

**NEBRASKA**

Good Life. Great Service.

---

**DEPARTMENT OF REVENUE**

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

---

**KIMBALL COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Sherry Winstrom, Kimball County Assessor

# Table of Contents

---

## **2026 Reports and Opinions of the Property Tax Administrator:**

Certification to the Commission  
Introduction  
County Overview  
Residential Correlation  
Commercial Correlation  
Agricultural Land Correlation  
Property Tax Administrator's Opinion

## **Appendices:**

Commission Summary

### ***Statistical Reports and Displays:***

Residential Statistics  
Commercial Statistics  
Agricultural Land Statistics  
Table-Average Value of Land Capability Groups  
Special Valuation Statistics (if applicable)

Market Area Map  
Valuation History Charts

### ***County Reports:***

County Abstract of Assessment for Real Property, Form 45  
County Abstract of Assessment for Real Property Compared to the Prior Year  
Certificate of Taxes Levied (CTL)  
Assessor Survey  
Three-Year Plan of Assessment  
Special Value Methodology (if applicable)  
Ad Hoc Reports Submitted by County (if applicable)

## Introduction

---

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

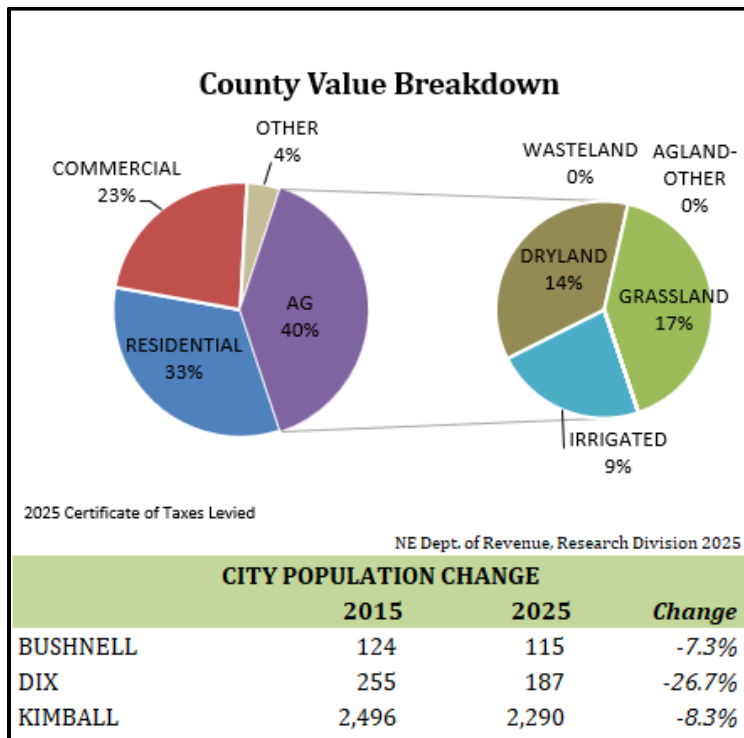
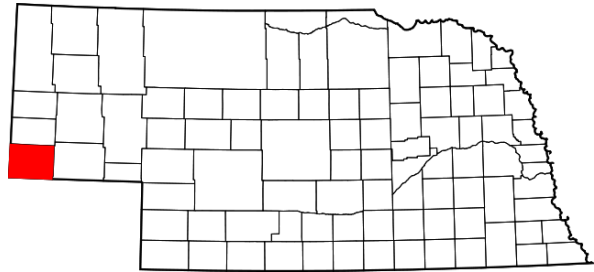
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

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

## County Overview

With a total area of 952 square miles, Kimball County has 3,305 residents, a 4% population decrease from the 2020 U.S. Census.<sup>1</sup> The report indicates that 75% of county housing is owner occupied and 80% of residents occupy the same residence as in the prior year.<sup>1</sup> The average home value in the county is \$128,131.<sup>2</sup>



The majority of the commercial properties in Kimball County are located in and around the county seat of Kimball. According to the latest information available from the U.S. Census Bureau, there are 113 employer establishments with a total employment figure of 1,045. This represents a 5% decrease in total employment from 2022-2023.<sup>1</sup>

Approximately 40% of the county's valuation base is attributed to agricultural land. Grassland makes up the majority of the agricultural land in the county. Kimball County is included in the South Platte Natural Resources District (NRD).

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

<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 Kimball 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.

Sales verification and qualification processes are reviewed and the usability for residential is at the statewide average. A review of the non-qualified sales roster indicates that all arm’s-length sales were used for measurement purposes. Sales questionnaires are mailed to both the buyer and seller. A telephone follow-up will be initiated if there are further questions arising from the returned document.

Four valuation groups define the residential class. Valuation Group 10 is Kimball, the county seat. The Village of Bushnell is Valuation Group 20, and the Village of Dix is defined by Valuation Group 30. All rural residential properties are within Valuation Group 80.

