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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

KEYA PAHA COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Keya Paha 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 Keya Paha 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

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Suzy Wentworth, Keya Paha County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

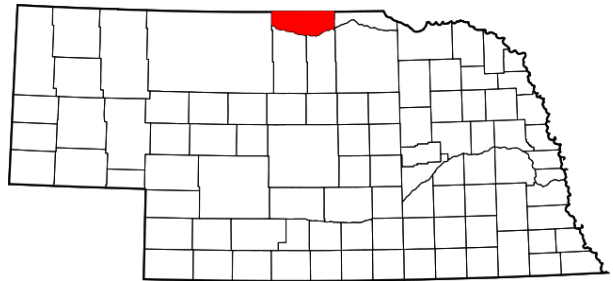
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

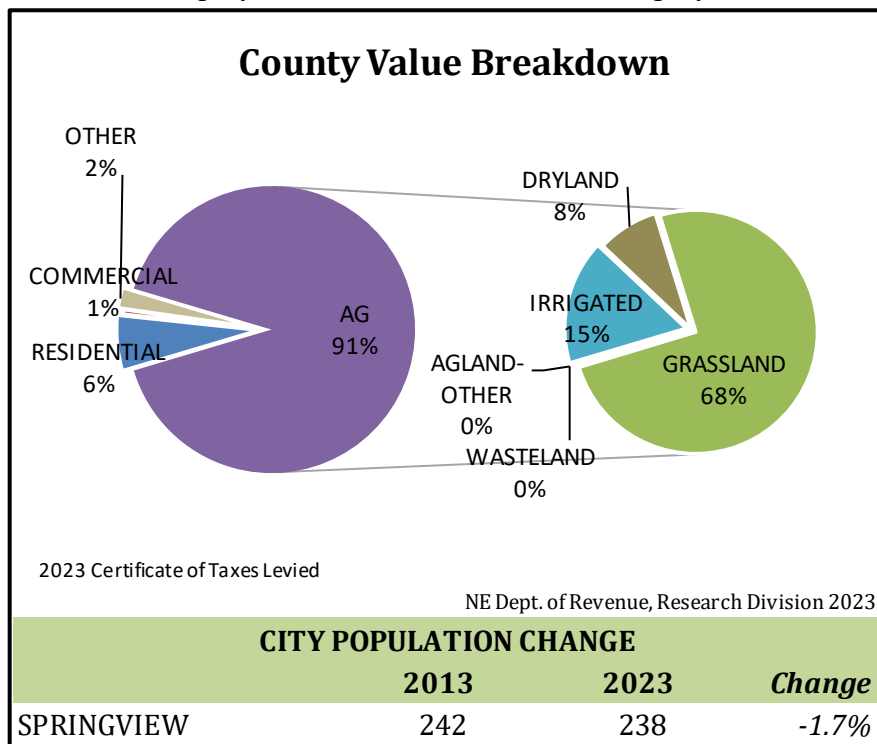
**Further information may be found in Exhibit 94*

County Overview

With a total area of 773 square miles, Keya Paha County has 787 residents, per the Census Bureau Quick Facts for 2021, a 3% population decline from the 2023 U.S. Census. Reports indicate that 80% of county residents are homeowners and 96% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$57,184 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Keya Paha County are located in around the county seat of Springview. According to the latest information available from the U.S. Census Bureau, there are 16 employer establishments with total employment of 42 in employment since 2019.



Agricultural land is the single largest contributor to the county's overall valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county. Keya Paha County is included in both the Middle Niobrara and the Lower Niobrara Natural Resources Districts (NRD).

2024 Residential Correlation for Keya Paha County

Assessment Actions

Springview, along with all the rural improved properties were physically reviewed and inspected by the contract appraiser. The lots, costing and depreciation were all updated based on the analysis. Pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales verification and qualification processes are reviewed, for residential the usability rate is above the state average. Further review of the qualified and nonqualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the residential class. Sales questionnaires are mailed, and questions are asked at the counter when deeds are filed as the county assessor is an ex-officio assessor/clerk.

Valuation groups are stratified based on geographic location each identifying their economic differences. The small villages are grouped together with Springview, Meadville and Rural having their own group.

Lot values were last reviewed and updated in 2023 with a sales study using price per square foot analysis. The appraisal tables are reviewed with costing dated 2022 and depreciation dated 2022 to 2023. The tables are updated as each valuation group is reviewed.

The six-year inspection and review cycle of the county is reviewed. All properties are physically reviewed and inspected by the contract appraiser. A systematic plan is in place to maintain compliance.

Currently, the county assessor does not have a written valuation methodology. The county assessor does have documentation of what is done in each class of property. The contract appraiser also provides the county assessor with documentation of the review and inspections along with how the depreciation of properties was determined.

Description of Analysis

Residential parcels are analyzed utilizing four valuation groups that are based on the assessor locations in the county.

Valuation Group	Description
1	Burton, Jamison, Mills and Norden
2	Meadville

2024 Residential Correlation for Keya Paha County

3	Rural
4	Springview

The two-year study period included 10 qualified sales of residential property. The Village of Springview accounted for six of the qualified sales during the study period. Both the median and mean measures are within the acceptable range, the COD is within the standard, while the PRD is slightly below, but can be attributed to an outlier sale. The median will be relied upon for the measurement of the residential class. Additional analysis outside of the sales statistics was completed. Comparison of the region with similar economics showed that all the residential values have increased similar over the last 10 years.

Historically, Keya Paha County has updated costing, depreciation, and lot value with the inspection cycle, most recently Springview and the Rural for assessment year 2024. All properties are inspected and reviewed within the six-year cycle.

The statistical sample and the 2024 County Abstract of Assessment, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales.

Equalization and Quality of Assessment

An overall review of the assessment practices in the county show that all residential properties are assessed through the same equalized means and complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	1	69.65	69.65	69.65	00.00	100.00
2	2	126.16	126.16	126.59	00.67	99.66
3	1	96.46	96.46	96.46	00.00	100.00
4	6	99.75	92.29	89.26	11.84	103.39
____ALL____	10	99.75	97.22	100.77	15.75	96.48

Level of Value

Based on analysis of all available information, the level of value for the residential property in Keya Paha County is 100%.

2024 Commercial Correlation for Keya Paha County

Assessment Actions

For the 2024 assessment year a lot study was performed with updated values applied. Pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The county assessor's sales and verification processes are reviewed, and the usability rate is above the state average. Review of both the qualified and non-qualified rosters indicate all arm's-length sales are used.

Lot values are studied each time the class is reviewed as part of the six-year inspection cycle and were last updated in 2022. The cost and depreciation tables were also updated in 2022.

The valuation groups are combined into one group for commercial.

The county assessor complies with the six-year inspection and review cycle. The contract appraiser physically reviews and inspects all properties.

Description of Analysis

The statistical profile consists of two qualified sales with all three measures of central tendency below the range. All commercial properties are valued using the cost approach. The sample of two sales is considered unrepresentative of the commercial population and not reliable to indicate the level of value within the county.

A historical review of valuation changes over the past decade shows that Keya Paha County compared to surrounding counties with similar sized communities have increased over the past decade at a similar rate.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) Report indicate changes to the population and sample reflect the stated assessment actions.

Equalization and Quality of Assessment

The size of the statistical sample of the commercial class is considered too small to be statistically reliable. Review of the assessment practices demonstrate the assessments are uniform and equalized. The quality of assessment for the commercial class of the County complies with generally accepted mass appraisal techniques.

2024 Commercial Correlation for Keya Paha County

Level of Value

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

2024 Agricultural Correlation for Keya Paha County

Assessment Actions

For 2024 a market analysis of qualified agricultural sales was completed. From that analysis dryland and grassland increased approximately 2%. Land use was reviewed through aerial imagery. Several acres of grassland have been converted to irrigated for 2024. Pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The county assessor's sales verification and qualification are reviewed. The percentage of sales used is below the state average, however, review of the non-qualified sales roster indicates all available sales are used.

Land use is up to date with the review completed by aerial imagery comparisons with property records as well as information from the public. The review has been done between 2019-2023. Currently one market area is used for agricultural land, this is studied each year. No market activity supports the development of an additional market area.

All rural improvements are reviewed at the same time with the agricultural improvements, including outbuildings and were reviewed in 2023. The appraisal tables are dated 2022 for costing and 2023 for depreciation. The improvements are valued with the same cost index and depreciation within the computer-assisted mass appraisal system.

Feedlots are identified as intensive use and valued at \$3,000 per acre based on a sales study by a contract appraiser. Conservation Reserve Program (CRP) acres currently are not identified. A letter is being developed to gather this information from landowners.

There are special value applications on file; however, the county assessor currently does not have special value assigned to any parcels.

Description of Analysis

The statistical sample of qualified agricultural sales consists of 22 sales. All three measures of central tendency are within the acceptable range. Nineteen of the twenty-two sales are 80% Majority Land Use (MLU) grassland sales and have a median within the range. Grassland makes up 86% of the acres in the county. Irrigated land and dryland are difficult to measure. When compared to adjoining counties Keya Paha's agricultural values are equalized and are consistent with the region.

The reported assessment actions are reflected in the 2024 County Abstract of Assessment for Real Property, Form 45, Compared with the 2023 Certificate of Taxes Levied Report (CTL). Based on

2024 Agricultural Correlation for Keya Paha County

the analysis and the comparison of surrounding county values, agricultural land in Keya Paha County is within the acceptable range.

Equalization and Quality of Assessment

The review of agricultural improvements indicates these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are equalized and assessed at the statutory level.

