor is in compliance with the six-year inspection and review cycle.

2025 Commercial Assessment Details for Kearney 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	Minden	2020	2019	2014	2020	
2	Remainder of County	2020	2019	2014	2020	
Additional comments: Pickup work and routine maintenance was completed for all commercial.						
* = assessment action for current year						

### *Description of Analysis*

The statistical sample for the commercial class consists of 28 qualified sales. The median is the only measure of central tendency that is within the acceptable range, the mean is high, the weighted mean is low and both qualitative statistics are high. The sale price substratum does not display a clearly regressive pattern but rather shows outliers at all price levels. The COD at 30% suggests significant disparity, removal of outliers at each side of the ratio array fluctuates the median from 92% to 100%, suggesting a level of value within the acceptable range, but providing little confidence in the median as a reliable indicator of the level of value. Due to the dispersion in the sample, the median will not be used as an indicator of the level of value.

Review of the valuation groups indicates the sales are evenly dispersed between groups and both have medians within the acceptable range; however, Valuation Group 2 contains the most dispersion.

## 2025 Commercial Correlation for Kearney County

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Comparison of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the commercial class.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	15	97.07	93.53	92.35	17.23	101.28
2	13	100.00	115.97	71.74	44.22	161.65
____ALL____	28	98.50	103.95	85.35	30.05	121.79

### *Level of Value*

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

## 2025 Agricultural Correlation for Kearney 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 verification and qualification was reviewed, and the usability rate in Kearney County is near the statewide average. A review of the non-qualified sales roster shows a sufficient reason for disqualification and supports that sales qualification determinations are made without bias. Sales questionnaires are sent on sales when additional information is needed.

The agricultural dwellings and outbuildings are reviewed by a contract appraiser and land use review is done by the county assessor and deputy. The Kearney County Assessor is in compliance with the six-year inspection and review cycle. Intensive use has not been identified in the Computer- Assisted Mass Appraisal (CAMA), but it is valued as agricultural land. Conservation Reserve Program (CRP) acres are entered as information is received.

2025 Agricultural Assessment Details for Kearney 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	2019	2019	2019	2019	
AB DW	Agricultural dwellings	2019	2019	2019	2019	
Additional comments: Pickup work and routine maintenance was completed.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2020	Irrigated land increased an average of 21%, dryland LCG 1D increased 3%
Additional comments:			
* = assessment action for current year			

### *Description of Analysis*

The statistical sample for the agricultural class consists of 50 qualified sales. The overall statistics show all three measures of central tendency within the acceptable range and the COD within the recommended range.

## 2025 Agricultural Correlation for Kearney County

A review of the 80% Majority Land Use (MLU) shows that two of the subclasses have medians within the acceptable range while grassland is only slightly high. There are only two grassland sales, and a review of the grassland values compared to the surrounding counties indicated that Kearney County grassland values are lower than all but two of the surrounding counties.

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

Kearney County has a school bond subject to a 50% level of value for agricultural land values pursuant to LB2. A substat of the school district statistics can be found in the appendix of this report, and reflects a median at 46%. Based on the review of the statistics and the assessed values reported by the Kearney County Assessor, the valuations were reduced as required.

### ***Equalization and Quality of Assessment***

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	39	69.98	73.62	68.19	16.90	107.96
1	39	69.98	73.62	68.19	16.90	107.96
____ Dry ____						
County	7	71.10	69.50	69.31	17.57	100.27
1	7	71.10	69.50	69.31	17.57	100.27
____ Grass ____						
County	2	76.19	76.19	77.21	16.81	98.68
1	2	76.19	76.19	77.21	16.81	98.68
____ ALL ____	50	70.08	73.08	68.66	16.65	106.44

### ***Level of Value***

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

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

A review of the agricultural land value in Kearney County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 34%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Kearney County is 46%.

## 2025 Opinions of the Property Tax Administrator for Kearney County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	46	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



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

Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2025 Commission Summary for Kearney County

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### Residential Real Property - Current

Number of Sales	169	Median	92.71
Total Sales Price	\$37,320,002	Mean	96.37
Total Adj. Sales Price	\$37,320,002	Wgt. Mean	91.67
Total Assessed Value	\$34,211,190	Average Assessed Value of the Base	\$152,506
Avg. Adj. Sales Price	\$220,828	Avg. Assessed Value	\$202,433

### Confidence Interval - Current

95% Median C.I	89.73 to 96.15
95% Wgt. Mean C.I	88.45 to 94.89
95% Mean C.I	92.05 to 100.69
% of Value of the Class of all Real Property Value in the County	20.07
% of Records Sold in the Study Period	5.10
% of Value Sold in the Study Period	6.77

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	187	95	93.32
2023	236	95	95.43
2022	221	95	95.18
2021	202	94	94.42

## 2025 Commission Summary for Kearney County

### Commercial Real Property - Current

Number of Sales	28	Median	98.50
Total Sales Price	\$8,608,721	Mean	103.95
Total Adj. Sales Price	\$8,608,721	Wgt. Mean	85.35
Total Assessed Value	\$7,347,480	Average Assessed Value of the Base	\$297,500
Avg. Adj. Sales Price	\$307,454	Avg. Assessed Value	\$262,410

### Confidence Interval - Current

95% Median C.I	80.39 to 102.71
95% Wgt. Mean C.I	69.98 to 100.72
95% Mean C.I	83.58 to 124.32
% of Value of the Class of all Real Property Value in the County	4.46
% of Records Sold in the Study Period	7.41
% of Value Sold in the Study Period	6.53

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	27	93	93.01
2023	25	93	93.01
2022	22	96	95.92
2021	25	97	97.04

**50 Kearney**  
**RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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

Number of Sales : 169  
 Total Sales Price : 37,320,002  
 Total Adj. Sales Price : 37,320,002  
 Total Assessed Value : 34,211,190  
 Avg. Adj. Sales Price : 220,828  
 Avg. Assessed Value : 202,433

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 96  
 COD : 20.15  
 PRD : 105.13

COV : 29.72  
 STD : 28.64  
 Avg. Abs. Dev : 18.68  
 MAX Sales Ratio : 252.58  
 MIN Sales Ratio : 24.66

95% Median C.I. : 89.73 to 96.15  
 95% Wgt. Mean C.I. : 88.45 to 94.89  
 95% Mean C.I. : 92.05 to 100.69

*Printed:3/21/2025 9:57:16AM*

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Qtrts ____											
01-OCT-22 To 31-DEC-22	21	102.79	101.10	99.96	09.04	101.14	65.57	117.86	96.67 to 109.78	228,483	228,392
01-JAN-23 To 31-MAR-23	17	88.09	91.26	90.11	14.31	101.28	66.98	149.91	79.49 to 96.65	223,915	201,775
01-APR-23 To 30-JUN-23	20	97.82	95.26	94.55	11.96	100.75	67.60	117.44	83.83 to 104.51	221,023	208,970
01-JUL-23 To 30-SEP-23	31	87.01	95.44	88.85	20.32	107.42	38.11	211.83	85.19 to 94.29	198,914	176,738
01-OCT-23 To 31-DEC-23	21	92.69	89.42	88.58	18.93	100.95	54.51	125.72	71.91 to 104.69	218,957	193,952
01-JAN-24 To 31-MAR-24	11	108.19	112.02	107.50	21.94	104.20	62.32	188.25	70.86 to 134.22	169,636	182,365
01-APR-24 To 30-JUN-24	26	89.24	98.12	90.02	23.02	109.00	64.37	252.58	79.34 to 99.74	265,858	239,312
01-JUL-24 To 30-SEP-24	22	89.89	94.89	84.71	30.77	112.02	24.66	231.02	67.09 to 102.25	216,005	182,972
____ Study Yrs ____											
01-OCT-22 To 30-SEP-23	89	92.71	95.94	93.19	15.96	102.95	38.11	211.83	89.73 to 100.07	215,635	200,951
01-OCT-23 To 30-SEP-24	80	92.92	96.86	90.06	24.74	107.55	24.66	252.58	84.61 to 97.55	226,606	204,081
____ Calendar Yrs ____											
01-JAN-23 To 31-DEC-23	89	90.23	93.18	90.36	17.43	103.12	38.11	211.83	85.25 to 93.27	213,387	192,825
____ ALL ____	169	92.71	96.37	91.67	20.15	105.13	24.66	252.58	89.73 to 96.15	220,828	202,433

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	96	92.96	96.30	94.52	18.32	101.88	61.59	149.91	85.91 to 101.55	193,857	183,238
2	26	93.15	100.11	95.17	16.76	105.19	70.86	252.58	88.09 to 98.17	207,435	197,408
3	15	93.42	94.16	92.49	11.11	101.81	68.79	117.86	84.61 to 102.59	420,533	388,949
4	3	73.09	103.19	60.36	85.36	170.96	24.66	211.83	N/A	57,333	34,607
5	11	92.69	103.23	86.25	30.51	119.69	38.11	231.02	59.54 to 143.91	109,968	94,844
6	1	70.50	70.50	70.50	00.00	100.00	70.50	70.50	N/A	381,900	269,255
7	17	92.03	88.92	80.79	26.70	110.06	37.13	188.25	64.37 to 108.19	308,524	249,242
____ ALL ____	169	92.71	96.37	91.67	20.15	105.13	24.66	252.58	89.73 to 96.15	220,828	202,433

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	169	92.71	96.37	91.67	20.15	105.13	24.66	252.58	89.73 to 96.15	220,828	202,433
06											
07											
____ ALL ____	169	92.71	96.37	91.67	20.15	105.13	24.66	252.58	89.73 to 96.15	220,828	202,433

**50 Kearney**  
**RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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

Number of Sales : 169  
 Total Sales Price : 37,320,002  
 Total Adj. Sales Price : 37,320,002  
 Total Assessed Value : 34,211,190  
 Avg. Adj. Sales Price : 220,828  
 Avg. Assessed Value : 202,433

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 96  
 COD : 20.15  
 PRD : 105.13

COV : 29.72  
 STD : 28.64  
 Avg. Abs. Dev : 18.68  
 MAX Sales Ratio : 252.58  
 MIN Sales Ratio : 24.66

95% Median C.I. : 89.73 to 96.15  
 95% Wgt. Mean C.I. : 88.45 to 94.89  
 95% Mean C.I. : 92.05 to 100.69

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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
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	211.83	211.83	211.83	00.00	100.00	211.83	211.83	N/A	13,400	28,385
Less Than 30,000	3	211.83	195.59	190.07	13.71	102.90	143.91	231.02	N/A	22,300	42,385
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	169	92.71	96.37	91.67	20.15	105.13	24.66	252.58	89.73 to 96.15	220,828	202,433
Greater Than 14,999	168	92.70	95.68	91.63	19.50	104.42	24.66	252.58	89.57 to 96.15	222,063	203,469
Greater Than 29,999	166	92.64	94.58	91.49	18.52	103.38	24.66	252.58	89.13 to 95.56	224,416	205,326
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	211.83	211.83	211.83	00.00	100.00	211.83	211.83	N/A	13,400	28,385
15,000 TO 29,999	2	187.47	187.47	184.62	23.24	101.54	143.91	231.02	N/A	26,750	49,385
30,000 TO 59,999	3	101.66	150.60	145.66	50.84	103.39	97.55	252.58	N/A	46,833	68,217
60,000 TO 99,999	14	92.64	94.33	93.01	22.24	101.42	24.66	134.22	73.09 to 125.72	81,904	76,181
100,000 TO 149,999	29	96.69	100.86	99.52	21.12	101.35	62.32	149.91	85.10 to 109.14	130,034	129,412
150,000 TO 249,999	68	91.80	93.33	92.86	16.56	100.51	38.11	188.25	85.91 to 94.60	193,314	179,504
250,000 TO 499,999	48	93.28	90.87	90.50	15.02	100.41	37.13	125.32	83.89 to 99.74	333,940	302,200
500,000 TO 999,999	3	68.79	68.52	68.40	02.73	100.18	65.57	71.21	N/A	548,500	375,153
1,000,000 +	1	88.91	88.91	88.91	00.00	100.00	88.91	88.91	N/A	1,375,000	1,222,550
<u>ALL</u>	169	92.71	96.37	91.67	20.15	105.13	24.66	252.58	89.73 to 96.15	220,828	202,433

