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**DEPARTMENT OF REVENUE**

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

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**KEYA PAHA COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled 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

Sincerely,

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

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Suzy Wentworth, Keya Paha 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.

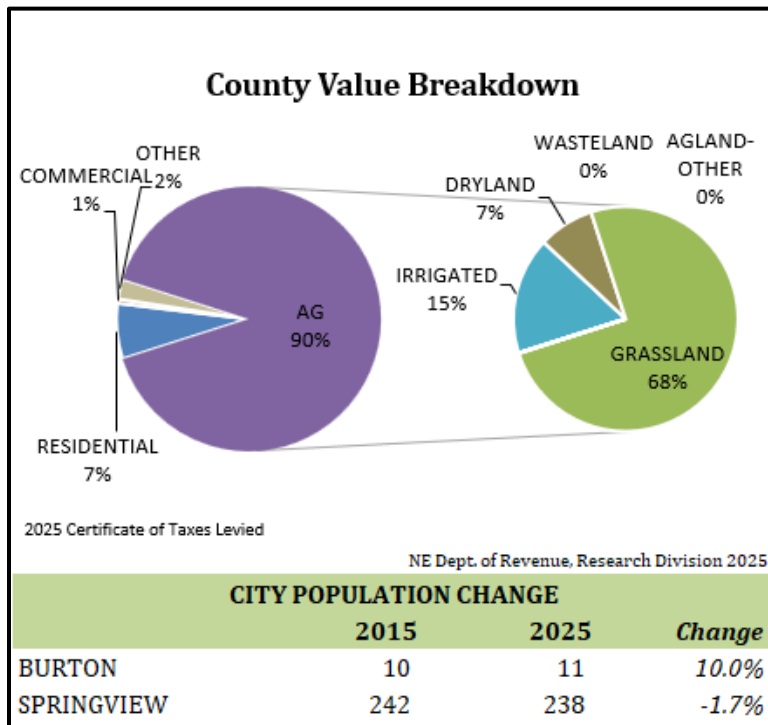
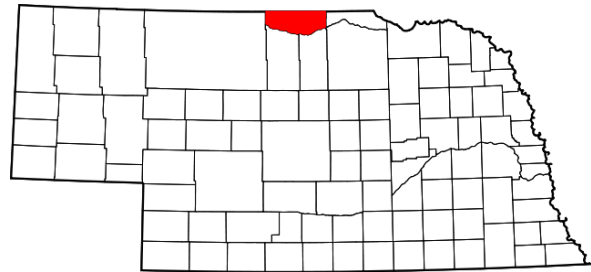
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 773 square miles, Keya Paha County has 819 residents, a 7% population increase from the 2020 U.S. Census.<sup>1</sup> The report indicates that 81% of county housing is owner occupied and 96% of residents occupy the same residence as in the prior year.<sup>1</sup> The average home value in the county is \$76,486.<sup>2</sup>



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 19 employer establishments with a total employment figure of 39. This represents a 12% increase in total employment from 2022-2023.<sup>1</sup>

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

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

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

## 2026 Residential Correlation for Keya Paha County

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### *Assessment Practices & Actions*

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

The county assessor’s office utilizes sales questionnaires to verify sales. The county assessor is also an ex-officio, so when deeds are received questions are asked regarding the terms of the sale. The residential usability rate is near the statewide average; all arm’s-length transactions have been quantified.

The four valuation groups are adequately identified and are stratified based on geographic location. Valuation Group 1 is comprised of the small villages. Valuation Group 2 is Meadville, which is along the Niobrara River. Rural residential makes up Valuation Group 3 and Valuation Group 4 is the county seat of Springview.

The six-year inspection and review cycle is current for Keya Paha County. A contract appraiser physically reviews and inspects all properties in the county. The review includes new pictures along with measurements of structures.

The county assessor does have a written valuation methodology on file.

2026 Residential Assessment Details for Keya Paha 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	Burton, Jamison, Mills & Norden	2022	2022	2022	2022	
2	Meadville	2022	2022	2022	2022	
3	Rural	2023	2022	2023	2023	
4	Springview	2023	2022	2026*	2023	Increased improvements 28-30%
Additional comments: All pick-up work was completed and placed on the assessment roll.						
* = assessment action for current year						

### *Description of Analysis*

The median and weighted mean are within the acceptable range and the mean is high. The COD and PRD are both high. When arrayed by sales price, there is not a pattern of regressivity. There are outliers at varying price levels and some dispersion, also. There has been no significant appraisal activity since 2023. Despite the dispersion, the median is stable as outliers are removed. All of the sales occurred in Valuation Group 4.

## 2026 Residential Correlation for Keya Paha County

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The statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) changed similarly.

### *Equalization and Quality of Assessment*

A review of the statistics and assessment practices demonstrate the assessment practices in Keya Paha County are uniform across the residential class. The quality of assessment of all residential property complies with generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
4	13	94.03	105.23	96.28	26.13	109.30
____ ALL ____	13	94.03	105.23	96.28	26.13	109.30

### *Level of Value*

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

## 2026 Commercial Correlation for Keya Paha County

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### *Assessment Practices & Actions*

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

The county assessor’s sales and verification processes were reviewed. The usability rate for the commercial class is above the statewide average. All arm’s-length transactions are being used.

A review of the valuation group shows the commercial class is combined into one valuation group, which is sufficient given the small number of commercial properties in the county.

The six-year inspection and review cycle is current. The contract appraiser physically reviews and inspects all commercial properties with new pictures and measurements taken.

2026 Commercial Assessment Details for Keya Paha 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	Burton, Jamison, Mills, Norden, Meadville, Rural & Springview	2022	2022	2023	2022	30% increase to land and improvements in Springview, then applied 5% increase to all commercial parcels.
Additional comments: All pick-up work was completed and placed on the assessment roll.						
* = assessment action for current year						

### *Description of Analysis*

With few sales in the study period, the median and mean are within the acceptable range, and the weighted mean is low. The COD and PRD are extremely high. The market is rural and the removal of outliers does not improve the quality statistics but drops the median to 68%. There is no correlation in any of the statistics.

The statistical sample changed 10% more than the abstract which is noted on the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL). Springview received the majority of assessment actions and is over-represented in the sales sample, however, both the sales file and the abstract increased by more than 20%. No sales bias was detected.

## 2026 Commercial Correlation for Keya Paha County

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### *Equalization and Quality of Assessment*

Based on the review of the county assessor's assessment practices for commercial property, the quality of assessment complies with generally accepted mass appraisal techniques.

### *Level of Value*

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

## 2026 Agricultural Correlation for Keya Paha County

### *Assessment Practices & Actions*

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

The county assessor's sales and verification processes were reviewed. All arm's-length transactions have been made available for measurement purposes. The percentage of sales used is near the statewide average.

The six-year inspection and review cycle is current. A contract appraiser physically reviews all improved agricultural improvements with updated pictures and measurements if necessary. Land use is reviewed using aerial imagery. There is one market area for agricultural land for Keya Paha County.

A special value methodology is filed however no information exists that would meet the need for special values. All sales and surrounding areas are reviewed.

Feedlots are identified as intensive use and valued at \$3,000 per acre based on a sales study that including surrounding county values. There are no identified Conservation Reserve Program (CRP) or Wetland Reserve Program (WRP) acres in Keya Paha County.

2026 Agricultural Assessment Details for Keya Paha 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	2022	2023	2023	
AB DW	Agricultural dwellings	2023	2022	2023	2023	
Additional comments: All pick-up work was completed and placed on the assessment roll.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire county	2025*	Increased irrigated land and grassland 10%
Additional comments: Pick-up work completed and placed on the assessment roll.			
* = assessment action for current year			

## 2026 Agricultural Correlation for Keya Paha County

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### *Description of Analysis*

Two of the measures of central tendency are within the acceptable range and the weighted mean is low. The COD supports the median as the indicator of the level of value.

When stratified by 80% Majority Land Use (MLU), there are sufficient grassland sales for analysis, which is within the acceptable range. The Average Acre Value Comparison chart demonstrates that the assessed values for irrigated land and dryland in Keya Paha County are comparable with adjacent county values.

The statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) both reflect the valuation changes reported for the county.

### *Equalization and Quality of Assessment*

Review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential properties across the county. Agricultural improvements in Keya Paha County are equalized and assessed at the statutory level.

Agricultural land values are equalized; when compared to adjoining counties, the values set in Keya Paha County are comparable. The quality of assessment of the agricultural class complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	1	66.19	66.19	66.19	00.00	100.00
1	1	66.19	66.19	66.19	00.00	100.00
<u>Grass</u>						
County	15	73.51	72.40	64.71	23.30	111.88
1	15	73.51	72.40	64.71	23.30	111.88
<u>ALL</u>						
	18	71.37	70.35	66.40	22.91	105.95

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Keya Paha County is 71%.