Review of the sample of sales, comparable counties, and assessment practices indicate that Keya Paha County has achieved equalization. The quality of assessment in the agricultural land class of property in the County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Grass ____						
County	19	68.75	71.79	70.59	21.53	101.70
1	19	68.75	71.79	70.59	21.53	101.70
____ ALL ____	22	68.55	70.40	69.79	22.25	100.87

Level of Value

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

2024 Opinions of the Property Tax Administrator for Keya Paha 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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary

for Keya Paha County

Residential Real Property - Current

Number of Sales	10	Median	99.75
Total Sales Price	\$1,535,000	Mean	97.22
Total Adj. Sales Price	\$1,535,000	Wgt. Mean	100.77
Total Assessed Value	\$1,546,795	Average Assessed Value of the Base	\$45,015
Avg. Adj. Sales Price	\$153,500	Avg. Assessed Value	\$154,680

Confidence Interval - Current

95% Median C.I	69.65 to 125.31
95% Wgt. Mean C.I	63.63 to 137.91
95% Mean C.I	80.93 to 113.51
% of Value of the Class of all Real Property Value in the County	3.39
% of Records Sold in the Study Period	2.30
% of Value Sold in the Study Period	7.90

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	18	93	92.65
2022	10	95	94.85
2021	16	97	97.00
2020	19	95	95.17

2024 Commission Summary for Keya Paha County

Commercial Real Property - Current

Number of Sales	2	Median	69.15
Total Sales Price	\$140,000	Mean	69.15
Total Adj. Sales Price	\$140,000	Wgt. Mean	45.36
Total Assessed Value	\$63,500	Average Assessed Value of the Base	\$46,432
Avg. Adj. Sales Price	\$70,000	Avg. Assessed Value	\$31,750

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-315.57 to 453.87
% of Value of the Class of all Real Property Value in the County	0.59
% of Records Sold in the Study Period	2.74
% of Value Sold in the Study Period	1.87

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	3	100	99.47
2022	2	100	118.97
2021	3	100	50.79
2020	4	100	43.60

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RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 10
 Total Sales Price : 1,535,000
 Total Adj. Sales Price : 1,535,000
 Total Assessed Value : 1,546,795
 Avg. Adj. Sales Price : 153,500
 Avg. Assessed Value : 154,680

MEDIAN : 100
 WGT. MEAN : 101
 MEAN : 97
 COD : 15.75
 PRD : 96.48

COV : 23.42
 STD : 22.77
 Avg. Abs. Dev : 15.71
 MAX Sales Ratio : 127.00
 MIN Sales Ratio : 51.79

95% Median C.I. : 69.65 to 125.31
 95% Wgt. Mean C.I. : 63.63 to 137.91
 95% Mean C.I. : 80.93 to 113.51

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	1	103.80	103.80	103.80	00.00	100.00	103.80	103.80	N/A	150,000	155,705
01-JAN-22 To 31-MAR-22	3	102.64	108.70	113.56	09.92	95.72	96.46	127.00	N/A	231,667	263,073
01-APR-22 To 30-JUN-22	3	69.65	71.42	68.23	19.63	104.68	51.79	92.81	N/A	125,000	85,288
01-JUL-22 To 30-SEP-22	1	105.87	105.87	105.87	00.00	100.00	105.87	105.87	N/A	75,000	79,405
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	96.85	96.85	96.85	00.00	100.00	96.85	96.85	N/A	120,000	116,225
01-APR-23 To 30-JUN-23	1	125.31	125.31	125.31	00.00	100.00	125.31	125.31	N/A	120,000	150,375
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	8	99.55	93.75	98.86	16.15	94.83	51.79	127.00	51.79 to 127.00	161,875	160,024
01-OCT-22 To 30-SEP-23	2	111.08	111.08	111.08	12.81	100.00	96.85	125.31	N/A	120,000	133,300
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	7	96.46	92.32	98.21	17.96	94.00	51.79	127.00	51.79 to 127.00	163,571	160,641
<u>ALL</u>	10	99.75	97.22	100.77	15.75	96.48	51.79	127.00	69.65 to 125.31	153,500	154,680

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	1	69.65	69.65	69.65	00.00	100.00	69.65	69.65	N/A	150,000	104,470
2	2	126.16	126.16	126.59	00.67	99.66	125.31	127.00	N/A	250,000	316,485
3	1	96.46	96.46	96.46	00.00	100.00	96.46	96.46	N/A	270,000	260,435
4	6	99.75	92.29	89.26	11.84	103.39	51.79	105.87	51.79 to 105.87	102,500	91,487
<u>ALL</u>	10	99.75	97.22	100.77	15.75	96.48	51.79	127.00	69.65 to 125.31	153,500	154,680

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	10	99.75	97.22	100.77	15.75	96.48	51.79	127.00	69.65 to 125.31	153,500	154,680
06											
07											
<u>ALL</u>	10	99.75	97.22	100.77	15.75	96.48	51.79	127.00	69.65 to 125.31	153,500	154,680

**52 Keya Paha
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 10
 Total Sales Price : 1,535,000
 Total Adj. Sales Price : 1,535,000
 Total Assessed Value : 1,546,795
 Avg. Adj. Sales Price : 153,500
 Avg. Assessed Value : 154,680

MEDIAN : 100
 WGT. MEAN : 101
 MEAN : 97
 COD : 15.75
 PRD : 96.48

COV : 23.42
 STD : 22.77
 Avg. Abs. Dev : 15.71
 MAX Sales Ratio : 127.00
 MIN Sales Ratio : 51.79

95% Median C.I. : 69.65 to 125.31
 95% Wgt. Mean C.I. : 63.63 to 137.91
 95% Mean C.I. : 80.93 to 113.51

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	10	99.75	97.22	100.77	15.75	96.48	51.79	127.00	69.65 to 125.31	153,500	154,680
Greater Than 14,999	10	99.75	97.22	100.77	15.75	96.48	51.79	127.00	69.65 to 125.31	153,500	154,680
Greater Than 29,999	10	99.75	97.22	100.77	15.75	96.48	51.79	127.00	69.65 to 125.31	153,500	154,680
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	102.64	102.64	102.64	00.00	100.00	102.64	102.64	N/A	45,000	46,190
60,000 TO 99,999	2	99.34	99.34	98.93	06.57	100.41	92.81	105.87	N/A	80,000	79,145
100,000 TO 149,999	3	96.85	91.32	89.24	25.31	102.33	51.79	125.31	N/A	126,667	113,037
150,000 TO 249,999	2	86.73	86.73	86.73	19.69	100.00	69.65	103.80	N/A	150,000	130,088
250,000 TO 499,999	2	111.73	111.73	114.31	13.67	97.74	96.46	127.00	N/A	325,000	371,515
500,000 TO 999,999											
1,000,000 +											
ALL	10	99.75	97.22	100.77	15.75	96.48	51.79	127.00	69.65 to 125.31	153,500	154,680

**52 Keya Paha
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 2
 Total Sales Price : 140,000
 Total Adj. Sales Price : 140,000
 Total Assessed Value : 63,500
 Avg. Adj. Sales Price : 70,000
 Avg. Assessed Value : 31,750

MEDIAN : 69
 WGT. MEAN : 45
 MEAN : 69
 COD : 43.79
 PRD : 152.45

COV : 61.92
 STD : 42.82
 Avg. Abs. Dev : 30.28
 MAX Sales Ratio : 99.43
 MIN Sales Ratio : 38.87

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -315.57 to 453.87

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21	1	38.87	38.87	38.87	00.00	100.00	38.87	38.87	N/A	125,000	48,585
01-JUL-21 To 30-SEP-21	1	99.43	99.43	99.43	00.00	100.00	99.43	99.43	N/A	15,000	14,915
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	2	69.15	69.15	45.36	43.79	152.45	38.87	99.43	N/A	70,000	31,750
01-OCT-21 To 30-SEP-22											
01-OCT-22 To 30-SEP-23											
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	2	69.15	69.15	45.36	43.79	152.45	38.87	99.43	N/A	70,000	31,750
01-JAN-22 To 31-DEC-22											
<u>ALL</u>	2	69.15	69.15	45.36	43.79	152.45	38.87	99.43	N/A	70,000	31,750

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	2	69.15	69.15	45.36	43.79	152.45	38.87	99.43	N/A	70,000	31,750
<u>ALL</u>	2	69.15	69.15	45.36	43.79	152.45	38.87	99.43	N/A	70,000	31,750

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	2	69.15	69.15	45.36	43.79	152.45	38.87	99.43	N/A	70,000	31,750
04											
<u>ALL</u>	2	69.15	69.15	45.36	43.79	152.45	38.87	99.43	N/A	70,000	31,750

**52 Keya Paha
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 2
 Total Sales Price : 140,000
 Total Adj. Sales Price : 140,000
 Total Assessed Value : 63,500
 Avg. Adj. Sales Price : 70,000
 Avg. Assessed Value : 31,750

MEDIAN : 69
 WGT. MEAN : 45
 MEAN : 69
 COD : 43.79
 PRD : 152.45

COV : 61.92
 STD : 42.82
 Avg. Abs. Dev : 30.28
 MAX Sales Ratio : 99.43
 MIN Sales Ratio : 38.87