**50 Kearney**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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

Number of Sales : 28  
 Total Sales Price : 8,608,721  
 Total Adj. Sales Price : 8,608,721  
 Total Assessed Value : 7,347,480  
 Avg. Adj. Sales Price : 307,454  
 Avg. Assessed Value : 262,410

MEDIAN : 99  
 WGT. MEAN : 85  
 MEAN : 104  
 COD : 30.05  
 PRD : 121.79

COV : 50.54  
 STD : 52.54  
 Avg. Abs. Dev : 29.60  
 MAX Sales Ratio : 322.90  
 MIN Sales Ratio : 40.35

95% Median C.I. : 80.39 to 102.71  
 95% Wgt. Mean C.I. : 69.98 to 100.72  
 95% Mean C.I. : 83.58 to 124.32

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	2	66.49	66.49	42.36	39.31	156.96	40.35	92.63	N/A	650,000	275,325
01-JAN-22 To 31-MAR-22	2	104.84	104.84	106.79	02.05	98.17	102.69	106.98	N/A	72,750	77,688
01-APR-22 To 30-JUN-22	3	82.39	84.82	87.50	14.32	96.94	68.33	103.73	N/A	316,787	277,195
01-JUL-22 To 30-SEP-22	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	14,845	14,845
01-OCT-22 To 31-DEC-22	3	100.00	85.32	89.92	16.49	94.88	53.25	102.71	N/A	306,931	275,988
01-JAN-23 To 31-MAR-23	2	129.25	129.25	84.38	34.85	153.18	84.20	174.29	N/A	180,350	152,178
01-APR-23 To 30-JUN-23	5	80.39	93.68	84.47	19.79	110.90	77.06	133.30	N/A	323,980	273,656
01-JUL-23 To 30-SEP-23	2	86.21	86.21	91.12	07.44	94.61	79.80	92.61	N/A	905,000	824,670
01-OCT-23 To 31-DEC-23	1	55.63	55.63	55.63	00.00	100.00	55.63	55.63	N/A	12,000	6,675
01-JAN-24 To 31-MAR-24	4	98.50	102.82	96.04	24.66	107.06	60.00	154.29	N/A	306,156	294,043
01-APR-24 To 30-JUN-24	2	236.08	236.08	201.36	36.78	117.24	149.26	322.90	N/A	100,000	201,355
01-JUL-24 To 30-SEP-24	1	119.06	119.06	119.06	00.00	100.00	119.06	119.06	N/A	50,000	59,530
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	8	96.32	87.14	64.40	16.83	135.31	40.35	106.98	40.35 to 106.98	301,338	194,057
01-OCT-22 To 30-SEP-23	12	88.41	96.27	88.08	23.71	109.30	53.25	174.29	77.15 to 102.71	392,616	345,828
01-OCT-23 To 30-SEP-24	8	109.50	132.27	110.66	49.42	119.53	55.63	322.90	55.63 to 322.90	185,828	205,636
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	9	100.00	91.12	90.07	12.46	101.17	53.25	106.98	68.33 to 103.73	225,722	203,308
01-JAN-23 To 31-DEC-23	10	82.30	95.49	87.54	26.11	109.08	55.63	174.29	77.06 to 133.30	380,260	332,865
<u>ALL</u>	28	98.50	103.95	85.35	30.05	121.79	40.35	322.90	80.39 to 102.71	307,454	262,410

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	15	97.07	93.53	92.35	17.23	101.28	53.25	149.26	79.80 to 102.71	378,925	349,950
2	13	100.00	115.97	71.74	44.22	161.65	40.35	322.90	68.33 to 154.29	224,988	161,402
<u>ALL</u>	28	98.50	103.95	85.35	30.05	121.79	40.35	322.90	80.39 to 102.71	307,454	262,410

**50 Kearney**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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

Number of Sales : 28  
 Total Sales Price : 8,608,721  
 Total Adj. Sales Price : 8,608,721  
 Total Assessed Value : 7,347,480  
 Avg. Adj. Sales Price : 307,454  
 Avg. Assessed Value : 262,410

MEDIAN : 99  
 WGT. MEAN : 85  
 MEAN : 104  
 COD : 30.05  
 PRD : 121.79

COV : 50.54  
 STD : 52.54  
 Avg. Abs. Dev : 29.60  
 MAX Sales Ratio : 322.90  
 MIN Sales Ratio : 40.35

95% Median C.I. : 80.39 to 102.71  
 95% Wgt. Mean C.I. : 69.98 to 100.72  
 95% Mean C.I. : 83.58 to 124.32

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	68.33	68.33	68.33	00.00	100.00	68.33	68.33	N/A	300,000	204,980
03	27	99.93	105.26	85.96	29.54	122.45	40.35	322.90	80.39 to 103.73	307,730	264,537
04											
<u>ALL</u>	<u>28</u>	98.50	103.95	85.35	30.05	121.79	40.35	322.90	80.39 to 102.71	307,454	262,410

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	174.29	174.29	174.29	00.00	100.00	174.29	174.29	N/A	700	1,220
Less Than 15,000	6	118.00	120.03	109.00	28.75	110.12	55.63	174.29	55.63 to 174.29	9,278	10,113
Less Than 30,000	6	118.00	120.03	109.00	28.75	110.12	55.63	174.29	55.63 to 174.29	9,278	10,113
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	27	97.07	101.34	85.34	28.67	118.75	40.35	322.90	79.80 to 102.71	318,816	272,084
Greater Than 14,999	22	92.62	99.56	85.20	29.41	116.85	40.35	322.90	77.15 to 102.71	388,775	331,218
Greater Than 29,999	22	92.62	99.56	85.20	29.41	116.85	40.35	322.90	77.15 to 102.71	388,775	331,218
<u>Incremental Ranges</u>											
0 TO 4,999	1	174.29	174.29	174.29	00.00	100.00	174.29	174.29	N/A	700	1,220
5,000 TO 14,999	5	102.69	109.18	108.17	25.70	100.93	55.63	154.29	N/A	10,994	11,892
15,000 TO 29,999											
30,000 TO 59,999	2	105.85	105.85	105.85	12.49	100.00	92.63	119.06	N/A	50,000	52,923
60,000 TO 99,999	3	77.15	153.35	140.97	113.58	108.78	60.00	322.90	N/A	70,300	99,100
100,000 TO 149,999	3	106.98	118.75	118.35	15.35	100.34	100.00	149.26	N/A	142,887	169,110
150,000 TO 249,999	3	79.80	71.81	71.50	12.17	100.43	53.25	82.39	N/A	221,667	158,482
250,000 TO 499,999	6	92.07	88.96	89.44	13.50	99.46	68.33	103.73	68.33 to 103.73	365,727	327,123
500,000 TO 999,999	3	97.07	93.39	92.77	07.66	100.67	80.39	102.71	N/A	701,377	650,685
1,000,000 TO 1,999,999	2	66.48	66.48	69.69	39.31	95.39	40.35	92.61	N/A	1,425,000	993,045
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>28</u>	98.50	103.95	85.35	30.05	121.79	40.35	322.90	80.39 to 102.71	307,454	262,410

**50 Kearney**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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

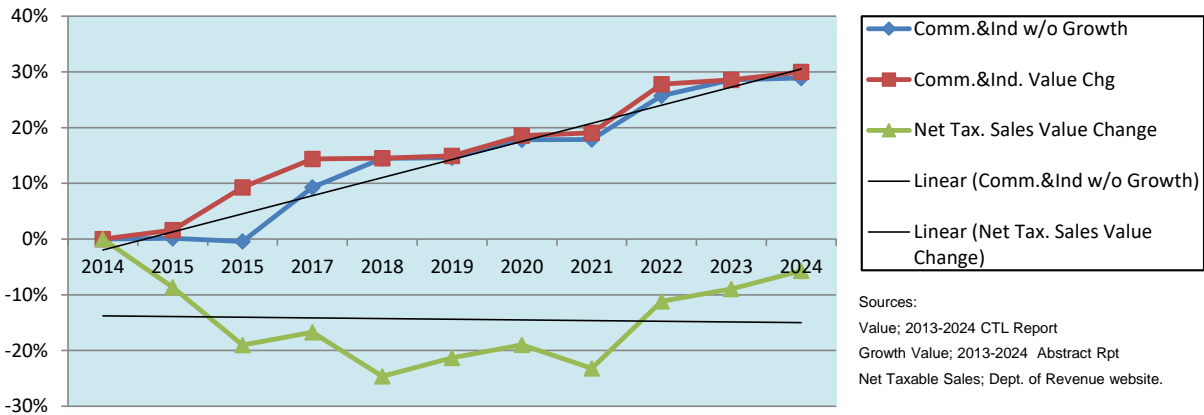
Number of Sales : 28	MEDIAN : 99	COV : 50.54	95% Median C.I. : 80.39 to 102.71
Total Sales Price : 8,608,721	WGT. MEAN : 85	STD : 52.54	95% Wgt. Mean C.I. : 69.98 to 100.72
Total Adj. Sales Price : 8,608,721	MEAN : 104	Avg. Abs. Dev : 29.60	95% Mean C.I. : 83.58 to 124.32
Total Assessed Value : 7,347,480			
Avg. Adj. Sales Price : 307,454	COD : 30.05	MAX Sales Ratio : 322.90	
Avg. Assessed Value : 262,410	PRD : 121.79	MIN Sales Ratio : 40.35	

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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
304	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	149,660	149,660
340	1	80.39	80.39	80.39	00.00	100.00	80.39	80.39	N/A	725,000	582,795
344	4	91.26	136.44	68.97	83.68	197.83	40.35	322.90	N/A	515,283	355,370
352	2	80.47	80.47	88.78	15.09	90.64	68.33	92.61	N/A	950,000	843,368
353	4	88.54	97.84	91.09	33.06	107.41	60.00	154.29	N/A	115,631	105,323
384	2	79.16	79.16	72.16	29.72	109.70	55.63	102.69	N/A	9,250	6,675
386	2	101.63	101.63	88.45	17.15	114.90	84.20	119.06	N/A	205,000	181,333
406	3	100.48	93.76	93.56	08.85	100.21	77.06	103.73	N/A	411,453	384,942
407	1	97.07	97.07	97.07	00.00	100.00	97.07	97.07	N/A	838,000	813,440
426	1	106.98	106.98	106.98	00.00	100.00	106.98	106.98	N/A	139,000	148,700
434	1	92.63	92.63	92.63	00.00	100.00	92.63	92.63	N/A	50,000	46,315
442	2	113.77	113.77	53.62	53.20	212.18	53.25	174.29	N/A	115,350	61,853
470	1	82.39	82.39	82.39	00.00	100.00	82.39	82.39	N/A	225,000	185,375
479	1	133.30	133.30	133.30	00.00	100.00	133.30	133.30	N/A	10,000	13,330
528	2	124.63	124.63	144.54	19.76	86.23	100.00	149.26	N/A	77,423	111,908
<u>ALL</u>	<u>28</u>	98.50	103.95	85.35	30.05	121.79	40.35	322.90	80.39 to 102.71	307,454	262,410

