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DEPARTMENT OF REVENUE

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

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**KEITH COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Keith 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 Keith 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: Shandra McNerney, Keith 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.

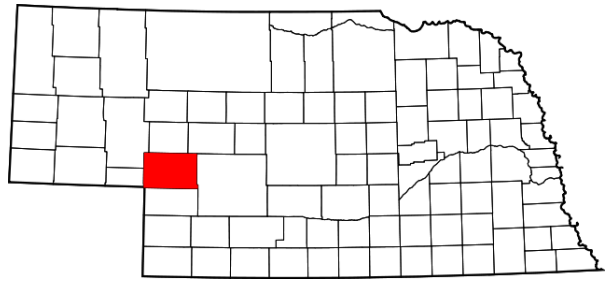
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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*

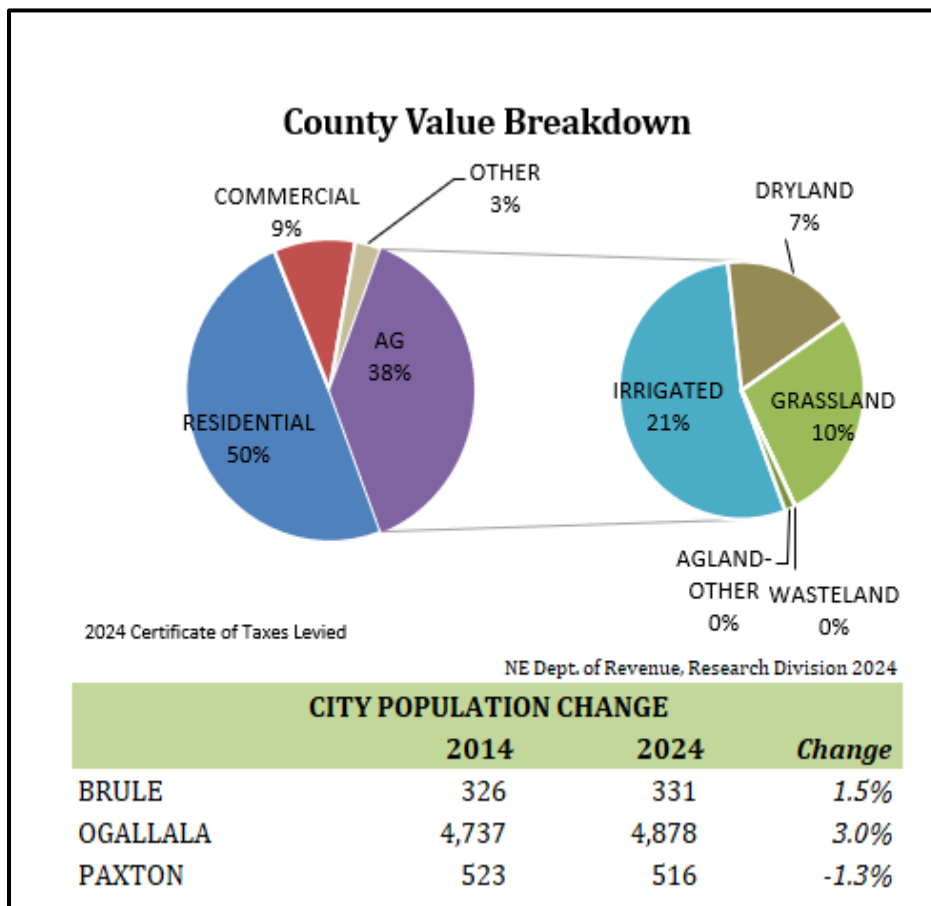


## County Overview

With a total area of 1,062 square miles, Keith County has 8,113 residents, per the Census Bureau Quick Facts for 2023, a 3% population decline from the 2020 U.S. Census. Reports indicate that 71% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$194,230 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Keith County are located in and around the county seat of Ogallala. According to the latest information available from the U.S. Census Bureau, there are 338 employer establishments with total employment of 2,454, for a 4% decrease in employment.



Agricultural land contributes to approximately 38% of the county's overall valuation base. Grassland makes up the majority of the land in the county. Keith County is included in the Twin Platte Natural Resources District. Lake McConaughy is a recreational attraction in Keith County. It is Nebraska's largest lake and the largest reservoir in a three-state region. The Lake is 20 miles long, 4 miles wide and 142 feet deep at the dam. It is located on the edge of the Nebraska Sand Hills and offers natural white sand beaches, excellent fishing, boating, camping and all types of outdoor recreation.

## 2025 Residential Correlation for Keith 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.

Review of the county assessor's sale verification and qualification process indicates that all arm's-length residential sales were available for measurement purposes. The county assessor's sale usability for the residential property class was slightly above the statewide average.

Residential property in Keith County is defined by six valuation groups. Valuation Group 1 is comprised of the City of Ogallala, the county seat. Valuation Group 2 is the Village of Paxton and The Village of Brule comprises Valuation Group 3. Valuation Group 4 contains the rural residential part of the lake and suburban Ogallala. Lake McConaughy (North and South) and K-Areas comprise Valuation Group 5. The remaining Valuation Group 8 contains the three villages of Keystone, Roscoe and Sarben.

The county assessor is in compliance with the statutory required six-year review and inspection. Valuation Group 4 was physically on-site inspected for the current assessment year.

2025 Residential Assessment Details for Keith 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	Ogallala and Ogallala MH Parks	2021	2024*	2020	2020	
2	Village of Paxton	2022	2024*	2022	2021	
3	Village of Brule	2022	2024*	2022	2021	
4	Rural, Lake and Ogallala Suburban	2023-24*	2024*	2024*	2024*	
5	Lake McConaughy (North, South and K areas)	2021	2024*	2021	2020	
8	Villages of Keystone, Roscoe & Sarben	2022	2024*	2022	2021	
<u>Additional comments:</u> With the update to the cost and depreciation tables, local costing factors were adusted.						
* = assessment action for current year						

### *Description of Analysis*

Review of the residential statistical profile reveals 248 qualified sales with all three overall measures of central tendency within acceptable range. The qualitative statistics are within their prescribed parameters and the COD supports the median.

## 2025 Residential Correlation for Keith County

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Analysis by valuation group shows all valuation groups with a sufficient sample have median measures within acceptable range.

Evaluation of the assessed value of the preliminary statistics to the final statistics reveals an approximate 1% change to the sample. Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL), shows less than a 3% change to the residential base, indicating that the assessment actions taken to address residential property a fair and uniform.

### *Equalization and Quality of Assessment*

Analysis of the assessment practices in conjunction with the statistical profile indicates that the quality of assessment for the residential property class is uniform, equitable and in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	159	91.67	93.88	90.93	19.73	103.24
2	16	93.99	90.55	88.82	20.94	101.95
3	8	92.90	98.23	90.12	26.94	109.00
4	21	93.92	97.09	93.42	16.58	103.93
5	41	97.73	99.77	101.09	28.39	98.69
8	3	94.44	90.05	93.52	09.58	96.29
____ ALL ____	248	92.54	95.00	94.04	21.40	101.02

### *Level of Value*

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

## 2025 Commercial Correlation for Keith 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.

Examination of the county assessor's sale verification and qualification process indicates that all arm's-length commercial sales were available for measurement purposes. The county assessor's sale usability for the commercial property class was slightly above the statewide average.

Three valuation groups are utilized to define commercial property in Keith County based on commercial market activity. Valuation Group 1 is comprised of Ogallala, the county seat and commercial hub of the county. Valuation Group 5 consists of the Lake McConaughy area. Valuation Group 10 contains all rural commercial property as well as suburban, and the small villages of Brule, Keystone, Paxton, Roscoe and Sarben.

With the desktop review of all commercial property for this assessment year, the county is in compliance with the statutorily required six-year inspection and review cycle.

2025 Commercial Assessment Details for Keith 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	City of Ogallala	2023	2024*	2019	2024*	
5	Lake McConaughy	2023	2024*	2019	2024*	
10	Rural, suburban and the Villages	2023	2024*	2019	2024*	
Additional comments: The county assessor removed a \$30,000 "amenities" value to commercial lots that was added to all improved commercial property by the prior assessor even to pre-existing improved parcels. With the updating of the new cost index, the local factor was adjusted.						
* = assessment action for current year						

### *Description of Analysis*

Review of the statistical profile indicates 40 qualified sales with two of the three overall measures of central tendency within acceptable range. The mean is one point above the upper limit of the acceptable range and is affected by the maximum extreme outlier. Its removal would bring the mean to 96% and leave the median unaffected.

By valuation group, only Valuation Group 1 exhibits an adequate sample, and evidences all three measures of central tendency within range. The COD appears to be high and is adversely affected by both extreme outliers. Their hypothetical elimination would leave the median unaffected but would lower the COD to 25%.

## 2025 Commercial Correlation for Keith County

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Valuation Group 5 has only five sales, and the median is outside of the range. However, the other two measures of central tendency are within the range. Both qualitative statistics are also within their prescribed parameters. Further review of the five sales reveals that three of the five occurred in the latest assessment year and range from a 68% to 117% assessment to sale price ratio. A substat of this valuation group can be found in the Appendix.

Evaluation of the preliminary assessed value to the final assessed value shows a 15% change to the commercial sample; compared to the overall commercial property class decreased by 0.15% as shown by the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied (CTL). Two assessment actions were reported, a \$30,000 decrease to improved lots and a cost factor increase. The abstract of assessment reflects that both of these things occurred in similar fashion to the sold properties. Further review and discussion with the county assessor support that this decrease in the class was due to a \$31.5 million tax list correction due to a clerical error and two nursing homes that have become partially exempt since the CTL.

### *Equalization and Quality of Assessment*

Review of the assessment practices of the county assessor combined with the statistical analysis of the commercial property class indicates that commercial properties are equitably assessed. The quality of assessment of the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	30	95.11	100.39	100.13	32.22	100.26
5	5	103.17	98.99	96.20	13.23	102.90
10	5	99.40	103.91	97.27	38.71	106.83
____ALL____	40	98.17	100.65	99.38	30.21	101.28

### *Level of Value*

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

## 2025 Agricultural Correlation for Keith County

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### *Assessment Practices & Actions*

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

Examination of the county assessor's sales verification and qualification process indicates that sale usability for the agricultural class is higher than the statewide average. Further review of the disqualified sales does not indicate many excessive outliers. Therefore, all arm's-length agricultural transactions were available for measurement purposes.

Three market areas define agricultural land. Market Area 1 lies in the northern portion of Keith County and is north of the North Platte River and Lake McConaughy. It is part of the Nebraska Sandhills region and consists primarily of native grasses suitable for grazing. There is a limited amount of cropland in this area. The second agricultural market area is located between the North and South Platte Rivers. Land use acres are predominantly grass and dryland with a very small percentage of irrigated land. Market Area 3 is comprised of the South Platte River and extends to the southern boundary of Keith County. It consists of mainly irrigated and dry cropland with the remaining acres comprised of grass.

Special value land has also been identified, along the North and South Platte Rivers. The non-agricultural influence is primarily recreational in nature. Special values that match the agricultural market area that the special value submarket is located in are applied to qualifying parcels. Thus, Submarket Area 4 special value is based on the non-influenced agricultural Market Area 1 values by land class. Likewise, Submarket Area 5 special value is based on the non-influenced agricultural Market Area 2 values, and Submarket Area 6 special value is based on non-influenced agricultural Market Area 3 values, again by land class.

With the update of land use by aerial imagery for the current assessment year, coupled with the physical review of all improvements on agricultural land, the county is in compliance with the statutorily required six-year review and inspection cycle.

Intensive use has been identified in the county and for feedlots, the market analysis indicates a feedlot acre value of \$1,375 per acre.

## 2025 Agricultural Correlation for Keith County

2025 Agricultural Assessment Details for Keith 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	2023-24	2024*	2021	2024*	
AB DW	Agricultural dwellings	2023-24	2024*	2021	2024*	
Additional comments:						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Northern part of the county.	2024*	Increased grass values by 31%
2	South of North Platte River and Lake McConaughy.	2024*	Irrigated land increased by 30%; Dry values increased by 4%; Grass values were increased by 55%
3	Includes the South Platte River and extends to county's southern border.	2024*	Irrigated land received a 30% increase.
4	MA4 has special value based on the non- influenced MA1	2024*	No change.
5	MA5 has special value based on the non- influenced MA2	2024*	No change.
6	MA6 has special value based on the non- influenced MA3	2024*	No change.
Additional comments: CRP was adjusted to 20% less than dryland.			
* = assessment action for current year			

### *Description of Analysis*

Review of the statistical profile indicates 41 qualified sales with an overall median of 72%, a mean of 74% and a weighted mean of 60%. The COD qualitative statistic is within its prescribed parameter at 16%.

Perusal of the sales by market area shows only Market Areas 2 and 3 with a significant number of sales. Both have medians within acceptable range that are supported by their respective COD's.

Analysis of the sample by 80% Majority Land Use reveals that the irrigated and dry land classes overall have sufficient sales, and the medians by market area are within acceptable range. Grass land values in Market Area 1 are equalized with neighboring Lincoln and McPherson counties. Market Area 2 grass values are higher than neighboring counties Deuel and Garden but are lower than the two Lincoln County market areas.

Examination of the 2025 County Abstract of Assessment for Real Property Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions taken to address agricultural land.

## 2025 Agricultural Correlation for Keith County

Review of abstract indicates that the special valuation values in the influenced market areas were not updated, conversation with the assessor indicated that this is an oversight and will be corrected through the County Board of Equalization as undervalued property.

### *Equalization and Quality of Assessment*

Agricultural dwellings and outbuildings are valued using the same cost index and depreciation tables as those of rural residential properties. Analysis of the county assessor's assessment practices in conjunction with the statistical profile indicates that the quality of assessment of agricultural land in Keith County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	15	74.86	78.34	71.05	16.39	110.26
2	2	74.23	74.23	55.02	31.50	134.91
3	13	74.86	78.97	75.70	14.11	104.32
<u>Dry</u>						
County	14	73.19	75.06	78.12	11.60	96.08
2	9	74.02	77.29	80.34	11.56	96.20
3	5	71.54	71.06	72.48	10.97	98.04
<u>Grass</u>						
County	2	65.58	65.58	71.97	14.07	91.12
1	1	74.80	74.80	74.80	00.00	100.00
2	1	56.35	56.35	56.35	00.00	100.00
<u>ALL</u>	41	72.36	73.61	59.66	15.92	123.38

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Keith County is 72%.

### *Special Valuation*

A review of agricultural land value in Keith County in areas that have other non-agricultural influences indicates that the assessed values used should be similar to the values used in the portion of the county where no non-agricultural influences exist. However, it is noted that the influenced market areas have not received the same increase as their non-influenced counterparts. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land cannot be determined.