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -315.57 to 453.87

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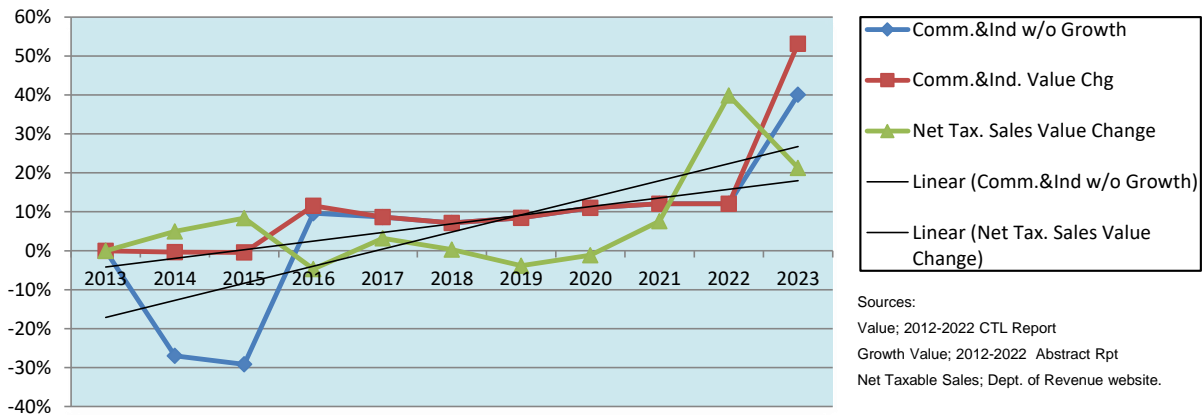
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	99.43	99.43	99.43	00.00	100.00	99.43	99.43	N/A	15,000	14,915
Ranges Excl. Low \$											
Greater Than 4,999	2	69.15	69.15	45.36	43.79	152.45	38.87	99.43	N/A	70,000	31,750
Greater Than 14,999	2	69.15	69.15	45.36	43.79	152.45	38.87	99.43	N/A	70,000	31,750
Greater Than 29,999	1	38.87	38.87	38.87	00.00	100.00	38.87	38.87	N/A	125,000	48,585
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	99.43	99.43	99.43	00.00	100.00	99.43	99.43	N/A	15,000	14,915
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999	1	38.87	38.87	38.87	00.00	100.00	38.87	38.87	N/A	125,000	48,585
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	2	69.15	69.15	45.36	43.79	152.45	38.87	99.43	N/A	70,000	31,750

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	99.43	99.43	99.43	00.00	100.00	99.43	99.43	N/A	15,000	14,915
340	1	38.87	38.87	38.87	00.00	100.00	38.87	38.87	N/A	125,000	48,585
ALL	2	69.15	69.15	45.36	43.79	152.45	38.87	99.43	N/A	70,000	31,750

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
2012	\$ 2,084,380	\$ 315,830	15.15%	\$ 1,768,550		\$ 2,786,049	
2013	\$ 2,077,380	\$ 555,260	26.73%	\$ 1,522,120	-26.97%	\$ 2,923,708	4.94%
2014	\$ 2,075,270	\$ 599,080	28.87%	\$ 1,476,190	-28.94%	\$ 3,019,835	3.29%
2015	\$ 2,324,730	\$ 39,670	1.71%	\$ 2,285,060	10.11%	\$ 2,655,059	-12.08%
2016	\$ 2,265,170	\$ -	0.00%	\$ 2,265,170	-2.56%	\$ 2,875,307	8.30%
2017	\$ 2,232,710	\$ -	0.00%	\$ 2,232,710	-1.43%	\$ 2,795,018	-2.79%
2018	\$ 2,260,450	\$ -	0.00%	\$ 2,260,450	1.24%	\$ 2,679,561	-4.13%
2019	\$ 2,314,460	\$ -	0.00%	\$ 2,314,460	2.39%	\$ 2,753,409	2.76%
2020	\$ 2,335,790	\$ -	0.00%	\$ 2,335,790	0.92%	\$ 2,998,537	8.90%
2021	\$ 2,335,790	\$ -	0.00%	\$ 2,335,790	0.00%	\$ 3,896,805	29.96%
2022	\$ 3,192,550	\$ 272,785	8.54%	\$ 2,919,765	25.00%	\$ 3,379,499	-13.28%
2023	\$ 3,196,050	\$ -	0.00%	\$ 3,196,050	0.11%	\$ 3,269,739	-3.25%
Ann %chg	4.40%			Average	-1.83%	1.12%	2.06%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-26.97%	-0.34%	4.94%
2014	-29.18%	-0.44%	8.39%
2015	9.63%	11.53%	-4.70%
2016	8.67%	8.67%	3.20%
2017	7.12%	7.12%	0.32%
2018	8.45%	8.45%	-3.82%
2019	11.04%	11.04%	-1.17%
2020	12.06%	12.06%	7.63%
2021	12.06%	12.06%	39.87%
2022	40.08%	53.17%	21.30%
2023	53.33%	53.33%	17.36%

County Number	52
County Name	Keya Paha

52 Keya Paha
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 22
Total Sales Price : 24,812,339
Total Adj. Sales Price : 24,812,339
Total Assessed Value : 17,317,420
Avg. Adj. Sales Price : 1,127,834
Avg. Assessed Value : 787,155

MEDIAN : 69
WGT. MEAN : 70
MEAN : 70
COD : 22.25
PRD : 100.87

COV : 33.62
STD : 23.67
Avg. Abs. Dev : 15.25
MAX Sales Ratio : 157.04
MIN Sales Ratio : 41.85

95% Median C.I. : 54.74 to 78.62
95% Wgt. Mean C.I. : 59.85 to 79.74
95% Mean C.I. : 59.90 to 80.90

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	3	69.35	64.50	66.59	12.52	96.86	49.06	75.09	N/A	562,477	374,550	
01-JAN-21 To 31-MAR-21	3	68.75	68.51	79.91	14.53	85.73	53.41	83.37	N/A	1,828,333	1,461,038	
01-APR-21 To 30-JUN-21												
01-JUL-21 To 30-SEP-21	1	85.08	85.08	85.08	00.00	100.00	85.08	85.08	N/A	146,448	124,595	
01-OCT-21 To 31-DEC-21	3	68.35	67.20	62.04	07.70	108.32	58.74	74.51	N/A	2,146,072	1,331,358	
01-JAN-22 To 31-MAR-22	4	68.48	68.28	63.03	11.40	108.33	57.55	78.62	N/A	899,606	566,995	
01-APR-22 To 30-JUN-22	3	52.35	86.66	69.29	67.77	125.07	50.59	157.04	N/A	554,270	384,077	
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22	1	83.48	83.48	83.48	00.00	100.00	83.48	83.48	N/A	3,783,170	3,158,280	
01-JAN-23 To 31-MAR-23	1	56.64	56.64	56.64	00.00	100.00	56.64	56.64	N/A	1,033,045	585,155	
01-APR-23 To 30-JUN-23												
01-JUL-23 To 30-SEP-23	3	54.74	63.27	54.03	31.29	117.10	41.85	93.23	N/A	325,931	176,113	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	7	69.35	69.16	76.94	14.90	89.89	49.06	85.08	49.06 to 85.08	1,045,554	804,480	
01-OCT-21 To 30-SEP-22	10	65.88	73.47	63.37	25.71	115.94	50.59	157.04	52.35 to 78.62	1,169,945	741,429	
01-OCT-22 To 30-SEP-23	5	56.64	65.99	73.73	28.28	89.50	41.85	93.23	N/A	1,158,802	854,355	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	7	68.75	70.32	70.44	12.97	99.83	53.41	85.08	53.41 to 85.08	1,724,238	1,214,541	
01-JAN-22 To 31-DEC-22	8	68.48	77.07	72.74	30.81	105.95	50.59	157.04	50.59 to 157.04	1,130,551	822,311	
<u>ALL</u>	22	68.55	70.40	69.79	22.25	100.87	41.85	157.04	54.74 to 78.62	1,127,834	787,155	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	22	68.55	70.40	69.79	22.25	100.87	41.85	157.04	54.74 to 78.62	1,127,834	787,155	
<u>ALL</u>	22	68.55	70.40	69.79	22.25	100.87	41.85	157.04	54.74 to 78.62	1,127,834	787,155	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Grass</u>												
County	15	68.75	72.55	67.66	24.39	107.23	41.85	157.04	56.64 to 78.62	1,104,782	747,450	
1	15	68.75	72.55	67.66	24.39	107.23	41.85	157.04	56.64 to 78.62	1,104,782	747,450	
<u>ALL</u>	22	68.55	70.40	69.79	22.25	100.87	41.85	157.04	54.74 to 78.62	1,127,834	787,155	

52 Keya Paha
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 22
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 Total Assessed Value : 17,317,420
 Avg. Adj. Sales Price : 1,127,834
 Avg. Assessed Value : 787,155

MEDIAN : 69
 WGT. MEAN : 70
 MEAN : 70
 COD : 22.25
 PRD : 100.87

COV : 33.62
 STD : 23.67
 Avg. Abs. Dev : 15.25
 MAX Sales Ratio : 157.04
 MIN Sales Ratio : 41.85

95% Median C.I. : 54.74 to 78.62
 95% Wgt. Mean C.I. : 59.85 to 79.74
 95% Mean C.I. : 59.90 to 80.90

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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
____ Grass ____											
County	19	68.75	71.79	70.59	21.53	101.70	41.85	157.04	56.64 to 78.62	1,242,683	877,204
1	19	68.75	71.79	70.59	21.53	101.70	41.85	157.04	56.64 to 78.62	1,242,683	877,204
____ ALL ____	22	68.55	70.40	69.79	22.25	100.87	41.85	157.04	54.74 to 78.62	1,127,834	787,155