The Kimball County Assessor is current with the six-year inspection and review cycle. The review process consists of comparing Eagle View Pictometry imagery with current data. On-site reviews are also conducted when further data is required. Contract appraisers are also used for physical review.

The Kimball County Assessor has a valuation methodology on file.

2026 Residential Assessment Details for Kimball 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
10	Kimball	2023	2023	2023	2023	Dwellings increased 7%
20	Bushnell	2023	2023	2023	2023	
30	Dix	2023	2023	2023	2023	
80	Rural	2025*	2025*	2025*	2025*	
Additional comments: Pick-up work completed.						
* = assessment action for current year						

### *Description of Analysis*

Analysis of the statistical profile indicates 98 qualified sales, with all three measures of central tendency within recommended range. The COD and PRD are high; with the majority of dispersion coming from Valuation Group 10. Valuation Group 10 contains some high ratios in the lower dollar price ranges but does not display a consistently regressive pattern. The county assessor should evaluate the assessment models to determine if an adjustment for low end properties is

## 2026 Residential Correlation for Kimball County

---

warranted. Valuation Group 80 with 10 sales has a high PRD and is not regressive, a single high dollar property displays a low ratio. Substats of both Valuation Group 10 and 80 can be found in the appendix of the report.

The 2026 County Abstract of Assessment for Real Property Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) confirms the minimal assessment actions that were reported by the county assessor.

### *Equalization and Quality of Assessment*

Analysis of the assessment practices in conjunction with the statistical profile indicates that the quality of assessment for the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	81	93.95	98.98	94.15	25.94	105.13
20	3	140.56	143.41	140.58	07.23	102.01
30	4	80.83	85.88	87.83	14.23	97.78
80	10	98.56	94.83	90.29	13.00	105.03
____ALL____	98	94.96	99.38	94.09	24.92	105.62

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Kimball County is 95%.

## 2026 Commercial Correlation for Kimball 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.

A review of the sales verification and qualification processes indicates that all available arm's-length sales were made available for measurement purposes. Comparison of the county usability with the statewide average indicates that Kimball County's usability rate is below the state average. Additional review of the non-qualified sales shows adequate reasons for their disqualification.

Four valuation groups define the commercial property class, based on assessor locations. Valuation Group 10 is Kimball, the county seat. Bushnell is Valuation Group 20, while Dix is Valuation Group 30. All rural property falls into Valuation Group 80. It is noted there are rarely sales of commercial property outside of Kimball.

The six-year inspection and review cycle was reviewed and is in compliance. A physical on-site inspection is performed by office staff taking new pictures and measurements when needed.

2026 Commercial Assessment Details for Kimball 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
10	Kimball	2024	2024	2024	2024	
20	Bushnell	2024	2024	2024	2024	
30	Dix	2024	2024	2024	2024	
80	Rural	2024	2024	2024	2024	
Additional comments: Pick-up work completed.						
* = assessment action for current year						

### *Description of Analysis*

The statistical sample for the commercial class includes 18 qualified sales. The median, weighted mean, and COD are within the acceptable range, The mean and PRD are high, however, review of the array of the sales by dollar incremental ranges does not demonstrate regressivity. The overall median remains within the acceptable range from the previous revaluation in 2024, in which costing, depreciation and lot values were updated.

There are too few sales outside of Valuation Group 10 to warrant analysis at the valuation group level. The assessment practices indicate the county assessor has kept values current, increasing all valuation groups with a similar process.

## 2026 Commercial Correlation for Kimball County

---

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) is consistent with the minimal reported actions of the assessor.

### *Equalization and Quality of Assessment*

Review of the assessment practices coupled with the statistical profile indicates that commercial property in Kimball County is valued uniformly, and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
10	14	98.36	101.16	95.43	17.74	106.00
30	4	97.21	105.92	79.70	39.69	132.90
____ALL____	18	98.36	102.22	94.92	22.52	107.69

### *Level of Value*

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

# 2026 Agricultural Correlation for Kimball 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.

A review of the sales verification and qualification process was reviewed and showed the county sales usability was above the statewide average. Further review shows all available arm’s-length sales were used for measurement purposes.

There are two market areas that utilized for agricultural land valuation. Market Area 1 is the southern portion of the county, while Market Area 2 is the northern portion of the county. The boundaries of both areas are based on land topography and the availability of water for application to crops.

Land use review is done using aerial imagery comparing land use with the current record. Agricultural dwellings and outbuildings are reviewed using Eagle View Pictometry as well as physical review when deemed necessary. Intensive use has been identified for feedlots and valued accordingly.

2026 Agricultural Assessment Details for Kimball 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	2025*	2025*	2025*	2025*	
AB DW	Agricultural dwellings	2025*	2025*	2025*	2025*	
<u>Additional comments:</u> Pick-up work completed.  * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Southern portion of the county	2025*	Irrigated increased 3% Dryland increased 29%
2	Northern portion of the county	2025*	Irrigated increased 3% Dryland increased 29% CRP increased 3%
<u>Additional comments:</u> Pick-up work completed. Rural homesites 1st acre increased to \$25,000  * = assessment action for current year			

## 2026 Agricultural Correlation for Kimball County

---

### *Description of Analysis*

The statistical sample for the agricultural class includes 70 sales with all three measures of central tendency being within the acceptable range, the COD generally supports the median as an indicator of the level of value but shows more dispersion than typical in a stable market.