## 2026 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
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary

### for Keya Paha County

#### Residential Real Property - Current

Number of Sales	13	Median	94.03
Total Sales Price	\$1,116,406	Mean	105.23
Total Adj. Sales Price	\$1,116,406	Wgt. Mean	96.28
Total Assessed Value	\$1,074,930	Average Assessed Value of the Base	\$51,993
Avg. Adj. Sales Price	\$85,877	Avg. Assessed Value	\$82,687

#### Confidence Interval - Current

95% Median C.I	81.02 to 131.02
95% Wgt. Mean C.I	81.76 to 110.81
95% Mean C.I	81.53 to 128.93
% of Value of the Class of all Real Property Value in the County	3.11
% of Records Sold in the Study Period	2.98
% of Value Sold in the Study Period	4.74

#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	10	98	98.26
2024	10	100	99.75
2023	18	93	92.65
2022	10	95	94.85

## 2026 Commission Summary for Keya Paha County

### Commercial Real Property - Current

Number of Sales	8	Median	97.39
Total Sales Price	\$811,372	Mean	95.98
Total Adj. Sales Price	\$811,372	Wgt. Mean	63.49
Total Assessed Value	\$515,105	Average Assessed Value of the Base	\$57,169
Avg. Adj. Sales Price	\$101,422	Avg. Assessed Value	\$64,388

### Confidence Interval - Current

95% Median C.I	30.36 to 150.99
95% Wgt. Mean C.I	32.59 to 94.38
95% Mean C.I	55.27 to 136.69
% of Value of the Class of all Real Property Value in the County	0.57
% of Records Sold in the Study Period	11.11
% of Value Sold in the Study Period	12.51

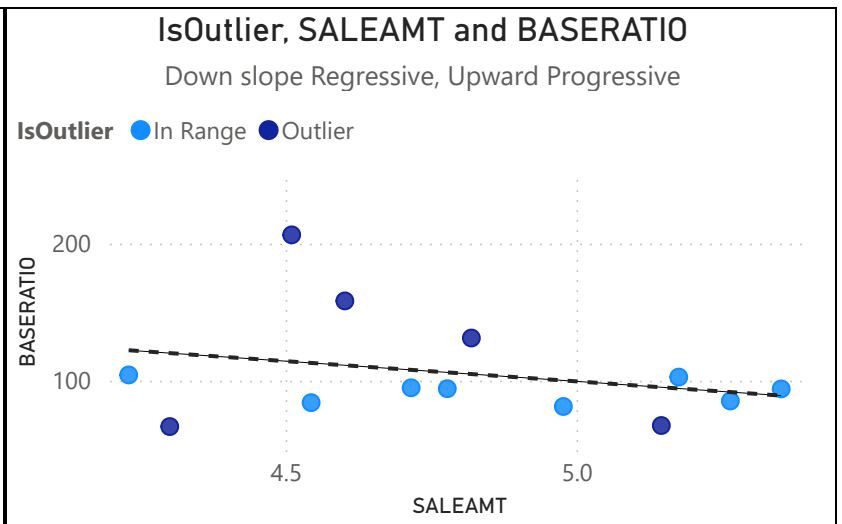
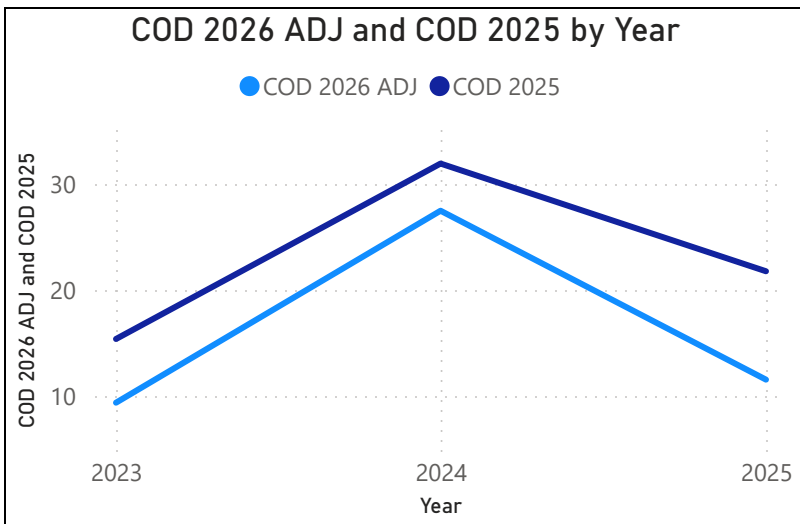
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	5	100	64.02
2024	2	100	69.15
2023	3	100	99.47
2022	2	100	118.97

# Keya Paha Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
4	13	94.03	71.99	30.62%	105.23	84.64	24.32%	96.28	79.03	21.83%
<b>Total</b>	<b>13</b>	<b>94.03</b>	<b>71.99</b>	<b>30.62%</b>	<b>105.23</b>	<b>84.64</b>	<b>24.32%</b>	<b>96.28</b>	<b>79.03</b>	<b>21.83%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
4	13	26.12	34.29	-23.81%	109.29	107.10	2.04%	66.38	50.34	31.86%	206.30	157.67	30.84%
<b>Total</b>	<b>13</b>	<b>26.12</b>	<b>34.29</b>	<b>-23.81%</b>	<b>109.29</b>	<b>107.10</b>	<b>2.04%</b>	<b>66.38</b>	<b>50.34</b>	<b>31.86%</b>	<b>206.30</b>	<b>157.67</b>	<b>30.84%</b>



**52 Keya Paha  
RESIDENTIAL**

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

Qualified

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

Number of Sales : 13  
 Total Sales Price : 1,116,406  
 Total Adj. Sales Price : 1,116,406  
 Total Assessed Value : 1,074,930  
 Avg. Adj. Sales Price : 85,877  
 Avg. Assessed Value : 82,687

MEDIAN : 94  
 WGT. MEAN : 96  
 MEAN : 105  
 COD : 26.13  
 PRD : 109.30

COV : 37.27  
 STD : 39.22  
 Avg. Abs. Dev : 24.57  
 MAX Sales Ratio : 206.30  
 MIN Sales Ratio : 66.38

95% Median C.I. : 81.02 to 131.02  
 95% Wgt. Mean C.I. : 81.76 to 110.81  
 95% Mean C.I. : 81.53 to 128.93

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<b>DATE OF SALE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	2	144.56	144.56	141.24	09.37	102.35	131.02	158.10	N/A	53,000	74,855	
01-JAN-24 To 31-MAR-24	2	143.66	143.66	112.89	43.60	127.26	81.02	206.30	N/A	63,703	71,913	
01-APR-24 To 30-JUN-24												
01-JUL-24 To 30-SEP-24	2	88.85	88.85	92.51	05.65	96.04	83.83	93.86	N/A	130,000	120,260	
01-OCT-24 To 31-DEC-24	3	85.06	82.04	85.55	11.09	95.90	66.38	94.67	N/A	85,333	73,005	
01-JAN-25 To 31-MAR-25	1	102.50	102.50	102.50	00.00	100.00	102.50	102.50	N/A	150,000	153,745	
01-APR-25 To 30-JUN-25	1	104.06	104.06	104.06	00.00	100.00	104.06	104.06	N/A	17,000	17,690	
01-JUL-25 To 30-SEP-25	2	80.59	80.59	75.21	16.68	107.15	67.15	94.03	N/A	100,000	75,213	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	6	112.44	125.69	108.24	35.09	116.12	81.02	206.30	81.02 to 206.30	82,234	89,009	
01-OCT-24 To 30-SEP-25	7	94.03	87.69	86.82	12.56	101.00	66.38	104.06	66.38 to 104.06	89,000	77,268	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	7	85.06	101.59	93.78	27.47	108.33	66.38	206.30	66.38 to 206.30	91,915	86,194	
<u>ALL</u>	13	94.03	105.23	96.28	26.13	109.30	66.38	206.30	81.02 to 131.02	85,877	82,687	

<b>VALUATION GROUP</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
4	13	94.03	105.23	96.28	26.13	109.30	66.38	206.30	81.02 to 131.02	85,877	82,687	
<u>ALL</u>	13	94.03	105.23	96.28	26.13	109.30	66.38	206.30	81.02 to 131.02	85,877	82,687	

<b>PROPERTY TYPE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	13	94.03	105.23	96.28	26.13	109.30	66.38	206.30	81.02 to 131.02	85,877	82,687	
06												
07												
<u>ALL</u>	13	94.03	105.23	96.28	26.13	109.30	66.38	206.30	81.02 to 131.02	85,877	82,687	

**52 Keya Paha**  
**RESIDENTIAL**

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

Qualified

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

Number of Sales : 13  
 Total Sales Price : 1,116,406  
 Total Adj. Sales Price : 1,116,406  
 Total Assessed Value : 1,074,930  
 Avg. Adj. Sales Price : 85,877  
 Avg. Assessed Value : 82,687

MEDIAN : 94  
 WGT. MEAN : 96  
 MEAN : 105  
 COD : 26.13  
 PRD : 109.30

COV : 37.27  
 STD : 39.22  
 Avg. Abs. Dev : 24.57  
 MAX Sales Ratio : 206.30  
 MIN Sales Ratio : 66.38

95% Median C.I. : 81.02 to 131.02  
 95% Wgt. Mean C.I. : 81.76 to 110.81  
 95% Mean C.I. : 81.53 to 128.93