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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	*NEI	Does not meet 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 Keith County

### Residential Real Property - Current

Number of Sales	248	Median	92.54
Total Sales Price	\$59,000,001	Mean	95.00
Total Adj. Sales Price	\$59,000,001	Wgt. Mean	94.04
Total Assessed Value	\$55,481,205	Average Assessed Value of the Base	\$165,464
Avg. Adj. Sales Price	\$237,903	Avg. Assessed Value	\$223,715

### Confidence Interval - Current

95% Median C.I	88.60 to 94.04
95% Wgt. Mean C.I	90.43 to 97.64
95% Mean C.I	91.65 to 98.35
% of Value of the Class of all Real Property Value in the County	42.88
% of Records Sold in the Study Period	4.08
% of Value Sold in the Study Period	5.51

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	249	92	96.26
2023	314	92	92.06
2022	338	94	94.24
2021	291	95	95.05

## 2025 Commission Summary for Keith County

### Commercial Real Property - Current

Number of Sales	40	Median	98.17
Total Sales Price	\$17,206,943	Mean	100.65
Total Adj. Sales Price	\$17,206,943	Wgt. Mean	99.38
Total Assessed Value	\$17,099,960	Average Assessed Value of the Base	\$277,478
Avg. Adj. Sales Price	\$430,174	Avg. Assessed Value	\$427,499

### Confidence Interval - Current

95% Median C.I	77.15 to 109.76
95% Wgt. Mean C.I	87.64 to 111.12
95% Mean C.I	87.51 to 113.79
% of Value of the Class of all Real Property Value in the County	8.56
% of Records Sold in the Study Period	5.52
% of Value Sold in the Study Period	8.51

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	39	93	96.48
2023	34	93	93.20
2022	27	92	92.01
2021	14	99	99.04

**51 Keith**  
**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 : 248  
 Total Sales Price : 59,000,001  
 Total Adj. Sales Price : 59,000,001  
 Total Assessed Value : 55,481,205  
 Avg. Adj. Sales Price : 237,903  
 Avg. Assessed Value : 223,715

MEDIAN : 93  
 WGT. MEAN : 94  
 MEAN : 95  
 COD : 21.40  
 PRD : 101.02

COV : 28.36  
 STD : 26.94  
 Avg. Abs. Dev : 19.80  
 MAX Sales Ratio : 190.03  
 MIN Sales Ratio : 38.88

95% Median C.I. : 88.60 to 94.04  
 95% Wgt. Mean C.I. : 90.43 to 97.64  
 95% Mean C.I. : 91.65 to 98.35

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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>Qtrts</u>											
01-OCT-22 To 31-DEC-22	24	110.38	104.33	106.73	21.59	97.75	50.01	184.90	84.50 to 118.19	266,183	284,110
01-JAN-23 To 31-MAR-23	12	87.93	94.64	90.15	18.67	104.98	70.37	177.99	75.22 to 103.07	192,375	173,429
01-APR-23 To 30-JUN-23	39	94.04	97.43	94.35	14.54	103.26	59.44	154.46	90.69 to 100.24	258,687	244,078
01-JUL-23 To 30-SEP-23	48	84.58	87.57	88.85	21.02	98.56	41.13	168.60	78.15 to 93.94	223,977	199,006
01-OCT-23 To 31-DEC-23	22	93.28	99.88	94.87	18.42	105.28	55.68	152.25	84.52 to 106.63	225,963	214,368
01-JAN-24 To 31-MAR-24	27	97.33	105.14	98.76	26.99	106.46	56.00	190.03	81.96 to 115.29	189,261	186,914
01-APR-24 To 30-JUN-24	43	96.83	97.30	96.10	20.42	101.25	48.02	154.94	88.56 to 104.91	227,628	218,752
01-JUL-24 To 30-SEP-24	33	79.22	81.76	86.94	20.84	94.04	38.88	148.58	73.31 to 92.18	290,733	252,756
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	123	92.51	94.66	94.70	20.24	99.96	41.13	184.90	86.76 to 94.55	240,135	227,408
01-OCT-23 To 30-SEP-24	125	92.57	95.34	93.37	22.53	102.11	38.88	190.03	88.36 to 96.83	235,707	220,080
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	121	92.51	93.69	92.00	18.19	101.84	41.13	177.99	86.97 to 94.04	232,391	213,790
<u>ALL</u>	248	92.54	95.00	94.04	21.40	101.02	38.88	190.03	88.60 to 94.04	237,903	223,715

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	159	91.67	93.88	90.93	19.73	103.24	38.88	177.99	85.98 to 93.59	188,242	171,172
2	16	93.99	90.55	88.82	20.94	101.95	41.13	143.84	60.33 to 110.87	156,281	138,814
3	8	92.90	98.23	90.12	26.94	109.00	66.35	163.58	66.35 to 163.58	125,750	113,332
4	21	93.92	97.09	93.42	16.58	103.93	59.44	148.11	84.98 to 99.24	402,476	375,993
5	41	97.73	99.77	101.09	28.39	98.69	50.01	190.03	77.72 to 110.68	399,232	403,585
8	3	94.44	90.05	93.52	09.58	96.29	74.28	101.42	N/A	247,500	231,463
<u>ALL</u>	248	92.54	95.00	94.04	21.40	101.02	38.88	190.03	88.60 to 94.04	237,903	223,715

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	246	92.54	95.02	94.02	21.53	101.06	38.88	190.03	88.60 to 94.04	234,939	220,884
06	2	93.15	93.15	94.92	04.93	98.14	88.56	97.73	N/A	602,500	571,873
07											
<u>ALL</u>	248	92.54	95.00	94.04	21.40	101.02	38.88	190.03	88.60 to 94.04	237,903	223,715

**51 Keith**  
**RESIDENTIAL**

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

Qualified

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 WGT. MEAN : 94  
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 COD : 21.40  
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 STD : 26.94  
 Avg. Abs. Dev : 19.80  
 MAX Sales Ratio : 190.03  
 MIN Sales Ratio : 38.88

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 95% Wgt. Mean C.I. : 90.43 to 97.64  
 95% Mean C.I. : 91.65 to 98.35

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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											
Less Than 30,000	2	121.00	121.00	120.33	18.88	100.56	98.15	143.84	N/A	25,750	30,985
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	248	92.54	95.00	94.04	21.40	101.02	38.88	190.03	88.60 to 94.04	237,903	223,715
Greater Than 14,999	248	92.54	95.00	94.04	21.40	101.02	38.88	190.03	88.60 to 94.04	237,903	223,715
Greater Than 29,999	246	92.44	94.79	94.01	21.34	100.83	38.88	190.03	88.56 to 93.99	239,628	225,281
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	121.00	121.00	120.33	18.88	100.56	98.15	143.84	N/A	25,750	30,985
30,000 TO 59,999	14	109.04	116.24	118.04	30.19	98.48	56.28	169.17	64.37 to 163.58	46,268	54,614
60,000 TO 99,999	13	122.71	121.51	121.32	13.36	100.16	67.34	154.94	108.88 to 146.78	79,082	95,945
100,000 TO 149,999	50	79.21	85.06	85.16	28.99	99.88	41.13	177.99	66.35 to 91.96	124,733	106,227
150,000 TO 249,999	81	92.18	91.30	90.24	15.82	101.17	38.88	190.03	84.78 to 93.77	191,870	173,151
250,000 TO 499,999	68	92.78	96.51	97.51	17.27	98.97	50.01	184.90	86.97 to 97.33	330,773	322,542
500,000 TO 999,999	19	94.25	96.36	95.90	18.74	100.48	59.44	149.55	79.74 to 114.06	618,526	593,139
1,000,000 +	1	69.46	69.46	69.46	00.00	100.00	69.46	69.46	N/A	1,250,000	868,250
<u>ALL</u>	248	92.54	95.00	94.04	21.40	101.02	38.88	190.03	88.60 to 94.04	237,903	223,715

**51 Keith**  
**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 : 40  
 Total Sales Price : 17,206,943  
 Total Adj. Sales Price : 17,206,943  
 Total Assessed Value : 17,099,960  
 Avg. Adj. Sales Price : 430,174  
 Avg. Assessed Value : 427,499

MEDIAN : 98  
 WGT. MEAN : 99  
 MEAN : 101  
 COD : 30.21  
 PRD : 101.28

COV : 42.12  
 STD : 42.39  
 Avg. Abs. Dev : 29.66  
 MAX Sales Ratio : 272.27  
 MIN Sales Ratio : 35.79

95% Median C.I. : 77.15 to 109.76  
 95% Wgt. Mean C.I. : 87.64 to 111.12  
 95% Mean C.I. : 87.51 to 113.79

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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	4	87.39	99.43	103.26	22.33	96.29	74.82	148.14	N/A	332,370	343,221
01-JAN-22 To 31-MAR-22	2	174.50	174.50	157.64	56.03	110.70	76.73	272.27	N/A	217,500	342,875
01-APR-22 To 30-JUN-22	5	106.59	100.13	106.40	10.39	94.11	77.15	113.32	N/A	255,000	271,332
01-JUL-22 To 30-SEP-22	2	53.44	53.44	53.23	14.97	100.39	45.44	61.44	N/A	292,500	155,708
01-OCT-22 To 31-DEC-22	3	103.17	109.84	100.30	35.41	109.51	58.39	167.97	N/A	295,000	295,877
01-JAN-23 To 31-MAR-23	4	116.56	103.71	101.49	26.88	102.19	42.15	139.59	N/A	916,750	930,405
01-APR-23 To 30-JUN-23	2	118.31	118.31	112.50	16.90	105.16	98.31	138.30	N/A	465,000	523,120
01-JUL-23 To 30-SEP-23	3	137.98	141.72	138.67	04.63	102.20	134.00	153.18	N/A	661,667	917,510
01-OCT-23 To 31-DEC-23	3	67.35	72.09	67.77	23.31	106.37	50.91	98.02	N/A	247,667	167,832
01-JAN-24 To 31-MAR-24	6	82.68	82.12	75.37	28.52	108.96	35.79	124.06	35.79 to 124.06	443,833	334,522
01-APR-24 To 30-JUN-24	3	85.23	86.39	88.25	09.45	97.89	74.90	99.05	N/A	701,488	619,035
01-JUL-24 To 30-SEP-24	3	109.76	99.19	98.76	13.84	100.44	71.12	116.68	N/A	201,667	199,167
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	13	89.75	104.18	102.82	36.28	101.32	45.44	272.27	74.82 to 113.32	278,806	286,670
01-OCT-22 To 30-SEP-23	12	132.25	117.18	112.60	21.16	104.07	42.15	167.97	98.31 to 139.59	622,250	700,668
01-OCT-23 To 30-SEP-24	15	85.23	84.38	81.19	23.52	103.93	35.79	124.06	68.12 to 99.40	407,698	331,015
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	12	97.68	107.17	101.93	39.54	105.14	45.44	272.27	61.44 to 113.32	265,000	270,121
01-JAN-23 To 31-DEC-23	12	116.56	107.74	109.54	26.75	98.36	42.15	153.18	67.35 to 138.30	610,417	668,657
<u>ALL</u>	40	98.17	100.65	99.38	30.21	101.28	35.79	272.27	77.15 to 109.76	430,174	427,499

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	30	95.11	100.39	100.13	32.22	100.26	35.79	272.27	76.73 to 109.76	452,131	452,741
5	5	103.17	98.99	96.20	13.23	102.90	68.12	116.68	N/A	482,600	464,268
10	5	99.40	103.91	97.27	38.71	106.83	42.15	167.97	N/A	246,000	239,278
<u>ALL</u>	40	98.17	100.65	99.38	30.21	101.28	35.79	272.27	77.15 to 109.76	430,174	427,499

51 Keith  
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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Total Adj. Sales Price : 17,206,943  
Total Assessed Value : 17,099,960  
Avg. Adj. Sales Price : 430,174  
Avg. Assessed Value : 427,499

MEDIAN : 98  
WGT. MEAN : 99  
MEAN : 101  
  
COD : 30.21  
PRD : 101.28

COV : 42.12  
STD : 42.39  
Avg. Abs. Dev : 29.66  
  
MAX Sales Ratio : 272.27  
MIN Sales Ratio : 35.79

95% Median C.I. : 77.15 to 109.76  
95% Wgt. Mean C.I. : 87.64 to 111.12  
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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											
03	40	98.17	100.65	99.38	30.21	101.28	35.79	272.27	77.15 to 109.76	430,174	427,499
04											
____ALL____	40	98.17	100.65	99.38	30.21	101.28	35.79	272.27	77.15 to 109.76	430,174	427,499

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Low \$ Ranges____											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
____Ranges Excl. Low \$____											
Greater Than 4,999	40	98.17	100.65	99.38	30.21	101.28	35.79	272.27	77.15 to 109.76	430,174	427,499
Greater Than 14,999	40	98.17	100.65	99.38	30.21	101.28	35.79	272.27	77.15 to 109.76	430,174	427,499
Greater Than 29,999	40	98.17	100.65	99.38	30.21	101.28	35.79	272.27	77.15 to 109.76	430,174	427,499
____Incremental Ranges____											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	99.40	99.40	99.40	00.00	100.00	99.40	99.40	N/A	75,000	74,550
100,000 TO 149,999	9	92.19	102.32	101.03	26.50	101.28	67.35	153.18	74.90 to 134.00	116,053	117,246
150,000 TO 249,999	7	116.68	132.13	131.72	39.22	100.31	71.12	272.27	71.12 to 272.27	178,857	235,595
250,000 TO 499,999	14	74.22	87.66	88.67	41.47	98.86	42.15	148.14	50.91 to 138.30	332,357	294,712
500,000 TO 999,999	5	98.31	86.86	85.18	17.28	101.97	35.79	111.42	N/A	604,000	514,461
1,000,000 TO 1,999,999	3	93.64	105.62	109.03	18.77	96.87	85.23	137.98	N/A	1,417,488	1,545,493
2,000,000 TO 4,999,999	1	102.62	102.62	102.62	00.00	100.00	102.62	102.62	N/A	2,910,000	2,986,280
5,000,000 TO 9,999,999											
10,000,000 +											
____ALL____	40	98.17	100.65	99.38	30.21	101.28	35.79	272.27	77.15 to 109.76	430,174	427,499



**51 Keith**  
**COMMERCIAL**

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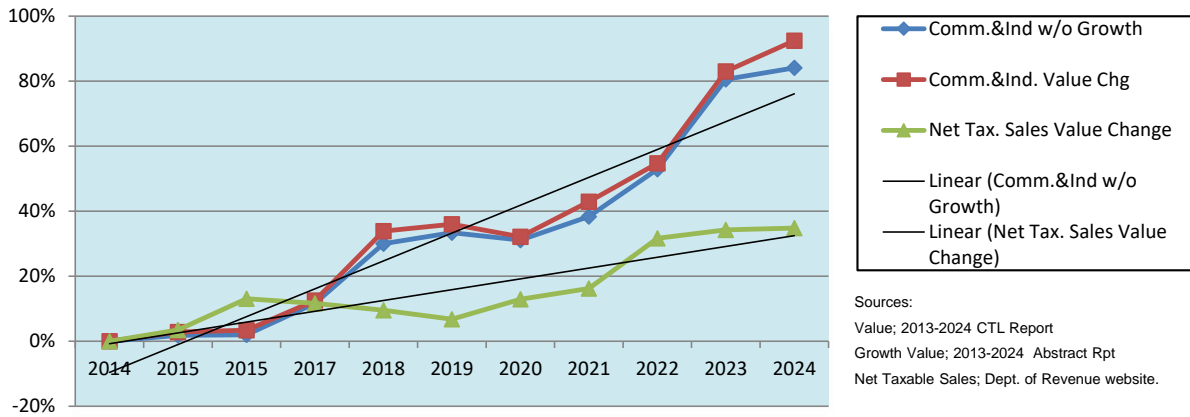
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 95% Mean C.I. : 87.51 to 113.79

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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	113.32	113.32	113.32	00.00	100.00	113.32	113.32	N/A	425,000	481,625
306	1	272.27	272.27	272.27	00.00	100.00	272.27	272.27	N/A	180,000	490,090
343	1	102.62	102.62	102.62	00.00	100.00	102.62	102.62	N/A	2,910,000	2,986,280
344	7	98.31	97.59	83.43	23.78	116.97	35.79	134.00	35.79 to 134.00	363,497	303,259
349	2	91.63	91.63	86.90	06.98	105.44	85.23	98.02	N/A	830,732	721,923
351	1	137.98	137.98	137.98	00.00	100.00	137.98	137.98	N/A	1,750,000	2,414,620
352	4	109.93	108.62	102.89	38.24	105.57	61.44	153.18	N/A	272,500	280,363
384	3	74.90	80.64	79.60	07.73	101.31	74.82	92.19	N/A	121,667	96,850
386	2	88.07	88.07	81.88	12.88	107.56	76.73	99.40	N/A	165,000	135,105
401	1	93.64	93.64	93.64	00.00	100.00	93.64	93.64	N/A	1,058,000	990,720
408	1	42.15	42.15	42.15	00.00	100.00	42.15	42.15	N/A	320,000	134,875
412	1	124.06	124.06	124.06	00.00	100.00	124.06	124.06	N/A	175,000	217,100
426	1	139.59	139.59	139.59	00.00	100.00	139.59	139.59	N/A	332,000	463,450
442	4	109.93	108.83	112.97	16.98	96.34	77.15	138.30	N/A	256,250	289,483
471	6	88.86	95.89	92.77	36.88	103.36	50.91	167.97	50.91 to 167.97	251,833	233,635
528	3	58.39	67.63	74.21	30.60	91.13	45.44	99.05	N/A	385,000	285,713
999	1	68.12	68.12	68.12	00.00	100.00	68.12	68.12	N/A	375,000	255,450
<u>ALL</u>	40	98.17	100.65	99.38	30.21	101.28	35.79	272.27	77.15 to 109.76	430,174	427,499