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 77,470,721	\$ 2,639,610	3.41%	\$ 74,831,111		\$ 38,181,983	
2014	\$ 78,710,250	\$ 1,126,720	1.43%	\$ 77,583,530	0.15%	\$ 34,880,458	-8.65%
2015	\$ 84,664,335	\$ 7,531,625	8.90%	\$ 77,132,710	-2.00%	\$ 30,916,973	-11.36%
2015	\$ 88,623,135	\$ 3,950,535	4.46%	\$ 84,672,600	0.01%	\$ 31,799,841	2.86%
2017	\$ 88,726,045	\$ 46,955	0.05%	\$ 88,679,090	0.06%	\$ 28,776,436	-9.51%
2018	\$ 89,042,520	\$ 243,595	0.27%	\$ 88,798,925	0.08%	\$ 30,036,677	4.38%
2019	\$ 91,828,995	\$ 556,720	0.61%	\$ 91,272,275	2.50%	\$ 30,943,811	3.02%
2020	\$ 92,222,665	\$ 902,970	0.98%	\$ 91,319,695	-0.55%	\$ 29,331,363	-5.21%
2021	\$ 98,986,140	\$ 1,591,765	1.61%	\$ 97,394,375	5.61%	\$ 33,920,586	15.65%
2022	\$ 99,610,130	\$ -	0.00%	\$ 99,610,130	0.63%	\$ 34,766,946	2.50%
2023	\$ 100,700,115	\$ 842,710	0.84%	\$ 99,857,405	0.25%	\$ 36,008,061	3.57%
2024	\$ 118,691,885	\$ 176,145	0.15%	\$ 118,515,740	17.69%	\$ 34,763,168	-3.46%
Ann %chg	4.19%			Average	2.22%	-0.03%	-0.57%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	0.15%	1.60%	-8.65%
2015	-0.44%	9.29%	-19.03%
2016	9.30%	14.40%	-16.72%
2017	14.47%	14.53%	-24.63%
2018	14.62%	14.94%	-21.33%
2019	17.82%	18.53%	-18.96%
2020	17.88%	19.04%	-23.18%
2021	25.72%	27.77%	-11.16%
2022	28.58%	28.58%	-8.94%
2023	28.90%	29.98%	-5.69%
2024	52.98%	53.21%	-8.95%

County Number	50
County Name	Kearney

**50 Kearney**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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

Number of Sales : 50  
Total Sales Price : 91,153,394  
Total Adj. Sales Price : 91,153,394  
Total Assessed Value : 62,581,760  
Avg. Adj. Sales Price : 1,823,068  
Avg. Assessed Value : 1,251,635

MEDIAN : 70  
WGT. MEAN : 69  
MEAN : 73  
  
COD : 16.65  
PRD : 106.44

COV : 22.77  
STD : 16.64  
Avg. Abs. Dev : 11.67  
  
MAX Sales Ratio : 120.07  
MIN Sales Ratio : 36.28

95% Median C.I. : 66.98 to 75.45  
95% Wgt. Mean C.I. : 63.76 to 73.55  
95% Mean C.I. : 68.47 to 77.69

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	5	89.35	89.34	87.19	12.94	102.47	65.67	107.76	N/A	1,735,352	1,512,995
01-JAN-22 To 31-MAR-22	3	82.81	85.37	79.03	08.67	108.02	75.87	97.42	N/A	1,833,667	1,449,073
01-APR-22 To 30-JUN-22	4	77.99	80.73	77.92	16.71	103.61	66.77	100.17	N/A	1,221,159	951,470
01-JUL-22 To 30-SEP-22	1	120.07	120.07	120.07	00.00	100.00	120.07	120.07	N/A	950,000	1,140,650
01-OCT-22 To 31-DEC-22	5	67.97	71.08	71.91	23.80	98.85	36.28	108.27	N/A	851,061	611,982
01-JAN-23 To 31-MAR-23	4	69.80	68.95	66.96	03.51	102.97	64.49	71.70	N/A	4,072,167	2,726,560
01-APR-23 To 30-JUN-23	3	65.11	65.73	65.72	09.37	100.02	56.89	75.18	N/A	1,152,460	757,345
01-JUL-23 To 30-SEP-23	1	70.18	70.18	70.18	00.00	100.00	70.18	70.18	N/A	1,251,472	878,285
01-OCT-23 To 31-DEC-23	8	68.45	69.57	62.41	10.59	111.47	57.98	88.99	57.98 to 88.99	3,091,611	1,929,576
01-JAN-24 To 31-MAR-24	8	68.75	67.86	63.62	09.32	106.66	51.34	76.52	51.34 to 76.52	1,391,338	885,234
01-APR-24 To 30-JUN-24	8	67.13	63.78	60.73	18.72	105.02	40.86	90.21	40.86 to 90.21	1,253,073	761,010
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	13	87.34	88.14	84.24	15.03	104.63	65.67	120.07	68.63 to 100.17	1,539,415	1,296,825
01-OCT-22 To 30-SEP-23	13	68.50	69.12	67.78	12.88	101.98	36.28	108.27	64.49 to 75.18	1,942,525	1,316,652
01-OCT-23 To 30-SEP-24	24	68.75	67.07	62.34	12.71	107.59	40.86	90.21	62.62 to 75.15	1,912,007	1,191,940
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	13	75.90	81.11	79.24	21.65	102.36	36.28	120.07	66.98 to 100.17	1,199,303	950,282
01-JAN-23 To 31-DEC-23	16	69.34	68.73	64.49	08.22	106.57	56.89	88.99	64.49 to 72.96	2,858,151	1,843,323
<u>ALL</u>	50	70.08	73.08	68.66	16.65	106.44	36.28	120.07	66.98 to 75.45	1,823,068	1,251,635

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	50	70.08	73.08	68.66	16.65	106.44	36.28	120.07	66.98 to 75.45	1,823,068	1,251,635
<u>ALL</u>	50	70.08	73.08	68.66	16.65	106.44	36.28	120.07	66.98 to 75.45	1,823,068	1,251,635

**50 Kearney**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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

Number of Sales : 50  
 Total Sales Price : 91,153,394  
 Total Adj. Sales Price : 91,153,394  
 Total Assessed Value : 62,581,760  
 Avg. Adj. Sales Price : 1,823,068  
 Avg. Assessed Value : 1,251,635

MEDIAN : 70  
 WGT. MEAN : 69  
 MEAN : 73  
 COD : 16.65  
 PRD : 106.44

COV : 22.77  
 STD : 16.64  
 Avg. Abs. Dev : 11.67  
 MAX Sales Ratio : 120.07  
 MIN Sales Ratio : 36.28

95% Median C.I. : 66.98 to 75.45  
 95% Wgt. Mean C.I. : 63.76 to 73.55  
 95% Mean C.I. : 68.47 to 77.69

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	23	69.98	75.47	67.89	15.40	111.17	51.34	120.07	68.49 to 76.11	2,340,258	1,588,823
1	23	69.98	75.47	67.89	15.40	111.17	51.34	120.07	68.49 to 76.11	2,340,258	1,588,823
____Dry____											
County	7	71.10	69.50	69.31	17.57	100.27	36.28	100.17	36.28 to 100.17	481,755	333,889
1	7	71.10	69.50	69.31	17.57	100.27	36.28	100.17	36.28 to 100.17	481,755	333,889
____Grass____											
County	1	63.38	63.38	63.38	00.00	100.00	63.38	63.38	N/A	319,540	202,530
1	1	63.38	63.38	63.38	00.00	100.00	63.38	63.38	N/A	319,540	202,530
____ALL____	50	70.08	73.08	68.66	16.65	106.44	36.28	120.07	66.98 to 75.45	1,823,068	1,251,635

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	39	69.98	73.62	68.19	16.90	107.96	40.86	120.07	66.77 to 75.90	2,096,564	1,429,748
1	39	69.98	73.62	68.19	16.90	107.96	40.86	120.07	66.77 to 75.90	2,096,564	1,429,748
____Dry____											
County	7	71.10	69.50	69.31	17.57	100.27	36.28	100.17	36.28 to 100.17	481,755	333,889
1	7	71.10	69.50	69.31	17.57	100.27	36.28	100.17	36.28 to 100.17	481,755	333,889
____Grass____											
County	2	76.19	76.19	77.21	16.81	98.68	63.38	88.99	N/A	347,270	268,130
1	2	76.19	76.19	77.21	16.81	98.68	63.38	88.99	N/A	347,270	268,130
____ALL____	50	70.08	73.08	68.66	16.65	106.44	36.28	120.07	66.98 to 75.45	1,823,068	1,251,635

## Kearney County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Kearney	1	7,900	7,798	7,300	6,000	4,950	4,400	4,000	4,000	7,014
Adams	1	7,259	7,183	7,035	6,888	6,449	6,596	6,559	6,305	7,087
Buffalo	2	7,232	7,235	6,980	6,815	n/a	6,365	5,920	5,859	7,025
Buffalo	6	3,801	7,235	6,980	6,815	2,995	6,365	5,920	5,920	6,507
Franklin	2	5,310	5,061	4,735	4,790	1,265	4,284	4,373	4,275	4,987
Hall	1	6,767	6,515	4,930	4,918	4,770	4,770	4,395	4,395	5,872
Harlan	1	6,810	6,810	5,684	3,890	n/a	3,619	3,447	3,447	6,252
Phelps	1	7,698	7,697	6,275	5,748	5,475	5,350	5,175	4,682	7,221
Webster	1	5,570	5,529	5,464	5,480	4,914	5,290	5,231	5,139	5,391

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Kearney	1	n/a	3,900	3,250	3,250	2,790	2,500	2,500	2,200	3,573
Adams	1	3,998	3,785	3,560	3,317	3,320	3,320	3,095	3,099	3,660
Buffalo	2	n/a	2,530	2,360	2,360	2,195	2,185	2,050	2,050	2,360
Buffalo	6	n/a	2,530	2,360	2,360	2,195	n/a	n/a	2,050	2,150
Franklin	2	3,050	3,025	2,725	2,600	2,376	2,275	1,850	1,800	2,750
Hall	1	2,800	2,811	2,400	2,400	2,115	2,115	1,888	1,898	2,454
Harlan	1	n/a	3,819	3,408	2,663	n/a	2,653	2,430	2,430	3,569
Phelps	1	3,200	3,200	3,050	2,800	2,700	2,550	2,300	1,975	3,054
Webster	1	3,305	3,305	3,134	3,135	2,965	n/a	2,925	2,925	3,157