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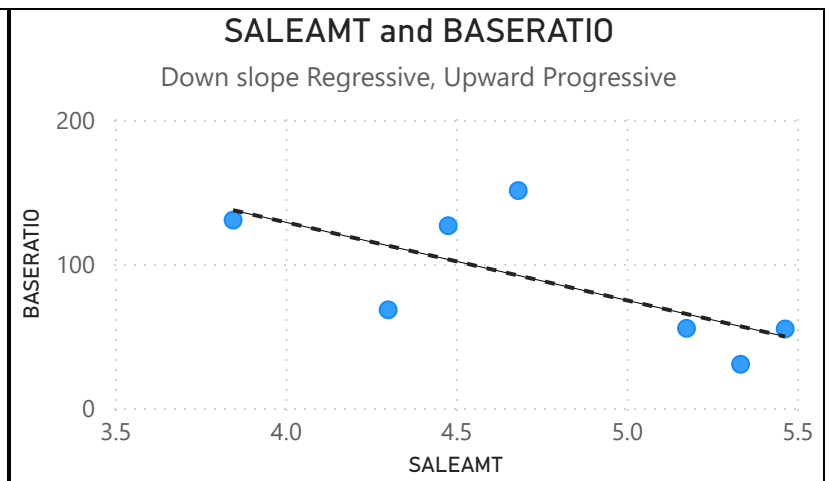
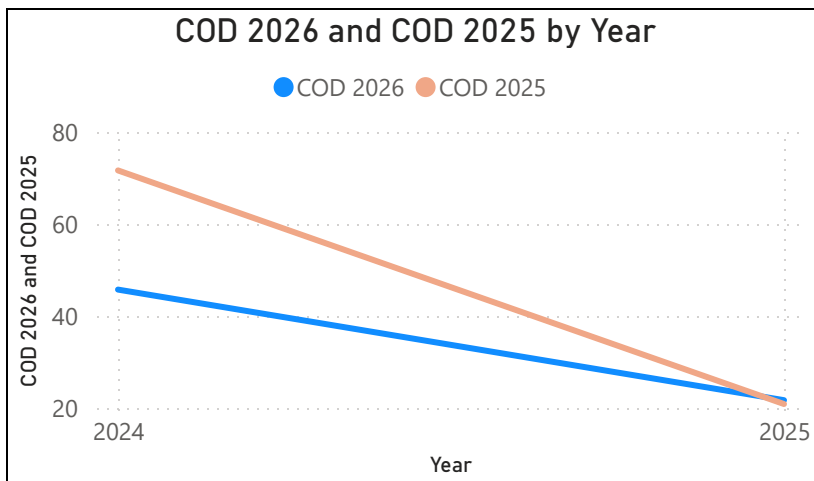
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	85.22	85.22	83.69	22.11	101.83	66.38	104.06	N/A	18,500	15,483
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	13	94.03	105.23	96.28	26.13	109.30	66.38	206.30	81.02 to 131.02	85,877	82,687
Greater Than 14,999	13	94.03	105.23	96.28	26.13	109.30	66.38	206.30	81.02 to 131.02	85,877	82,687
Greater Than 29,999	11	94.03	108.87	96.72	27.24	112.56	67.15	206.30	81.02 to 158.10	98,128	94,906
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	85.22	85.22	83.69	22.11	101.83	66.38	104.06	N/A	18,500	15,483
30,000 TO 59,999	4	126.39	135.73	130.90	36.78	103.69	83.83	206.30	N/A	39,852	52,166
60,000 TO 99,999	3	94.03	102.02	99.48	17.73	102.55	81.02	131.02	N/A	73,667	73,287
100,000 TO 149,999	1	67.15	67.15	67.15	00.00	100.00	67.15	67.15	N/A	140,000	94,005
150,000 TO 249,999	3	93.86	93.81	93.28	06.19	100.57	85.06	102.50	N/A	186,333	173,812
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	13	94.03	105.23	96.28	26.13	109.30	66.38	206.30	81.02 to 131.02	85,877	82,687

# Keya Paha Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	8	97.39	62.62	55.52%	95.98	69.32	38.46%	63.49	43.79	44.99%
<b>Total</b>	<b>8</b>	<b>97.39</b>	<b>62.62</b>	<b>55.52%</b>	<b>95.98</b>	<b>69.32</b>	<b>38.46%</b>	<b>63.49</b>	<b>43.79</b>	<b>44.99%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	8	44.96	56.18	-19.97%	151.18	158.31	38.46%	30.36	20.60	47.37%	150.99	130.48	15.71%
<b>Total</b>	<b>8</b>	<b>44.96</b>	<b>56.18</b>	<b>-19.97%</b>	<b>151.18</b>	<b>158.31</b>	<b>38.46%</b>	<b>30.36</b>	<b>20.60</b>	<b>47.37%</b>	<b>150.99</b>	<b>130.48</b>	<b>15.71%</b>



**52 Keya Paha  
COMMERCIAL**

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

Qualified

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

Number of Sales : 8  
 Total Sales Price : 811,372  
 Total Adj. Sales Price : 811,372  
 Total Assessed Value : 515,105  
 Avg. Adj. Sales Price : 101,422  
 Avg. Assessed Value : 64,388

MEDIAN : 97  
 WGT. MEAN : 63  
 MEAN : 96  
 COD : 44.96  
 PRD : 151.17

COV : 50.73  
 STD : 48.69  
 Avg. Abs. Dev : 43.79  
 MAX Sales Ratio : 150.99  
 MIN Sales Ratio : 30.36

95% Median C.I. : 30.36 to 150.99  
 95% Wgt. Mean C.I. : 32.59 to 94.38  
 95% Mean C.I. : 55.27 to 136.69

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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-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											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	2	92.90	92.90	58.68	40.45	158.32	55.32	130.48	N/A	78,510	46,073
01-JUL-24 To 30-SEP-24	1	68.18	68.18	68.18	00.00	100.00	68.18	68.18	N/A	20,000	13,635
01-OCT-24 To 31-DEC-24	1	30.36	30.36	30.36	00.00	100.00	30.36	30.36	N/A	216,060	65,600
01-JAN-25 To 31-MAR-25	3	150.99	142.86	145.20	05.38	98.39	126.60	150.99	N/A	42,097	61,123
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25	1	54.92	54.92	54.92	00.00	100.00	54.92	54.92	N/A	292,000	160,355
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23											
01-OCT-23 To 30-SEP-24	3	68.18	84.66	59.76	36.74	141.67	55.32	130.48	N/A	59,007	35,260
01-OCT-24 To 30-SEP-25	5	126.60	102.77	64.53	34.23	159.26	30.36	150.99	N/A	126,870	81,865
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23											
01-JAN-24 To 31-DEC-24	4	61.75	71.09	43.60	45.75	163.05	30.36	130.48	N/A	98,270	42,845
<u>ALL</u>	8	97.39	95.98	63.49	44.96	151.17	30.36	150.99	30.36 to 150.99	101,422	64,388

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	8	97.39	95.98	63.49	44.96	151.17	30.36	150.99	30.36 to 150.99	101,422	64,388
<u>ALL</u>	8	97.39	95.98	63.49	44.96	151.17	30.36	150.99	30.36 to 150.99	101,422	64,388

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	8	97.39	95.98	63.49	44.96	151.17	30.36	150.99	30.36 to 150.99	101,422	64,388
04											
<u>ALL</u>	8	97.39	95.98	63.49	44.96	151.17	30.36	150.99	30.36 to 150.99	101,422	64,388

**52 Keya Paha  
COMMERCIAL**

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

Qualified

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

Number of Sales : 8  
 Total Sales Price : 811,372  
 Total Adj. Sales Price : 811,372  
 Total Assessed Value : 515,105  
 Avg. Adj. Sales Price : 101,422  
 Avg. Assessed Value : 64,388

MEDIAN : 97  
 WGT. MEAN : 63  
 MEAN : 96  
 COD : 44.96  
 PRD : 151.17

COV : 50.73  
 STD : 48.69  
 Avg. Abs. Dev : 43.79  
 MAX Sales Ratio : 150.99  
 MIN Sales Ratio : 30.36

95% Median C.I. : 30.36 to 150.99  
 95% Wgt. Mean C.I. : 32.59 to 94.38  
 95% Mean C.I. : 55.27 to 136.69

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	130.48	130.48	130.48	00.00	100.00	130.48	130.48	N/A	7,020	9,160
Less Than 30,000	2	99.33	99.33	84.36	31.36	117.75	68.18	130.48	N/A	13,510	11,398
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	8	97.39	95.98	63.49	44.96	151.17	30.36	150.99	30.36 to 150.99	101,422	64,388
Greater Than 14,999	7	68.18	91.05	62.90	60.34	144.75	30.36	150.99	30.36 to 150.99	114,907	72,278
Greater Than 29,999	6	90.96	94.86	62.77	52.77	151.12	30.36	150.99	30.36 to 150.99	130,725	82,052
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	130.48	130.48	130.48	00.00	100.00	130.48	130.48	N/A	7,020	9,160
15,000 TO 29,999	1	68.18	68.18	68.18	00.00	100.00	68.18	68.18	N/A	20,000	13,635
30,000 TO 59,999	3	150.99	142.86	145.20	05.38	98.39	126.60	150.99	N/A	42,097	61,123
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	2	42.84	42.84	40.59	29.13	105.54	30.36	55.32	N/A	183,030	74,293
250,000 TO 499,999	1	54.92	54.92	54.92	00.00	100.00	54.92	54.92	N/A	292,000	160,355
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>8</b>	<b>97.39</b>	<b>95.98</b>	<b>63.49</b>	<b>44.96</b>	<b>151.17</b>	<b>30.36</b>	<b>150.99</b>	<b>30.36 to 150.99</b>	<b>101,422</b>	<b>64,388</b>