Keya Paha County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Keya Paha	1	3,095	3,090	3,090	3,090	3,065	3,065	3,010	3,010	3,073
Cherry	1	2,999	n/a	n/a	2,978	3,000	3,000	2,987	3,000	2,989
Brown	1	3,600	3,400	3,400	3,400	2,355	3,140	3,140	3,030	3,311
Rock	3	3,700	3,675	3,675	3,675	3,580	3,600	3,399	2,942	3,544
Holt	3	2,800	2,800	2,800	2,800	2,575	2,679	2,500	2,500	2,647
Boyd	1	3,875	3,675	3,675	3,675	3,425	3,425	3,250	3,250	3,556

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Keya Paha	1	1,150	1,150	1,145	1,145	1,135	1,135	1,130	1,130	1,142
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	1,003
Rock	3	n/a	1,100	1,070	1,070	960	920	860	800	951
Holt	3	2,700	2,700	2,600	2,600	2,340	2,350	2,100	2,100	2,455
Boyd	1	2,350	2,350	2,200	2,200	2,100	2,100	1,975	1,975	2,220

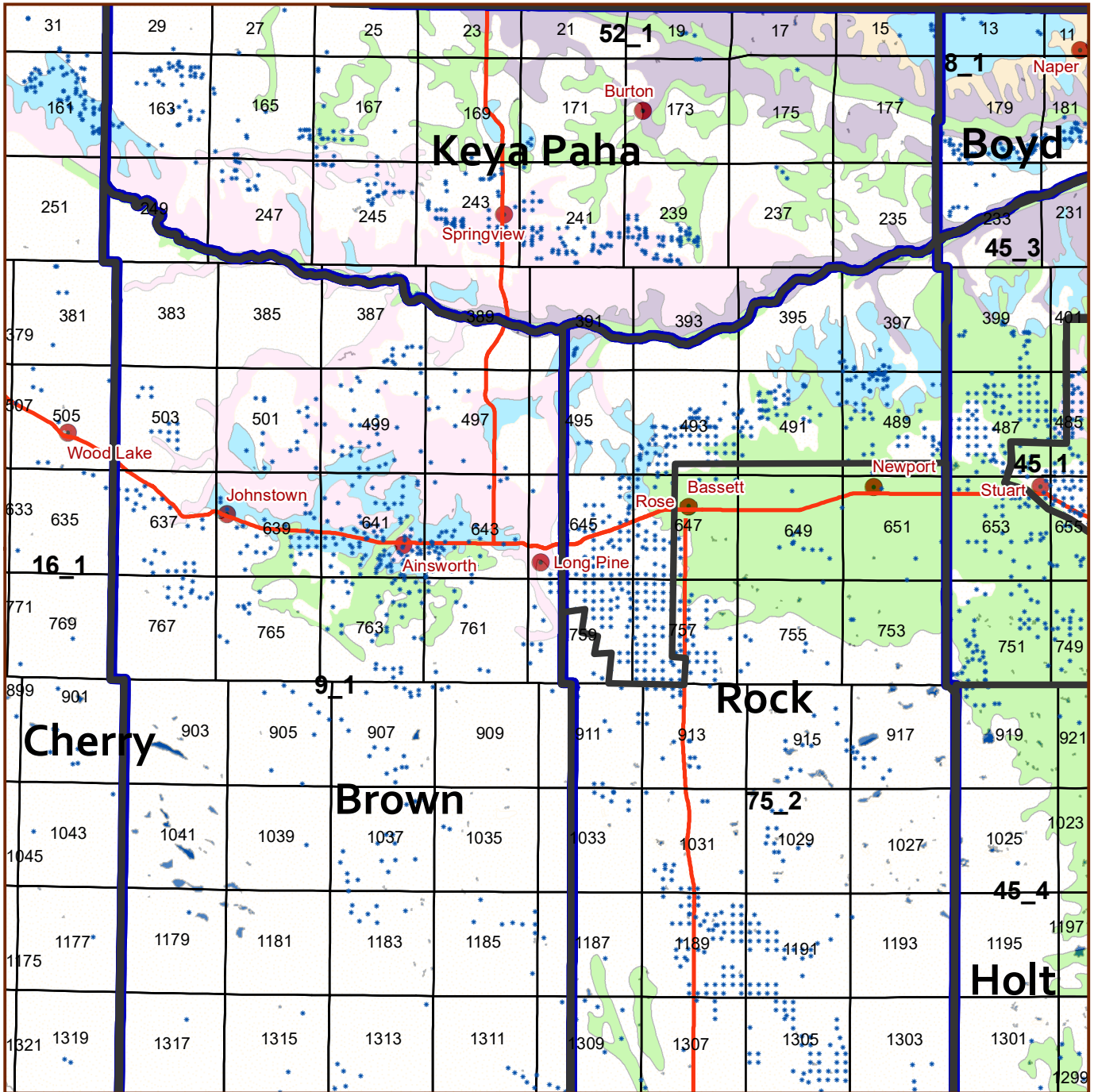
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Keya Paha	1	930	930	930	930	925	925	920	907	925
Cherry	1	694	680	680	680	680	549	525	525	565
Brown	1	905	905	770	770	715	715	685	685	740
Rock	3	890	935	830	851	704	685	665	458	768
Holt	3	1,513	1,698	1,360	1,447	1,208	1,206	1,201	1,203	1,401
Boyd	1	1,625	1,625	1,550	1,550	1,500	1,500	1,450	1,450	1,519

County	Mkt Area	CRP	TIMBER	WASTE
Keya Paha	1	n/a	n/a	79
Cherry	1	1,000	n/a	100
Brown	1	738	672	75
Rock	3	775	350	100
Holt	3	1,531	500	250
Boyd	1	n/a	n/a	658

Source: 2024 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.

KEYA PAHA COUNTY



Legend

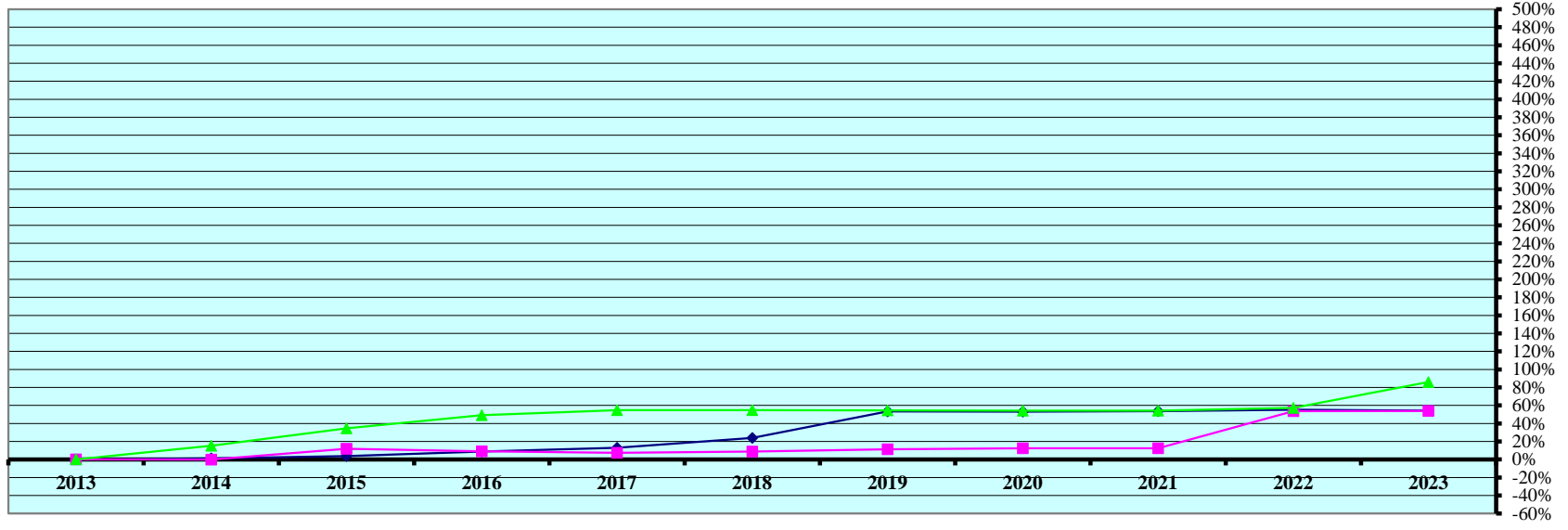
- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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 2013 - 2023

ResRec
Comm&Indust
Total Agland



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
2013	9,152,350	-	-	-	2,077,380	-	-	-	269,345,780	-	-	-
2014	9,268,370	116,020	1.27%	1.27%	2,075,270	-2,110	-0.10%	-0.10%	310,697,740	41,351,960	15.35%	15.35%
2015	9,484,700	216,330	2.33%	3.63%	2,324,730	249,460	12.02%	11.91%	362,418,710	51,720,970	16.65%	34.56%
2016	9,945,720	461,020	4.86%	8.67%	2,265,170	-59,560	-2.56%	9.04%	401,909,870	39,491,160	10.90%	49.22%
2017	10,350,360	404,640	4.07%	13.09%	2,232,710	-32,460	-1.43%	7.48%	416,902,220	14,992,350	3.73%	54.78%
2018	11,344,430	994,070	9.60%	23.95%	2,260,450	27,740	1.24%	8.81%	416,574,850	-327,370	-0.08%	54.66%
2019	14,043,590	2,699,160	23.79%	53.44%	2,314,460	54,010	2.39%	11.41%	416,108,400	-466,450	-0.11%	54.49%
2020	14,018,150	-25,440	-0.18%	53.16%	2,335,790	21,330	0.92%	12.44%	415,239,440	-868,960	-0.21%	54.17%
2021	14,060,335	42,185	0.30%	53.63%	2,335,790	0	0.00%	12.44%	415,252,355	12,915	0.00%	54.17%
2022	14,210,005	149,670	1.06%	55.26%	3,192,550	856,760	36.68%	53.68%	423,566,080	8,313,725	2.00%	57.26%
2023	14,105,865	-104,140	-0.73%	54.12%	3,196,050	3,500	0.11%	53.85%	501,078,650	77,512,570	18.30%	86.04%