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Adams	1	1,605	1,605	1,570	1,570	1,550	n/a	1,550	1,550	1,580
Buffalo	2	1,850	1,850	1,810	1,780	1,755	1,715	n/a	n/a	1,799
Buffalo	6	1,850	1,850	1,810	n/a	1,755	n/a	n/a	n/a	1,850
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	1,253
Hall	1	1,485	1,489	1,415	1,415	1,340	1,340	1,300	1,300	1,449
Harlan	1	1,280	1,280	1,280	1,280	n/a	n/a	n/a	1,280	1,280
Phelps	1	1,543	1,499	1,425	1,372	1,325	1,276	1,063	1,150	1,422
Webster	1	1,665	1,665	1,510	1,510	1,450	1,450	1,300	1,300	1,585

County	Mkt Area	CRP	TIMBER	WASTE
Kearney	1	1,300	n/a	150
Adams	1	n/a	n/a	206
Buffalo	2	1,765	657	540
Buffalo	6	1,699	576	554
Franklin	2	1,234	600	150
Hall	1	n/a	n/a	599
Harlan	1	n/a	n/a	100
Phelps	1	1,500	1,000	40
Webster	1	1,831	500	500

Source: 2025 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

## AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	10	Median :	46	COV :	25.79	95% Median C.I. :	38.34 to 71.84
Total Sales Price :	18,971,451	Wgt. Mean :	45	STD :	12.75	95% Wgt. Mean C.I. :	23.74 to 65.47
Total Adj. Sales Price :	18,971,451	Mean :	49	Avg.Abs.Dev :	08.20	95% Mean C.I. :	40.32 to 58.56
Total Assessed Value :	8,462,816						
Avg. Adj. Sales Price :	1,897,145	COD :	17.72	MAX Sales Ratio :	72.18		
Avg. Assessed Value :	846,282	PRD :	110.83	MIN Sales Ratio :	34.23		

Printed : 03/27/2025

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2021 To 12/31/2021	1	71.84	71.84	71.84		100.00	71.84	71.84	N/A	550,000	395,127
01/01/2022 To 03/31/2022	1	50.58	50.58	50.58		100.00	50.58	50.58	N/A	4,200,000	2,124,307
04/01/2022 To 06/30/2022	1	45.75	45.75	45.75		100.00	45.75	45.75	N/A	1,562,658	714,987
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	1	72.18	72.18	72.18		100.00	72.18	72.18	N/A	550,000	397,003
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	1	46.79	46.79	46.79		100.00	46.79	46.79	N/A	1,251,472	585,523
10/01/2023 To 12/31/2023	2	45.63	45.63	45.09	02.54	101.20	44.47	46.79	N/A	1,683,000	758,832
01/01/2024 To 03/31/2024	1	34.23	34.23	34.23		100.00	34.23	34.23	N/A	4,600,000	1,574,480
04/01/2024 To 06/30/2024	2	40.89	40.89	39.90	06.24	102.48	38.34	43.43	N/A	1,445,661	576,863
07/01/2024 To 09/30/2024											
____Study Yrs____											
10/01/2021 To 09/30/2022	3	50.58	56.06	51.24	17.20	109.41	45.75	71.84	N/A	2,104,219	1,078,140
10/01/2022 To 09/30/2023	2	59.49	59.49	54.54	21.35	109.08	46.79	72.18	N/A	900,736	491,263
10/01/2023 To 09/30/2024	5	43.43	41.45	39.11	08.61	105.98	34.23	46.79	N/A	2,171,464	849,174
____Calendar Yrs____											
01/01/2022 To 12/31/2022	3	50.58	56.17	51.27	17.42	109.56	45.75	72.18	N/A	2,104,219	1,078,766
01/01/2023 To 12/31/2023	3	46.79	46.02	45.55	01.65	101.03	44.47	46.79	N/A	1,539,157	701,062
____ALL____											
10/01/2021 To 09/30/2024	10	46.27	49.44	44.61	17.72	110.83	34.23	72.18	38.34 to 71.84	1,897,145	846,282

## AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	10	Median :	46	COV :	25.79	95% Median C.I. :	38.34 to 71.84
Total Sales Price :	18,971,451	Wgt. Mean :	45	STD :	12.75	95% Wgt. Mean C.I. :	23.74 to 65.47
Total Adj. Sales Price :	18,971,451	Mean :	49	Avg.Abs.Dev :	08.20	95% Mean C.I. :	40.32 to 58.56
Total Assessed Value :	8,462,816						
Avg. Adj. Sales Price :	1,897,145	COD :	17.72	MAX Sales Ratio :	72.18		
Avg. Assessed Value :	846,282	PRD :	110.83	MIN Sales Ratio :	34.23		

Printed : 03/27/2025

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	10	46.27	49.44	44.61	17.72	110.83	34.23	72.18	38.34 to 71.84	1,897,145	846,282
_____ALL_____											
10/01/2021 To 09/30/2024	10	46.27	49.44	44.61	17.72	110.83	34.23	72.18	38.34 to 71.84	1,897,145	846,282

SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
010003											
010090											
010123											
100002											
100007											
100019											
500001											
500501	10	46.27	49.44	44.61	17.72	110.83	34.23	72.18	38.34 to 71.84	1,897,145	846,282
500503											
_____ALL_____											
10/01/2021 To 09/30/2024	10	46.27	49.44	44.61	17.72	110.83	34.23	72.18	38.34 to 71.84	1,897,145	846,282

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Irrigated											
County	5	46.79	54.16	43.07	27.38	125.75	34.23	72.18	N/A	1,702,826	733,424
1	5	46.79	54.16	43.07	27.38	125.75	34.23	72.18	N/A	1,702,826	733,424
_____ALL_____											
10/01/2021 To 09/30/2024	10	46.27	49.44	44.61	17.72	110.83	34.23	72.18	38.34 to 71.84	1,897,145	846,282

AGRICULTURAL - BASE STAT

Type : Qualified

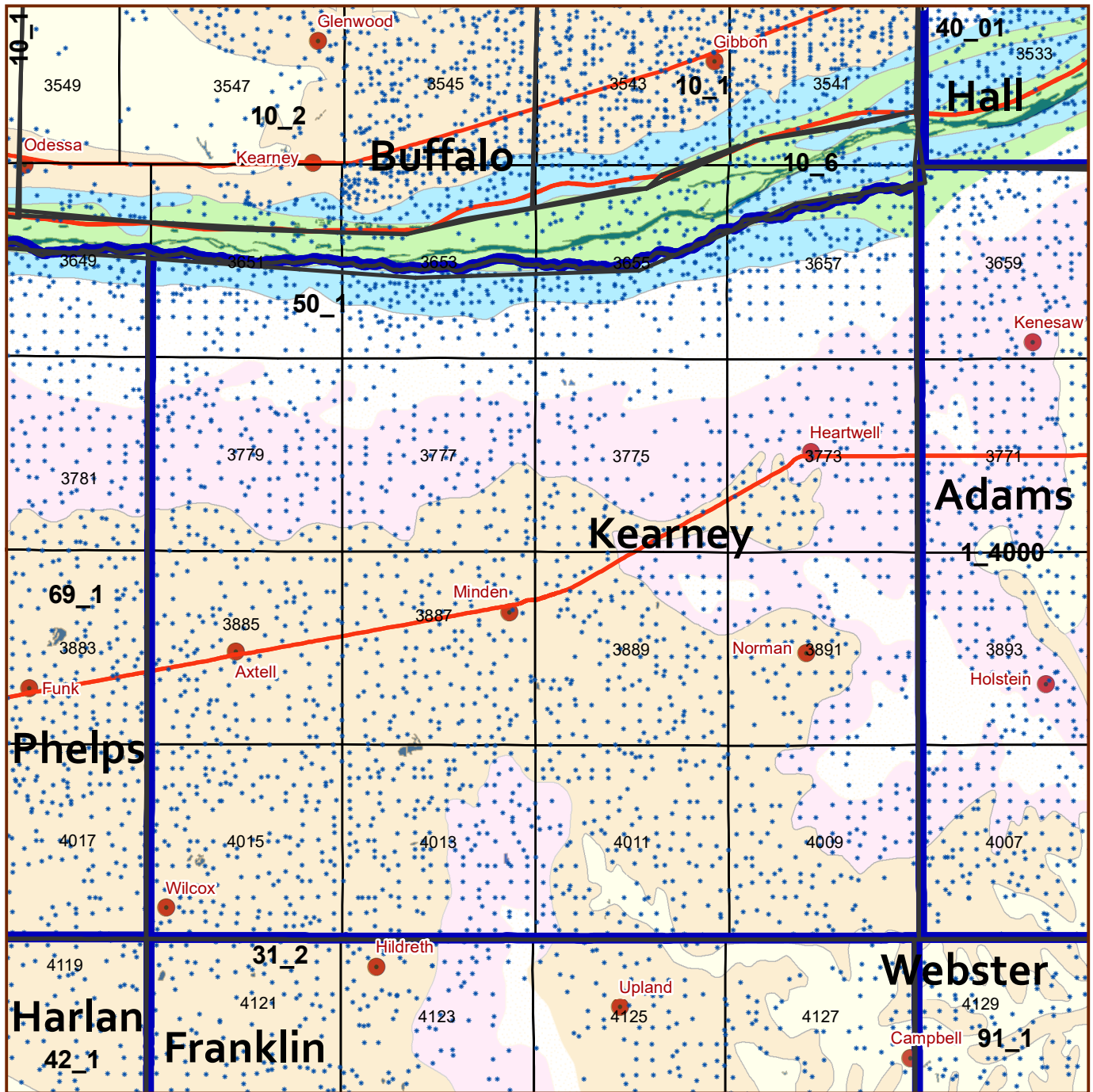
Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	10	Median :	46	COV :	25.79	95% Median C.I. :	38.34 to 71.84
Total Sales Price :	18,971,451	Wgt. Mean :	45	STD :	12.75	95% Wgt. Mean C.I. :	23.74 to 65.47
Total Adj. Sales Price :	18,971,451	Mean :	49	Avg.Abs.Dev :	08.20	95% Mean C.I. :	40.32 to 58.56
Total Assessed Value :	8,462,816						
Avg. Adj. Sales Price :	1,897,145	COD :	17.72	MAX Sales Ratio :	72.18		
Avg. Assessed Value :	846,282	PRD :	110.83	MIN Sales Ratio :	34.23		
							Printed : 03/27/2025

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Irrigated____											
County	9	45.75	49.31	42.91	18.73	114.91	34.23	72.18	38.34 to 71.84	1,641,272	704,279
1	9	45.75	49.31	42.91	18.73	114.91	34.23	72.18	38.34 to 71.84	1,641,272	704,279
____ALL____											
10/01/2021 To 09/30/2024	10	46.27	49.44	44.61	17.72	110.83	34.23	72.18	38.34 to 71.84	1,897,145	846,282