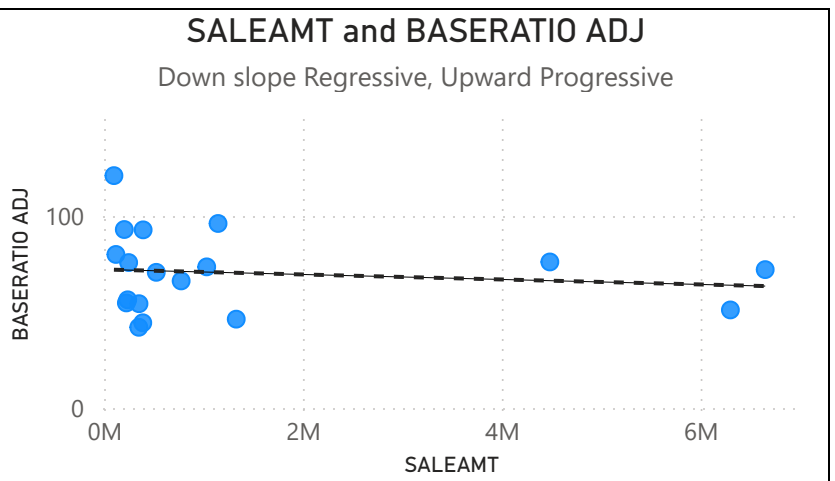
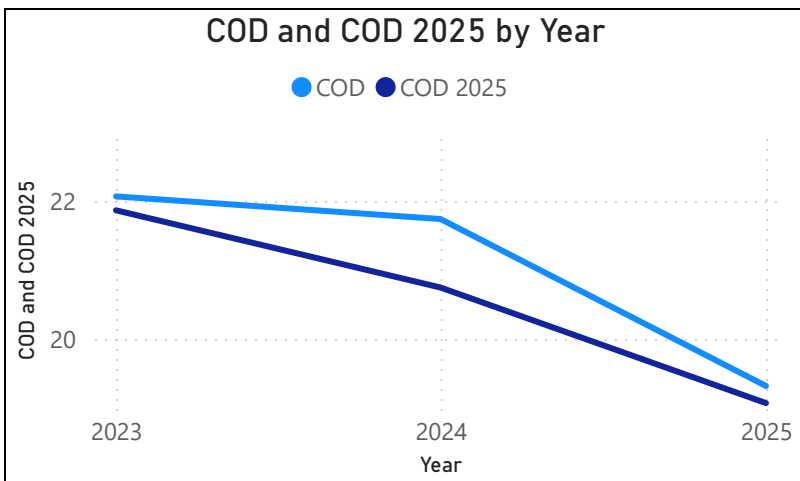
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	55.32	55.32	55.32	00.00	100.00	55.32	55.32	N/A	150,000	82,985
340	2	150.99	150.99	150.99	00.00	100.00	150.99	150.99	N/A	48,146	72,695
352	1	54.92	54.92	54.92	00.00	100.00	54.92	54.92	N/A	292,000	160,355
384	1	68.18	68.18	68.18	00.00	100.00	68.18	68.18	N/A	20,000	13,635
442	1	30.36	30.36	30.36	00.00	100.00	30.36	30.36	N/A	216,060	65,600
551	1	126.60	126.60	126.60	00.00	100.00	126.60	126.60	N/A	30,000	37,980
999	1	130.48	130.48	130.48	00.00	100.00	130.48	130.48	N/A	7,020	9,160
<b>ALL</b>	<b>8</b>	<b>97.39</b>	<b>95.98</b>	<b>63.49</b>	<b>44.96</b>	<b>151.17</b>	<b>30.36</b>	<b>150.99</b>	<b>30.36 to 150.99</b>	<b>101,422</b>	<b>64,388</b>

# Keya Paha Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	18	71.37	65.24	9.39%	70.35	64.18	9.61%	66.40	60.78	9.24%
<b>Total</b>	<b>18</b>	<b>71.37</b>	<b>65.24</b>	<b>9.39%</b>	<b>70.35</b>	<b>64.18</b>	<b>9.61%</b>	<b>66.40</b>	<b>60.78</b>	<b>9.24%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	18	22.90	22.47	1.94%	105.94	105.59	0.33%
<b>Total</b>	<b>18</b>	<b>22.90</b>	<b>22.47</b>	<b>1.94%</b>	<b>105.94</b>	<b>105.59</b>	<b>0.33%</b>



**52 Keya Paha**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 18  
Total Sales Price : 24,867,468  
Total Adj. Sales Price : 24,867,468  
Total Assessed Value : 16,512,705  
Avg. Adj. Sales Price : 1,381,526  
Avg. Assessed Value : 917,373

MEDIAN : 71  
WGT. MEAN : 66  
MEAN : 70  
COD : 22.91  
PRD : 105.95

COV : 29.96  
STD : 21.08  
Avg. Abs. Dev : 16.35  
MAX Sales Ratio : 121.03  
MIN Sales Ratio : 42.04

95% Median C.I. : 54.33 to 79.98  
95% Wgt. Mean C.I. : 56.24 to 76.57  
95% Mean C.I. : 59.87 to 80.83

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<b>DATE OF SALE *</b>										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-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	73.51	73.51	73.51	00.00	100.00	73.51	73.51	N/A	1,033,045	759,370
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	5	92.78	86.35	78.62	19.19	109.83	54.33	121.03	N/A	315,113	247,757
01-OCT-23 To 31-DEC-23	2	63.40	63.40	71.51	13.69	88.66	54.72	72.07	N/A	3,437,500	2,458,008
01-JAN-24 To 31-MAR-24	2	58.64	58.64	52.73	12.89	111.21	51.08	66.19	N/A	3,538,000	1,865,710
01-APR-24 To 30-JUN-24	1	75.75	75.75	75.75	00.00	100.00	75.75	75.75	N/A	248,000	187,870
01-JUL-24 To 30-SEP-24	1	44.38	44.38	44.38	00.00	100.00	44.38	44.38	N/A	390,000	173,070
01-OCT-24 To 31-DEC-24	1	42.04	42.04	42.04	00.00	100.00	42.04	42.04	N/A	350,000	147,140
01-JAN-25 To 31-MAR-25	1	96.10	96.10	96.10	00.00	100.00	96.10	96.10	N/A	1,147,150	1,102,450
01-APR-25 To 30-JUN-25	2	51.31	51.31	47.81	09.82	107.32	46.27	56.34	N/A	784,205	374,893
01-JUL-25 To 30-SEP-25	2	78.02	78.02	76.16	02.51	102.44	76.06	79.98	N/A	2,302,150	1,753,400
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	6	83.15	84.21	76.60	21.71	109.93	54.33	121.03	54.33 to 121.03	434,768	333,026
01-OCT-23 To 30-SEP-24	6	60.46	60.70	61.75	17.60	98.30	44.38	75.75	44.38 to 75.75	2,431,500	1,501,396
01-OCT-24 To 30-SEP-25	6	66.20	66.13	71.79	27.07	92.12	42.04	96.10	42.04 to 96.10	1,278,310	917,696
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	8	72.79	79.01	72.91	22.06	108.37	54.33	121.03	54.33 to 121.03	1,185,451	864,271
01-JAN-24 To 31-DEC-24	5	51.08	55.89	52.57	21.73	106.32	42.04	75.75	N/A	1,612,800	847,900
<u>ALL</u>	18	71.37	70.35	66.40	22.91	105.95	42.04	121.03	54.33 to 79.98	1,381,526	917,373

<b>AREA (MARKET)</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	18	71.37	70.35	66.40	22.91	105.95	42.04	121.03	54.33 to 79.98	1,381,526	917,373
<u>ALL</u>	18	71.37	70.35	66.40	22.91	105.95	42.04	121.03	54.33 to 79.98	1,381,526	917,373

<b>95%MLU By Market Area</b>										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	11	76.06	79.41	78.18	20.10	101.57	54.33	121.03	54.72 to 96.10	776,880	607,381
1	11	76.06	79.41	78.18	20.10	101.57	54.33	121.03	54.72 to 96.10	776,880	607,381
<u>ALL</u>	18	71.37	70.35	66.40	22.91	105.95	42.04	121.03	54.33 to 79.98	1,381,526	917,373

**52 Keya Paha**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 18  
 Total Sales Price : 24,867,468  
 Total Adj. Sales Price : 24,867,468  
 Total Assessed Value : 16,512,705  
 Avg. Adj. Sales Price : 1,381,526  
 Avg. Assessed Value : 917,373

MEDIAN : 71  
 WGT. MEAN : 66  
 MEAN : 70  
 COD : 22.91  
 PRD : 105.95

COV : 29.96  
 STD : 21.08  
 Avg. Abs. Dev : 16.35  
 MAX Sales Ratio : 121.03  
 MIN Sales Ratio : 42.04

95% Median C.I. : 54.33 to 79.98  
 95% Wgt. Mean C.I. : 56.24 to 76.57  
 95% Mean C.I. : 59.87 to 80.83

*Printed:3/24/2026 1:39:08PM*

**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
<b>Irrigated</b>											
County	1	66.19	66.19	66.19	00.00	100.00	66.19	66.19	N/A	776,000	513,620
1	1	66.19	66.19	66.19	00.00	100.00	66.19	66.19	N/A	776,000	513,620
<b>Grass</b>											
County	15	73.51	72.40	64.71	23.30	111.88	44.38	121.03	54.33 to 92.78	1,139,431	737,271
1	15	73.51	72.40	64.71	23.30	111.88	44.38	121.03	54.33 to 92.78	1,139,431	737,271
<b>ALL</b>	<b>18</b>	<b>71.37</b>	<b>70.35</b>	<b>66.40</b>	<b>22.91</b>	<b>105.95</b>	<b>42.04</b>	<b>121.03</b>	<b>54.33 to 79.98</b>	<b>1,381,526</b>	<b>917,373</b>

## Keya Paha County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Keya Paha	1	3,905	3,905	3,875	3,875	3,850	3,850	3,830	3,830	<b>3,866</b>
Cherry	1	3,000	2,999	n/a	2,997	3,000	3,000	3,014	3,000	<b>3,003</b>
Brown	1	4,360	4,360	4,122	4,122	3,801	3,801	3,801	3,801	<b>4,092</b>
Rock	3	n/a	4,150	4,000	3,900	3,827	3,825	3,799	2,305	<b>3,679</b>
Holt	3	4,200	4,200	4,200	4,200	3,876	4,000	3,800	3,800	<b>3,978</b>
Boyd	1	4,500	4,500	4,300	4,300	4,000	4,000	3,800	3,800	<b>4,159</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Keya Paha	1	1,330	1,330	1,320	1,320	1,300	1,300	1,295	1,295	<b>1,316</b>
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	<b>1,000</b>
Brown	1	n/a	1,091	1,090	1,090	995	810	810	810	<b>1,004</b>
Rock	3	n/a	1,325	1,325	1,325	1,150	1,100	1,050	975	<b>1,150</b>
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,099	<b>2,519</b>
Boyd	1	2,975	2,975	2,775	2,775	2,675	2,675	2,500	2,500	<b>2,807</b>