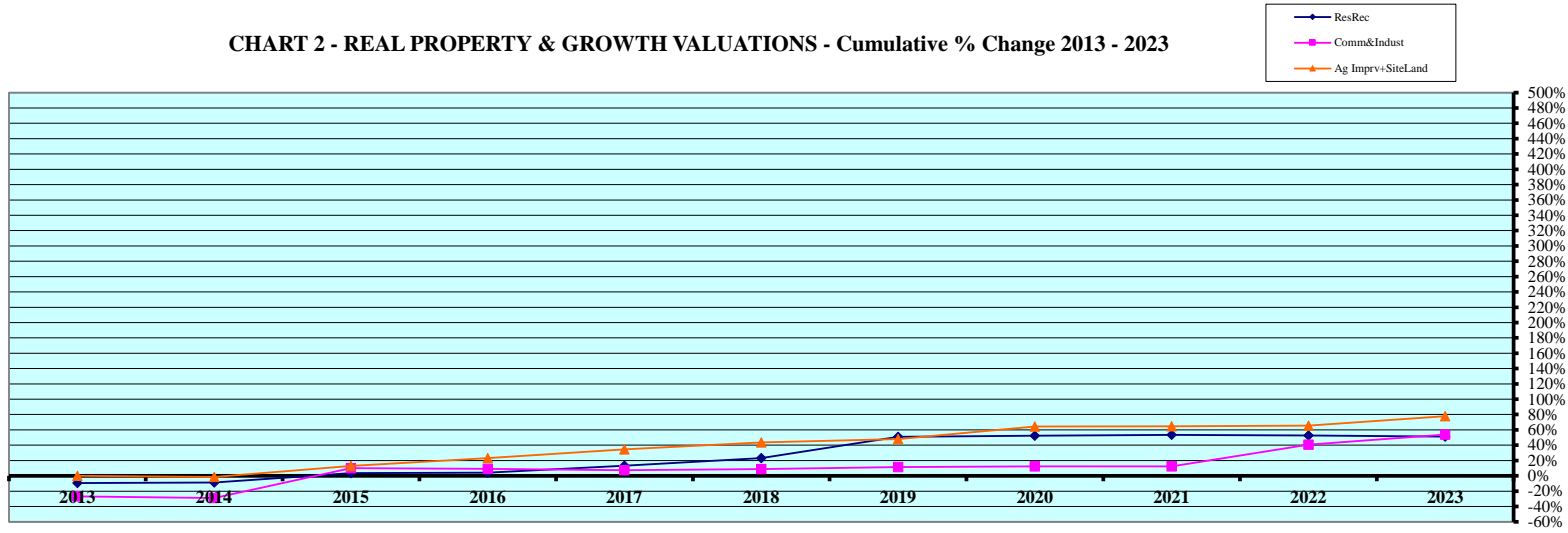
Rate Annual %chg: Residential & Recreational **4.42%** Commercial & Industrial **4.40%** Agricultural Land **6.40%**

Cnty# **52**
County **KEYA PAHA**

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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



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						
2013	9,152,350	861,555	9.41%	8,290,795	-	-9.41%	2,077,380	555,260	26.73%	1,522,120	-	-26.73%						
2014	9,268,370	907,770	9.79%	8,360,600	-8.65%	-8.65%	2,075,270	599,080	28.87%	1,476,190	-28.94%	-28.94%						
2015	9,484,700	13,060	0.14%	9,471,640	2.19%	3.49%	2,324,730	39,670	1.71%	2,285,060	10.11%	10.00%						
2016	9,945,720	423,920	4.26%	9,521,800	0.39%	4.04%	2,265,170	0	0.00%	2,265,170	-2.56%	9.04%						
2017	10,350,360	0	0.00%	10,350,360	4.07%	13.09%	2,232,710	0	0.00%	2,232,710	-1.43%	7.48%						
2018	11,344,430	80,880	0.71%	11,263,550	8.82%	23.07%	2,260,450	0	0.00%	2,260,450	1.24%	8.81%						
2019	14,043,590	229,915	1.64%	13,813,675	21.77%	50.93%	2,314,460	0	0.00%	2,314,460	2.39%	11.41%						
2020	14,018,150	66,590	0.48%	13,951,560	-0.66%	52.44%	2,335,790	0	0.00%	2,335,790	0.92%	12.44%						
2021	14,060,335	17,500	0.12%	14,042,835	0.18%	53.43%	2,335,790	0	0.00%	2,335,790	0.00%	12.44%						
2022	14,210,005	226,065	1.59%	13,983,940	-0.54%	52.79%	3,192,550	272,785	8.54%	2,919,765	25.00%	40.55%						
2023	14,105,865	271,730	1.93%	13,834,135	-2.65%	51.15%	3,196,050	0	0.00%	3,196,050	0.11%	53.85%						
Rate Ann%chg	4.42%			Resid & Recreat w/o growth			2.49%			4.40%			C & I w/o growth			0.68%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	12,112,590	6,199,400	18,311,990	815,813	4.46%	17,496,177	-	-		
2014	12,978,120	6,794,960	19,773,080	1,732,363	8.76%	18,040,717	-1.48%	-1.48%		
2015	14,105,780	7,972,140	22,077,920	1,389,350	6.29%	20,688,570	4.63%	12.98%		
2016	14,864,360	8,919,930	23,784,290	1,219,965	5.13%	22,564,325	2.20%	23.22%		
2017	14,830,930	9,786,490	24,617,420	0	0.00%	24,617,420	3.50%	34.43%		
2018	16,791,480	11,160,920	27,952,400	1,642,580	5.88%	26,309,820	6.87%	43.68%		
2019	17,119,610	11,601,910	28,721,520	1,643,430	5.72%	27,078,090	-3.13%	47.87%		
2020	17,627,130	12,489,710	30,116,840	0	0.00%	30,116,840	4.86%	64.47%		
2021	18,045,970	12,531,490	30,577,460	418,840	1.37%	30,158,620	0.14%	64.69%		
2022	18,292,655	12,521,415	30,814,070	496,405	1.61%	30,317,665	-0.85%	65.56%		
2023	20,613,080	12,915,145	33,528,225	966,220	2.88%	32,562,005	5.67%	77.82%		
Rate Ann%chg	5.46%		7.62%		6.23%		Ag Imprv+Site w/o growth		2.24%	

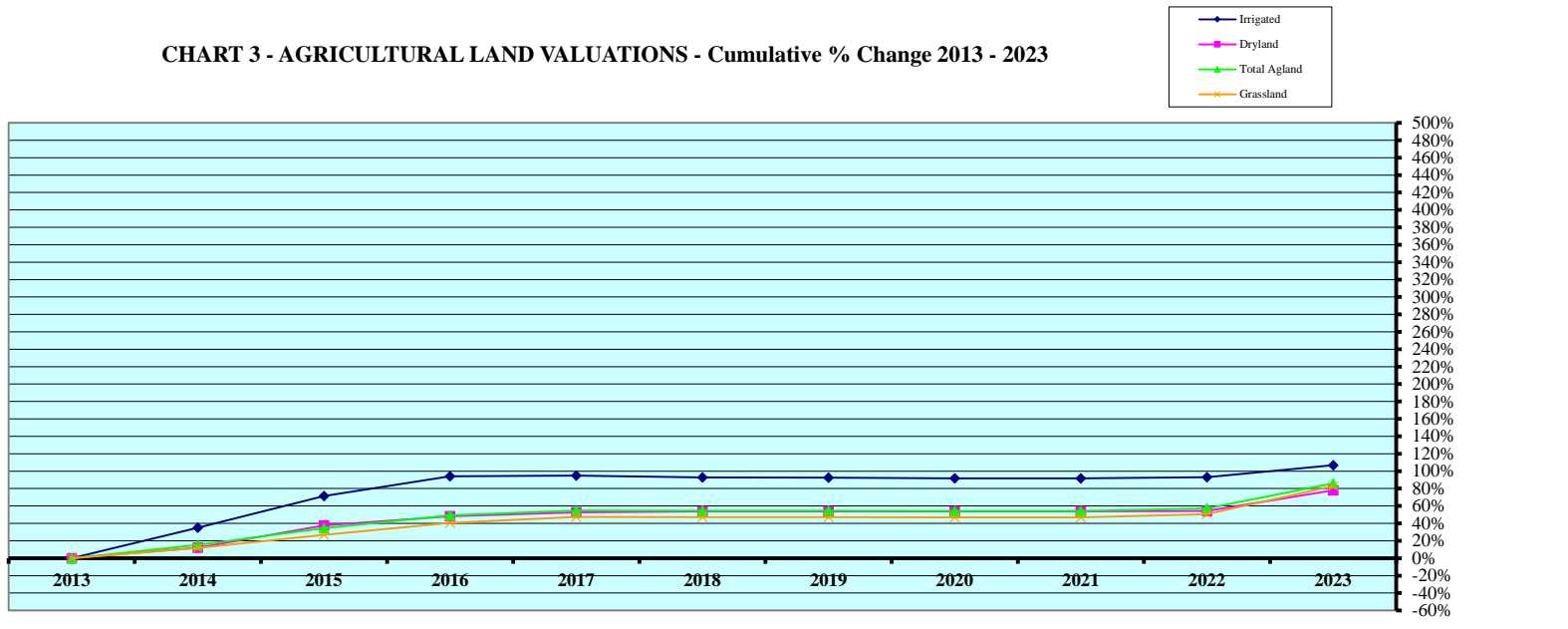
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 52
County KEYA PAHA