### 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	\$ 95,871,540	\$ 2,182,705	2.28%	\$ 93,688,835		\$ 101,720,938	
2014	\$ 98,592,825	\$ 990,265	1.00%	\$ 97,602,560	1.81%	\$ 105,234,506	3.45%
2015	\$ 99,107,250	\$ 1,328,895	1.34%	\$ 97,778,355	-0.83%	\$ 115,012,584	9.29%
2015	\$ 107,873,128	\$ 857,120	0.79%	\$ 107,016,008	7.98%	\$ 113,580,114	-1.25%
2017	\$ 128,365,990	\$ 3,723,685	2.90%	\$ 124,642,305	15.55%	\$ 111,402,250	-1.92%
2018	\$ 130,345,150	\$ 2,449,165	1.88%	\$ 127,895,985	-0.37%	\$ 108,643,438	-2.48%
2019	\$ 126,712,020	\$ 983,120	0.78%	\$ 125,728,900	-3.54%	\$ 114,867,196	5.73%
2020	\$ 137,010,450	\$ 4,379,690	3.20%	\$ 132,630,760	4.67%	\$ 118,240,192	2.94%
2021	\$ 148,321,785	\$ 1,750,060	1.18%	\$ 146,571,725	6.98%	\$ 133,908,607	13.25%
2022	\$ 175,420,320	\$ 2,294,970	1.31%	\$ 173,125,350	16.72%	\$ 136,591,802	2.00%
2023	\$ 184,508,050	\$ 8,018,440	4.35%	\$ 176,489,610	0.61%	\$ 137,124,767	0.39%
2024	\$ 195,493,840	\$ 7,521,975	3.85%	\$ 187,971,865	1.88%	\$ 138,234,746	0.81%
Ann %chg	7.09%			Average	4.68%	2.77%	2.93%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	1.81%	2.84%	3.45%
2015	1.99%	3.38%	13.07%
2016	11.62%	12.52%	11.66%
2017	30.01%	33.89%	9.52%
2018	33.40%	35.96%	6.81%
2019	31.14%	32.17%	12.92%
2020	38.34%	42.91%	16.24%
2021	52.88%	54.71%	31.64%
2022	80.58%	82.97%	34.28%
2023	84.09%	92.45%	34.80%
2024	96.07%	103.91%	35.90%

County Number	51
County Name	Keith

## COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	5	Median :	103	COV :	19.68	95% Median C.I. :	N/A
Total Sales Price :	2,413,000	Wgt. Mean :	96	STD :	19.48	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,413,000	Mean :	99	Avg.Abs.Dev :	13.65	95% Mean C.I. :	74.81 to 123.17
Total Assessed Value :	2,321,340						
Avg. Adj. Sales Price :	482,600	COD :	13.23	MAX Sales Ratio :	116.68		
Avg. Assessed Value :	464,268	PRD :	102.90	MIN Sales Ratio :	68.12		

What IF

**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											
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022	1	113.32	113.32	113.32		100.00	113.32	113.32	N/A	425,000	481,625
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	1	103.17	103.17	103.17		100.00	103.17	103.17	N/A	400,000	412,690
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	2	80.88	80.88	86.96	15.78	93.01	68.12	93.64	N/A	716,500	623,085
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	116.68	116.68	116.68		100.00	116.68	116.68	N/A	155,000	180,855
____Study Yrs____											
10/01/2021 To 09/30/2022	1	113.32	113.32	113.32		100.00	113.32	113.32	N/A	425,000	481,625
10/01/2022 To 09/30/2023	1	103.17	103.17	103.17		100.00	103.17	103.17	N/A	400,000	412,690
10/01/2023 To 09/30/2024	3	93.64	92.81	89.86	17.29	103.28	68.12	116.68	N/A	529,333	475,675
____Calendar Yrs____											
01/01/2022 To 12/31/2022	2	108.25	108.25	108.40	04.69	99.86	103.17	113.32	N/A	412,500	447,158
01/01/2023 To 12/31/2023											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	5	Median :	103	COV :	19.68	95% Median C.I. :	N/A
Total Sales Price :	2,413,000	Wgt. Mean :	96	STD :	19.48	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,413,000	Mean :	99	Avg.Abs.Dev :	13.65	95% Mean C.I. :	74.81 to 123.17
Total Assessed Value :	2,321,340						
Avg. Adj. Sales Price :	482,600	COD :	13.23	MAX Sales Ratio :	116.68		
Avg. Assessed Value :	464,268	PRD :	102.90	MIN Sales Ratio :	68.12		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
5	5	103.17	98.99	96.20	13.23	102.90	68.12	116.68	N/A	482,600	464,268

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
02											
03	5	103.17	98.99	96.20	13.23	102.90	68.12	116.68	N/A	482,600	464,268
04											

## COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	5	Median :	103	COV :	19.68	95% Median C.I. :	N/A
Total Sales Price :	2,413,000	Wgt. Mean :	96	STD :	19.48	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,413,000	Mean :	99	Avg.Abs.Dev :	13.65	95% Mean C.I. :	74.81 to 123.17
Total Assessed Value :	2,321,340						
Avg. Adj. Sales Price :	482,600	COD :	13.23	MAX Sales Ratio :	116.68		
Avg. Assessed Value :	464,268	PRD :	102.90	MIN Sales Ratio :	68.12		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	5	103.17	98.99	96.20	13.23	102.90	68.12	116.68	N/A	482,600	464,268
Greater Than 15,000	5	103.17	98.99	96.20	13.23	102.90	68.12	116.68	N/A	482,600	464,268
Greater Than 30,000	5	103.17	98.99	96.20	13.23	102.90	68.12	116.68	N/A	482,600	464,268
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	116.68	116.68	116.68		100.00	116.68	116.68	N/A	155,000	180,855
250,000 TO 499,999	3	103.17	94.87	95.81	14.61	99.02	68.12	113.32	N/A	400,000	383,255
500,000 TO 999,999											
1,000,000 TO 1,999,999	1	93.64	93.64	93.64		100.00	93.64	93.64	N/A	1,058,000	990,720
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	5	Median :	103	COV :	19.68	95% Median C.I. :	N/A
Total Sales Price :	2,413,000	Wgt. Mean :	96	STD :	19.48	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,413,000	Mean :	99	Avg.Abs.Dev :	13.65	95% Mean C.I. :	74.81 to 123.17
Total Assessed Value :	2,321,340						
Avg. Adj. Sales Price :	482,600	COD :	13.23	MAX Sales Ratio :	116.68		
Avg. Assessed Value :	464,268	PRD :	102.90	MIN Sales Ratio :	68.12		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
304	1	113.32	113.32	113.32		100.00	113.32	113.32	N/A	425,000	481,625
401	1	93.64	93.64	93.64		100.00	93.64	93.64	N/A	1,058,000	990,720
442	2	109.93	109.93	106.95	06.15	102.79	103.17	116.68	N/A	277,500	296,773
999	1	68.12	68.12	68.12		100.00	68.12	68.12	N/A	375,000	255,450

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF

**51 Keith****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 : 41	MEDIAN : 72	COV : 22.09	95% Median C.I. : 68.83 to 75.99
Total Sales Price : 56,075,096	WGT. MEAN : 60	STD : 16.26	95% Wgt. Mean C.I. : 41.60 to 77.73
Total Adj. Sales Price : 56,075,096	MEAN : 74	Avg. Abs. Dev : 11.52	95% Mean C.I. : 68.63 to 78.59
Total Assessed Value : 33,456,715			
Avg. Adj. Sales Price : 1,367,685	COD : 15.92	MAX Sales Ratio : 120.50	
Avg. Assessed Value : 816,017	PRD : 123.38	MIN Sales Ratio : 28.89	

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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	7	76.38	78.15	85.59	06.56	91.31	71.54	95.84	71.54 to 95.84	660,878	565,641
01-JAN-22 To 31-MAR-22	3	89.02	79.16	62.30	17.51	127.06	50.85	97.61	N/A	2,375,333	1,479,880
01-APR-22 To 30-JUN-22	2	84.55	84.55	82.47	16.66	102.52	70.46	98.63	N/A	967,500	797,863
01-JUL-22 To 30-SEP-22	1	74.54	74.54	74.54	00.00	100.00	74.54	74.54	N/A	335,000	249,695
01-OCT-22 To 31-DEC-22	3	63.14	63.66	64.79	05.19	98.26	59.00	68.83	N/A	373,452	241,977
01-JAN-23 To 31-MAR-23	5	72.36	74.33	73.41	04.67	101.25	69.85	82.11	N/A	1,066,982	783,300
01-APR-23 To 30-JUN-23	6	66.96	72.06	80.01	22.55	90.06	55.40	102.45	55.40 to 102.45	918,829	735,153
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	4	73.94	82.81	93.13	20.64	88.92	62.85	120.50	N/A	500,177	465,833
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	2	61.53	61.53	31.65	53.05	194.41	28.89	94.16	N/A	8,876,500	2,809,740
01-JUL-24 To 30-SEP-24	8	64.97	67.59	64.62	13.19	104.60	57.29	86.96	57.29 to 86.96	1,291,375	834,501
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	13	76.38	79.09	73.06	12.53	108.25	50.85	98.63	71.54 to 95.84	1,078,627	788,042
01-OCT-22 To 30-SEP-23	14	70.60	71.07	75.64	13.31	93.96	55.40	102.45	59.00 to 82.11	854,874	646,668
01-OCT-23 To 30-SEP-24	14	70.36	71.07	47.06	20.55	151.02	28.89	120.50	57.59 to 86.96	2,148,908	1,011,344
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	9	70.46	74.68	66.67	18.61	112.01	50.85	98.63	59.00 to 97.61	1,168,484	778,999
01-JAN-23 To 31-DEC-23	15	72.36	75.68	79.31	15.53	95.42	55.40	120.50	62.85 to 82.11	856,573	679,383
<u>ALL</u>	41	72.36	73.61	59.66	15.92	123.38	28.89	120.50	68.83 to 75.99	1,367,685	816,017

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	1	74.80	74.80	74.80	00.00	100.00	74.80	74.80	N/A	606,096	453,365
2	16	72.31	70.62	43.07	18.77	163.97	28.89	120.50	56.35 to 76.81	1,723,614	742,394
3	24	72.96	75.56	75.74	14.45	99.76	57.29	102.45	68.47 to 84.22	1,162,133	880,210
<u>ALL</u>	41	72.36	73.61	59.66	15.92	123.38	28.89	120.50	68.83 to 75.99	1,367,685	816,017



**51 Keith**  
**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 : 41	MEDIAN : 72	COV : 22.09	95% Median C.I. : 68.83 to 75.99
Total Sales Price : 56,075,096	WGT. MEAN : 60	STD : 16.26	95% Wgt. Mean C.I. : 41.60 to 77.73
Total Adj. Sales Price : 56,075,096	MEAN : 74	Avg. Abs. Dev : 11.52	95% Mean C.I. : 68.63 to 78.59
Total Assessed Value : 33,456,715			
Avg. Adj. Sales Price : 1,367,685	COD : 15.92	MAX Sales Ratio : 120.50	
Avg. Assessed Value : 816,017	PRD : 123.38	MIN Sales Ratio : 28.89	

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	1	98.63	98.63	98.63	00.00	100.00	98.63	98.63	N/A	825,000	813,670
3	1	98.63	98.63	98.63	00.00	100.00	98.63	98.63	N/A	825,000	813,670
____Dry____											
County	10	73.45	75.45	78.78	12.69	95.77	55.40	120.50	59.11 to 76.81	463,515	365,172
2	7	75.63	78.48	81.87	13.92	95.86	55.40	120.50	55.40 to 120.50	486,902	398,619
3	3	71.54	68.40	70.21	07.18	97.42	59.11	74.54	N/A	408,944	287,128
____Grass____											
County	2	65.58	65.58	71.97	14.07	91.12	56.35	74.80	N/A	358,048	257,675
1	1	74.80	74.80	74.80	00.00	100.00	74.80	74.80	N/A	606,096	453,365
2	1	56.35	56.35	56.35	00.00	100.00	56.35	56.35	N/A	110,000	61,985
____ALL____	41	72.36	73.61	59.66	15.92	123.38	28.89	120.50	68.83 to 75.99	1,367,685	816,017

**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	15	74.86	78.34	71.05	16.39	110.26	50.85	102.45	69.85 to 94.16	1,657,600	1,177,658
2	2	74.23	74.23	55.02	31.50	134.91	50.85	97.61	N/A	2,800,000	1,540,620
3	13	74.86	78.97	75.70	14.11	104.32	59.75	102.45	69.85 to 94.16	1,481,846	1,121,818
____Dry____											
County	14	73.19	75.06	78.12	11.60	96.08	55.40	120.50	63.14 to 76.81	408,582	319,176
2	9	74.02	77.29	80.34	11.56	96.20	55.40	120.50	72.25 to 76.81	455,924	366,278
3	5	71.54	71.06	72.48	10.97	98.04	59.11	86.96	N/A	323,366	234,391
____Grass____											
County	2	65.58	65.58	71.97	14.07	91.12	56.35	74.80	N/A	358,048	257,675
1	1	74.80	74.80	74.80	00.00	100.00	74.80	74.80	N/A	606,096	453,365
2	1	56.35	56.35	56.35	00.00	100.00	56.35	56.35	N/A	110,000	61,985
____ALL____	41	72.36	73.61	59.66	15.92	123.38	28.89	120.50	68.83 to 75.99	1,367,685	816,017

## Keith County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Keith	1	n/a	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
McPherson	1	n/a	2,100	n/a	2,100	2,100	n/a	2,100	2,100	2,100
Lincoln	2	3,200	3,178	3,200	3,196	3,090	3,092	3,185	3,175	3,177
Keith	2	3,660	3,660	3,575	3,445	3,445	3,445	3,445	3,445	3,583
Lincoln	4	3,150	3,129	2,653	3,066	3,150	3,100	2,822	2,925	3,059
Lincoln	1	4,822	4,816	4,622	4,589	4,398	4,253	4,389	4,353	4,666
Deuel	1	2,998	3,000	2,900	2,839	2,700	2,685	2,649	2,700	2,938
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809
Keith	3	5,740	5,740	5,740	5,480	5,480	5,480	5,480	5,480	5,651
Lincoln	1	4,822	4,816	4,622	4,589	4,398	4,253	4,389	4,353	4,666
Lincoln	3	3,922	3,917	3,925	3,913	3,806	3,742	3,814	3,799	3,838
Perkins	1	5,692	5,718	4,903	5,553	5,488	5,020	5,373	5,362	5,578
Deuel	1	2,998	3,000	2,900	2,839	2,700	2,685	2,649	2,700	2,938

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Keith	1	n/a	625	625	625	600	600	600	600	609
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Lincoln	2	n/a	1,660	1,660	1,660	1,660	1,610	1,610	1,610	1,646
Keith	2	n/a	1,130	n/a	1,070	1,030	n/a	1,030	1,030	1,107
Lincoln	4	1,275	1,275	1,275	1,275	1,275	1,200	1,200	1,200	1,262
Lincoln	1	1,900	1,900	1,875	1,875	1,851	1,850	1,850	1,850	1,874
Deuel	1	n/a	850	800	800	800	n/a	775	775	832
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925
Keith	3	n/a	1,600	1,500	1,500	1,500	1,500	1,470	1,470	1,562
Lincoln	1	1,900	1,900	1,875	1,875	1,851	1,850	1,850	1,850	1,874
Lincoln	3	n/a	1,425	1,425	1,425	1,375	1,375	1,375	1,375	1,409
Perkins	1	n/a	1,400	1,400	1,315	1,315	n/a	1,235	1,235	1,356
Deuel	1	n/a	850	800	800	800	n/a	775	775	832