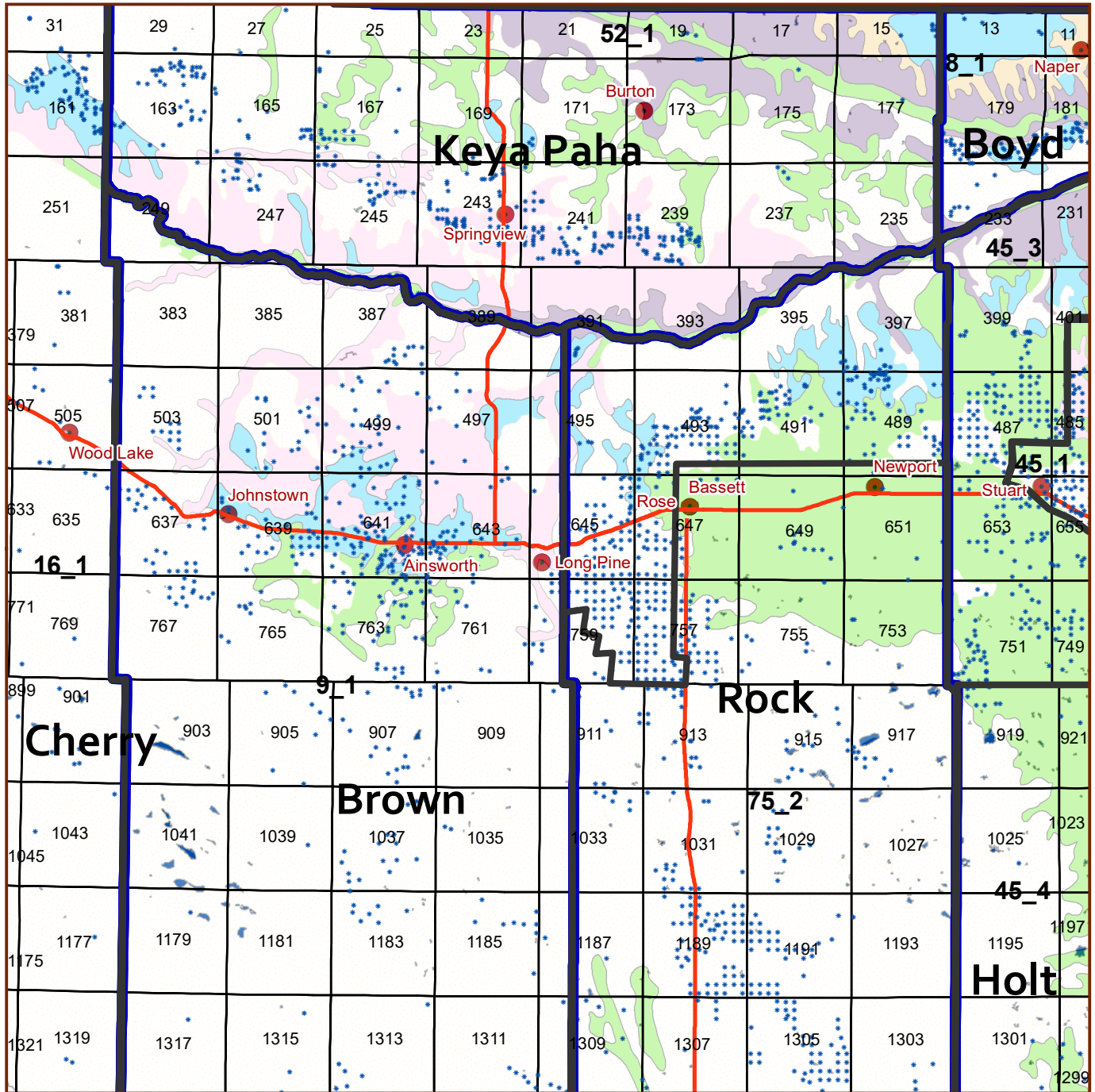
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Keya Paha	1	1,220	1,220	1,210	1,210	1,200	1,200	1,195	1,171	<b>1,202</b>
Cherry	1	774	765	765	765	765	630	590	590	<b>646</b>
Brown	1	1,008	1,008	858	858	796	796	765	765	<b>824</b>
Rock	3	1,200	1,160	1,100	1,001	950	855	750	713	<b>966</b>
Holt	3	1,885	2,051	1,723	1,873	1,603	1,603	1,602	1,603	<b>1,780</b>
Boyd	1	1,950	1,950	1,900	1,900	1,850	1,850	1,750	1,750	<b>1,861</b>

County	Mkt Area	CRP	TIMBER	WASTE
Keya Paha	1	n/a	n/a	79
Cherry	1	1,000	n/a	100
Brown	1	739	798	75
Rock	3	775	603	100
Holt	3	1,884	500	250
Boyd	1	n/a	n/a	862

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

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

# KEYA PAHA COUNTY



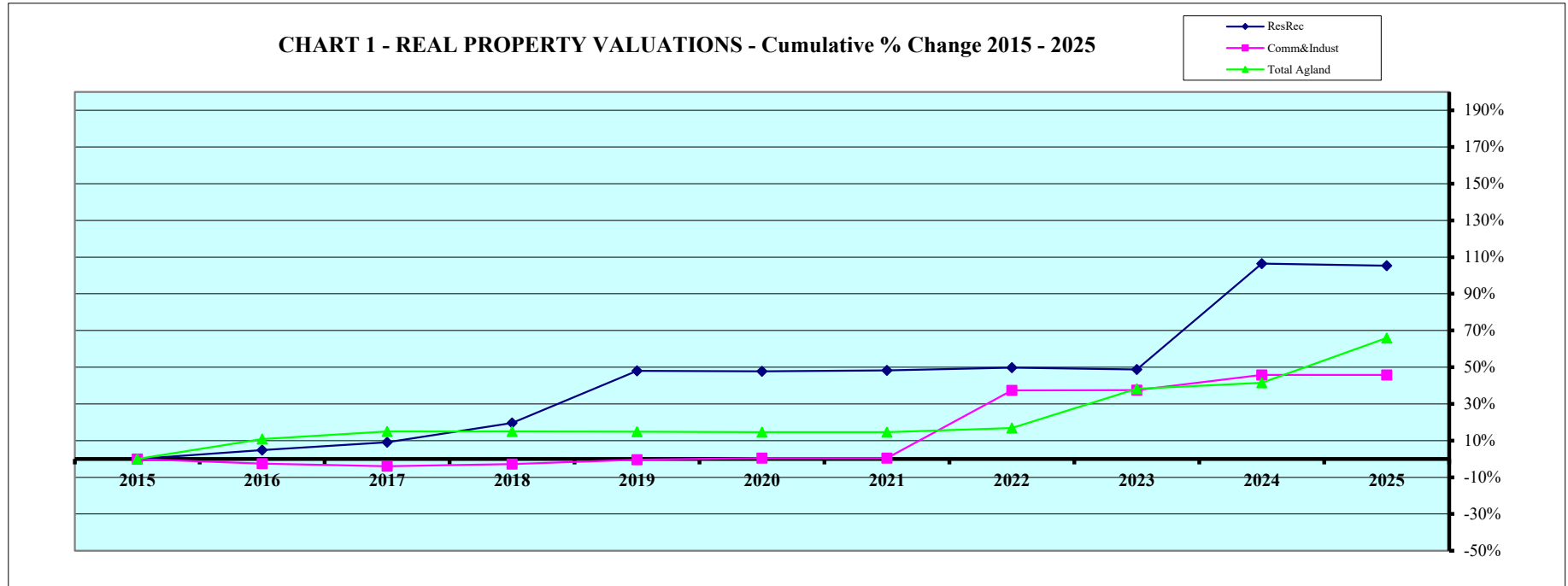
**Legend**

- 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 2015 - 2025**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	9,484,700	-	-	-	2,324,730	-	-	-	362,418,710	-	-	-
2016	9,945,720	461,020	4.86%	4.86%	2,265,170	-59,560	-2.56%	-2.56%	401,909,870	39,491,160	10.90%	10.90%
2017	10,350,360	404,640	4.07%	9.13%	2,232,710	-32,460	-1.43%	-3.96%	416,902,220	14,992,350	3.73%	15.03%
2018	11,344,430	994,070	9.60%	19.61%	2,260,450	27,740	1.24%	-2.77%	416,574,850	-327,370	-0.08%	14.94%
2019	14,043,590	2,699,160	23.79%	48.07%	2,314,460	54,010	2.39%	-0.44%	416,108,400	-466,450	-0.11%	14.81%
2020	14,018,150	-25,440	-0.18%	47.80%	2,335,790	21,330	0.92%	0.48%	415,239,440	-868,960	-0.21%	14.57%
2021	14,060,335	42,185	0.30%	48.24%	2,335,790	0	0.00%	0.48%	415,252,355	12,915	0.00%	14.58%
2022	14,210,005	149,670	1.06%	49.82%	3,192,550	856,760	36.68%	37.33%	423,566,080	8,313,725	2.00%	16.87%
2023	14,105,865	-104,140	-0.73%	48.72%	3,196,050	3,500	0.11%	37.48%	501,078,650	77,512,570	18.30%	38.26%
2024	19,581,560	5,475,695	38.82%	106.45%	3,389,545	193,495	6.05%	45.80%	512,649,955	11,571,305	2.31%	41.45%
2025	19,472,405	-109,155	-0.56%	105.30%	3,389,545	0	0.00%	45.80%	601,469,305	88,819,350	17.33%	65.96%