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	40,297,560	-	-	-	23,078,600	-	-	-	205,757,590	-	-	-
2014	54,364,840	14,067,280	34.91%	34.91%	25,888,180	2,809,580	12.17%	12.17%	230,191,350	24,433,760	11.88%	11.88%
2015	69,120,790	14,755,950	27.14%	71.53%	31,762,130	5,873,950	22.69%	37.63%	261,126,560	30,935,210	13.44%	26.91%
2016	78,183,530	9,062,740	13.11%	94.02%	34,223,670	2,461,540	7.75%	48.29%	289,150,270	28,023,710	10.73%	40.53%
2017	78,491,240	307,710	0.39%	94.78%	35,217,160	993,490	2.90%	52.60%	303,146,460	13,996,190	4.84%	47.33%
2018	77,659,310	-831,930	-1.06%	92.71%	35,497,540	280,380	0.80%	53.81%	302,889,280	-257,180	-0.08%	47.21%
2019	77,553,720	-105,590	-0.14%	92.45%	35,470,880	-26,660	-0.08%	53.70%	302,924,840	35,560	0.01%	47.22%
2020	77,309,180	-244,540	-0.32%	91.85%	35,469,920	-960	0.00%	53.69%	302,182,880	-741,960	-0.24%	46.86%
2021	77,297,400	-11,780	-0.02%	91.82%	35,469,975	55	0.00%	53.69%	302,207,515	24,635	0.01%	46.88%
2022	77,839,580	542,180	0.70%	93.16%	35,603,950	133,975	0.38%	54.27%	309,845,265	7,637,750	2.53%	50.59%
2023	83,351,080	5,511,500	7.08%	106.84%	41,074,190	5,470,240	15.36%	77.98%	376,285,915	66,440,650	21.44%	82.88%

Rate Ann.%chg: Irrigated **7.54%** Dryland **5.93%** Grassland **6.22%**

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
2013	212,030	-	-	-	0	-	-	-	269,345,780	-	-	-
2014	253,370	41,340	19.50%	19.50%	0	0	-	-	310,697,740	41,351,960	15.35%	15.35%
2015	261,770	8,400	3.32%	23.46%	147,460	147,460	-	-	362,418,710	51,720,970	16.65%	34.56%
2016	261,650	-120	-0.05%	23.40%	90,750	-56,710	-38.46%	-	401,909,870	39,491,160	10.90%	49.22%
2017	258,960	-2,690	-1.03%	22.13%	(211,600)	-302,350	-333.17%	-	416,902,220	14,992,350	3.73%	54.78%
2018	259,010	50	0.02%	22.16%	269,710	481,310	-	-	416,574,850	-327,370	-0.08%	54.66%
2019	249,690	-9,320	-3.60%	17.76%	(90,730)	-360,440	-133.64%	-	416,108,400	-466,450	-0.11%	54.49%
2020	277,460	27,770	11.12%	30.86%	0	90,730	-	-	415,239,440	-868,960	-0.21%	54.17%
2021	277,465	5	0.00%	30.86%	0	0	-	-	415,252,355	12,915	0.00%	54.17%
2022	277,285	-180	-0.06%	30.78%	0	0	-	-	423,566,080	8,313,725	2.00%	57.26%
2023	367,465	90,180	32.52%	73.31%	0	0	-	-	501,078,650	77,512,570	18.30%	86.04%

Cnty# **52**
County **KEYA PAHA**

Rate Ann.%chg: Total Agric Land **6.40%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	40,114,260	25,159	1,594			23,126,020	37,553	616			205,686,470	416,958	493		
2014	54,132,420	26,531	2,040	27.97%	27.97%	25,890,490	37,200	696	13.01%	13.01%	230,109,350	415,850	553	12.17%	12.17%
2015	69,044,210	27,359	2,524	23.69%	58.28%	31,758,470	36,705	865	24.32%	40.50%	261,006,710	415,423	628	13.54%	27.36%
2016	78,110,960	27,383	2,852	13.03%	78.90%	34,222,130	36,537	937	8.25%	52.09%	289,038,910	415,591	695	10.70%	40.99%
2017	78,633,530	27,569	2,852	-0.01%	78.89%	35,355,920	36,307	974	3.97%	58.13%	303,098,570	415,336	730	4.93%	47.93%
2018	77,721,270	27,264	2,851	-0.06%	78.79%	35,440,700	36,402	974	-0.02%	58.10%	302,760,590	414,875	730	0.00%	47.93%
2019	77,256,260	27,116	2,849	-0.06%	78.69%	35,496,860	36,459	974	0.00%	58.10%	302,723,960	414,828	730	0.00%	47.93%
2020	77,309,140	27,137	2,849	-0.01%	78.67%	35,469,240	36,377	975	0.15%	58.33%	302,204,680	414,781	729	-0.16%	47.70%
2021	77,297,400	27,133	2,849	0.00%	78.68%	35,469,960	36,380	975	0.00%	58.32%	302,139,910	414,973	728	-0.07%	47.60%
2022	77,839,580	27,133	2,869	0.70%	79.93%	35,603,950	36,380	979	0.38%	58.92%	309,620,880	414,980	746	2.47%	51.25%
2023	83,351,080	27,241	3,060	6.66%	91.91%	41,074,190	36,387	1,129	15.34%	83.30%	376,285,915	415,038	907	21.51%	83.79%

Rate Annual %chg Average Value/Acre: 6.74%

6.25%

6.28%

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
2013	212,410	4,383	48			128,340	440	292			269,267,500	484,493	556		
2014	253,430	4,377	58	19.49%	19.49%	128,000	439	292	0.11%	0.11%	310,513,690	484,396	641	15.34%	15.34%
2015	261,820	4,376	60	3.33%	23.47%	431,590	581	743	154.67%	154.96%	362,502,800	484,443	748	16.73%	34.64%
2016	261,770	4,375	60	0.00%	23.47%	271,190	555	488	-34.31%	67.48%	401,904,960	484,441	830	10.87%	49.27%
2017	260,370	4,350	60	0.04%	23.53%	364,990	647	564	15.53%	93.49%	417,713,380	484,209	863	3.98%	55.22%
2018	258,920	4,325	60	0.01%	23.53%	373,350	674	554	-1.87%	89.88%	416,554,830	483,540	861	-0.14%	55.00%
2019	259,010	4,327	60	-0.01%	23.52%	373,460	675	553	-0.03%	89.82%	416,109,550	483,404	861	-0.08%	54.88%
2020	248,430	4,150	60	0.01%	23.54%	426,540	957	446	-19.46%	52.88%	415,658,030	483,403	860	-0.11%	54.71%
2021	277,305	4,619	60	0.27%	23.88%	0	0				415,184,575	483,105	859	-0.05%	54.63%
2022	277,285	4,622	60	-0.07%	23.79%	0	0				423,341,695	483,115	876	1.96%	57.67%
2023	367,465	4,630	79	32.29%	63.77%	0	0				501,078,650	483,296	1,037	18.32%	86.55%

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KEYA PAHA

Rate Annual %chg Average Value/Acre: 6.43%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
769	KEYA PAHA	13,442,412	572,796	3,691	14,105,865	3,196,050	0	0	501,078,650	20,613,080	12,915,145	0	565,927,689
cnty sectorvalue % of total value:		2.38%	0.10%	0.00%	2.49%	0.56%			88.54%	3.64%	2.28%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
238	SPRINGVIEW	1,624,462	146,753	0	7,665,495	2,012,245	0	0	23,110	295,375	64,700	0	11,832,140
30.95%	%sector of county sector	12.08%	25.62%		54.34%	62.96%			0.00%	1.43%	0.50%		2.09%
	%sector of municipality	13.73%	1.24%		64.79%	17.01%			0.20%	2.50%	0.55%		100.00%
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Total Real Property Sum Lines 17, 25, & 30	Records : 2,527	Value : 577,044,420	Growth 1,910,695	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	122	316,215	8	45,030	44	1,488,790	174	1,850,035	
02. Res Improve Land	154	603,425	8	33,200	27	176,650	189	813,275	
03. Res Improvements	163	9,242,865	10	1,020,620	88	6,654,765	261	16,918,250	
04. Res Total	285	10,162,505	18	1,098,850	132	8,320,205	435	19,581,560	828,560
% of Res Total	65.52	51.90	4.14	5.61	30.34	42.49	17.21	3.39	43.36
05. Com UnImp Land	8	23,230	1	3,500	1	5,495	10	32,225	
06. Com Improve Land	47	146,375	3	111,265	4	74,475	54	332,115	
07. Com Improvements	48	2,079,030	3	389,130	12	557,045	63	3,025,205	
08. Com Total	56	2,248,635	4	503,895	13	637,015	73	3,389,545	8,115
% of Com Total	76.71	66.34	5.48	14.87	17.81	18.79	2.89	0.59	0.42
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	285	10,162,505	18	1,098,850	132	8,320,205	435	19,581,560	828,560
% of Res & Rec Total	65.52	51.90	4.14	5.61	30.34	42.49	17.21	3.39	43.36
Com & Ind Total	56	2,248,635	4	503,895	13	637,015	73	3,389,545	8,115
% of Com & Ind Total	76.71	66.34	5.48	14.87	17.81	18.79	2.89	0.59	0.42
17. Taxable Total	341	12,411,140	22	1,602,745	145	8,957,220	508	22,971,105	836,675
% of Taxable Total	67.13	54.03	4.33	6.98	28.54	38.99	20.10	3.98	43.79