# KEARNEY COUNTY



## Legend

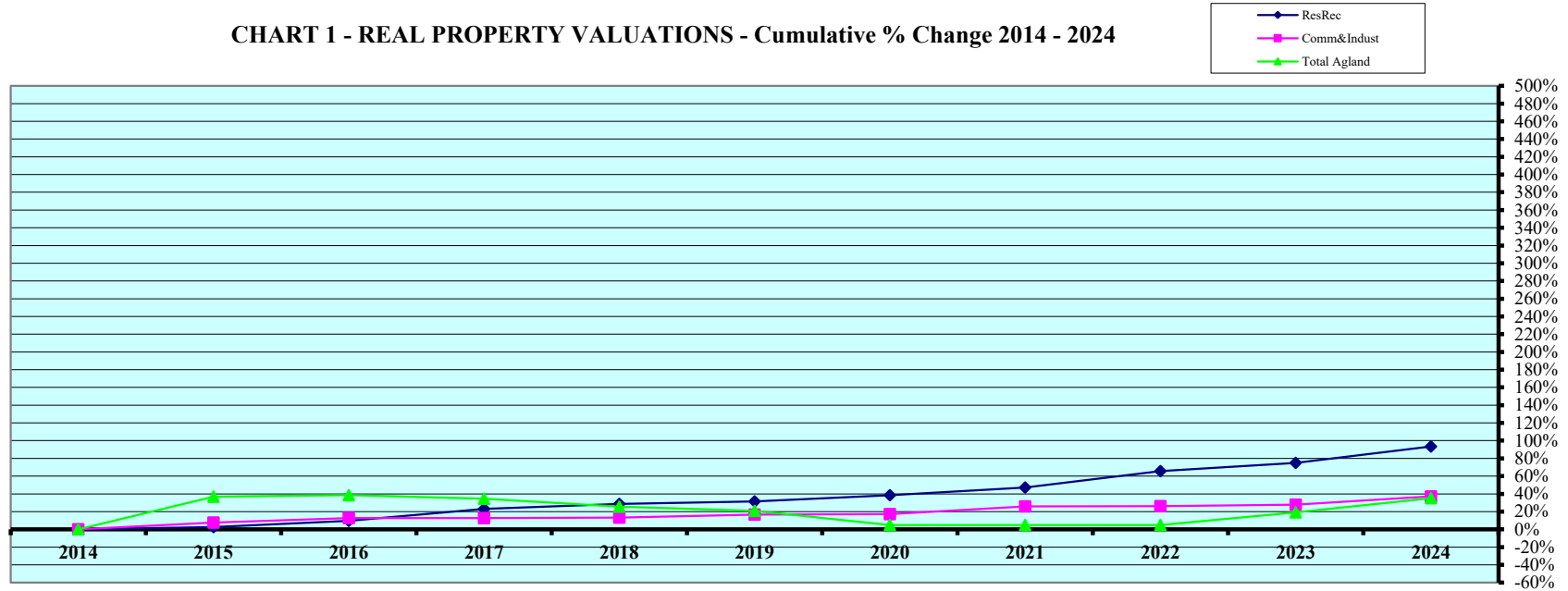
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- County
- Registered\_WellsDNR
- geocode
- Federal Roads

## 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 2014 - 2024



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	246,805,350	-	-	-	78,710,250	-	-	-	1,127,105,295	-	-	-
2015	253,443,125	6,637,775	2.69%	2.69%	84,664,335	5,954,085	7.56%	7.56%	1,541,950,210	414,844,915	36.81%	36.81%
2016	270,307,465	16,864,340	6.65%	9.52%	88,623,135	3,958,800	4.68%	12.59%	1,561,854,235	19,904,025	1.29%	38.57%
2017	303,665,250	33,357,785	12.34%	23.04%	88,726,045	102,910	0.12%	12.72%	1,516,753,580	-45,100,655	-2.89%	34.57%
2018	317,218,055	13,552,805	4.46%	28.53%	89,042,520	316,475	0.36%	13.13%	1,414,477,935	-102,275,645	-6.74%	25.50%
2019	324,173,800	6,955,745	2.19%	31.35%	91,828,995	2,786,475	3.13%	16.67%	1,360,217,255	-54,260,680	-3.84%	20.68%
2020	342,054,890	17,881,090	5.52%	38.59%	92,222,665	393,670	0.43%	17.17%	1,180,683,130	-179,534,125	-13.20%	4.75%
2021	363,397,945	21,343,055	6.24%	47.24%	98,986,140	6,763,475	7.33%	25.76%	1,180,509,900	-173,230	-0.01%	4.74%
2022	408,500,465	45,102,520	12.41%	65.52%	99,347,865	361,725	0.37%	26.22%	1,181,282,435	772,535	0.07%	4.81%
2023	431,820,730	23,320,265	5.71%	74.96%	100,531,300	1,183,435	1.19%	27.72%	1,341,213,150	159,930,715	13.54%	19.00%
2024	477,389,585	45,568,855	10.55%	93.43%	107,959,055	7,427,755	7.39%	37.16%	1,522,881,180	181,668,030	13.55%	35.11%

Rate Annual %chg: Residential & Recreational **6.82%** Commercial & Industrial **3.21%** Agricultural Land **3.06%**

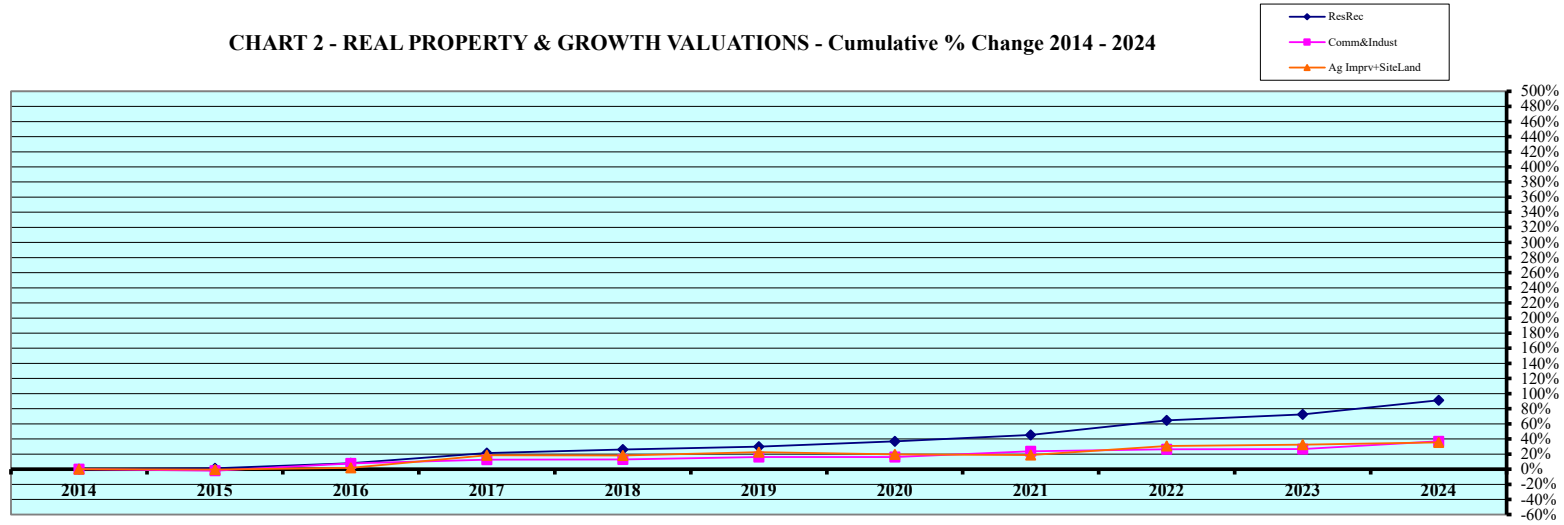
Cnty# **50**  
County **KEARNEY**

CHART 1

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

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

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



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	246,805,350	4,188,935	1.70%	242,616,415	--	--	78,710,250	1,126,720	1.43%	77,583,530	--	--
2015	253,443,125	3,407,775	1.34%	250,035,350	1.31%	1.31%	84,664,335	7,531,625	8.90%	77,132,710	-2.00%	-2.00%
2016	270,307,465	3,931,275	1.45%	266,376,190	5.10%	7.93%	88,623,135	3,950,535	4.46%	84,672,600	0.01%	7.58%
2017	303,665,250	4,373,825	1.44%	299,291,425	10.72%	21.27%	88,726,045	46,955	0.05%	88,679,090	0.06%	12.67%
2018	317,218,055	6,236,525	1.97%	310,981,530	2.41%	26.00%	89,042,520	243,595	0.27%	88,798,925	0.08%	12.82%
2019	324,173,800	3,696,080	1.14%	320,477,720	1.03%	29.85%	91,828,995	556,720	0.61%	91,272,275	2.50%	15.96%
2020	342,054,890	4,614,090	1.35%	337,440,800	4.09%	36.72%	92,222,665	902,970	0.98%	91,319,695	-0.55%	16.02%
2021	363,397,945	4,460,295	1.23%	358,937,650	4.94%	45.43%	98,986,140	1,591,765	1.61%	97,394,375	5.61%	23.74%
2022	408,500,465	2,552,975	0.62%	405,947,490	11.71%	64.48%	99,347,865	0	0.00%	99,347,865	0.37%	26.22%
2023	431,820,730	6,228,502	1.44%	425,592,228	4.18%	72.44%	100,531,300	842,710	0.84%	99,688,590	0.34%	26.65%
2024	477,389,585	5,564,440	1.17%	471,825,145	9.26%	91.17%	107,959,055	176,145	0.16%	107,782,910	7.21%	36.94%
Rate Ann%chg	6.82%	Resid & Recreat w/o growth				5.48%	3.21%	C & I w/o growth				1.36%

Tax Year	Ag Improvements & Site Land (1)							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	Ann.%chg w/o grwth	
2014	34,418,765	33,199,550	67,618,315	2,212,470	3.27%	65,405,845	--	--
2015	34,940,365	33,404,000	68,344,365	1,072,530	1.57%	67,271,835	-0.51%	-0.51%
2016	35,666,775	35,630,710	71,297,485	2,564,135	3.60%	68,733,350	0.57%	1.65%
2017	45,119,370	36,083,015	81,202,385	1,181,985	1.46%	80,020,400	12.23%	18.34%
2018	44,888,420	39,604,835	84,493,255	4,538,620	5.37%	79,954,635	-1.54%	18.24%
2019	43,836,450	39,219,545	83,055,995	220,810	0.27%	82,835,185	-1.96%	22.50%
2020	48,391,910	33,014,780	81,406,690	577,220	0.71%	80,829,470	-2.68%	19.54%
2021	47,805,565	33,678,480	81,484,045	1,249,580	1.53%	80,234,465	-1.44%	18.66%
2022	55,563,070	34,803,815	90,366,885	2,043,380	2.26%	88,323,505	8.39%	30.62%
2023	55,833,375	35,817,190	91,650,565	2,020,145	2.20%	89,630,420	-0.81%	32.55%
2024	57,206,845	37,592,680	94,799,525	3,202,245	3.38%	91,597,280	-0.06%	35.46%
Rate Ann%chg	5.21%	1.25%	3.44%	Ag Imprv+Site w/o growth			1.22%	