Rate Annual %chg: Residential & Recreational **7.46%**

Commercial & Industrial **3.84%**

Agricultural Land **5.20%**

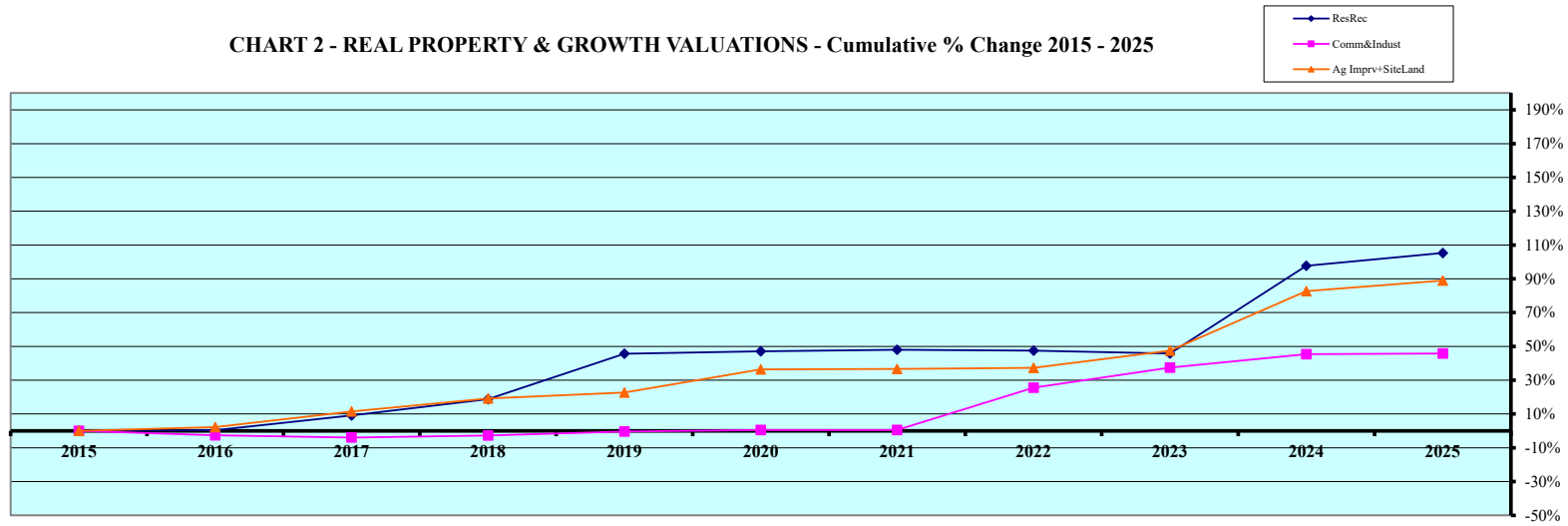
Cnty# **52**  
County **KEYA PAHA**

**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.

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	9,484,700	13,060	0.14%	9,471,640	--	--	2,324,730	39,670	1.71%	2,285,060	--	--
2016	9,945,720	423,920	4.26%	9,521,800	0.39%	0.39%	2,265,170	0	0.00%	2,265,170	-2.56%	-2.56%
2017	10,350,360	0	0.00%	10,350,360	4.07%	9.13%	2,232,710	0	0.00%	2,232,710	-1.43%	-3.96%
2018	11,344,430	80,880	0.71%	11,263,550	8.82%	18.75%	2,260,450	0	0.00%	2,260,450	1.24%	-2.77%
2019	14,043,590	229,915	1.64%	13,813,675	21.77%	45.64%	2,314,460	0	0.00%	2,314,460	2.39%	-0.44%
2020	14,018,150	66,590	0.48%	13,951,560	-0.66%	47.10%	2,335,790	0	0.00%	2,335,790	0.92%	0.48%
2021	14,060,335	17,500	0.12%	14,042,835	0.18%	48.06%	2,335,790	0	0.00%	2,335,790	0.00%	0.48%
2022	14,210,005	226,065	1.59%	13,983,940	-0.54%	47.44%	3,192,550	272,785	8.54%	2,919,765	25.00%	25.60%
2023	14,105,865	271,730	1.93%	13,834,135	-2.65%	45.86%	3,196,050	0	0.00%	3,196,050	0.11%	37.48%
2024	19,581,560	828,560	4.23%	18,753,000	32.94%	97.72%	3,389,545	8,115	0.24%	3,381,430	5.80%	45.45%
2025	19,472,405	0	0.00%	19,472,405	-0.56%	105.30%	3,389,545	0	0.00%	3,389,545	0.00%	45.80%
Rate Ann%chg	7.46%	Resid & Recreat w/o growth				6.38%	C & I w/o growth				3.15%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	14,105,780	7,972,140	22,077,920	1,389,350	6.29%	20,688,570	--	--
2016	14,864,360	8,919,930	23,784,290	1,219,965	5.13%	22,564,325	2.20%	2.20%
2017	14,830,930	9,786,490	24,617,420	0	0.00%	24,617,420	3.50%	11.50%
2018	16,791,480	11,160,920	27,952,400	1,642,580	5.88%	26,309,820	6.87%	19.17%
2019	17,119,610	11,601,910	28,721,520	1,643,430	5.72%	27,078,090	-3.13%	22.65%
2020	17,627,130	12,489,710	30,116,840	0	0.00%	30,116,840	4.86%	36.41%
2021	18,045,970	12,531,490	30,577,460	418,840	1.37%	30,158,620	0.14%	36.60%
2022	18,292,655	12,521,415	30,814,070	496,405	1.61%	30,317,665	-0.85%	37.32%
2023	20,613,080	12,915,145	33,528,225	966,220	2.88%	32,562,005	5.67%	47.49%
2024	25,626,830	15,796,565	41,423,395	1,074,020	2.59%	40,349,375	20.34%	82.76%
2025	25,965,190	16,597,275	42,562,465	839,250	1.97%	41,723,215	0.72%	88.98%
Rate Ann%chg	6.29%	7.61%	6.78%	Ag Imprv+Site w/o growth		4.03%		

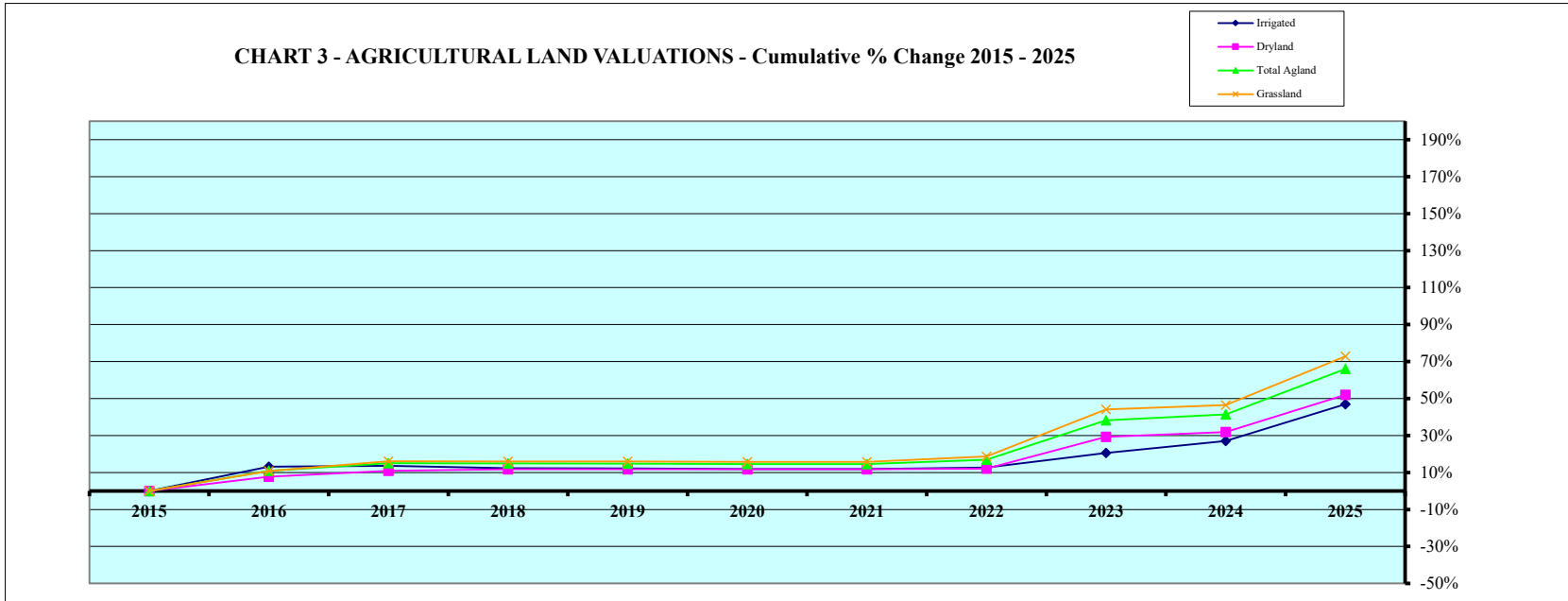
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 52  
County KEYA PAHA

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	69,120,790	-	-	-	31,762,130	-	-	-	261,126,560	-	-	-
2016	78,183,530	9,062,740	13.11%	13.11%	34,223,670	2,461,540	7.75%	7.75%	289,150,270	28,023,710	10.73%	10.73%
2017	78,491,240	307,710	0.39%	13.56%	35,217,160	993,490	2.90%	10.88%	303,146,460	13,996,190	4.84%	16.09%
2018	77,659,310	-831,930	-1.06%	12.35%	35,497,540	280,380	0.80%	11.76%	302,889,280	-257,180	-0.08%	15.99%
2019	77,553,720	-105,590	-0.14%	12.20%	35,470,880	-26,660	-0.08%	11.68%	302,924,840	35,560	0.01%	16.01%
2020	77,309,180	-244,540	-0.32%	11.85%	35,469,920	-960	0.00%	11.67%	302,182,880	-741,960	-0.24%	15.72%
2021	77,297,400	-11,780	-0.02%	11.83%	35,469,975	55	0.00%	11.67%	302,207,515	24,635	0.01%	15.73%
2022	77,839,580	542,180	0.70%	12.61%	35,603,950	133,975	0.38%	12.10%	309,845,265	7,637,750	2.53%	18.66%
2023	83,351,080	5,511,500	7.08%	20.59%	41,074,190	5,470,240	15.36%	29.32%	376,285,915	66,440,650	21.44%	44.10%
2024	87,768,880	4,417,800	5.30%	26.98%	41,900,750	826,560	2.01%	31.92%	382,612,860	6,326,945	1.68%	46.52%
2025	101,561,185	13,792,305	15.71%	46.93%	48,276,390	6,375,640	15.22%	51.99%	451,263,635	68,650,775	17.94%	72.81%