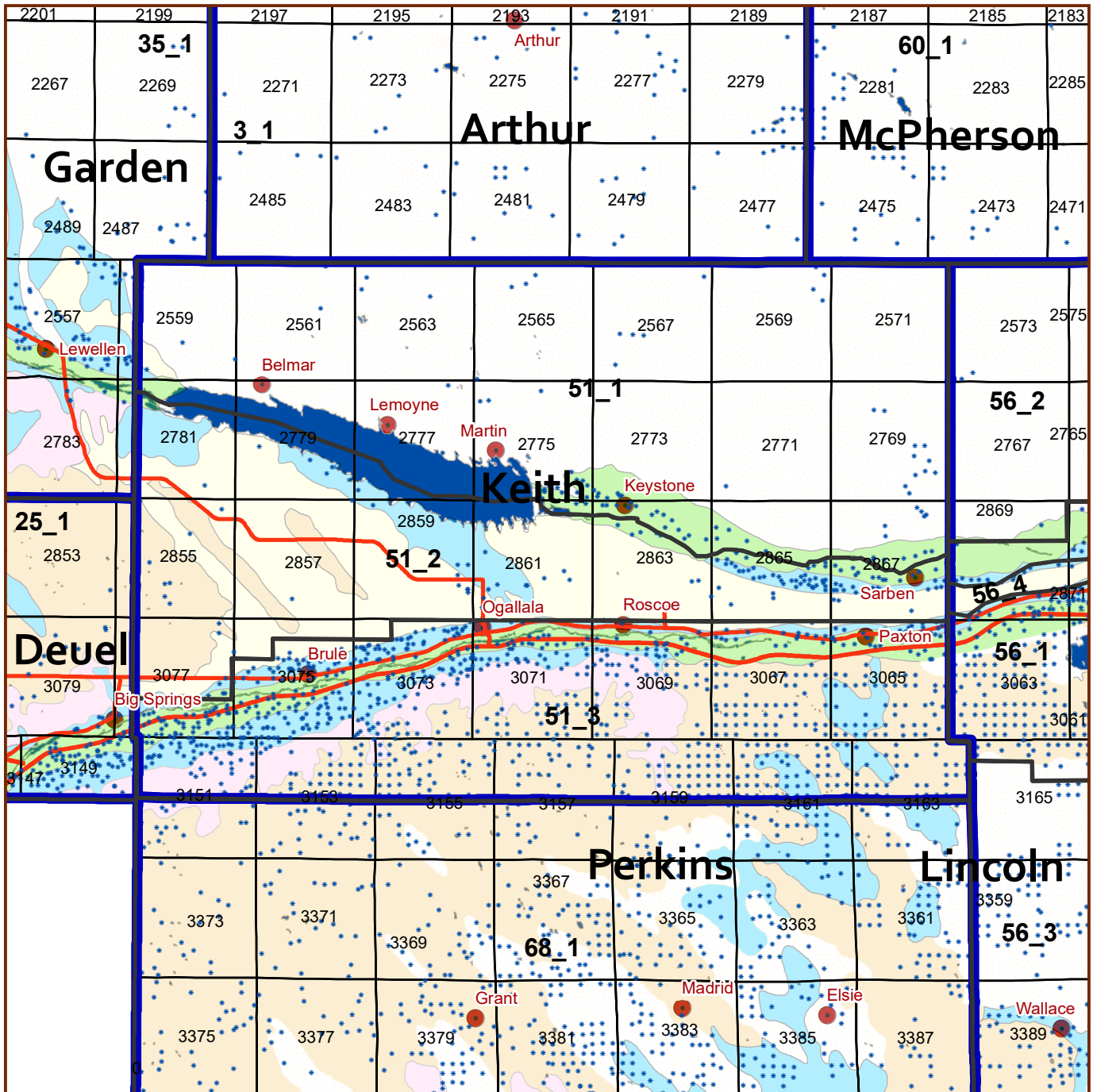
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Keith	1	760	760	n/a	760	720	720	720	720	722
Garden	1	495	n/a	498	495	485	485	485	485	486
Arthur	1	505	505	505	505	505	505	n/a	505	505
McPherson	1	670	670	670	670	670	670	670	670	670
Lincoln	2	800	787	800	800	798	770	770	759	772
Keith	2	815	n/a	n/a	815	n/a	775	775	775	775
Lincoln	4	975	975	975	975	975	850	850	850	966
Lincoln	1	1,175	1,175	1,175	1,175	1,125	1,125	1,125	1,125	1,165
Deuel	1	455	n/a	455	455	n/a	455	455	455	455
Garden	1	495	n/a	498	495	485	485	485	485	486
Keith	3	665	n/a	640	640	n/a	640	620	620	633
Lincoln	1	1,175	1,175	1,175	1,175	1,125	1,125	1,125	1,125	1,165
Lincoln	3	823	825	825	825	825	770	770	770	775
Perkins	1	690	n/a	n/a	690	n/a	690	690	690	690
Deuel	1	455	n/a	455	455	n/a	455	455	455	455

County	Mkt Area	CRP	TIMBER	WASTE
Keith	1	484	n/a	316
Garden	1	854	n/a	50
Arthur	1	n/a	n/a	10
McPherson	1	725	n/a	10
Lincoln	2	n/a	n/a	394
Keith	2	790	n/a	314
Lincoln	4	n/a	n/a	430
Lincoln	1	1,510	n/a	646
Deuel	1	588	n/a	n/a
Garden	1	854	n/a	50
Keith	3	1,196	n/a	335
Lincoln	1	1,510	n/a	646
Lincoln	3	1,105	n/a	425
Perkins	1	766	n/a	80
Deuel	1	588	n/a	n/a

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.

# KEITH COUNTY



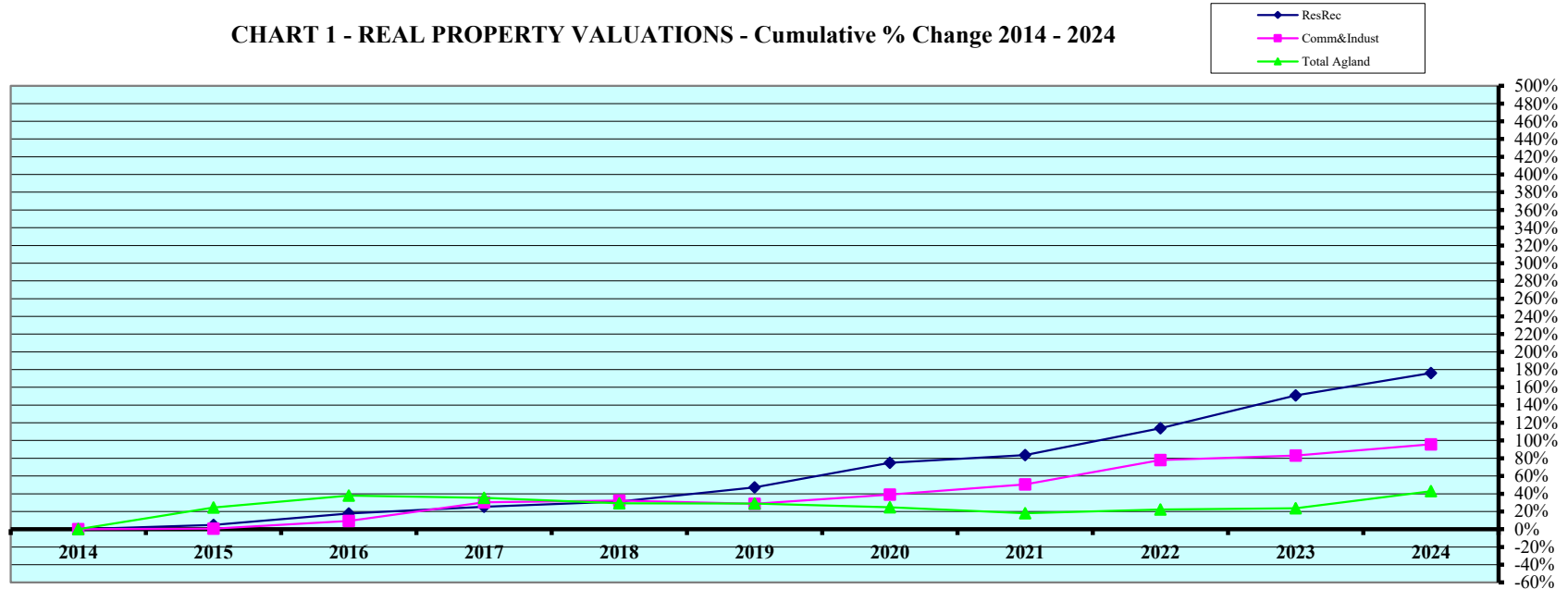
## Legend

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

## Soils CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 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	350,691,700	-	-	-	98,592,825	-	-	-	567,610,755	-	-	-
2015	368,082,665	17,390,965	4.96%	4.96%	99,107,250	514,425	0.52%	0.52%	706,691,440	139,080,685	24.50%	24.50%
2016	413,237,412	45,154,747	12.27%	17.83%	107,873,128	8,765,878	8.84%	9.41%	782,428,060	75,736,620	10.72%	37.85%
2017	439,259,790	26,022,378	6.30%	25.26%	128,365,990	20,492,862	19.00%	30.20%	768,176,910	-14,251,150	-1.82%	35.34%
2018	460,152,436	20,892,646	4.76%	31.21%	130,345,150	1,979,160	1.54%	32.21%	733,539,115	-34,637,795	-4.51%	29.23%
2019	516,332,990	56,180,554	12.21%	47.23%	126,712,020	-3,633,130	-2.79%	28.52%	732,353,790	-1,185,325	-0.16%	29.02%
2020	613,156,999	96,824,009	18.75%	74.84%	137,010,450	10,298,430	8.13%	38.97%	708,639,255	-23,714,535	-3.24%	24.85%
2021	643,513,495	30,356,496	4.95%	83.50%	148,321,785	11,311,335	8.26%	50.44%	670,355,005	-38,284,250	-5.40%	18.10%
2022	750,096,330	106,582,835	16.56%	113.89%	175,439,375	27,117,590	18.28%	77.94%	694,328,715	23,973,710	3.58%	22.32%
2023	879,665,465	129,569,135	17.27%	150.84%	180,504,250	5,064,875	2.89%	83.08%	701,917,765	7,589,050	1.09%	23.66%
2024	968,278,755	88,613,290	10.07%	176.11%	193,021,495	12,517,245	6.93%	95.78%	810,628,450	108,710,685	15.49%	42.81%

Rate Annual %chg: Residential & Recreational **10.69%**

Commercial & Industrial **6.95%**

Agricultural Land **3.63%**

Cnty# **51**  
County **KEITH**

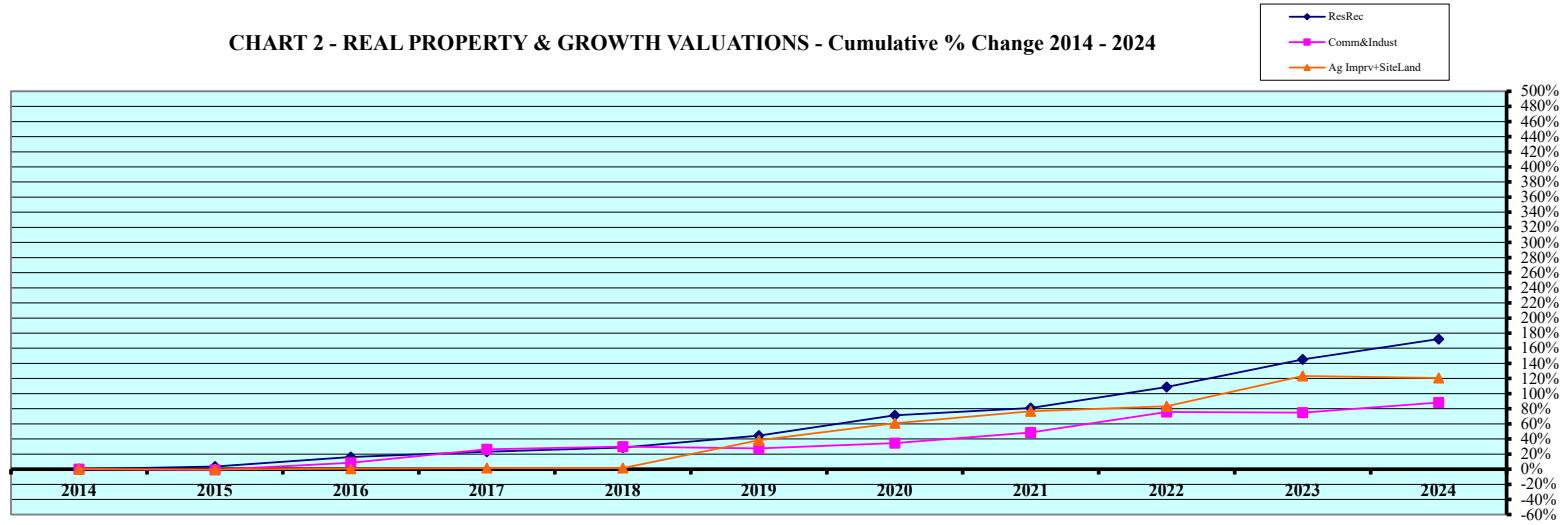
CHART 1

(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	350,691,700	6,315,095	1.80%	344,376,605	--	--	98,592,825	990,265	1.00%	97,602,560	--	--
2015	368,082,665	4,533,360	1.23%	363,549,305	3.67%	3.67%	99,107,250	1,328,895	1.34%	97,778,355	-0.83%	-0.83%
2016	413,237,412	5,675,133	1.37%	407,562,279	10.73%	16.22%	107,873,128	857,120	0.79%	107,016,008	7.98%	8.54%
2017	439,259,790	7,276,707	1.66%	431,983,083	4.54%	23.18%	128,365,990	3,723,685	2.90%	124,642,305	15.55%	26.42%
2018	460,152,436	8,682,225	1.89%	451,470,211	2.78%	28.74%	130,345,150	2,449,165	1.88%	127,895,985	-0.37%	29.72%
2019	516,332,990	9,474,572	1.83%	506,858,418	10.15%	44.53%	126,712,020	983,120	0.78%	125,728,900	-3.54%	27.52%
2020	613,156,999	11,992,588	1.96%	601,164,411	16.43%	71.42%	137,010,450	4,379,690	3.20%	132,630,760	4.67%	34.52%
2021	643,513,495	8,990,795	1.40%	634,522,700	3.48%	80.93%	148,321,785	1,750,060	1.18%	146,571,725	6.98%	48.66%
2022	750,096,330	18,222,322	2.43%	731,874,008	13.73%	108.69%	175,439,375	2,294,970	1.31%	173,144,405	16.74%	75.62%
2023	879,665,465	19,205,786	2.18%	860,459,679	14.71%	145.36%	180,504,250	8,018,440	4.44%	172,485,810	-1.68%	74.95%
2024	968,278,755	13,597,221	1.40%	954,681,534	8.53%	172.23%	193,021,495	7,521,975	3.90%	185,499,520	2.77%	88.15%
Rate Ann%chg	10.69%	Resid & Recreat w/o growth				8.87%	6.95%	C & I w/o growth				4.83%

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	38,889,360	23,410,395	62,299,755	3,127,015	5.02%	59,172,740	--	--
2015	40,009,685	23,426,275	63,435,960	1,376,065	2.17%	62,059,895	-0.39%	-0.39%
2016	40,139,220	23,460,265	63,599,485	1,005,280	1.58%	62,594,205	-1.33%	0.47%
2017	40,223,197	23,932,945	64,156,142	951,390	1.48%	63,204,752	-0.62%	1.45%
2018	39,903,544	24,040,580	63,944,124	779,615	1.22%	63,164,509	-1.55%	1.39%
2019	49,916,840	36,920,685	86,837,525	768,915	0.89%	86,068,610	34.60%	38.15%
2020	57,016,145	43,851,268	100,867,413	748,705	0.74%	100,118,708	15.29%	60.70%
2021	59,481,480	51,584,410	111,065,890	1,138,145	1.02%	109,927,745	8.98%	76.45%
2022	65,699,495	49,931,720	115,631,215	1,411,685	1.22%	114,219,530	2.84%	83.34%
2023	81,296,010	60,831,880	142,127,890	3,033,170	2.13%	139,094,720	20.29%	123.27%
2024	77,493,440	62,009,555	139,502,995	2,019,985	1.45%	137,483,010	-3.27%	120.68%
Rate Ann%chg	7.14%	10.23%	8.40%	Ag Imprv+Site w/o growth			7.49%	