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

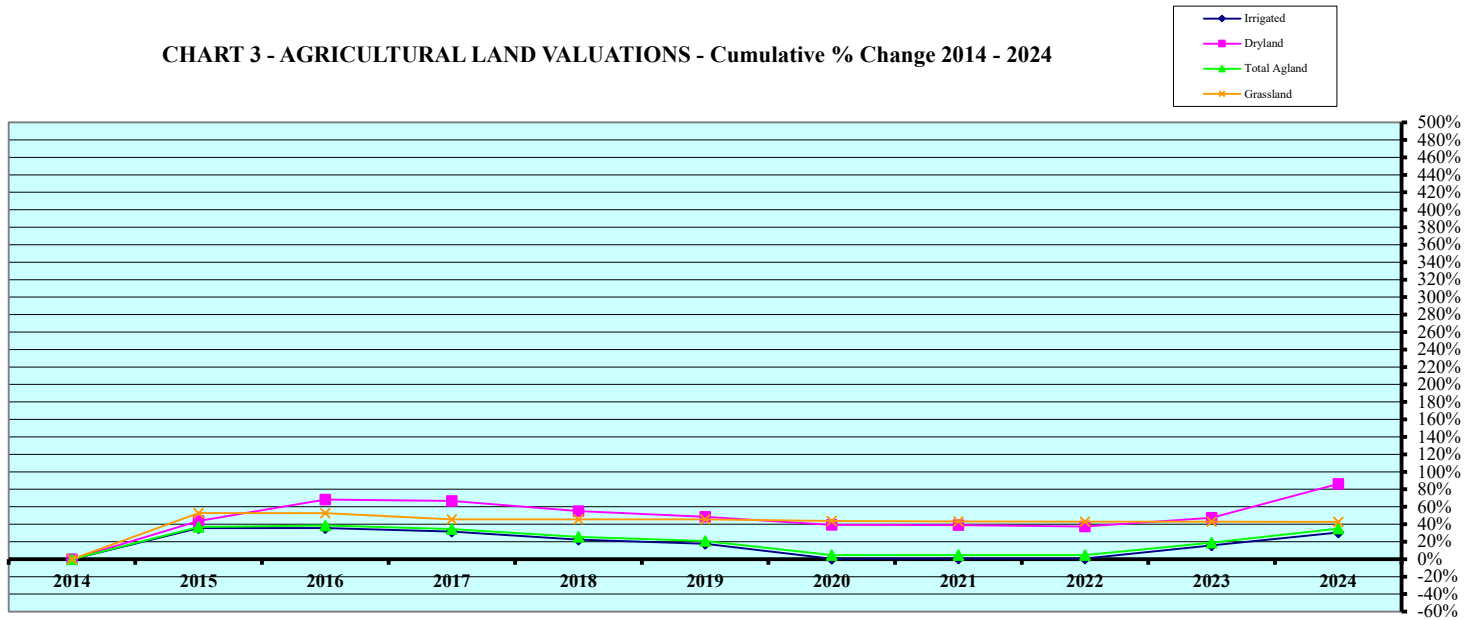
Cnty#  
County

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KEARNEY

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



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
2014	1,012,961,330	-	-	-	81,108,475	-	-	-	31,672,205	-	-	-
2015	1,372,929,630	359,968,300	35.54%	35.54%	116,543,160	35,434,685	43.69%	43.69%	48,383,920	16,711,715	52.76%	52.76%
2016	1,373,791,885	862,255	0.06%	35.62%	136,482,735	19,939,575	17.11%	68.27%	48,347,620	-36,300	-0.08%	52.65%
2017	1,332,115,705	-41,676,180	-3.03%	31.51%	135,276,335	-1,206,400	-0.88%	66.78%	46,106,185	-2,241,435	-4.64%	45.57%
2018	1,239,373,505	-92,742,200	-6.96%	22.35%	125,735,530	-9,540,805	-7.05%	55.02%	46,114,745	8,560	0.02%	45.60%
2019	1,190,428,945	-48,944,560	-3.95%	17.52%	120,426,885	-5,308,645	-4.22%	48.48%	46,104,935	-9,810	-0.02%	45.57%
2020	1,018,996,175	-171,432,770	-14.40%	0.60%	112,861,190	-7,565,695	-6.28%	39.15%	45,504,290	-600,645	-1.30%	43.67%
2021	1,019,112,485	116,310	0.01%	0.61%	112,699,495	-161,695	-0.14%	38.95%	45,377,055	-127,235	-0.28%	43.27%
2022	1,021,154,245	2,041,760	0.20%	0.81%	111,519,640	-1,179,855	-1.05%	37.49%	45,287,710	-89,345	-0.20%	42.99%
2023	1,173,050,025	151,895,780	14.87%	15.80%	119,601,660	8,082,020	7.25%	47.46%	45,240,735	-46,975	-0.10%	42.84%
2024	1,323,375,695	150,325,670	12.81%	30.64%	150,980,465	31,378,805	26.24%	86.15%	45,205,425	-35,310	-0.08%	42.73%

Rate Ann.%chg: Irrigated 2.71% Dryland 6.41% Grassland 3.62%

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	60,280	-	-	-	1,303,005	-	-	-	1,127,105,295	-	-	-
2015	54,340	-5,940	-9.85%	-9.85%	4,039,160	2,736,155	209.99%	209.99%	1,541,950,210	414,844,915	36.81%	36.81%
2016	203,660	149,320	274.79%	237.86%	3,028,335	-1,010,825	-25.03%	132.41%	1,561,854,235	19,904,025	1.29%	38.57%
2017	215,805	12,145	5.96%	258.00%	3,039,550	11,215	0.37%	133.27%	1,516,753,580	-45,100,655	-2.89%	34.57%
2018	214,605	-1,200	-0.56%	256.01%	3,039,550	0	0.00%	133.27%	1,414,477,935	-102,275,645	-6.74%	25.50%
2019	216,940	2,335	1.09%	259.89%	3,039,550	0	0.00%	133.27%	1,360,217,255	-54,260,680	-3.84%	20.68%
2020	286,355	69,415	32.00%	375.04%	3,035,120	-4,430	-0.15%	132.93%	1,180,683,130	-179,534,125	-13.20%	4.75%
2021	285,745	-610	-0.21%	374.03%	3,035,120	0	0.00%	132.93%	1,180,509,900	-173,230	-0.01%	4.74%
2022	285,720	-25	-0.01%	373.99%	3,035,120	0	0.00%	132.93%	1,181,282,435	772,535	0.07%	4.81%
2023	285,610	-110	-0.04%	373.81%	3,035,120	0	0.00%	132.93%	1,341,213,150	159,930,715	13.54%	19.00%
2024	284,475	-1,135	-0.40%	371.92%	3,035,120	0	0.00%	132.93%	1,522,881,180	181,668,030	13.55%	35.11%

Cnty# 50  
County KEARNEY

Rate Ann.%chg: Total Agric Land 3.06%

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	1,012,737,320	227,806	4,446			81,299,720	44,376	1,832			31,584,775	37,157	850		
2015	1,373,267,625	227,784	6,029	35.61%	35.61%	116,699,745	44,254	2,637	43.94%	43.94%	48,550,805	37,347	1,300	52.94%	52.94%
2016	1,373,570,835	227,854	6,028	-0.01%	35.60%	136,523,570	44,082	3,097	17.44%	69.05%	48,377,485	37,213	1,300	0.00%	52.94%
2017	1,329,652,655	227,409	5,847	-3.01%	31.52%	136,074,485	43,931	3,097	0.01%	69.07%	46,200,385	35,539	1,300	0.00%	52.94%
2018	1,239,315,625	227,815	5,440	-6.96%	22.37%	125,752,475	43,679	2,879	-7.05%	57.15%	46,108,400	35,468	1,300	0.00%	52.94%
2019	1,190,223,010	227,867	5,223	-3.98%	17.49%	120,605,100	43,642	2,764	-4.01%	50.84%	46,101,455	35,462	1,300	0.00%	52.94%
2020	1,029,895,740	227,880	4,519	-13.48%	1.66%	113,052,140	43,591	2,593	-6.15%	41.56%	45,449,340	34,961	1,300	0.00%	52.94%
2021	1,018,783,665	227,874	4,471	-1.08%	0.57%	112,869,845	43,519	2,594	0.00%	41.56%	45,466,905	34,974	1,300	0.00%	52.94%
2022	1,019,275,400	227,944	4,472	0.02%	0.58%	112,568,625	43,399	2,594	0.01%	41.58%	45,333,320	34,872	1,300	0.00%	52.94%
2023	1,173,107,285	228,352	5,137	14.89%	15.56%	119,519,705	43,005	2,779	7.15%	51.70%	45,226,585	34,790	1,300	0.00%	52.94%
2024	1,323,460,255	228,368	5,795	12.81%	30.36%	150,937,065	43,038	3,507	26.19%	91.42%	45,208,545	34,776	1,300	0.00%	52.94%

Rate Annual %chg Average Value/Acre:

2.71%

6.38%

3.65%

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
2014	60,240	1,339	45			0	0				1,125,682,055	310,678	3,623		
2015	56,665	1,259	45	0.00%	0.00%	0	0				1,538,574,840	310,643	4,953	36.69%	36.69%
2016	203,660	1,357	150	233.38%	233.39%	3,033,790	1,685	1,800			1,561,709,340	312,191	5,002	1.00%	38.06%
2017	202,510	1,350	150	0.00%	233.39%	3,039,550	1,689	1,800	0.00%		1,515,169,585	309,917	4,889	-2.27%	34.93%
2018	215,805	1,438	150	0.00%	233.39%	3,039,550	1,689	1,800	0.00%		1,414,431,855	310,088	4,561	-6.70%	25.89%
2019	214,480	1,430	150	0.00%	233.39%	3,039,550	1,689	1,800	0.00%		1,360,183,595	310,089	4,386	-3.84%	21.06%
2020	291,140	1,941	150	-0.01%	233.35%	3,039,550	1,689	1,800	0.00%		1,191,727,910	310,062	3,844	-12.38%	6.08%
2021	285,975	1,906	150	0.00%	233.35%	3,035,120	1,686	1,800	0.00%		1,180,441,510	309,960	3,808	-0.91%	5.11%
2022	285,745	1,905	150	0.00%	233.35%	3,035,120	1,686	1,800	0.00%		1,180,498,210	309,805	3,810	0.05%	5.16%
2023	285,720	1,905	150	0.00%	233.35%	3,035,120	1,686	1,800	0.00%		1,341,174,415	309,737	4,330	13.64%	19.51%
2024	285,610	1,904	150	0.00%	233.34%	3,035,120	1,686	1,800	0.00%		1,522,926,595	309,772	4,916	13.54%	35.68%

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KEARNEY

Rate Annual %chg Average Value/Acre:

3.07%

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

CHART 4

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,688	KEARNEY	110,923,585	24,426,727	23,516,499	477,389,585	107,959,055	0	0	1,522,881,180	57,206,845	37,592,680	85,960	2,361,982,116
cnty sectorvalue % of total value:		4.70%	1.03%	1.00%	20.21%	4.57%			64.47%	2.42%	1.59%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
732	AXTELL	850,309	694,387	1,046,575	53,629,095	8,170,580	0	0	0	0	0	0	64,390,946
10.94%	%sector of county sector	0.77%	2.84%	4.45%	11.23%	7.57%							2.73%
	%sector of municipality	1.32%	1.08%	1.63%	83.29%	12.69%							100.00%
81	HEARTWELL	112,279	259,718	440,263	1,576,715	52,855	0	0	0	0	0	0	2,441,830
1.21%	%sector of county sector	0.10%	1.06%	1.87%	0.33%	0.05%							0.10%
	%sector of municipality	4.60%	10.64%	18.03%	64.57%	2.16%							100.00%
3,118	MINDEN	8,337,030	2,419,663	1,106,424	181,738,080	66,730,690	0	0	0	0	490	0	260,332,377
46.62%	%sector of county sector	7.52%	9.91%	4.70%	38.07%	61.81%					0.00%		11.02%
	%sector of municipality	3.20%	0.93%	0.43%	69.81%	25.63%					0.00%		100.00%
32	NORMAN	1,814,836	0	0	1,460,670	867,085	0	0	0	0	0	0	4,142,591
0.48%	%sector of county sector	1.64%			0.31%	0.80%							0.18%
	%sector of municipality	43.81%			35.26%	20.93%							100.00%
330	WILCOX	140,080	1,333,319	141,464	14,260,535	3,564,565	0	0	0	0	0	0	19,439,963
4.93%	%sector of county sector	0.13%	5.46%	0.60%	2.99%	3.30%							0.82%
	%sector of municipality	0.72%	6.86%	0.73%	73.36%	18.34%							100.00%
	%sector of county sector												
	%sector of municipality												
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4,294	Total Municipalities	11,254,535	4,707,087	2,734,726	252,665,099	79,385,777	0	0	0	0	490	0	350,747,712
64.20%	%all municip.sectors of cnty	10.15%	19.27%	11.63%	52.93%	73.53%					0.00%		14.85%