Rate Ann.%chg: Irrigated **3.92%** Dryland **4.28%** Grassland **5.62%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	261,770	-	-	-	147,460	-	-	-	362,418,710	-	-	-
2016	261,650	-120	-0.05%	-0.05%	90,750	-56,710	-38.46%	-38.46%	401,909,870	39,491,160	10.90%	10.90%
2017	258,960	-2,690	-1.03%	-1.07%	(211,600)	-302,350	-333.17%	-243.50%	416,902,220	14,992,350	3.73%	15.03%
2018	259,010	50	0.02%	-1.05%	269,710	481,310	-	82.90%	416,574,850	-327,370	-0.08%	14.94%
2019	249,690	-9,320	-3.60%	-4.61%	(90,730)	-360,440	-133.64%	-161.53%	416,108,400	-466,450	-0.11%	14.81%
2020	277,460	27,770	11.12%	5.99%	0	90,730	-100.00%	-100.00%	415,239,440	-868,960	-0.21%	14.57%
2021	277,465	5	0.00%	6.00%	0	0	-100.00%	-100.00%	415,252,355	12,915	0.00%	14.58%
2022	277,285	-180	-0.06%	5.93%	0	0	-100.00%	-100.00%	423,566,080	8,313,725	2.00%	16.87%
2023	367,465	90,180	32.52%	40.38%	0	0	-100.00%	-100.00%	501,078,650	77,512,570	18.30%	38.26%
2024	367,465	0	0.00%	40.38%	0	0	-100.00%	-100.00%	512,649,955	11,571,305	2.31%	41.45%
2025	368,095	630	0.17%	40.62%	0	0	-100.00%	-100.00%	601,469,305	88,819,350	17.33%	65.96%

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

Rate Ann.%chg: Total Agric Land **5.20%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (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
2015	69,044,210	27,359	2,524			31,758,470	36,705	865			261,006,710	415,423	628		
2016	78,110,960	27,383	2,852	13.03%	13.03%	34,222,130	36,537	937	8.25%	8.25%	289,038,910	415,591	695	10.70%	10.70%
2017	78,633,530	27,569	2,852	-0.01%	13.02%	35,355,920	36,307	974	3.97%	12.55%	303,098,570	415,336	730	4.93%	16.15%
2018	77,721,270	27,264	2,851	-0.06%	12.96%	35,440,700	36,402	974	-0.02%	12.52%	302,760,590	414,875	730	0.00%	16.15%
2019	77,256,260	27,116	2,849	-0.06%	12.89%	35,496,860	36,459	974	0.00%	12.52%	302,723,960	414,828	730	0.00%	16.15%
2020	77,309,140	27,137	2,849	-0.01%	12.88%	35,469,240	36,377	975	0.15%	12.69%	302,204,680	414,781	729	-0.16%	15.96%
2021	77,297,400	27,133	2,849	0.00%	12.89%	35,469,960	36,380	975	0.00%	12.68%	302,139,910	414,973	728	-0.07%	15.88%
2022	77,839,580	27,133	2,869	0.70%	13.68%	35,603,950	36,380	979	0.38%	13.11%	309,620,880	414,980	746	2.47%	18.75%
2023	83,351,080	27,241	3,060	6.66%	21.24%	41,074,190	36,387	1,129	15.34%	30.46%	376,285,915	415,038	907	21.51%	44.30%
2024	87,768,880	28,561	3,073	0.43%	21.77%	41,900,755	36,680	1,142	1.20%	32.02%	382,612,820	413,446	925	2.07%	47.29%
2025	101,561,185	28,890	3,515	14.40%	39.30%	48,276,390	36,696	1,316	15.17%	52.05%	451,263,625	413,096	1,092	18.04%	73.87%

Rate Annual %chg Average Value/Acre: 3.93% 4.28% 5.63%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	261,820	4,376	60			431,590	581	743			362,502,800	484,443	748		
2016	261,770	4,375	60	0.00%	0.00%	271,190	555	488	-34.31%	-34.31%	401,904,960	484,441	830	10.87%	10.87%
2017	260,370	4,350	60	0.04%	0.04%	364,990	647	564	15.53%	-24.11%	417,713,380	484,209	863	3.98%	15.29%
2018	258,920	4,325	60	0.01%	0.05%	373,350	674	554	-1.87%	-25.53%	416,554,830	483,540	861	-0.14%	15.13%
2019	259,010	4,327	60	-0.01%	0.04%	373,460	675	553	-0.03%	-25.55%	416,109,550	483,404	861	-0.08%	15.03%
2020	248,430	4,150	60	0.01%	0.05%	426,540	957	446	-19.46%	-40.04%	415,658,030	483,403	860	-0.11%	14.91%
2021	277,305	4,619	60	0.27%	0.33%	0	0				415,184,575	483,105	859	-0.05%	14.85%
2022	277,285	4,622	60	-0.07%	0.26%	0	0				423,341,695	483,115	876	1.96%	17.10%
2023	367,465	4,630	79	32.29%	32.63%	0	0				501,078,650	483,296	1,037	18.32%	38.56%
2024	367,465	4,630	79	0.00%	32.63%	0	0				512,649,920	483,317	1,061	2.30%	41.75%
2025	368,095	4,638	79	0.00%	32.64%	0	0				601,469,295	483,320	1,244	17.32%	66.31%

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Rate Annual %chg Average Value/Acre: 5.19%

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

CHART 4



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,544</b>	<b>Value : 727,815,240</b>	<b>Growth 1,135,800</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	111	226,315	20	194,945	44	1,885,525	175	2,306,785	
<b>02. Res Improve Land</b>	144	841,485	18	86,950	26	218,965	188	1,147,400	
<b>03. Res Improvements</b>	153	10,865,445	22	2,421,530	86	5,927,820	261	19,214,795	
<b>04. Res Total</b>	264	11,933,245	42	2,703,425	130	8,032,310	436	22,668,980	168,980
<b>% of Res Total</b>	60.55	52.64	9.63	11.93	29.82	35.43	17.14	3.11	14.88
<b>05. Com UnImp Land</b>	7	31,350	1	3,500	1	5,495	9	40,345	
<b>06. Com Improve Land</b>	46	207,725	4	98,800	4	74,475	54	381,000	
<b>07. Com Improvements</b>	47	2,686,065	4	318,185	12	690,600	63	3,694,850	
<b>08. Com Total</b>	54	2,925,140	5	420,485	13	770,570	72	4,116,195	0
<b>% of Com Total</b>	75.00	71.06	6.94	10.22	18.06	18.72	2.83	0.57	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	264	11,933,245	42	2,703,425	130	8,032,310	436	22,668,980	168,980
<b>% of Res &amp; Rec Total</b>	60.55	52.64	9.63	11.93	29.82	35.43	17.14	3.11	14.88
<b>Com &amp; Ind Total</b>	54	2,925,140	5	420,485	13	770,570	72	4,116,195	0
<b>% of Com &amp; Ind Total</b>	75.00	71.06	6.94	10.22	18.06	18.72	2.83	0.57	0.00
<b>17. Taxable Total</b>	318	14,858,385	47	3,123,910	143	8,802,880	508	26,785,175	168,980
<b>% of Taxable Total</b>	62.60	55.47	9.25	11.66	28.15	32.86	19.97	3.68	14.88

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	0	0	1,591	494,737,695	1,591	494,737,695
28. Ag-Improved Land	0	0	3	1,644,070	426	164,622,265	429	166,266,335
29. Ag Improvements	0	0	3	946,175	442	39,079,860	445	40,026,035

30. Ag Total				2,036	701,030,065
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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	1	0.00	283,720	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	4.56	15,965	
36. FarmSite Improv Land	0	0.00	0	1	1.54	5,390	
37. FarmSite Improvements	0	0.00	0	2	0.00	662,455	
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	31	35.88	228,300	31	35.88	228,300	
32. HomeSite Improv Land	267	306.43	1,616,350	267	306.43	1,616,350	
33. HomeSite Improvements	306	0.00	24,658,350	307	0.00	24,942,070	0
34. HomeSite Total				<b>338</b>	<b>342.31</b>	<b>26,786,720</b>	
35. FarmSite UnImp Land	32	147.71	296,985	33	152.27	312,950	
36. FarmSite Improv Land	250	610.43	1,780,000	251	611.97	1,785,390	
37. FarmSite Improvements	403	0.00	14,421,510	405	0.00	15,083,965	966,820
38. FarmSite Total				<b>438</b>	<b>764.24</b>	<b>17,182,305</b>	
39. Road & Ditches	1,030	3,403.71	0	1,032	3,407.46	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>776</b>	<b>4,514.01</b>	<b>43,969,025</b>	<b>966,820</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	1,325.01	1,515,895	7	1,325.01	1,515,895