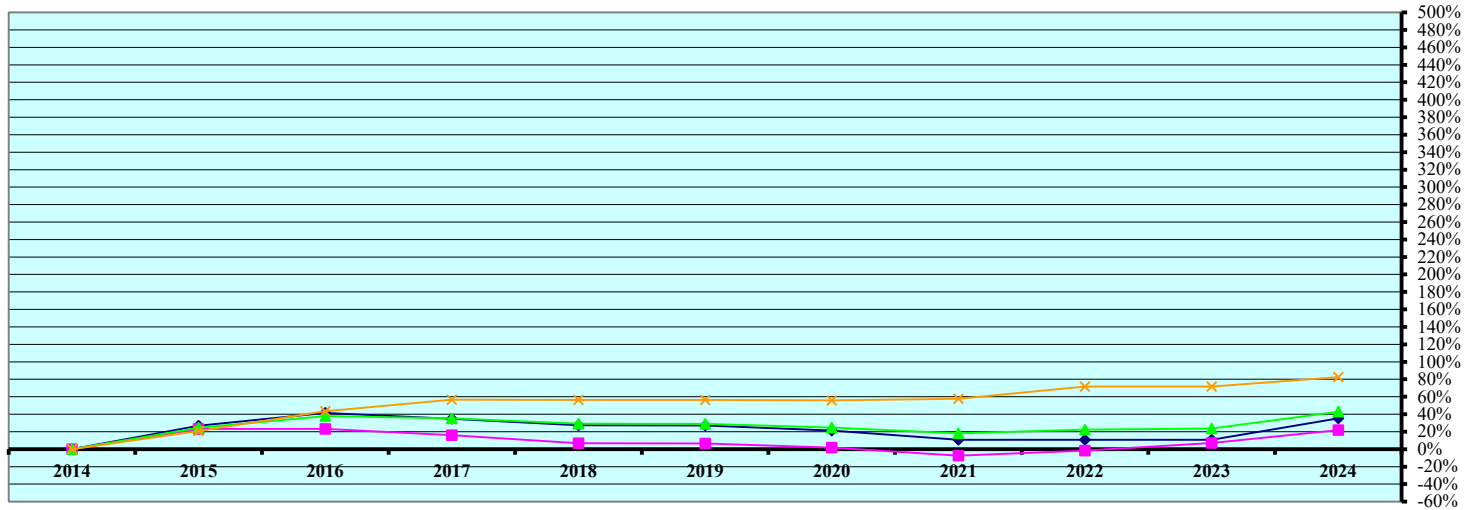
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land.  
Real property growth is value attributable to new construction, additions to existing buildings, and 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# 51  
County KEITH

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	323,944,205	-	-	-	115,961,525	-	-	-	120,742,990	-	-	-
2015	410,673,885	86,729,680	26.77%	26.77%	142,814,790	26,853,265	23.16%	23.16%	145,830,570	25,087,580	20.78%	20.78%
2016	458,346,890	47,673,005	11.61%	41.49%	142,895,685	80,895	0.06%	23.23%	173,149,735	27,319,165	18.73%	43.40%
2017	436,577,015	-21,769,875	-4.75%	34.77%	134,464,255	-8,431,430	-5.90%	15.96%	189,079,125	15,929,390	9.20%	56.60%
2018	412,524,360	-24,052,655	-5.51%	27.34%	123,752,370	-10,711,885	-7.97%	6.72%	188,944,080	-135,045	-0.07%	56.48%
2019	411,377,910	-1,146,450	-0.28%	26.99%	123,654,105	-98,265	-0.08%	6.63%	188,776,715	-167,365	-0.09%	56.35%
2020	392,560,560	-18,817,350	-4.57%	21.18%	118,048,075	-5,606,030	-4.53%	1.80%	188,177,945	-598,770	-0.32%	55.85%
2021	358,428,030	-34,132,530	-8.69%	10.64%	107,343,450	-10,704,625	-9.07%	-7.43%	190,534,460	2,356,515	1.25%	57.80%
2022	358,786,975	358,945	0.10%	10.76%	114,069,890	6,726,440	6.27%	-1.63%	207,434,170	16,899,710	8.87%	71.80%
2023	359,158,360	371,385	0.10%	10.87%	124,267,125	10,197,235	8.94%	7.16%	207,267,960	-166,210	-0.08%	71.66%
2024	437,817,055	78,658,695	21.90%	35.15%	141,184,201	16,917,076	13.61%	21.75%	220,329,234	13,061,274	6.30%	82.48%

Rate Ann.%chg: Irrigated **3.06%** Dryland **1.99%** Grassland **6.20%**

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	6,139,905	-	-	-	822,130	-	-	-	567,610,755	-	-	-
2015	1,833,420	-4,306,485	-70.14%	-70.14%	5,538,775	4,716,645	573.71%	573.71%	706,691,440	139,080,685	24.50%	24.50%
2016	2,011,925	178,505	9.74%	-67.23%	6,023,825	485,050	8.76%	632.71%	782,428,060	75,736,620	10.72%	37.85%
2017	155,800	-1,856,125	-92.26%	-97.46%	7,900,715	1,876,890	31.16%	861.01%	768,176,910	-14,251,150	-1.82%	35.34%
2018	155,800	0	0.00%	-97.46%	8,162,505	261,790	3.31%	892.85%	733,539,115	-34,637,795	-4.51%	29.23%
2019	155,800	0	0.00%	-97.46%	8,389,260	226,755	2.78%	920.43%	732,353,790	-1,185,325	-0.16%	29.02%
2020	401,515	245,715	157.71%	-93.46%	9,451,160	1,061,900	12.66%	1049.59%	708,639,255	-23,714,535	-3.24%	24.85%
2021	313,810	-87,705	-21.84%	-94.89%	13,735,255	4,284,095	45.33%	1570.69%	670,355,005	-38,284,250	-5.40%	18.10%
2022	313,400	-410	-0.13%	-94.90%	13,724,280	-10,975	-0.08%	1569.36%	694,328,715	23,973,710	3.58%	22.32%
2023	313,120	-280	-0.09%	-94.90%	10,911,200	-2,813,080	-20.50%	1227.19%	701,917,765	7,589,050	1.09%	23.66%
2024	315,035	1,915	0.61%	-94.87%	10,982,925	71,725	0.66%	1235.91%	810,628,450	108,710,685	15.49%	42.81%

Cnty# **51** Rate Ann.%chg: Total Agric Land **3.63%**  
 County **KEITH**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	323,756,345	113,685	2,848			116,131,510	105,668	1,099			120,876,430	404,005	299		
2015	410,707,420	113,399	3,622	27.18%	27.18%	142,844,735	105,489	1,354	23.21%	23.21%	145,799,580	404,343	361	20.52%	20.52%
2016	458,346,380	113,475	4,039	11.52%	41.83%	142,915,300	105,462	1,355	0.07%	23.30%	173,083,090	404,181	428	18.76%	43.13%
2017	436,577,015	113,106	3,860	-4.44%	35.54%	134,578,625	105,740	1,273	-6.08%	15.81%	189,022,285	404,280	468	9.18%	56.27%
2018	412,542,325	112,876	3,655	-5.31%	28.34%	123,707,720	105,619	1,171	-7.97%	6.57%	188,998,295	404,233	468	0.00%	56.27%
2019	411,415,160	112,592	3,654	-0.02%	28.31%	123,614,365	105,547	1,171	-0.01%	6.57%	188,815,845	403,884	468	-0.01%	56.25%
2020	392,650,730	112,583	3,488	-4.55%	22.47%	118,187,135	105,635	1,119	-4.47%	1.80%	188,257,985	402,973	467	-0.07%	56.14%
2021	359,030,005	109,283	3,285	-5.80%	15.36%	107,357,610	107,235	1,001	-10.52%	-8.91%	190,468,450	400,070	476	1.91%	59.12%
2022	358,362,625	109,174	3,282	-0.09%	15.26%	114,315,745	107,120	1,067	6.60%	-2.90%	207,465,725	399,682	519	9.03%	73.49%
2023	359,161,955	109,440	3,282	-0.02%	15.24%	124,352,125	106,771	1,165	9.14%	5.97%	207,126,560	399,142	519	-0.03%	73.44%
2024	437,872,630	109,442	4,001	21.91%	40.49%	141,185,880	106,694	1,323	13.62%	20.41%	220,371,020	399,375	552	6.33%	84.42%

Rate Annual %chg Average Value/Acre: 3.07%

1.97%

6.19%

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	7,094,715	13,789	515			1,081,045	884	1,223			568,940,045	638,031	892		
2015	1,833,420	3,574	513	-0.30%	-0.30%	5,740,435	10,556	544	-55.53%	-55.53%	706,925,590	637,360	1,109	24.38%	24.38%
2016	2,011,925	3,574	563	9.74%	9.40%	6,023,825	10,599	568	4.51%	-53.52%	782,380,520	637,291	1,228	10.69%	37.68%
2017	2,020,065	3,573	565	0.45%	9.89%	6,036,450	10,596	570	0.24%	-53.41%	768,234,440	637,294	1,205	-1.81%	35.19%
2018	155,800	562	277	-50.95%	-46.10%	8,153,875	13,712	595	4.38%	-51.37%	733,558,015	637,001	1,152	-4.47%	29.14%
2019	155,800	562	277	0.00%	-46.10%	8,349,095	14,126	591	-0.61%	-51.66%	732,350,265	636,711	1,150	-0.12%	28.99%
2020	400,150	1,219	328	18.38%	-36.19%	9,944,110	14,316	695	17.52%	-43.19%	709,440,110	636,726	1,114	-3.13%	24.95%
2021	314,850	954	330	0.47%	-35.89%	14,017,075	17,009	824	18.65%	-32.60%	671,187,990	634,551	1,058	-5.07%	18.62%
2022	313,820	953	329	-0.21%	-36.02%	14,006,100	17,110	819	-0.67%	-33.06%	694,464,015	634,040	1,095	3.55%	22.83%
2023	313,175	952	329	-0.05%	-36.05%	10,915,490	16,165	675	-17.51%	-44.78%	701,869,305	632,470	1,110	1.32%	24.45%
2024	313,120	952	329	0.00%	-36.05%	10,863,600	16,089	675	-0.01%	-44.78%	810,606,250	632,552	1,281	15.48%	43.71%

51  
KEITH

Rate Annual %chg Average Value/Acre: 3.60%

(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
8,335	KEITH	80,868,288	50,606,252	244,689,205	937,196,565	185,671,415	7,350,080	31,082,190	810,628,450	77,493,440	62,009,555	136,930	2,487,732,370
cnty sector/value % of total value:		3.25%	2.03%	9.84%	37.67%	7.46%	0.30%	1.25%	32.59%	3.12%	2.49%	0.01%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
331	BRULE	358,156	940,613	1,660,324	18,455,580	4,608,250	87,360	0	0	0	0	0	26,110,283
3.97%	%sector of county sector	0.44%	1.86%	0.68%	1.97%	2.48%	1.19%						1.05%
	%sector of municipality	1.37%	3.60%	6.36%	70.68%	17.65%	0.33%						100.00%
4,878	OGALLALA	12,241,031	7,603,328	8,714,691	319,334,655	98,874,580	6,081,425	0	0	0	0	0	452,849,710
58.52%	%sector of county sector	15.14%	15.02%	3.56%	34.07%	53.25%	82.74%						18.20%
	%sector of municipality	2.70%	1.68%	1.92%	70.52%	21.83%	1.34%						100.00%
516	PAXTON	932,128	1,484,309	3,269,200	26,775,815	7,190,595	612,385	0	212,660	0	0	0	40,477,092
6.19%	%sector of county sector	1.15%	2.93%	1.34%	2.86%	3.87%	8.33%		0.03%				1.63%
	%sector of municipality	2.30%	3.67%	8.08%	66.15%	17.76%	1.51%		0.53%				100.00%
	%sector of county sector												
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5,726	Total Municipalities	13,531,315	10,028,250	13,644,215	364,566,052	110,673,426	6,781,171	0	212,660	0	0	0	519,437,088
68.69%	%all municip.sectors of cnty	16.73%	19.82%	5.58%	38.90%	59.61%	92.26%		0.03%				20.88%

Total Real Property  
Sum Lines 17, 25, & 30

Records : 9,414

Value : 2,347,013,035

Growth 20,288,371

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	182	3,208,540	51	3,789,500	407	20,677,525	640	27,675,565	
<b>02. Res Improve Land</b>	2,380	38,464,080	191	16,786,995	2,153	84,120,035	4,724	139,371,110	
<b>03. Res Improvements</b>	2,381	323,147,475	200	56,320,580	2,201	420,156,715	4,782	799,624,770	
<b>04. Res Total</b>	2,563	364,820,095	251	76,897,075	2,608	524,954,275	5,422	966,671,445	8,428,301
<b>% of Res Total</b>	47.27	37.74	4.63	7.95	48.10	54.31	57.60	41.19	41.54
<b>05. Com UnImp Land</b>	104	4,869,420	16	1,116,725	26	2,165,615	146	8,151,760	
<b>06. Com Improve Land</b>	421	14,982,940	32	1,639,365	82	5,971,760	535	22,594,065	
<b>07. Com Improvements</b>	426	124,320,325	38	12,843,815	96	25,935,485	560	163,099,625	
<b>08. Com Total</b>	530	144,172,685	54	15,599,905	122	34,072,860	706	193,845,450	8,154,780
<b>% of Com Total</b>	75.07	74.38	7.65	8.05	17.28	17.58	7.50	8.26	40.19
<b>09. Ind UnImp Land</b>	1	27,625	2	56,765	0	0	3	84,390	
<b>10. Ind Improve Land</b>	13	608,595	2	70,360	0	0	15	678,955	
<b>11. Ind Improvements</b>	13	5,730,585	2	555,025	0	0	15	6,285,610	
<b>12. Ind Total</b>	14	6,366,805	4	682,150	0	0	18	7,048,955	960
<b>% of Ind Total</b>	77.78	90.32	22.22	9.68	0.00	0.00	0.19	0.30	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	614	25,605,445	614	25,605,445	
<b>14. Rec Improve Land</b>	0	0	0	0	46	2,206,390	46	2,206,390	
<b>15. Rec Improvements</b>	0	0	0	0	46	11,866,640	46	11,866,640	
<b>16. Rec Total</b>	0	0	0	0	660	39,678,475	660	39,678,475	1,522,295
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	7.01	1.69	7.50
<b>Res &amp; Rec Total</b>	2,563	364,820,095	251	76,897,075	3,268	564,632,750	6,082	1,006,349,920	9,950,596
<b>% of Res &amp; Rec Total</b>	42.14	36.25	4.13	7.64	53.73	56.11	64.61	42.88	49.05
<b>Com &amp; Ind Total</b>	544	150,539,490	58	16,282,055	122	34,072,860	724	200,894,405	8,155,740
<b>% of Com &amp; Ind Total</b>	75.14	74.93	8.01	8.10	16.85	16.96	7.69	8.56	40.20
<b>17. Taxable Total</b>	3,107	515,359,585	309	93,179,130	3,390	598,705,610	6,806	1,207,244,325	18,106,336
<b>% of Taxable Total</b>	45.65	42.69	4.54	7.72	49.81	49.59	72.30	51.44	89.24

## Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	19	255,525	4,693,880		0	0	0
19. Commercial	35	4,689,760	44,484,675		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		19	255,525	4,693,880
19. Commercial	0	0	0		35	4,689,760	44,484,675
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					54	4,945,285	49,178,555

## 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	68	136,930	68	136,930	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	68	136,930	68	136,930	0

## Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	242	81	378	701

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	2	265,250	123	39,327,235	1,857	747,190,320	1,982	786,782,805
28. Ag-Improved Land	0	0	46	11,624,065	487	220,944,400	533	232,568,465
29. Ag Improvements	0	0	48	8,278,055	510	112,002,455	558	120,280,510

30. Ag Total				2,540	1,139,631,780
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth	
	Records	Acres	Value		Records	Acres		Value
31. HomeSite UnImp Land	0	0.00	0		1	1.00		30,000
32. HomeSite Improv Land	0	0.00	0		25	26.02		780,600
33. HomeSite Improvements	0	0.00	0		28	0.00		5,025,195
34. HomeSite Total								
35. FarmSite UnImp Land	0	0.00	0		15	32.16		97,595
36. FarmSite Improv Land	0	0.00	0		38	104.27		321,305
37. FarmSite Improvements	0	0.00	0		46	0.00		3,252,860
38. FarmSite Total								
39. Road & Ditches	0	0.00	0		97	214.48	0	
40. Other- Non Ag Use	0	0.00	0		9	185.83	550,230	
	Rural			Total				
	Records	Acres	Value		Records	Acres	Value	
31. HomeSite UnImp Land	24	22.06	661,800		25	23.06	691,800	
32. HomeSite Improv Land	291	323.01	9,690,300		316	349.03	10,470,900	
33. HomeSite Improvements	309	0.00	60,732,985		337	0.00	65,758,180	
34. HomeSite Total					362	372.09	76,920,880	
35. FarmSite UnImp Land	70	167.05	530,075		85	199.21	627,670	
36. FarmSite Improv Land	435	1,715.06	4,470,325		473	1,819.33	4,791,630	
37. FarmSite Improvements	491	0.00	51,269,470		537	0.00	54,522,330	
38. FarmSite Total					622	2,018.54	59,941,630	
39. Road & Ditches	1,489	4,991.83	0		1,586	5,206.31	0	
40. Other- Non Ag Use	34	1,661.69	3,836,105		43	1,847.52	4,386,335	
41. Total Section VI					984	9,444.46	141,248,845	