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	50	5	112	167

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	2,775	1,581	385,004,965	1,582	385,007,740
28. Ag-Improved Land	0	0	1	1,296,790	420	130,088,350	421	131,385,140
29. Ag Improvements	0	0	1	491,555	436	37,188,880	437	37,680,435

30. Ag Total				2,019	554,073,315
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	1.54	5,390	
37. FarmSite Improvements	0	0.00	0	1	0.00	491,555	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	2	3.75	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	30	33.89	193,900	30	33.89	193,900	
32. HomeSite Improv Land	267	308.42	1,584,200	267	308.42	1,584,200	
33. HomeSite Improvements	304	0.00	23,848,730	304	0.00	23,848,730	0
34. HomeSite Total				334	342.31	25,626,830	
35. FarmSite UnImp Land	31	147.69	241,915	31	147.69	241,915	
36. FarmSite Improv Land	250	610.45	1,717,555	251	611.99	1,722,945	
37. FarmSite Improvements	400	0.00	13,340,150	401	0.00	13,831,705	1,074,020
38. FarmSite Total				432	759.68	15,796,565	
39. Road & Ditches	1,021	3,403.71	0	1,023	3,407.46	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				766	4,509.45	41,423,395	1,074,020

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	1,325.01	1,170,285	7	1,325.01	1,170,285

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	419.18	1.47%	1,297,370	1.48%	3,095.02
46. 1A	2,425.67	8.49%	7,507,435	8.55%	3,094.99
47. 2A1	5,128.46	17.96%	15,846,915	18.06%	3,089.99
48. 2A	10,626.12	37.20%	32,834,735	37.41%	3,090.00
49. 3A1	4,462.03	15.62%	13,676,120	15.58%	3,065.00
50. 3A	952.02	3.33%	2,917,935	3.32%	3,064.99
51. 4A1	437.40	1.53%	1,316,590	1.50%	3,010.04
52. 4A	4,110.27	14.39%	12,371,780	14.10%	3,009.97
53. Total	28,561.15	100.00%	87,768,880	100.00%	3,073.02
Dry					
54. 1D1	567.17	1.55%	652,255	1.56%	1,150.02
55. 1D	8,882.59	24.22%	10,214,905	24.38%	1,149.99
56. 2D1	5,125.41	13.97%	5,868,635	14.01%	1,145.01
57. 2D	10,958.88	29.88%	12,547,600	29.95%	1,144.97
58. 3D1	4,515.61	12.31%	5,125,040	12.23%	1,134.96
59. 3D	362.22	0.99%	411,125	0.98%	1,135.01
60. 4D1	1,709.58	4.66%	1,931,640	4.61%	1,129.89
61. 4D	4,558.66	12.43%	5,149,555	12.29%	1,129.62
62. Total	36,680.12	100.00%	41,900,755	100.00%	1,142.33
Grass					
63. 1G1	41,989.00	10.16%	39,053,190	10.21%	930.08
64. 1G	7,070.10	1.71%	6,574,695	1.72%	929.93
65. 2G1	42,266.86	10.22%	39,306,820	10.27%	929.97
66. 2G	32,117.28	7.77%	29,867,805	7.81%	929.96
67. 3G1	114,898.18	27.79%	106,274,630	27.78%	924.95
68. 3G	146,732.27	35.49%	135,727,445	35.47%	925.00
69. 4G1	5,765.65	1.39%	5,304,425	1.39%	920.00
70. 4G	22,606.52	5.47%	20,503,810	5.36%	906.99
71. Total	413,445.86	100.00%	382,612,820	100.00%	925.42
Irrigated Total					
	28,561.15	5.91%	87,768,880	17.12%	3,073.02
Dry Total					
	36,680.12	7.59%	41,900,755	8.17%	1,142.33
Grass Total					
	413,445.86	85.54%	382,612,820	74.63%	925.42
72. Waste	4,630.28	0.96%	367,465	0.07%	79.36
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	394.01	0.08%	365,130	0.07%	926.70
75. Market Area Total	483,317.41	100.00%	512,649,920	100.00%	1,060.69

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	386.93	1,195,595	28,174.22	86,573,285	28,561.15	87,768,880
77. Dry Land	0.00	0	27.39	31,360	36,652.73	41,869,395	36,680.12	41,900,755
78. Grass	0.00	0	72.65	67,220	413,373.21	382,545,600	413,445.86	382,612,820
79. Waste	0.00	0	0.00	0	4,630.28	367,465	4,630.28	367,465
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	12.31	11,415	4.60	3,165	377.10	350,550	394.01	365,130
82. Total	0.00	0	486.97	1,294,175	482,830.44	511,355,745	483,317.41	512,649,920

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	28,561.15	5.91%	87,768,880	17.12%	3,073.02
Dry Land	36,680.12	7.59%	41,900,755	8.17%	1,142.33
Grass	413,445.86	85.54%	382,612,820	74.63%	925.42
Waste	4,630.28	0.96%	367,465	0.07%	79.36
Other	0.00	0.00%	0	0.00%	0.00
Exempt	394.01	0.08%	365,130	0.07%	926.70
Total	483,317.41	100.00%	512,649,920	100.00%	1,060.69

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 N/a Or Error	3	1,065	1	4,050	8	879,590	11	884,705	1,485
83.2 Brocksburg	3	1,500	1	300	1	300	4	2,100	0
83.3 Burton	30	9,575	5	1,725	6	254,495	36	265,795	0
83.4 Jamison	15	14,640	3	3,600	4	49,835	19	68,075	0
83.5 Meadville	16	76,960	9	61,840	9	1,642,610	25	1,781,410	0
83.6 Mills	5	910	0	0	0	0	5	910	0
83.7 Norden	36	24,490	6	4,500	7	325,260	43	354,250	0
83.8 Rural	25	1,428,840	12	105,000	68	3,781,115	93	5,314,955	407,535
83.9 Springview	41	292,055	152	632,260	158	9,985,045	199	10,909,360	419,540
84 Residential Total	174	1,850,035	189	813,275	261	16,918,250	435	19,581,560	828,560

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	2	4,750	0	0	0	0	2	4,750	0
85.2	Burton	0	0	1	600	1	64,350	1	64,950	0
85.3	Jamison	0	0	1	1,040	1	6,050	1	7,090	0
85.4	Meadville	0	0	1	2,520	1	53,575	1	56,095	0
85.5	Mills	0	0	1	2,030	1	34,465	1	36,495	6,610
85.6	Rural	1	5,495	6	183,220	13	874,130	14	1,062,845	1,505
85.7	Springview	7	21,980	44	142,705	46	1,992,635	53	2,157,320	0
86	Commercial Total	10	32,225	54	332,115	63	3,025,205	73	3,389,545	8,115

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	41,989.00	10.16%	39,053,190	10.21%	930.08
88. 1G	7,070.10	1.71%	6,574,695	1.72%	929.93
89. 2G1	42,266.86	10.22%	39,306,820	10.27%	929.97
90. 2G	32,117.28	7.77%	29,867,805	7.81%	929.96
91. 3G1	114,898.18	27.79%	106,274,630	27.78%	924.95
92. 3G	146,732.27	35.49%	135,727,445	35.47%	925.00
93. 4G1	5,765.65	1.39%	5,304,425	1.39%	920.00
94. 4G	22,606.52	5.47%	20,503,810	5.36%	906.99
95. Total	413,445.86	100.00%	382,612,820	100.00%	925.42
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
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Grass Total	413,445.86	100.00%	382,612,820	100.00%	925.42
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	413,445.86	100.00%	382,612,820	100.00%	925.42

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

52 Keya Paha

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	14,105,865	19,581,560	5,475,695	38.82%	828,560	32.94%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	20,613,080	25,626,830	5,013,750	24.32%	0	24.32%
04. Total Residential (sum lines 1-3)	34,718,945	45,208,390	10,489,445	30.21%	828,560	27.83%
05. Commercial	3,196,050	3,389,545	193,495	6.05%	8,115	5.80%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	3,196,050	3,389,545	193,495	6.05%	8,115	5.80%
08. Ag-Farmsite Land, Outbuildings	12,915,145	15,796,565	2,881,420	22.31%	1,074,020	13.99%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	12,915,145	15,796,565	2,881,420	22.31%	1,074,020	13.99%
12. Irrigated	83,351,080	87,768,880	4,417,800	5.30%		
13. Dryland	41,074,190	41,900,755	826,565	2.01%		
14. Grassland	376,285,915	382,612,820	6,326,905	1.68%		
15. Wasteland	367,465	367,465	0	0.00%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	501,078,650	512,649,920	11,571,270	2.31%		
18. Total Value of all Real Property (Locally Assessed)	551,908,790	577,044,420	25,135,630	4.55%	1,910,695	4.21%

2024 Assessment Survey for Keya Paha County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$66,600
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$40,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$1,200 for CAMA system and \$7,500 for GIS
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Amount of last year's assessor's budget not used:
	\$123.79 which stays in for the next year.

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes – https://keyapaha.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks, with input from the county assessor.
9.	What type of aerial imagery is used in the cyclical review of properties?
	gworks
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	None
4.	When was zoning implemented?
	1995

D. Contracted Services

1.	Appraisal Services:
	Cardinal Assessment Group LLC
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Cardinal Assessment Group LLC
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	When they're used they provide a value subject to assessor's opinion.