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	417.23	1.44%	1,629,280	1.46%	3,904.99
46. 1A	2,438.69	8.44%	9,523,100	8.53%	3,905.01
47. 2A1	5,128.46	17.75%	19,872,830	17.79%	3,875.01
48. 2A	10,731.93	37.15%	41,586,485	37.23%	3,875.02
49. 3A1	4,487.41	15.53%	17,276,615	15.47%	3,850.02
50. 3A	958.20	3.32%	3,689,075	3.30%	3,850.01
51. 4A1	426.93	1.48%	1,635,160	1.46%	3,830.04
52. 4A	4,301.60	14.89%	16,474,970	14.75%	3,829.96
53. Total	28,890.45	100.00%	111,687,515	100.00%	3,865.90
<b>Dry</b>					
54. 1D1	567.17	1.55%	754,335	1.56%	1,330.00
55. 1D	8,884.54	24.21%	11,816,460	24.48%	1,330.00
56. 2D1	5,125.41	13.97%	6,765,555	14.01%	1,320.00
57. 2D	10,958.88	29.86%	14,465,805	29.96%	1,320.01
58. 3D1	4,515.61	12.31%	5,870,350	12.16%	1,300.01
59. 3D	362.22	0.99%	470,890	0.98%	1,300.01
60. 4D1	1,720.05	4.69%	2,227,455	4.61%	1,294.99
61. 4D	4,561.93	12.43%	5,905,545	12.23%	1,294.53
62. Total	36,695.81	100.00%	48,276,395	100.00%	1,315.58
<b>Grass</b>					
63. 1G1	41,981.13	10.16%	51,214,470	10.31%	1,219.94
64. 1G	7,070.10	1.71%	8,623,895	1.74%	1,219.77
65. 2G1	42,260.51	10.23%	51,130,360	10.29%	1,209.89
66. 2G	32,073.04	7.76%	38,803,355	7.81%	1,209.84
67. 3G1	114,759.41	27.78%	137,693,535	27.72%	1,199.85
68. 3G	146,579.54	35.48%	175,894,235	35.41%	1,199.99
69. 4G1	5,765.65	1.40%	6,889,955	1.39%	1,195.00
70. 4G	22,606.52	5.47%	26,479,230	5.33%	1,171.31
71. Total	413,095.90	100.00%	496,729,035	100.00%	1,202.45
<b>Irrigated Total</b>					
	28,890.45	5.98%	111,687,515	17.00%	3,865.90
<b>Dry Total</b>					
	36,695.81	7.59%	48,276,395	7.35%	1,315.58
<b>Grass Total</b>					
	413,095.90	85.47%	496,729,035	75.60%	1,202.45
72. Waste	4,638.15	0.96%	368,095	0.06%	79.36
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	394.01	0.08%	472,275	0.07%	1,198.64
75. Market Area Total	483,320.31	100.00%	657,061,040	100.00%	1,359.47

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	386.93	1,499,340	28,503.52	110,188,175	28,890.45	111,687,515
<b>77. Dry Land</b>	0.00	0	27.39	36,155	36,668.42	48,240,240	36,695.81	48,276,395
<b>78. Grass</b>	0.00	0	72.65	87,220	413,023.25	496,641,815	413,095.90	496,729,035
<b>79. Waste</b>	0.00	0	0.00	0	4,638.15	368,095	4,638.15	368,095
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	12.31	14,805	4.60	4,075	377.10	453,395	394.01	472,275
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>486.97</b>	<b>1,622,715</b>	<b>482,833.34</b>	<b>655,438,325</b>	<b>483,320.31</b>	<b>657,061,040</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	28,890.45	5.98%	111,687,515	17.00%	3,865.90
<b>Dry Land</b>	36,695.81	7.59%	48,276,395	7.35%	1,315.58
<b>Grass</b>	413,095.90	85.47%	496,729,035	75.60%	1,202.45
<b>Waste</b>	4,638.15	0.96%	368,095	0.06%	79.36
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	394.01	0.08%	472,275	0.07%	1,198.64
<b>Total</b>	<b>483,320.31</b>	<b>100.00%</b>	<b>657,061,040</b>	<b>100.00%</b>	<b>1,359.47</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	3	1,160	1	6,000	8	898,505	11	905,665	0
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	2	2,960	3	36,325	18	53,925	0
83.5 Meadville	16	76,960	9	61,840	9	1,450,470	25	1,589,270	0
83.6 Mills	5	910	0	0	0	0	5	910	0
83.7 Norden	37	24,925	6	4,065	7	325,260	44	354,250	0
83.8 Rural	25	1,829,560	12	150,000	67	3,514,525	92	5,494,085	13,940
83.9 Springview	41	347,555	152	920,510	160	12,734,915	201	14,002,980	155,040
84 Residential Total	175	2,306,785	188	1,147,400	261	19,214,795	436	22,668,980	168,980

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	7,980	0	0	0	0	2	7,980	0
85.2	Burton	0	0	1	600	1	90,350	1	90,950	0
85.3	Jamison	0	0	1	1,040	1	8,630	1	9,670	0
85.4	Meadville	0	0	1	2,520	1	77,075	1	79,595	0
85.5	Mills	0	0	1	2,030	1	35,855	1	37,885	0
85.6	Rural	1	5,495	6	167,255	13	853,115	14	1,025,865	0
85.7	Springview	6	26,870	44	207,555	46	2,629,825	52	2,864,250	0
86	Commercial Total	9	40,345	54	381,000	63	3,694,850	72	4,116,195	0

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	41,981.13	10.16%	51,214,470	10.31%	1,219.94
88. 1G	7,070.10	1.71%	8,623,895	1.74%	1,219.77
89. 2G1	42,260.51	10.23%	51,130,360	10.29%	1,209.89
90. 2G	32,073.04	7.76%	38,803,355	7.81%	1,209.84
91. 3G1	114,759.41	27.78%	137,693,535	27.72%	1,199.85
92. 3G	146,579.54	35.48%	175,894,235	35.41%	1,199.99
93. 4G1	5,765.65	1.40%	6,889,955	1.39%	1,195.00
94. 4G	22,606.52	5.47%	26,479,230	5.33%	1,171.31
95. Total	413,095.90	100.00%	496,729,035	100.00%	1,202.45
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	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
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	413,095.90	100.00%	496,729,035	100.00%	1,202.45
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	413,095.90	100.00%	496,729,035	100.00%	1,202.45

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

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	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	19,472,405	22,668,980	3,196,575	16.42%	168,980	15.55%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	25,965,190	26,786,720	821,530	3.16%	0	3.16%
<b>04. Total Residential (sum lines 1-3)</b>	<b>45,437,595</b>	<b>49,455,700</b>	<b>4,018,105</b>	<b>8.84%</b>	<b>168,980</b>	<b>8.47%</b>
05. Commercial	3,389,545	4,116,195	726,650	21.44%	0	21.44%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>3,389,545</b>	<b>4,116,195</b>	<b>726,650</b>	<b>21.44%</b>	<b>0</b>	<b>21.44%</b>
08. Ag-Farmsite Land, Outbuildings	16,597,275	17,182,305	585,030	3.52%	966,820	-2.30%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>16,597,275</b>	<b>17,182,305</b>	<b>585,030</b>	<b>3.52%</b>	<b>966,820</b>	<b>-2.30%</b>
12. Irrigated	101,561,185	111,687,515	10,126,330	9.97%		
13. Dryland	48,276,390	48,276,395	5	0.00%		
14. Grassland	451,263,635	496,729,035	45,465,400	10.08%		
15. Wasteland	368,095	368,095	0	0.00%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>601,469,305</b>	<b>657,061,040</b>	<b>55,591,735</b>	<b>9.24%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>666,893,720</b>	<b>727,815,240</b>	<b>60,921,520</b>	<b>9.14%</b>	<b>1,135,800</b>	<b>8.96%</b>

## 2026 Assessment Survey for Keya Paha County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	None
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$36,400
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$36,400
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$15,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$3,000 for CAMA system and \$2,300 for GIS
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,500
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$44,165.87

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes – <a href="https://keyapaha.gworks.com">https://keyapaha.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks, with input from the county assessor.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gworks
10.	<b>When was the aerial imagery last updated?</b>
	2024

## C. Zoning Information

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

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

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

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

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

## 2026 Residential Assessment Survey for Keya Paha County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor, staff and appraiser when needed.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation studies are based on local market information.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No, one table is developed with additional economic deprecation added to the other groups based on the sales study at the time.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The lot values were established by completing a sales study using a price per square foot analysis. One table is used for residential.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Rural residential site values are developed based on sales and through local market information
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	All lots are treated the same, currently there is no difference.

## 2026 Commercial Assessment Survey for Keya Paha County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor, staff and appraiser when needed.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Unique properties are valued by the contract appraisal company when needed.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation studies are based on local market information.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	One depreciation table is used for all commercial with additional economic added to the smaller villages based on the sales and market.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	The lot values were established by completing a sales study using a price per square foot analysis.

## 2026 Agricultural Assessment Survey for Keya Paha County

1.	<b>Valuation data collection done by:</b>
	Assessor, staff and appraiser when needed.
2.	<b>Describe the process used to determine and monitor market areas.</b>
	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.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	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.
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 feedlots are currently valued at \$3,000/acre based on a study that was performed with also looking at the surrounding counties values.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	N/A
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	21 applications which is 165 records
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Review of the sales and area the sale took place.
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
7d.	<b>Where is the influenced area located within the county?</b>
	N/A

7e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**Keya Paha County Plan of Assessment  
Assessment Years 2026, 2027 & 2028  
October 2025**

**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 2025 year is as follows:

Residential Class Not Applicable – 98%  
Commercial Class Not Applicable – 100%  
Agricultural Class is 69%

**PARCEL COUNT**

The 2025 County Abstract record shows 2,540 parcels.

**STAFF AND EQUIPMENT**

The Keya Paha County Assessor is also the County Clerk and has one full time deputy and a part time clerk 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 IAEO. 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 plans to get her Assessor certificate.

The Assessor budget submitted for the 2025-2026 year is \$36,400 which would include a percentage of the office personnel salaries on a shared basis with all of the positions. There is \$15,000 budgeted for appraisal and another \$2,300 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 20 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 reposts. 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 show 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

2026—Just Pick Up Work

2027—Villages & Commercial

2028—Rural

2029—Springview

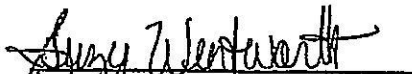
2030—Just Pick Up Work

## CONCLUSION

We continue to struggle to get all things accomplished in our ex-officio office. We are still working and waiting for payment with FEMA since the flooding in 2019. We are using MIPS for the 6<sup>th</sup> year.

A market study was done on rural parcels that have sold to help set the value and depreciation adjustment needed to have the improvements valued at market value. 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

10/23/25  
Date



## *Keya Paha County*

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(402) 497-3791 Fax: (402) 497-3799  
[clerk@keypaha.nacone.org](mailto:clerk@keypaha.nacone.org)

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

### 2026 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