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	0.00	0	5	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	26.66	37,435	61	6,675.25	17,407,485
44. Market Value	1	26.66	49,605	61	6,675.25	22,036,180
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	227	40,550.15	52,841,415	289	47,252.06	70,286,335
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	0.00	0.00%	0	0.00%	0.00
46. 1A	21.00	0.26%	44,095	0.26%	2,099.76
47. 2A1	100.67	1.24%	211,410	1.24%	2,100.03
48. 2A	771.57	9.50%	1,620,295	9.50%	2,100.00
49. 3A1	169.38	2.09%	355,700	2.09%	2,100.01
50. 3A	822.61	10.13%	1,727,480	10.13%	2,100.00
51. 4A1	2,382.25	29.34%	5,002,710	29.34%	2,099.99
52. 4A	3,852.86	47.45%	8,090,995	47.45%	2,100.00
53. Total	8,120.34	100.00%	17,052,685	100.00%	2,100.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	188.55	13.58%	117,850	13.94%	625.03
56. 2D1	193.30	13.92%	120,815	14.29%	625.01
57. 2D	115.66	8.33%	72,295	8.55%	625.06
58. 3D1	151.66	10.92%	90,990	10.76%	599.96
59. 3D	124.49	8.97%	74,700	8.84%	600.05
60. 4D1	36.86	2.66%	22,120	2.62%	600.11
61. 4D	577.69	41.61%	346,610	41.00%	599.99
62. Total	1,388.21	100.00%	845,380	100.00%	608.97
Grass					
63. 1G1	5,761.10	2.21%	4,356,695	2.31%	756.23
64. 1G	4.14	0.00%	2,665	0.00%	643.72
65. 2G1	0.29	0.00%	145	0.00%	500.00
66. 2G	8,753.25	3.35%	6,652,480	3.53%	760.00
67. 3G1	1,637.95	0.63%	1,179,325	0.63%	720.00
68. 3G	243,772.55	93.33%	175,447,190	93.06%	719.72
69. 4G1	706.40	0.27%	487,325	0.26%	689.87
70. 4G	564.99	0.22%	406,200	0.22%	718.95
71. Total	261,200.67	100.00%	188,532,025	100.00%	721.79
Irrigated Total	8,120.34	2.99%	17,052,685	8.25%	2,100.00
Dry Total	1,388.21	0.51%	845,380	0.41%	608.97
Grass Total	261,200.67	96.11%	188,532,025	91.22%	721.79
72. Waste	288.00	0.11%	90,905	0.04%	315.64
73. Other	772.11	0.28%	156,255	0.08%	202.37
74. Exempt	17,518.22	6.45%	0	0.00%	0.00
75. Market Area Total	271,769.33	100.00%	206,677,250	100.00%	760.49

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

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	942.92	13.89%	3,451,085	14.19%	3,660.00
46. 1A	3,398.00	50.05%	12,436,680	51.13%	3,660.00
47. 2A1	3.19	0.05%	11,405	0.05%	3,575.24
48. 2A	1,317.42	19.40%	4,538,505	18.66%	3,444.99
49. 3A1	644.68	9.50%	2,220,925	9.13%	3,445.00
50. 3A	53.78	0.79%	185,270	0.76%	3,444.96
51. 4A1	150.43	2.22%	518,225	2.13%	3,444.96
52. 4A	279.18	4.11%	961,770	3.95%	3,444.98
53. Total	6,789.60	100.00%	24,323,865	100.00%	3,582.52
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	34,161.74	70.98%	38,602,850	72.47%	1,130.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	6,856.93	14.25%	7,336,900	13.77%	1,070.00
58. 3D1	1,459.51	3.03%	1,503,315	2.82%	1,030.01
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	3,409.32	7.08%	3,511,590	6.59%	1,030.00
61. 4D	2,242.07	4.66%	2,309,320	4.34%	1,029.99
62. Total	48,129.57	100.00%	53,263,975	100.00%	1,106.68
Grass					
63. 1G1	131.35	0.15%	107,050	0.16%	815.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	137.51	0.16%	112,070	0.17%	815.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	37,481.31	43.52%	29,086,090	43.53%	776.02
69. 4G1	29,097.30	33.78%	22,568,900	33.78%	775.64
70. 4G	19,283.25	22.39%	14,945,245	22.37%	775.04
71. Total	86,130.72	100.00%	66,819,355	100.00%	775.79
Irrigated Total	6,789.60	4.80%	24,323,865	16.84%	3,582.52
Dry Total	48,129.57	34.03%	53,263,975	36.87%	1,106.68
Grass Total	86,130.72	60.89%	66,819,355	46.25%	775.79
72. Waste	89.28	0.06%	28,045	0.02%	314.12
73. Other	305.99	0.22%	45,935	0.03%	150.12
74. Exempt	14,305.27	10.11%	0	0.00%	0.00
75. Market Area Total	141,445.16	100.00%	144,481,175	100.00%	1,021.46

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

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	12,286.25	14.37%	70,523,085	14.59%	5,740.00
46. 1A	43,186.62	50.49%	247,891,165	51.29%	5,740.00
47. 2A1	642.09	0.75%	3,685,595	0.76%	5,740.00
48. 2A	18,590.17	21.74%	101,874,165	21.08%	5,480.00
49. 3A1	2,259.17	2.64%	12,380,255	2.56%	5,480.00
50. 3A	671.43	0.79%	3,679,455	0.76%	5,480.03
51. 4A1	6,866.32	8.03%	37,627,440	7.79%	5,480.00
52. 4A	1,024.78	1.20%	5,615,780	1.16%	5,479.99
53. Total	85,526.83	100.00%	483,276,940	100.00%	5,650.59
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	36,000.64	65.19%	57,601,105	66.76%	1,600.00
56. 2D1	131.50	0.24%	197,250	0.23%	1,500.00
57. 2D	10,735.17	19.44%	16,102,755	18.66%	1,500.00
58. 3D1	3,145.07	5.69%	4,717,605	5.47%	1,500.00
59. 3D	15.05	0.03%	22,575	0.03%	1,500.00
60. 4D1	1,870.88	3.39%	2,750,240	3.19%	1,470.02
61. 4D	3,328.31	6.03%	4,892,655	5.67%	1,470.01
62. Total	55,226.62	100.00%	86,284,185	100.00%	1,562.37
Grass					
63. 1G1	1,144.16	2.81%	806,795	2.84%	705.14
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	37.14	0.09%	32,305	0.11%	869.82
66. 2G	834.15	2.05%	533,855	1.88%	640.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	24,128.67	59.36%	17,521,220	61.59%	726.16
69. 4G1	12,181.68	29.97%	8,044,295	28.28%	660.36
70. 4G	2,321.10	5.71%	1,511,000	5.31%	650.98
71. Total	40,646.90	100.00%	28,449,470	100.00%	699.92
Irrigated Total	85,526.83	46.72%	483,276,940	80.70%	5,650.59
Dry Total	55,226.62	30.17%	86,284,185	14.41%	1,562.37
Grass Total	40,646.90	22.20%	28,449,470	4.75%	699.92
72. Waste	131.29	0.07%	43,970	0.01%	334.91
73. Other	1,534.01	0.84%	797,360	0.13%	519.79
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	183,065.65	100.00%	598,851,925	100.00%	3,271.24



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

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6.93	0.40%	14,555	0.40%	2,100.29
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	72.94	4.23%	153,170	4.23%	2,099.95
48. 2A	969.60	56.20%	2,036,165	56.20%	2,100.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	492.90	28.57%	1,035,100	28.57%	2,100.02
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	182.75	10.59%	383,775	10.59%	2,100.00
53. Total	1,725.12	100.00%	3,622,765	100.00%	2,100.01
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	15.50	34.74%	9,690	35.68%	625.16
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	28.21	63.22%	16,925	62.32%	599.96
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.91	2.04%	545	2.01%	598.90
62. Total	44.62	100.00%	27,160	100.00%	608.70
Grass					
63. 1G1	2,098.53	53.23%	1,101,695	54.13%	524.98
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	449.91	11.41%	236,200	11.61%	524.99
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	1,376.74	34.92%	688,370	33.82%	500.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	16.94	0.43%	8,975	0.44%	529.81
71. Total	3,942.12	100.00%	2,035,240	100.00%	516.28
Irrigated Total	1,725.12	18.95%	3,622,765	44.67%	2,100.01
Dry Total	44.62	0.49%	27,160	0.33%	608.70
Grass Total	3,942.12	43.30%	2,035,240	25.09%	516.28
72. Waste	139.96	1.54%	46,890	0.58%	335.02
73. Other	3,251.42	35.72%	2,378,260	29.32%	731.45
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	9,103.24	100.00%	8,110,315	100.00%	890.93

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

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	76.61	3.00%	210,680	3.07%	2,750.03
46. 1A	814.21	31.87%	2,239,090	32.63%	2,750.02
47. 2A1	32.35	1.27%	88,965	1.30%	2,750.08
48. 2A	1,095.74	42.89%	2,903,700	42.31%	2,649.99
49. 3A1	164.83	6.45%	436,795	6.37%	2,649.97
50. 3A	165.25	6.47%	437,910	6.38%	2,649.98
51. 4A1	7.31	0.29%	19,370	0.28%	2,649.79
52. 4A	198.45	7.77%	525,890	7.66%	2,649.99
53. Total	2,554.75	100.00%	6,862,400	100.00%	2,686.13
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	53.15	25.95%	54,745	26.69%	1,030.01
56. 2D1	6.16	3.01%	6,345	3.09%	1,030.03
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	124.88	60.97%	123,630	60.27%	989.99
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	20.63	10.07%	20,420	9.95%	989.82
62. Total	204.82	100.00%	205,140	100.00%	1,001.56
Grass					
63. 1G1	870.59	28.09%	457,085	28.51%	525.03
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	213.51	6.89%	112,095	6.99%	525.01
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	950.57	30.67%	501,670	31.29%	527.76
69. 4G1	241.22	7.78%	120,610	7.52%	500.00
70. 4G	823.77	26.58%	411,885	25.69%	500.00
71. Total	3,099.66	100.00%	1,603,345	100.00%	517.26
Irrigated Total	2,554.75	28.60%	6,862,400	63.79%	2,686.13
Dry Total	204.82	2.29%	205,140	1.91%	1,001.56
Grass Total	3,099.66	34.69%	1,603,345	14.90%	517.26
72. Waste	401.42	4.49%	133,240	1.24%	331.92
73. Other	2,673.51	29.92%	1,953,025	18.16%	730.51
74. Exempt	0.74	0.01%	0	0.00%	0.00
75. Market Area Total	8,934.16	100.00%	10,757,150	100.00%	1,204.05

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

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	344.38	8.06%	1,520,435	8.27%	4,414.99
46. 1A	1,182.53	27.66%	5,220,880	28.40%	4,415.01
47. 2A1	305.97	7.16%	1,350,870	7.35%	4,415.04
48. 2A	1,978.61	46.28%	8,339,840	45.36%	4,215.00
49. 3A1	131.54	3.08%	554,445	3.02%	4,215.03
50. 3A	106.70	2.50%	449,745	2.45%	4,215.04
51. 4A1	2.10	0.05%	8,850	0.05%	4,214.29
52. 4A	223.33	5.22%	941,330	5.12%	4,214.97
53. Total	4,275.16	100.00%	18,386,395	100.00%	4,300.75
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	476.42	33.16%	762,270	34.67%	1,600.00
56. 2D1	56.55	3.94%	84,825	3.86%	1,500.00
57. 2D	4.43	0.31%	6,645	0.30%	1,500.00
58. 3D1	750.85	52.25%	1,126,275	51.23%	1,500.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	148.65	10.35%	218,510	9.94%	1,469.96
62. Total	1,436.90	100.00%	2,198,525	100.00%	1,530.05
Grass					
63. 1G1	1,931.17	37.74%	1,354,845	39.93%	701.57
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	11.47	0.22%	7,340	0.22%	639.93
66. 2G	877.01	17.14%	561,290	16.54%	640.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	987.94	19.31%	657,230	19.37%	665.25
69. 4G1	521.78	10.20%	323,500	9.53%	619.99
70. 4G	788.05	15.40%	488,795	14.41%	620.26
71. Total	5,117.42	100.00%	3,393,000	100.00%	663.03
Irrigated Total	4,275.16	23.26%	18,386,395	62.32%	4,300.75
Dry Total	1,436.90	7.82%	2,198,525	7.45%	1,530.05
Grass Total	5,117.42	27.84%	3,393,000	11.50%	663.03
72. Waste	65.97	0.36%	22,095	0.07%	334.92
73. Other	7,483.39	40.72%	5,505,105	18.66%	735.64
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	18,378.84	100.00%	29,505,120	100.00%	1,605.39

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	40.37	227,815	7,237.57	37,109,000	101,713.86	516,188,235	108,991.80	553,525,050
77. Dry Land	23.30	34,950	3,840.48	4,844,660	102,566.96	137,944,755	106,430.74	142,824,365
78. Grass	0.00	0	8,105.41	5,976,460	392,032.08	284,855,975	400,137.49	290,832,435
79. Waste	0.00	0	49.90	16,715	1,066.02	348,430	1,115.92	365,145
80. Other	3.36	2,485	1,727.30	1,224,735	14,289.77	9,608,720	16,020.43	10,835,940
81. Exempt	0.00	0	0.00	0	31,824.23	0	31,824.23	0
82. Total	67.03	265,250	20,960.66	49,171,570	611,668.69	948,946,115	632,696.38	998,382,935

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	108,991.80	17.23%	553,525,050	55.44%	5,078.59
Dry Land	106,430.74	16.82%	142,824,365	14.31%	1,341.95
Grass	400,137.49	63.24%	290,832,435	29.13%	726.83
Waste	1,115.92	0.18%	365,145	0.04%	327.21
Other	16,020.43	2.53%	10,835,940	1.09%	676.38
Exempt	31,824.23	5.03%	0	0.00%	0.00
Total	632,696.38	100.00%	998,382,935	100.00%	1,577.98

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 Brule	22	232,725	170	1,797,495	176	21,919,735	198	23,949,955	0
83.2 Key/roscoe/sarben	40	233,820	111	771,795	113	9,207,100	153	10,212,715	709,165
83.3 Lake	790	32,756,655	1,762	61,270,370	1,794	350,589,265	2,584	444,616,290	4,734,650
83.4 Og Sub	1	4,915	3	245,440	3	829,095	4	1,079,450	0
83.5 Ogallala	139	2,540,090	1,974	32,481,540	1,976	276,859,910	2,115	311,881,540	1,539,856
83.6 Paxton	19	354,445	235	4,105,820	228	23,969,160	247	28,429,425	484,750
83.7 Rural	243	17,158,360	515	40,905,040	538	128,117,145	781	186,180,545	2,482,175
84 Residential Total	1,254	53,281,010	4,770	141,577,500	4,828	811,491,410	6,082	1,006,349,920	9,950,596

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	Brule	0	0	1	11,875	1	322,585	1	334,460	0
85.2	Lake	16	1,123,105	60	5,051,735	65	19,135,860	81	25,310,700	242,275
85.3	Og Sub	0	0	1	64,785	1	325,995	1	390,780	0
85.4	Ogallala	83	4,925,335	372	15,077,930	379	122,375,525	462	142,378,790	7,718,380
85.5	Rural	0	0	3	254,165	3	995,250	3	1,249,415	194,125
85.6	Rural & Small Villages	50	2,187,710	113	2,812,530	126	26,230,020	176	31,230,260	960
86	Commercial Total	149	8,236,150	550	23,273,020	575	169,385,235	724	200,894,405	8,155,740

## 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	5,677.44	2.18%	4,314,865	2.29%	760.00
88. 1G	2.29	0.00%	1,740	0.00%	759.83
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	8,753.25	3.36%	6,652,480	3.53%	760.00
91. 3G1	1,637.95	0.63%	1,179,325	0.63%	720.00
92. 3G	243,484.75	93.38%	175,309,035	93.10%	720.00
93. 4G1	617.70	0.24%	444,750	0.24%	720.01
94. 4G	562.61	0.22%	405,060	0.22%	719.97
95. Total	260,735.99	100.00%	188,307,255	100.00%	722.21
CRP					
96. 1C1	83.66	18.00%	41,830	18.61%	500.00
97. 1C	1.85	0.40%	925	0.41%	500.00
98. 2C1	0.29	0.06%	145	0.06%	500.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	287.80	61.94%	138,155	61.47%	480.04
102. 4C1	88.70	19.09%	42,575	18.94%	479.99
103. 4C	2.38	0.51%	1,140	0.51%	478.99
104. Total	464.68	100.00%	224,770	100.00%	483.71
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	260,735.99	99.82%	188,307,255	99.88%	722.21
CRP Total	464.68	0.18%	224,770	0.12%	483.71
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	261,200.67	100.00%	188,532,025	100.00%	721.79