2024 Residential Assessment Survey for Keya Paha County

1.	Valuation data collection done by:														
	Assessor, staff and appraiser when needed.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
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3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	Depreciation studies are based on local market information.														
5.	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.														
	No, one table is developed with additional economic deprecation added to the other groups based on the sales study at the time.														
6.	Describe the methodology used to determine the residential lot values?														
	The lot values were established by completing a sales study using a price per square foot analysis. One table is used for residential.														
7.	How are rural residential site values developed?														

Rural residential site values are developed based on sales and through local market information

8. Are there form 191 applications on file?

No

9. Describe the methodology used to determine value for vacant lots being held for sale or resale?

All lots are treated the same, currently there is no difference.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1		2022	2022	2022
2		2022	2022	2022	2022
3		2023	2022	2023	2023
4		2023	2022	2023	2023
AG DW		2023	2022	2023	2023
AG OB		2023	2022	2023	2023

2024 Commercial Assessment Survey for Keya Paha County

1.	Valuation data collection done by:													
	Assessor, staff and appraiser when needed.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	Unique properties are valued by the contract appraisal company when needed.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	Depreciation studies are based on local market information.													
5.	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.													
	One depreciation table is used for all commercial with additional economic added to the smaller villages based on the sales and market.													
6.	Describe the methodology used to determine the commercial lot values.													
	The lot values were established by completing a sales study using a price per square foot analysis.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2023</td> <td style="text-align: center;">2022</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2022	2022	2023	2022
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1	2022	2022	2023	2022										

2024 Agricultural Assessment Survey for Keya Paha County

1.	Valuation data collection done by:						
	Assessor, staff and appraiser when needed.						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2019-2022</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2019-2022
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1	Soils, land use and geographic characteristics.	2019-2022					
3.	Describe the process used to determine and monitor market areas.						
	Each year agricultural sales and characteristics are studied and plotted to see if the market is showing any trend that may say a market area or areas are needed.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. Sales are reviewed and inspected before a determination is made as to usage.						
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?						
	Yes						
6.	What separate market analysis has been conducted where intensive use is identified in the county?						
	The feedlots are currently valued at \$3,000/acre based on a study that was performed with also looking at the surrounding counties values.						
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	N/A						
7a.	Are any other agricultural subclasses used? If yes, please explain.						
	No						
	<u>If your county has special value applications, please answer the following</u>						
8a.	How many parcels have a special valuation application on file?						
	21 applications which is 165 records						
8b.	What process was used to determine if non-agricultural influences exist in the county?						
	Review of the sales and area the sale took place.						
	<u>If your county recognizes a special value, please answer the following</u>						

8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**Keya Paha County Plan of Assessment
Assessment Years 2023, 2024 & 2025
October 2023**

INTRODUCTION

The Plan of Assessment is a required documentation of the assessor to the Property Tax Administrator and the County Board of Equalization to help them understand the plans and workings of the Keya Paha County Assessor's Office. This plan is to be submitted by July 31st to the CBOE and October 31st to PA&T.

LEVEL OF VALUE

The level of value for Keya Paha for the 2022 year is as follows:

Residential Class is 97%
Commercial Class is 100%
Agricultural Class is 69%

PARCEL COUNT

The 2022 County Abstract record shows 2,532 parcels.

STAFF AND EQUIPMENT

The Keya Paha County Assessor is also the County Clerk and has one full time deputy to perform all the duties of the ex-officio office. The Assessor and Deputy attend schooling and workshops offered by the Department of Property Assessment and Taxation and are also taking online classes offered by IAAO. Working around board meetings and workload is a juggling act to work in the required continuing education hours, especially during an election year. A weeklong class is a burden for the office, having one person gone makes it difficult to clerk commissioners meetings, answering phone and etc. The Deputy is working towards having her assessor certificate.

The Assessor budget submitted for the 2022-2023 year is \$61,050 which would include a percentage of the office personnel salaries on a shared basis with all of the positions. There is \$40,000 budgeted for appraisal and another \$7,500 for cost of maintaining GIS in Keya Paha County. The property record cards are very well kept and always current. They contain all pertinent information required plus some extra information. They include: name, address, legal, acres, and current land use and value. The record also includes historic information dating back at least 18 years.

The records are kept in pull out file cabinets that are very well marked with townships and ranges so that anyone can easily access a file. The folders have a metal clasp so that all records are secure and kept in the same order for each record so that similar information can easily be compared to other parcels.

The Marshall & Swift pricing for all improvements is done with the use of MIPS. Keya Paha County has all assessment information available on GIS and a website.

PROCEEDURES MANUAL

The Property Tax Division's "Assessor Reference Manual" is the main book of reference for filing deadlines and reports. A policy and procedure manual was developed in 2002. It describes the steps taken in the office when changes are made and values are set. It outlines real and personal property procedures in the office.

REPORT GENERATION

The reports required by the State are all filed in a timely manner from the MIPS program. The Assessor completes and files all of the reports. The reports are generated as well as supporting documents to compare that all information is correct. The reports are kept in chronological order and easily accessible. The tax corrections are in a bound book and numbered. The Treasurer is also on MIPS so all tax rolls are easily delivered to her and both have the same information available at all times.

REAL PROPERTY

Discovery is done by building permits from the Zoning Administrator, Village Clerk and personal knowledge of county officials and employees.

When new improvements are discovered through sales process, building permits, and information received there is a list compiled for the appraiser. The appraiser does the data collection and measurements, along with the yearly review of property according to the 5 year plan of reappraisal.

The Real Estate Transfer Statements are received with the Deeds at the time of recording. This office is also the Register of Deeds and Clerk so there is no waiting to receive them. The property record cards are changed and updated along with the recording process. The Assessor does the 521's monthly and the 521's are scanned and e-mailed to the Department of Revenue with the revenue mailed in.

Each 521 is reviewed along with the Property Record Card. After a deed is recorded the property record card is left with the 521 until the sale is reviewed. The sale properties are not physically reviewed at the time of the sale, as this is a small county the Assessor and Deputy are familiar with most properties in the county. The Assessor and Deputy visit about the sale as the review is conducted. All pertinent sales information is put into a binder containing all the sales for that year. We also have a sales map on display in the office that has a different color for each year and a flag stating the book and page of recording as well as the price per acre. The map is placed where the public can easily see it and it is a great point of interest to most visitors in the office.

After the sales are added to the sales file and the preliminary statistics are released by PA&T the valuation studies are done on all classes of property. Use is determined and ag studies are done. The market approach is applied to all sales properties as well as unsold properties. A review of improvements is done on the 5 year cycle depending on the study that is to be done that year.

Valuation change notices are mailed timely after the abstract is submitted and the report and opinion is rendered and no shoe cause hearing changes any value. The appeal process for valuation protest is as prescribed by law. Taxpayer fills the appropriate forms for protest and submits them to the County Clerk and a schedule of hearing dates is set up for the County Board of Equalization hearings. Hearings are held on protests and a final review and determination is made by the CBOE. The Clerk notifies the taxpayer of the CBOE decision as prescribed by law within the time allowed.

Taxpayers may then appeal to the TERC if not satisfied by the CBOE's decision. The Assessor attends any hearings and show cause hearings to defend values and preparation of any defense of that value.

PERSONAL PROPERTY

Non residents as well as new taxpayers are sent a postcard to let them know about Nebraska personal property law. The personal property files are included in the MIPS program and easily and quickly accessed by the staff. A personal property roster is printed as soon after the 1st of January as possible. This roster includes the schedule number, name and all property that was listed the prior year. The roster also includes the type, year, adjusted basis, recovery, depreciation percent and tax value. The roster is compared to the depreciation sheets as the taxpayer is in the office so that they do not have to make follow-up trips to the office. Every effort is made to get everything done for them to file in a timely manner with only one trip to the courthouse. Follow up reminders are sent after the filing deadline in June and August to get all the schedules filed and all the personal property in the county listed. The schedules are filed in alphabetical order as received and kept in a secure place as personal property lists are not available to the public. The roster printed for the office use is shredded after the taxpayer files.

PLAN BREAKDOWN BY YEAR

2023—Rural

2024--Springview

2025—Just Pick-Up Work

2026— Villages (other than Springview) & Commercial

2027—Just Pick-up Work

CONCLUSION

We continue to struggle to get all things accomplished in our ex-officio office. Our county was hit hard with flooding in 2019 and all the paper work for FEMA has fallen into my lap, we have 10 bridges and 114 major damage areas that I am tracking all man hours, equipment hours and loads of dirt for. It will be exceptionally challenging to keep up with the work of the Clerk, Assessor, Register of Deeds, Clerk of the District Court and the Election Commissioner. Even with flood being in 2019, we are still actively working with FEMA and working on getting approval of all the damage documentation.

The pick-up work is kept up on a yearly basis.

The three year plan, that of reviewing the property classes on a 5 year cycle, would also include continued growth in knowledge and implementation of the changes that need to be made to keep the level, quality, and uniformity of assessment equal to statutory and administrative guidelines.

Suzy Wentworth, Assessor

Date



Keya Paha County

310 Courthouse Drive
PO Box 349
Springview, NE 68778-0349
(402) 497-3791 Fax: (402) 497-3799
clerk@keyapaha.nacone.org

Suzy Wentworth
County Clerk/Assessor
Register of Deeds
Election Commissioner
Clerk of District Court

2024 Methodology Report for Special Valuation

KEYA PAHA COUNTY

There is nothing at this time to indicate implementing special value. The parcels approved for special value are no different than the rest of the agricultural land.

The applications on file were received from 2004 to 2006. At that time, and each year thereafter all sales are examined thoroughly. The sales study determined there is no difference in the market to show a reason for special value.

Suzy Wentworth
Keya Paha County Assessor