Total Real Property Sum Lines 17, 25, & 30	Records : 6,096	Value : 2,518,592,358	Growth 9,212,975	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	159	2,554,995	31	360,380	586	9,304,930	776	12,220,305	
02. Res Improve Land	1,687	36,804,855	71	3,230,635	661	21,744,135	2,419	61,779,625	
03. Res Improvements	1,717	237,449,775	72	22,445,670	750	171,661,545	2,539	431,556,990	
04. Res Total	1,876	276,809,625	103	26,036,685	1,336	202,710,610	3,315	505,556,920	3,134,935
% of Res Total	56.59	54.75	3.11	5.15	40.30	40.10	54.38	20.07	34.03
05. Com UnImp Land	62	829,175	6	112,490	6	1,046,685	74	1,988,350	
06. Com Improve Land	250	3,859,075	11	410,960	31	2,346,135	292	6,616,170	
07. Com Improvements	258	47,541,125	13	9,836,560	33	46,472,625	304	103,850,310	
08. Com Total	320	52,229,375	19	10,360,010	39	49,865,445	378	112,454,830	4,413,445
% of Com Total	84.66	46.44	5.03	9.21	10.32	44.34	6.20	4.46	47.90
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,876	276,809,625	103	26,036,685	1,336	202,710,610	3,315	505,556,920	3,134,935
% of Res & Rec Total	56.59	54.75	3.11	5.15	40.30	40.10	54.38	20.07	34.03
Com & Ind Total	320	52,229,375	19	10,360,010	39	49,865,445	378	112,454,830	4,413,445
% of Com & Ind Total	84.66	46.44	5.03	9.21	10.32	44.34	6.20	4.46	47.90
17. Taxable Total	2,196	329,039,000	122	36,396,695	1,375	252,576,055	3,693	618,011,750	7,548,380
% of Taxable Total	59.46	53.24	3.30	5.89	37.23	40.87	60.58	24.54	81.93

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	28	487,670	10,045,640		0	0	0
19. Commercial	3	75,310	1,453,290		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		28	487,670	10,045,640
19. Commercial	0	0	0		3	75,310	1,453,290
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					31	562,980	11,498,930

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	2	86,450	2	86,450	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	2	86,450	2	86,450	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	209	0	80	289

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	0	0	1,849	1,402,016,375	1,849	1,402,016,375
28. Ag-Improved Land	0	0	0	0	517	413,038,835	517	413,038,835
29. Ag Improvements	1	490	0	0	551	85,438,458	552	85,438,948

30. Ag Total				2,401	1,900,494,158
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	Growth
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	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	490	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	44	45.28	534,400	44	45.28	534,400	Growth
32. HomeSite Improv Land	289	325.81	7,555,310	289	325.81	7,555,310	
33. HomeSite Improvements	296	0.00	49,446,283	296	0.00	49,446,283	
34. HomeSite Total				340	371.09	57,535,993	
35. FarmSite UnImp Land	8	5.57	34,715	8	5.57	34,715	
36. FarmSite Improv Land	418	421.88	2,072,970	418	421.88	2,072,970	
37. FarmSite Improvements	537	0.00	35,992,175	538	0.00	35,992,665	
38. FarmSite Total				546	427.45	38,100,350	
39. Road & Ditches	2,269	7,177.17	0	2,269	7,177.17	0	
40. Other- Non Ag Use	7	324.90	374,285	7	324.90	374,285	
41. Total Section VI				886	8,300.61	96,010,628	1,664,595

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

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

Schedule VIII : Agricultural Records : Special Value

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	51,796.72	22.67%	409,194,030	25.54%	7,900.00
46. 1A	99,364.23	43.49%	774,850,995	48.35%	7,798.09
47. 2A1	19,152.02	8.38%	139,809,780	8.72%	7,300.00
48. 2A	19,516.15	8.54%	117,096,900	7.31%	6,000.00
49. 3A1	166.10	0.07%	822,190	0.05%	4,949.97
50. 3A	16,969.79	7.43%	74,667,085	4.66%	4,400.00
51. 4A1	12,717.12	5.57%	50,868,480	3.17%	4,000.00
52. 4A	8,781.62	3.84%	35,126,480	2.19%	4,000.00
53. Total	228,463.75	100.00%	1,602,435,940	100.00%	7,013.96
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	28,889.55	67.24%	112,669,360	73.39%	3,900.00
56. 2D1	2,240.62	5.22%	7,282,685	4.74%	3,250.30
57. 2D	5,711.12	13.29%	18,562,320	12.09%	3,250.21
58. 3D1	1,368.79	3.19%	3,818,970	2.49%	2,790.03
59. 3D	257.85	0.60%	644,625	0.42%	2,500.00
60. 4D1	2,180.61	5.08%	5,451,525	3.55%	2,500.00
61. 4D	2,316.09	5.39%	5,095,335	3.32%	2,199.97
62. Total	42,964.63	100.00%	153,524,820	100.00%	3,573.28
Grass					
63. 1G1	7,826.15	22.51%	10,174,040	22.51%	1,300.01
64. 1G	1,772.09	5.10%	2,303,715	5.10%	1,300.00
65. 2G1	4,045.95	11.64%	5,259,845	11.64%	1,300.03
66. 2G	1,364.03	3.92%	1,773,235	3.92%	1,300.00
67. 3G1	17,038.38	49.00%	22,149,905	49.00%	1,300.00
68. 3G	1,121.37	3.22%	1,457,765	3.22%	1,299.99
69. 4G1	1,541.18	4.43%	2,003,545	4.43%	1,300.01
70. 4G	62.53	0.18%	81,290	0.18%	1,300.02
71. Total	34,771.68	100.00%	45,203,340	100.00%	1,300.00
Irrigated Total	228,463.75	73.75%	1,602,435,940	88.80%	7,013.96
Dry Total	42,964.63	13.87%	153,524,820	8.51%	3,573.28
Grass Total	34,771.68	11.22%	45,203,340	2.51%	1,300.00
72. Waste	1,895.15	0.61%	284,310	0.02%	150.02
73. Other	1,686.18	0.54%	3,035,120	0.17%	1,800.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	309,781.39	100.00%	1,804,483,530	100.00%	5,825.02

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	228,463.75	1,602,435,940	228,463.75	1,602,435,940
77. Dry Land	0.00	0	0.00	0	42,964.63	153,524,820	42,964.63	153,524,820
78. Grass	0.00	0	0.00	0	34,771.68	45,203,340	34,771.68	45,203,340
79. Waste	0.00	0	0.00	0	1,895.15	284,310	1,895.15	284,310
80. Other	0.00	0	0.00	0	1,686.18	3,035,120	1,686.18	3,035,120
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	0.00	0	309,781.39	1,804,483,530	309,781.39	1,804,483,530

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	228,463.75	73.75%	1,602,435,940	88.80%	7,013.96
Dry Land	42,964.63	13.87%	153,524,820	8.51%	3,573.28
Grass	34,771.68	11.22%	45,203,340	2.51%	1,300.00
Waste	1,895.15	0.61%	284,310	0.02%	150.02
Other	1,686.18	0.54%	3,035,120	0.17%	1,800.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	309,781.39	100.00%	1,804,483,530	100.00%	5,825.02

## 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 Awarii Dunes, Craneview	35	1,637,895	12	407,980	18	4,810,810	53	6,856,685	0
83.2 Axtell	21	403,915	315	7,523,340	307	46,215,070	328	54,142,325	388,470
83.3 Brandts	6	624,550	29	2,233,990	29	10,906,955	35	13,765,495	0
83.4 El Charman	0	0	29	1,270,425	29	7,231,565	29	8,501,990	14,830
83.5 Mcconnells	3	97,280	37	1,581,215	37	6,976,645	40	8,655,140	0
83.6 Minden	74	1,728,435	1,157	27,746,475	1,192	175,040,905	1,266	204,515,815	1,010,480
83.7 Minden Commercial	0	0	1	95,355	1	45,720	1	141,075	0
83.8 Other Commercial	2	112,905	1	4,275	1	245	3	117,425	76,730
83.9 Rural 1	564	6,312,120	545	14,158,350	629	144,043,595	1,193	164,514,065	1,482,995
83.10 Sandy Lane	1	63,875	5	315,690	5	1,450,595	6	1,830,160	0
83.11 Small Communities	24	47,480	66	168,960	66	2,864,405	90	3,080,845	43,460
83.12 South Kearney	2	126,205	9	465,775	9	1,466,140	11	2,058,120	0
83.13 Summerhaven	4	690,480	65	4,492,920	65	16,882,925	69	22,066,325	59,040
83.14 Wilcox	40	375,165	148	1,314,875	151	13,621,415	191	15,311,455	58,930
84 Residential Total	776	12,220,305	2,419	61,779,625	2,539	431,556,990	3,315	505,556,920	3,134,935

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I 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	Axtell	5	96,560	1	15,650	1	17,885	6	130,095	0
85.2	Minden	7	289,515	14	358,570	13	2,317,865	20	2,965,950	31,690
85.3	Minden Commercial	26	361,280	147	3,554,265	155	58,420,350	181	62,335,895	329,090
85.4	Other Commercial	36	1,240,995	126	2,626,950	131	42,836,950	167	46,704,895	3,880,385
85.5	Rural 1	0	0	2	50,875	2	64,130	2	115,005	172,280
85.6	Wilcox	0	0	2	9,860	2	193,130	2	202,990	0
86	Commercial Total	74	1,988,350	292	6,616,170	304	103,850,310	378	112,454,830	4,413,445

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

## Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,826.15	22.54%	10,174,040	22.54%	1,300.01
88. 1G	1,772.09	5.10%	2,303,715	5.10%	1,300.00
89. 2G1	4,045.95	11.65%	5,259,845	11.65%	1,300.03
90. 2G	1,363.39	3.93%	1,772,405	3.93%	1,300.00
91. 3G1	17,028.13	49.04%	22,136,580	49.04%	1,300.00
92. 3G	1,106.19	3.19%	1,438,030	3.19%	1,299.98
93. 4G1	1,521.34	4.38%	1,977,750	4.38%	1,300.01
94. 4G	62.24	0.18%	80,915	0.18%	1,300.05
95. Total	34,725.48	100.00%	45,143,280	100.00%	1,300.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.64	1.39%	830	1.38%	1,296.88
100. 3C1	10.25	22.19%	13,325	22.19%	1,300.00
101. 3C	15.18	32.86%	19,735	32.86%	1,300.07
102. 4C1	19.84	42.94%	25,795	42.95%	1,300.15
103. 4C	0.29	0.63%	375	0.62%	1,293.10
104. Total	46.20	100.00%	60,060	100.00%	1,300.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	34,725.48	99.87%	45,143,280	99.87%	1,300.00
CRP Total	46.20	0.13%	60,060	0.13%	1,300.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	34,771.68	100.00%	45,203,340	100.00%	1,300.00