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

## Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	131.35	0.16%	107,050	0.17%	815.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	137.51	0.17%	112,070	0.18%	815.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	34,948.47	42.45%	27,085,170	42.45%	775.00
93. 4G1	27,873.98	33.86%	21,602,450	33.85%	775.00
94. 4G	19,232.52	23.36%	14,905,170	23.36%	775.00
95. Total	82,323.83	100.00%	63,811,910	100.00%	775.13
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	2,532.84	66.53%	2,000,920	66.53%	789.99
102. 4C1	1,223.32	32.13%	966,450	32.14%	790.02
103. 4C	50.73	1.33%	40,075	1.33%	789.97
104. Total	3,806.89	100.00%	3,007,445	100.00%	790.00
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	82,323.83	95.58%	63,811,910	95.50%	775.13
CRP Total	3,806.89	4.42%	3,007,445	4.50%	790.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	86,130.72	100.00%	66,819,355	100.00%	775.79



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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,069.52	2.99%	711,255	3.13%	665.02
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	21.90	0.06%	14,015	0.06%	639.95
90. 2G	834.15	2.33%	533,855	2.35%	640.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	20,416.36	56.98%	13,066,440	57.59%	640.00
93. 4G1	11,295.82	31.53%	7,003,420	30.87%	620.00
94. 4G	2,191.54	6.12%	1,358,765	5.99%	620.00
95. Total	35,829.29	100.00%	22,687,750	100.00%	633.22
CRP					
96. 1C1	74.64	1.55%	95,540	1.66%	1,280.01
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	15.24	0.32%	18,290	0.32%	1,200.13
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	3,712.31	77.06%	4,454,780	77.32%	1,200.00
102. 4C1	885.86	18.39%	1,040,875	18.07%	1,174.99
103. 4C	129.56	2.69%	152,235	2.64%	1,175.02
104. Total	4,817.61	100.00%	5,761,720	100.00%	1,195.97
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	35,829.29	88.15%	22,687,750	79.75%	633.22
CRP Total	4,817.61	11.85%	5,761,720	20.25%	1,195.97
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	40,646.90	100.00%	28,449,470	100.00%	699.92

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,096.86	53.21%	1,100,860	54.11%	525.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	449.91	11.42%	236,200	11.61%	524.99
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	1,376.74	34.94%	688,370	33.84%	500.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	16.94	0.43%	8,975	0.44%	529.81
95. Total	3,940.45	100.00%	2,034,405	100.00%	516.29
CRP					
96. 1C1	1.67	100.00%	835	100.00%	500.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1.67	100.00%	835	100.00%	500.00
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	3,940.45	99.96%	2,034,405	99.96%	516.29
CRP Total	1.67	0.04%	835	0.04%	500.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	3,942.12	100.00%	2,035,240	100.00%	516.28

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	870.59	28.94%	457,085	29.85%	525.03
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	213.51	7.10%	112,095	7.32%	525.01
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	859.60	28.57%	429,800	28.06%	500.00
93. 4G1	241.22	8.02%	120,610	7.88%	500.00
94. 4G	823.77	27.38%	411,885	26.89%	500.00
95. Total	3,008.69	100.00%	1,531,475	100.00%	509.02
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	90.97	100.00%	71,870	100.00%	790.04
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	90.97	100.00%	71,870	100.00%	790.04
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	3,008.69	97.07%	1,531,475	95.52%	509.02
CRP Total	90.97	2.93%	71,870	4.48%	790.04
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	3,099.66	100.00%	1,603,345	100.00%	517.26

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

## Market Area 6

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,816.38	36.64%	1,207,915	37.84%	665.01
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	11.47	0.23%	7,340	0.23%	639.93
90. 2G	877.01	17.69%	561,290	17.58%	640.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	943.38	19.03%	603,755	18.91%	639.99
93. 4G1	521.78	10.52%	323,500	10.13%	619.99
94. 4G	787.66	15.89%	488,340	15.30%	619.99
95. Total	4,957.68	100.00%	3,192,140	100.00%	643.88
CRP					
96. 1C1	114.79	71.86%	146,930	73.15%	1,279.99
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	44.56	27.90%	53,475	26.62%	1,200.07
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.39	0.24%	455	0.23%	1,166.67
104. Total	159.74	100.00%	200,860	100.00%	1,257.42
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	4,957.68	96.88%	3,192,140	94.08%	643.88
CRP Total	159.74	3.12%	200,860	5.92%	1,257.42
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	5,117.42	100.00%	3,393,000	100.00%	663.03

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

**51 Keith**

	<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	937,196,565	966,671,445	29,474,880	3.15%	8,428,301	2.25%
02. Recreational	31,082,190	39,678,475	8,596,285	27.66%	1,522,295	22.76%
03. Ag-Homesite Land, Ag-Res Dwelling	77,493,440	76,920,880	-572,560	-0.74%	540,510	-1.44%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,045,772,195</b>	<b>1,083,270,800</b>	<b>37,498,605</b>	<b>3.59%</b>	<b>10,491,106</b>	<b>2.58%</b>
05. Commercial	185,671,415	193,845,450	8,174,035	4.40%	8,154,780	0.01%
06. Industrial	7,350,080	7,048,955	-301,125	-4.10%	960	-4.11%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>193,021,495</b>	<b>200,894,405</b>	<b>7,872,910</b>	<b>4.08%</b>	<b>8,155,740</b>	<b>-0.15%</b>
08. Ag-Farmsite Land, Outbuildings	57,687,490	59,941,630	2,254,140	3.91%	1,641,525	1.06%
09. Minerals	136,930	136,930	0	0.00	0	0.00%
10. Non Ag Use Land	4,322,065	4,386,335	64,270	1.49%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>62,146,485</b>	<b>64,464,895</b>	<b>2,318,410</b>	<b>3.73%</b>	<b>1,641,525</b>	<b>1.09%</b>
12. Irrigated	437,817,055	553,525,050	115,707,995	26.43%		
13. Dryland	141,184,201	142,824,365	1,640,164	1.16%		
14. Grassland	220,329,234	290,832,435	70,503,201	32.00%		
15. Wasteland	315,035	365,145	50,110	15.91%		
16. Other Agland	10,982,925	10,835,940	-146,985	-1.34%		
<b>17. Total Agricultural Land</b>	<b>810,628,450</b>	<b>998,382,935</b>	<b>187,754,485</b>	<b>23.16%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,111,568,625</b>	<b>2,347,013,035</b>	<b>235,444,410</b>	<b>11.15%</b>	<b>20,288,371</b>	<b>10.19%</b>

## 2025 Assessment Survey for Keith County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	One
2.	<b>Appraiser(s) on staff:</b>
	None
3.	<b>Other full-time employees:</b>
	Three:
4.	<b>Other part-time employees:</b>
	None
5.	<b>Number of shared employees:</b>
	None.
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$487,320
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$467,320
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$7,000 for fuel, supplies, specific office supplies.
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	None
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$2,000 for two new computers.
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$9,000 for travel expenses, education, registrations, etc.
12.	<b>Amount of last year's assessor's budget not used:</b>
	\$10,209.57

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes, as historic research work but they are updated yearly on gWorks.
5.	<b>If so, who maintains the Cadastral Maps?</b>
	These were maintained through December 31, 2012.
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="http://www.keith.gWorks.com">www.keith.gWorks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gworks imagery, pictometry, cadastral lot & block
10.	<b>When was the aerial imagery last updated?</b>
	gWorks 2024, Pictometry 2022

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Ogallala, Brule, and Paxton are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	1975

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

<b>1.</b>	<b>Appraisal Services:</b>
	None.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	Eagle View Pictometry

#### **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>
	None at present.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A



## 2025 Residential Assessment Survey for Keith County

1.	<b>Valuation data collection done by:</b>
	Assessor and appraisal staff.
2.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Currently, the cost approach is primarily used.
3.	<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>
	The County utilizes the tables currently provided by the CAMA vendor.
4.	<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>
	No.
5.	<b>Describe the methodology used to determine the residential lot values?</b>
	By a land study coupled with a market analysis. There are currently 51 neighborhood lot models that were developed by the previous assessor.
6.	<b>How are rural residential site values developed?</b>
	The assessor considers the cost of amenities to improve the site, such a well, septic system and leach field based on servicing the typical three-bedroom home.
7.	<b>Are there form 191 applications on file?</b>
	Yes
8.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Discounted cash flow analysis is used to determine the value of the F191 taxpayer applications.

## 2025 Commercial Assessment Survey for Keith County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The assessor and appraisal staff.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The cost approach is primarily used.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	If needed, the assessor would hire an Certified General Appraiser.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Tables provided by the CAMA vendor are used.
<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>
	No.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	By a land study coupled with a market analysis.

## 2025 Agricultural Assessment Survey for Keith County

1.	<b>Valuation data collection done by:</b>
	The assessor and staff.
2.	<b>Describe the process used to determine and monitor market areas.</b>
	The county assessor reviews and values one-sixth of the county each year, and review sales with sales verification forms to determine if there are new market differences.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	The actual use of the parcel is determined by physical reviews which identify the classification of either rural residential or agricultural land. The county uses gWorks, Pictometry, and has different neighborhoods to review the sales apart from each other.
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>
	The use of the sales file and reviewing other intensive use sales were reviewed. A beet dump and some ag commercial sites have been identified as intensive use. Buildings and structures were priced out in the same manner as ag and rural residential outbuildings. The assessor completed a market analysis and left the feedlot acres at the prior value of \$1,375.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	An analysis is done of the sales and if available. The county assessor also reviews sales of neighboring counties if there are not enough in Keith County.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Yes Special Value and subclasses are denoted as areas 4, 5 and 6.
	<b><u>If your county has special value applications, please answer the following</u></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	346 on file, and of these 160 are approved in areas 4, 5, and 6.
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Physical Reviews, Lease agreements, signs of animal grazing. Pictometry, gworks.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	The non-agricultural influences are Lake McConaughy and the North and South Platte rivers for Hunting.

<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	Market Areas 4, 5, and 6. Around Lake McConaughy and along the North and South Platte Rivers.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	The special value is derived from the location of the influenced areas within the non-influenced portions. Thus, Area 4 is located within non-influenced MA2, as well as Area 5. Area 6 is located in the non-influenced MA3

## **2024 PLAN OF ASSESSMENT FOR KEITH COUNTY**

### **Plan of Assessment Requirements**

Pursuant to Neb. Rev. Stat. §77-1311.02, on or before June 15 of each year, the Assessor shall prepare a three year Plan of Assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the County Assessor plans to examine during the next three years for the reappraisal. The plan shall describe all the assessment actions necessary to achieve the levels of value required by law. On or before July 31 of each year, the Assessor shall present the plan to the County Board of Equalization and the Assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division, on or before October 31 of each year.

### **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 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 called actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (2003).

Assessment levels required for real property are as follows:

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

*See Neb. Rev. Stat. §77-201 (2009).*

**New Property:** Assessment of all new real personal property by permit or other forms of discovery than building permits include, reporting, re-checking of open permits from the previous year, demolition, remodels and/or interior inspections. New for January 1, 2025 Keith County will require notification for any improvements, alterations made to improvements on real property in any amount over \$2,500 for any residential, commercial and agricultural zoned parcels to be completed and filed with the Assessor’s office. The use of Eagle View Pictometry has proven to be an effective tool in finding hidden construction that was never reported or disclosed to the assessor’s office.

### **Current Resources**

- A. **Staff/Budget/Training:** 1 Assessor, 1 Deputy, 2 Appraisal Clerk 1 Assessment Clerk/office manager.
- B. **The adopted budget** for 2023-2024 was \$408,655.47. The actual budget used was \$393,445.90. Proposed budget for 2024-2025 is \$468,320.00. The Accepted Budget for 2024-2025 is unknown at this time.

- C. **Property Record Cards:** Our property record files are electronically generated. We haven't updated hard cards for years.
- D. **Software for CAMA, Assessment Administration, GIS and Pictometry:** Keith County is on the MIPS CAMA system package. Gworks provides the software for the web based GIS system. Eagle View for data imaging/Pictometry. This is incorporated with MIPS CAMA system and Gworks program.
- E. **Pursuant to Neb. Rev. Stat. §77-1329 the Assessor shall maintain tax maps.** We are contracted with Gworks and they help us to maintain our maps and mapping systems. The extra layer to complete this statute is called an annotations layer. Pictometry will be a great help with this as well.
- F. **Web based – property record information access:**  
[www.keith.gworks.com](http://www.keith.gworks.com) and [nebraskaassessoronline.us](http://nebraskaassessoronline.us)

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

- A. **Discover, list & inventory all property.**
- B. **Data collection.**
- C. **Review assessment sales ratio studies before assessment actions.**
- D. **All approaches to value are looked at. However, the Cost Approach bears the most weight.**
- E. **Land valuation studies, establish market areas, special value for agricultural land: Reconciliation of final value and documentation.**
- F. **Review assessment sales ratio studies after assessment actions.**
- G. **Notices and public relations are completed by the County Assessor.**

#### **Assessment Actions Planned for Assessment Year 2025**

##### **Residential (and/or subclasses):**

For Assessment year 2025, we will finish the rest of our 6 year review for Rural Residential, Lake Rural, Ogallala Suburban, and Agricultural/horticultural properties. Included in this review will be reviewing quality, condition, re-measuring all improvements, and taking new photos.

Every property will be re-sketched into the CAMA system and new land and depreciation tables will be built derived from current sales. All other subclasses will continue to be studied by ratio studies of all county residential neighborhoods and sales. Adjustments may be applied to the costing tables, depreciation tables, and/or land tables depending on the ratio study results.

We will continue ratio studies of all county residential neighborhoods and sales. Possible percentage adjustments will be applied if needed.

**Commercial (and/or subclasses):**

We will be revisiting the commercial data that was rolled for 2024 valuations. Data was included without being reviewed. For the Assessment year of 2025, we will continue ratio studies of all county commercial neighborhoods and sales. Possible percentage adjustments will be applied if needed.

**Agricultural Land (and/or subclasses):**

Each year we will continue the analysis of agricultural Market Areas and sales. Any needed adjustments will be made in the price per acre. We will continue to process all irrigation transfers of Certified Base Areas approved by the NRD, map all new splits and subdivisions, process all NRD transfer of irrigated acres, utilize NRD maps to identify irrigated land use, request FSA Maps for use verification to all new agricultural owners per Sales File and identify and remap agricultural land use changes.

**Special Value – Agricultural Influenced Land:**

We will continue analysis of Special Valuation properties and any agricultural influences for other than agriculture-horticulture use. This will be included in the two year review of all rural properties as well. New photographs will be taken for agricultural/horticultural use and any changes will be documented. All sales will be reviewed and valued accordingly. We will process and send disqualification letters to all owners not meeting qualifications per our special valuation methodology.

**New Construction/Building Permits:**

We will complete all pickup work and help value any new construction or existing building construction that wasn't completed last year. Any changes made to properties will be entered into MIPS, and updated in GIS. An analysis of sales will be reviewed for all sold properties dated October 1, 2022 to September 30, 2024, Commercial and Ag from October 1, 2021 to September 30, 2024, and sales reviews will be sent to both buyer and seller. Any changes will be edited in the Property Assessment Divisions Sales File to ensure it is identical to the Assessor's CAMA sales file. We will work to complete all pickup work from all forms of Discovery by March 1.

**Exempt Property:**

Data previously gathered will be reviewed and entered into the CAMA system. These properties need to be maintained and verified for improvements and ownership.

**Assessment Actions Planned for Assessment Year 2026****Residential (Land/or subclasses):**

For Assessment year 2026 our complete reappraisal will be on the Lake (residential subclass 05). This will include the K-Areas as well as all mobile home parks. Included in this review we will be reviewing quality, condition, re-measuring all improvements, and taking new photos. Every property will be re- sketched into the CAMA system and new land and depreciation tables will be built derived from current sales. New costing tables will be updated to the current tables from Marshall and Swift. This will involve approximately 2,028 parcels.

We will continue ratio studies of all county residential neighborhoods and sales. Possible percentage adjustments will be applied if needed.

**Commercial (and/or subclasses):**

For the Assessment year of 2026, we will continue ratio studies of all county commercial neighborhoods and sales. Possible percentage adjustments will be applied if needed.