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

**50    Kearney**

	<b>2024 CTL County Total</b>	<b>2025 Form 45 County Total</b>	<b>Value Difference (2025 form 45 - 2024 CTL)</b>	<b>Percent Change</b>	<b>2025 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	477,389,585	505,556,920	28,167,335	5.90%	3,134,935	5.24%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	57,206,845	57,535,993	329,148	0.58%	864,580	-0.94%
<b>04. Total Residential (sum lines 1-3)</b>	<b>534,596,430</b>	<b>563,092,913</b>	<b>28,496,483</b>	<b>5.33%</b>	<b>3,999,515</b>	<b>4.58%</b>
05. Commercial	107,959,055	112,454,830	4,495,775	4.16%	4,413,445	0.08%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>107,959,055</b>	<b>112,454,830</b>	<b>4,495,775</b>	<b>4.16%</b>	<b>4,413,445</b>	<b>0.08%</b>
08. Ag-Farmsite Land, Outbuildings	37,218,395	38,100,350	881,955	2.37%	800,015	0.22%
09. Minerals	85,960	86,450	490	0.57	0	0.57%
10. Non Ag Use Land	374,285	374,285	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>37,678,640</b>	<b>38,561,085</b>	<b>882,445</b>	<b>2.34%</b>	<b>800,015</b>	<b>0.22%</b>
12. Irrigated	1,323,375,695	1,602,435,940	279,060,245	21.09%		
13. Dryland	150,980,465	153,524,820	2,544,355	1.69%		
14. Grassland	45,205,425	45,203,340	-2,085	0.00%		
15. Wasteland	284,475	284,310	-165	-0.06%		
16. Other Agland	3,035,120	3,035,120	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>1,522,881,180</b>	<b>1,804,483,530</b>	<b>281,602,350</b>	<b>18.49%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,203,115,305</b>	<b>2,518,592,358</b>	<b>315,477,053</b>	<b>14.32%</b>	<b>9,212,975</b>	<b>13.90%</b>

## 2025 Assessment Survey for Kearney County

### A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	None.
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$174,525
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$75,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$15,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$800
12.	Amount of last year's assessor's budget not used:
	\$27,000

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS PC v2
2.	<b>CAMA software:</b>
	MIPS PC v2
3.	<b>Personal Property software:</b>
	MIPS PC v2
4.	<b>Are cadastral maps currently being used?</b>
	Yes.
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor.
6.	<b>Does the county have GIS software?</b>
	Yes.
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="https://kearney.gworks.com">https://kearney.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	GWorks imagery
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>
	Axtell, Minden, Wilcox, Heartwell, Norman, and some subdivisions within the county.
<b>4.</b>	<b>When was zoning implemented?</b>
	2001

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

<b>1.</b>	<b>Appraisal Services:</b>
	Central Plains Valuation
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	Pritchard and Abbott

#### **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>
	Central Plains Valuation
<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>
	County requires that the appraiser be a registered appraiser.
<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>
	Assessor and appraisal service come up with values

## 2025 Residential Assessment Survey for Kearney County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Appraisal Firm
<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 to determined market value of residential properties.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation tables are developed using 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.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The sales comparison approach is used. Lots are analyzed by the square foot.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Based on sale.
<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>
	All lots are treated the same.

## 2025 Commercial Assessment Survey for Kearney County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Contracted Appraisal Firm
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	All three approaches are used to determine commercial property values: the sales comparison, cost, and income approaches.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	The appraiser is responsible for establishing the values of unique properties and will use sales data from outside the county, if necessary.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation tables are developed based on local market information.
<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.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	The sales comparison approach is used. Lots are analyzed by the square foot.

## 2025 Agricultural Assessment Survey for Kearney County

1.	<b>Valuation data collection done by:</b>
	Appraiser collects data regarding agricultural improvements. The assessor and deputy will do the data collection for unimproved agricultural land.
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Sales are plotted and verified, water availability is monitored and NRD restrictions are reviewed.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Sales are reviewed and inspected for current use before a determination is made.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	One feedlot and it is valued as Ag. Appraiser uses sales across the state as Kearney County has no recent sales.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	WRP land is currently valued at \$1,200 an acre based on sales of WRP within the county.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Irrigated Grass
	<u><i>If your county has special value applications, please answer the following</i></u>
7a.	<b>How many parcels have a special valuation application on file?</b>
	None.
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Study sales for a separate market involving non-agricultural influences
	<u><i>If your county recognizes a special value, please answer the following</i></u>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
7d.	<b>Where is the influenced area located within the county?</b>
	N/A
7e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>

	N/A
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# Plan of Assessment for Kearney County

## Assessment Years 2025, 2026 and 2027

### Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by the 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.

### Current Resources:

Staff members consist of the Assessor and Deputy Assessor. The assessor and deputy are certified by the Property Tax Administrator. Certificate holders will continue to keep their certifications current by attending continuing education classes offered at workshops, district meetings and IAAO classes. Current statutes, regulations and directives will continue to be followed.

The Assessor requested and received an office budget of \$174,525. She also requested and received an appraisal maintenance budget of \$75,000.

The GIS system is continually updated for land use changes. Property record cards are continually updated for name changes, sales information, valuations changes, photos of property and sketches.

MIPS provides software used for Assessment Administration. Arc-View is the GIS software currently being used and is supported by gWorks.

The Assessor's website can be found at [kearney.gworks.com](http://kearney.gworks.com). All property record information, including maps, is available to the public at no charge.

#### Current Assessment Procedures for Real Property

Real Estate transfer statements are handled monthly. Ownership changes are made in the administrative package the first of each month and our website updates nightly. All agricultural sales are verified by a sales verification form sent to the grantor and grantee and physical inspections as necessary. Commercial sales are verified by a verification form and physical inspections as necessary. Building permits are submitted periodically throughout the year and the properties inspected before March of the following year. All pick-up work is scheduled to be completed by March 1 of each year.

We started getting reviews on a 6-year cycle 2019. Market data is gathered and reviewed yearly. Ratio studies are conducted on all sales beginning in October. Excel spreadsheets are used to run ratios, then these studies are used to determine the areas that are out of compliance. A review is then conducted for the next assessment cycle.

The current cost manual of residential property is as follows: Rural Res – 2019; Cities/Villages - 2019. Commercial properties are costed from 2019. Depreciation studies are done yearly according to the market. The cost approach is used to establish the replacement cost new. Depreciation is then derived from the market. The income approach is also used on the commercial and industrial properties.

Continual market analysis will be conducted in all categories of properties to ensure that the level of value and quality of assessment in Kearney County is in compliance with state statutes to equalize among the classes and subclasses of Kearney County.

Agricultural land values are established yearly. Assessment records are used by Tri-Basin NRD for the allocation of water to each land owner. Land owners verify the land use in the assessor's office. The land use is then entered in to the GIS system and forwarded to the Tri-Basin NRD to assist them in this allocation process.

New ratio studies are run using the newly established values to determine if any areas are out of compliance or if all guidelines are met.

Notice of Valuation Change postcards are mailed to property owners whose values changed. They are mailed on or before June 1.

Level of Value for assessment year 2024:

<u>Property Class</u>	<u>Median</u>
Residential	93%
Commercial	100%
Agricultural Land	70%

Assessment Actions Planned for Assessment Year 2025:

Residential:

Analysis of residential data will be conducted to ensure the level of value is in compliance. All residential sales will be reviewed and plotted. All residential pick-up work and building permits will be reviewed and completed by March 1, 2025.

Commercial:

Analysis of commercial data will be conducted. Commercial lot values will be reviewed. All pick-up work and building permits will be reviewed and completed by March 1, 2025.

Agricultural:

All land use is currently sketched into the GIS system. Irrigation land use changes are made after the property owner has signed off on a transfer sheet to be in compliance with NRD rules and regulations. Other land use changes will be monitored by the assessor and staff. A market analysis will be conducted for 2025 and values assessed according to the rules set out by the Property Tax Administrator. All pick-up work will be reviewed and completed by March 1, 2025.

#### Assessment Actions planned for 2026:

##### Residential:

The market will continue to be monitored. Rural Residential will be reviewed. Residential pick-up work and building permits will be reviewed and completed by March 1, 2026.

##### Commercial:

Market analysis of commercial data will be conducted to ensure the level of value is in compliance. All pick-up work and building permits will be reviewed and completed by March 1, 2026.

##### Agricultural:

Market analysis will be conducted to ensure that the level of value and quality of assessment is in compliance with state statutes. Land use will be updated as the information becomes available. All pick-up work will be completed by March 1, 2026.

#### Assessment Actions Planned for Assessment Year 2027:

##### Residential:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Kearney County is in compliance with state statutes to facilitate equalization within the residential class. Pick-up work and building permits will be reviewed by March 1, 2027.

##### Commercial:

Market analysis of commercial data will be conducted to ensure the level of value is in compliance. Commercial property will be reviewed. Pick-up work and building permits will be reviewed and completed by March 1, 2027.

##### Agricultural:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Kearney County is in compliance with state statutes. Land use will continue to be updated as information becomes available. All pick-up work will reviewed and completed by March 1, 2027.

Other functions Performed by the Assessor's Office, but not limited to:

1. Appraisal cards are updated yearly. Ownership changes are made monthly as transfers are given to the Assessor's Office from the Register of Deeds. "Green Sheets" are sent electronically to the Department of Revenue. Splits and subdivision changes are made as they become available. All information is updated in the GIS system and the computer administration system as they are changed on the appraisal cards.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - Abstracts
  - Assessor Survey
  - Sales information to PAD, rosters and annual assessed value update
  - Certification of Value to political subdivisions
  - School District Taxable Value Report
  - Homestead Exemption Tax Loss Report
  - Personal Property Tax Loss Report
  - Certificate of Taxes Levied Report
  - Report of all exempt property and taxable government owned property
  - Annual Plan of Assessment
3. Personal Property: Administer annual filing of approximately 1000 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
5. Taxable Government Owned Property: Annual review of government owned property not used for public purpose, send notice of intent to tax.
6. Homestead Exemptions: Administer annual filings of applications, approval/denial process, taxpayer notifications and taxpayer assistance.
7. Centrally Assessed: Review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing: Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information, input and review of tax rates used for tax billing purposes.
10. Tax Lists: Prepare and certify tax lists to the County Treasurer for real property, personal property and centrally assessed property.
11. Tax List Corrections: Prepare tax list correction documents for county board approval.
12. County Board of Equalization: Attend County Board of Equalization meetings for valuation protests – assemble and provide information.
13. TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC – defend valuation.

14. TERC Statewide Equalization: Attend hearings if applicable to county. Defend values and implement orders of the Commission.
15. Education: Assessor Education – attend meetings, workshops and education classes to obtain required hours of continuing education to maintain assessor certification. The Assessor and Deputy Assessor both hold an Assessor certificate and will meet their 60 hours of education in a four-year period to maintain it.

Respectfully submitted,

Jennifer Pittner

Kearney County Assessor