**Agricultural Land (and/or subclasses):**

Each year we will continue the analysis of Ag Land Market Areas and sales. Any needed adjustments will be made in the price per acre. Sales will determine if they need adjusted. We will continue to process all irrigation transfers of Certified Base Areas approved by the NRD, map all new splits and subdivisions, process all NRD transfer of irrigated acres, utilize NRD maps to identify irrigated land use, request FSA Maps for use verification to all new agricultural owners per Sales File and identify and remap agricultural land use changes.

**Special Value – Agricultural Influenced Land:**

We will continue analysis of Special Valuation properties and any agricultural influences for other than agriculture-horticulture use. New photographs will be taken for new agricultural/horticultural use and any changes will be documented. All sales will be reviewed and valued accordingly. We will process and send disqualification letters to all owners not meeting qualifications per our special valuation methodology.

**New Construction/Building Permits:**

We will complete all pickup work and help value any new construction or existing building construction that wasn't completed last year. Any changes made to properties will be entered into MIPS, and updated in GIS. An analysis of sales will be reviewed for all sold properties dated October 1, 2023 to September 30, 2025, Commercial and Agricultural from October 1, 2022 to September 30, 2025, and sales reviews will be sent to both buyer and seller.

Changes will be edited in the Property Assessment Divisions Sales File to ensure it is identical to the Assessor's CAMA sales file. We will work to complete all pickup work from all forms of Discovery by March 1.

**Assessment Actions Planned for Assessment Year 2027**

**Residential (Land/or subclasses):**

For Assessment year 2027, Ogallala residential will be reviewed. Included in this review will be reviewing quality, condition, re-measuring all improvements, and taking new photos. Every property will be re-sketched into the CAMA system and new land and depreciation tables will be built derived from current sales.

All other subclasses will continue to be studied by ratio studies of all county residential neighborhoods and sales. Adjustments may be applied to the costing tables, depreciation tables, and/or land tables depending on the ratio study results.



**Commercial (and/or subclasses):**

For Assessment year 2027 every property will be updated into the CAMA system and new land and depreciation tables will be built and derived from current sales.

**Agricultural Land (and/or subclasses):**

We will be comparing the new Pictometry layer along with Gworks to see if there is any difference in the agricultural/horticultural land. Any needed adjustments will be made in the price per acre. Sales will determine if they need adjusted. We will continue to process all irrigation transfers of Certified Base Areas approved by the NRD, map all new splits and subdivisions, process all NRD transfer of irrigated acres, and utilize NRD maps to identify irrigated land use. FSA maps will again be requested for this year to update changes not reported by agricultural or horticultural property owners. All other subclasses will continue to be studied by ratio studies of all county residential neighborhoods and sales. Adjustments may be applied to the costing tables, depreciation tables, and/or land tables depending on the ratio study results.

**Special Value – Agricultural Influenced Land:**

We will be reappraising all areas that are listed as Special Valuation properties and/or any Agricultural influenced properties for verification purposes. We will be utilizing Pictometry and Gworks for this study this year. If further research is needed a physical inspection of the property will be done. All sales will be reviewed and valued accordingly. We will process and send disqualification letters to all owners not meeting qualifications per our special valuation methodology. All other subclasses will continue to be studied by ratio studies of all county residential neighborhoods and sales. Adjustments may be applied to the costing tables, depreciation tables, and/or land tables depending on the ratio study results.

**New Construction/Building Permits:**

We will complete all pickup work and help value any new construction or existing building construction that wasn't completed last year. Any changes made to properties will be entered into MIPS, and updated in GIS and Pictometry. An analysis of sales will be reviewed for all sold properties dated October 1, 2024 to September 30, 2026, Commercial and Ag from October 1, 2023 to September 30, 2026, and sales reviews will be sent to both buyer and seller. Any changes will be edited in the Property Assessment Divisions Sales File to ensure it is identical to the Assessor's CAMA sales file. We will work to complete all pickup work from all forms of Discovery by March 1.

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

Pursuant to Neb. Rev. Stat. §77-1303 and §77-1331. Record maintenance has been kept current on computerized forms with reliance solely on computer generated cards since 2007. All of our property record cards had appraisal information that supported the values of the property and are completely generated by the computer system. The real estate and residential appraisal file balanced and were generated on all parcels in our CAMA system. With the reliance on computerized record maintenance we need to be assured that our CAMA system stores all the annual property record cards. Property Record Cards contain the information as set forth in Regulation 10-004.04 and 10-001.10 including ownership, legal description, cadastral map

reference data, parcel I.D., property classification codes, taxing district, land information, building characteristics and annual value postings.

**1. Annually prepare and file Assessor Reports required by law/regulation**

- a. Assessor Survey
- b. Sales information to PAD rosters & annual Assessed Value Update with Abstract
- c. Notice of Taxable Status to Governmental Entities that lease Property for other than Public Purpose
- d. Special Valuation Methodology
- e. Real Property Abstract
- f. Annual Plan of Assessment Report
- g. Certification of Value to Political Subdivisions
- h. School District Taxable Value Report
- i. Average Assessed Value Report for Homestead Exemption
- j. Generate Tax Roll
- k. Certificate of Taxes Levied Report
- l. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)

**2. Updating 521/Ownership Transfers**

**3. Permissive Exemption**

**4. Mobile Home Report**

**5. Personal Property**

**6. Notice of Taxable Status**

**7. Change of Value Notices**

**8. Homestead Exemptions**

**9. Centrally Assessed**

**10. Tax Increment Financing**

**11. Special Valuation**

**12. Tax Districts and Tax Rates**

**13. Tax Lists**

**14. Tax List Corrections**

**15. County Board of Equalization**

**16. TERC Appeals**

**17. TERC Statewide Equalization**

**18. Education**

Respectfully submitted:

Shandra McNerney  
Keith County Assessor

## **2025 Special Valuation Methodology**

Special valuation was created for accretion ground around rivers and bodies of water. Since urban development and other non-agricultural development could have an economic impact on agricultural or horticultural land, owners could apply for special valuation to offset that higher impact of market value. Special valuation provides for taxable value based on 75% of the actual value for agricultural and/or horticultural purposes or uses.

Market trends for agricultural land in Keith County have been highly influenced by residential and recreational uses due to the proximity of Lake McConaughy, Lake Ogallala and the North and South Platte Rivers. The special valuation accretion areas in Keith County are the accretion land along the North and South Platte Rivers, Lake Ogallala and Lake McConaughy. Non accretion special valuation includes any parcel that is less than 80 acres. These areas were first recognized in Assessment Year 2007. Submarket areas were created in 2021 to include all accretion land parcels. These new submarket areas are 4, 5, and 6. Area 4 has the same boundary lines as agland market area 1. Area 5 has the same boundary lines as agland market area 2, and area 6 has the same boundary lines as agland market area 3. The only difference is accretion and whether they are approved for special valuation or valued at full market value. Area 4 consists of 35 parcels, area 5 consists of 30 parcels, and area 6 consists of 133 parcels. Properties that are less than 80 Acres and do not have accretion on them are still in their respected market areas.

### **VALUATION MODELS USED**

The valuation models used in these new market areas are unit comparison or value per acre. The models were created by using sold properties with accretion acres that were and were not influenced by other agricultural uses. This special valuation area was selected because the sold properties did not reflect the true agricultural market. This special valuation area was developed to define a market trend for parcels being used for recreational use within Keith County. This same study was used for the smaller rural tracts as well.

### **ASSESSMENT OF RECREATIONAL/ACCRETION LAND**

Definition as per Regulation Chapter 10-001.05E: All parcels of real property predominately used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of the uses would include fishing, hunting, camping, boating, hiking, picnicking, and access or view that simply allows relaxation, diversion and entertainment.

Recreational lands will be valued at 100% of its market value.

Recreational lands within the county are predominantly along the Platte Rivers, also called accretions but can be found intermittently throughout the county.

Many times, the accretions are attached to agricultural parcels of which their predominate use is agricultural and therefore, the accretions are valued at 75% of market value.

Parcels that are 100% accretions and are valued at 100% recreational market value as their predominated use is recreational as it cannot be agricultural land.

Residential parcels that have accretions on them, the acres are now defined per soil and use along with the accretions and are valued at 100% of agland market value.

A physical inspection of all sites is made where possible to verify their highest and best use.

### **DEFINITIONS THAT APPLY TO SPECIAL VALUATION**

1. Actual Value: Actual value of real property for the purpose of taxation means the market value of real property in the ordinary course of trade. The actual value of a parcel of real property is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing seller and a willing buyer,

Both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which the real property is capable of being used.

2. Special Valuation: Special valuation shall mean the actual value of the land if the land were available only for agricultural or horticultural purposes or use without regard to any other purpose or use to which the land may be used. Special valuation assessment shall mean seventy- five percent of the special valuation.
3. Agricultural or Horticultural Land: Agricultural land or horticultural land is a parcel of land primarily used for agricultural or horticultural purposes. This includes wasteland lying in or adjacent to and in common ownership or management with other agricultural and horticultural land. Agricultural land and horticultural land do not include any land directly associated with any building or enclosed structures. Any land encumbered by an easement under the Wetlands Reserve Program cannot be used for agricultural or horticultural purposes and therefore cannot be characterized as agricultural or horticultural land and must be valued at its actual value.
4. Agricultural or Horticultural Purposes: Agricultural or horticultural purposes shall mean used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agricultural aquaculture, or horticulture.
5. Commercial Production: Shall mean agricultural and horticultural products produced for the primary purpose of obtaining a monetary profit.
6. Owner: shall mean an owner of a record of agricultural or horticultural land or the purchaser of agricultural or horticultural land under a contract for sale.

## **SPECIAL VALUATION APPROVAL OR DISQUALIFICATION PROCESS**

### **Criteria for Land to be Eligible for Special Valuation:**

The land must be located outside the corporate boundaries of any sanitary and improvement district, city, or village, except that land within the corporate boundaries of a city or village is the land is subject to a conservation or preservation easement as provided in the conservation and preservation easements act and the governing body of the city or village approves an agreement creating the easement would be eligible,

The land **MUST** be agricultural or horticultural land. Eligibility shall be determined annually as of January 1. However, the land must remain eligible for the entire year to retain the special valuation assessment for that year. To remain eligible in succeeding years the land must continue to be agricultural or horticultural land.

The owner must file Form 456, and if applicable, an IRS Schedule F, with the county assessor on or before June 30 of the first year in which the valuation is requested. Form 456 is available on the Property Assessment Division's website and at the County Assessor's Office. Any special valuation filed after June 30 will be considered an application for the following year.

Per Reg. 11-004.03, the applicant, if not owner of record and whose authority to sign is not a matter of public record, must file with the application a true copy of the deed, contract of sale, power of attorney, lease or other appropriate instrument evidencing the signer's interest or authority.

On or before July 15, the county assessor must review the application. On or before July 22, the county assessor will send a notice of approval or denial to the applicant.

An approved application will remain in effect until such time as the land becomes disqualified pursuant to REG-11-006.

A physical inspection of the property is mandatory upon application.

### **Criteria for Land to be disqualified for Special Valuation:**

**No Application was filed with the Assessor's Office.**

The application is not signed by an authorized person

The land is not primarily used for the commercial production of agricultural or horticultural products.

The land is inside the corporate boundaries of a Sanitary Improvement District, city or village.

The land is not eligible for special valuation the entire year of assessment.

The property owner did not cooperate with the Assessor's Office to be able to decide on special valuation.

If no physical inspection is permitted by the property owner, the application will be denied as the Assessor's Office will not be able to decide.

If the parcel consists of five contiguous acres or less, failure to provide an IRS schedule F (Profit or Loss from Farming) documenting profit or loss from farming for two out of the last three years.

**STEPS FOR THE PROTEST PROCESS**

Applicants may file a written protest with the clerk's office to the county board of equalization (CBOE) within 30 days after the mailing of the denial of the application. Protests must be filed with the county clerk and contain a written statement of why the application should not have been denied. The CBOE must hear and decide the protest within 30 days of the filing of the protest. After the CBOE decides, notification will be made within seven days to the property owner or applicant.

**THE HIGHEST AND BEST USE OF PROPERTIES IN ACCRETION MARKET AREAS**

The highest and best use of the accretion market area is for recreational use. The special valuation area was determined by market trends as most of all agricultural properties that have sold along either river that have been purchased for residential living and/or recreational use. The highest and best use is legally permitted, physically possible, economically feasible, and the most profitable. Every parcel with accretion was thoroughly reviewed in 2021. No new special valuation applications were reviewed for **2025**.

If the parcel contained more accretion acres than deeded acres, we then looked to see if there were any adjoining parcels that belonged to the same owner thus involving more deeded acres that may be used for agricultural purposes. If the total acres of adjoining parcels contained more deeded acres with *the primary use as agricultural purpose*, than accretion areas; these parcels were determined to be primarily agricultural purpose and therefore, were allowed special valuation. If the total deeded acres are less than the accretion acres, the use of the deeded acres is thoroughly reviewed. If the majority of the parcel's acres are *used for agricultural purposes*, then the parcels are approved for special value.

Parcels with slivers or small tracts of deeded land lying adjacent to larger accretion acres are not typical agricultural land in Keith County and are considered *food plots or wildlife forage*. Also, putting a few heads of horses or cattle for a few months a year on these parcels with more accretion acres does not qualify the parcel as being used primarily for agricultural purposes. After inspection, it was determined that the primary use of parcels with slivers or small tracts lying adjacent to larger accretion acres on the same parcel; or a few heads of livestock for a few months annually, is not considered agricultural production in Keith County. Parcels determined as not being primarily used for agricultural purposes were sent disqualification letters and were valued at 100% agricultural or horticultural market value.

If 50% or more of the parcel is accretion and the property owner does NOT own any other bordering agricultural or horticultural land, and the land cannot be proven to show the primary use or livelihood is

Agricultural or horticultural, then the land will NOT qualify for special valuation. If the accretion parcel has minimal agriculture use present and has a house, it will also influence the decision that the parcel, "as a whole" would primarily be used as a rural residential site more so than primarily agricultural/horticultural, unless evidence provided proves otherwise. If the parcel has some minimal agricultural use, such as a few horses or cows, or a minimal number of hay bales, but is NOT supporting the parcel as agricultural/horticultural use for the owner's livelihood, the parcel will NOT qualify for special valuation, unless evidence provided proves otherwise. Title 350 Regulation 11-001 states the purpose of special valuation is "to allow people wishing to continue to engage in agriculture as a livelihood from being forced to discontinue the agricultural endeavors as a result of excess tax burdens." A few farm animals or a few hay bales do not constitute their primary use as agriculture or as agriculture as a livelihood. If a parcel has other land on the parcel other than accretion land, and the Special Valuation was denied, this other land will be valued at 100% of market value based on its use. Ex.) 100% of grass, dry, or irrigated land values. If a parcel is in an individual's name, it is looked at separately from other family members' adjoining property and looked at separately from a family corporation or partnership's bordering property. This is how other similar properties are also looked at when considering whether agricultural use is the primary use of a parcel. If this is the only property the individual owns and it does not support agriculture as a livelihood, the parcel will NOT qualify for special valuation.

#### **THE HIGHEST AND BEST USE OF SMALLER RURAL PROPERTIES**

The highest and best use of smaller rural tracts in the Keith County market area is mostly for residential use. This special valuation area was determined by market trends as the majority of all the agricultural properties that have sold in Keith County and have been purchased for residential living instead of agricultural/horticultural use. The highest and best use is legally permitted, physically possible, economically feasible, and the most profitable. For 2021 we started the study of working with GWORKs on this project. This consisted of gathering new FSA maps from property owners who certify their acres, identify land use, and features within the parcel. These features are adding shelter belts, correcting the size of home and farm sites and any other use that is different from our MIPS CAMA system. Other documentation from the property owners was used also to determine the use of the parcel. Once these changes were sent into GWORKs to correct, we then adjusted our deeded acres and use theirs to match. Parcels determined as not being primarily used for agricultural purposes were sent disqualification letters and are valued 100% agricultural or horticultural market value. That data is still up to date.

#### **ADJUSTMENTS MADE SALES TO REFLECT CURRENT CASH EQUIVALENCY OF TYPICAL MARKET CONDITIONS**

We have not adjusted the sales. Typically, the most recent sales reflect current cash equivalency. We rely on the most recent sales to determine value.

#### **INCOME CAPITALIZATION APPROACH**

Typically, actual income information is not readily available to our office from property owners. We have not studied rents for these properties. We have not studied the income approach for these properties.