Review by agricultural market area reveals that the majority of sales occurred in Market Area 1; the median is within recommended range, the mean and weighted mean are high. Market Area 2 consists of 27 sales; the median and mean are within recommended range; the weighted mean is low.

Examination of the sample of 80% Majority Land Use (MLU) indicates that most samples are within the acceptable range; irrigated land lacks sufficient sales for analysis. A study of surrounding agricultural values indicates that the Kimball County Assessor's values are comparable for all land uses.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) is consistent with the reported actions of the assessor.

### *Equalization and Quality of Assessment*

Dwellings on agricultural land are valued using the same cost and depreciation as those of rural residential properties. The review of the assessment practices by the county assessor supported that agricultural property is uniformly assessed in Kimball County; 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	2	58.14	58.14	59.18	04.99	98.24
1	1	55.24	55.24	55.24	00.00	100.00
2	1	61.03	61.03	61.03	00.00	100.00
<u>Dry</u>						
County	27	69.63	74.13	75.05	21.26	98.77
1	17	69.63	76.85	82.43	25.10	93.23
2	10	69.77	69.50	66.45	14.69	104.59
<u>Grass</u>						
County	27	69.52	69.10	69.14	15.35	99.94
1	17	69.42	66.09	69.91	14.45	94.54
2	10	71.08	74.21	68.29	16.50	108.67
<u>ALL</u>	70	70.10	74.85	72.51	23.02	103.23

### *Level of Value*

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

## 2026 Opinions of the Property Tax Administrator for Kimball 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>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</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

---

## 2026 Commission Summary for Kimball County

---

### Residential Real Property - Current

Number of Sales	98	Median	94.96
Total Sales Price	\$15,356,762	Mean	99.38
Total Adj. Sales Price	\$15,356,762	Wgt. Mean	94.09
Total Assessed Value	\$14,448,490	Average Assessed Value of the Base	\$107,558
Avg. Adj. Sales Price	\$156,702	Avg. Assessed Value	\$147,434

### Confidence Interval - Current

95% Median C.I	86.35 to 101.30
95% Wgt. Mean C.I	88.36 to 99.82
95% Mean C.I	93.12 to 105.64
% of Value of the Class of all Real Property Value in the County	27.97
% of Records Sold in the Study Period	4.41
% of Value Sold in the Study Period	6.05

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	94	96	95.51
2024	98	96	96.05
2023	137	96	96.15
2022	167	94	94.42

## 2026 Commission Summary for Kimball County

### Commercial Real Property - Current

Number of Sales	18	Median	98.36
Total Sales Price	\$3,823,217	Mean	102.22
Total Adj. Sales Price	\$3,823,217	Wgt. Mean	94.92
Total Assessed Value	\$3,628,945	Average Assessed Value of the Base	\$372,457
Avg. Adj. Sales Price	\$212,401	Avg. Assessed Value	\$201,608

### Confidence Interval - Current

95% Median C.I	76.95 to 117.49
95% Wgt. Mean C.I	83.09 to 106.75
95% Mean C.I	87.45 to 116.99
% of Value of the Class of all Real Property Value in the County	22.59
% of Records Sold in the Study Period	3.47
% of Value Sold in the Study Period	1.88

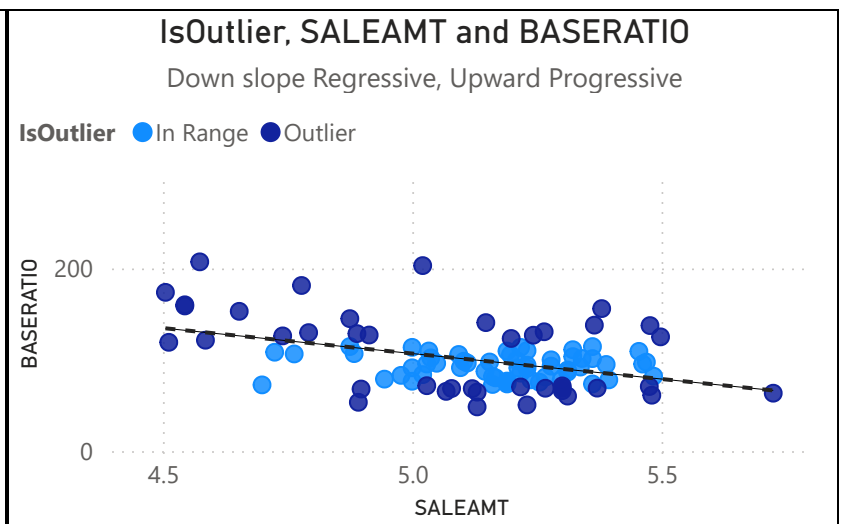
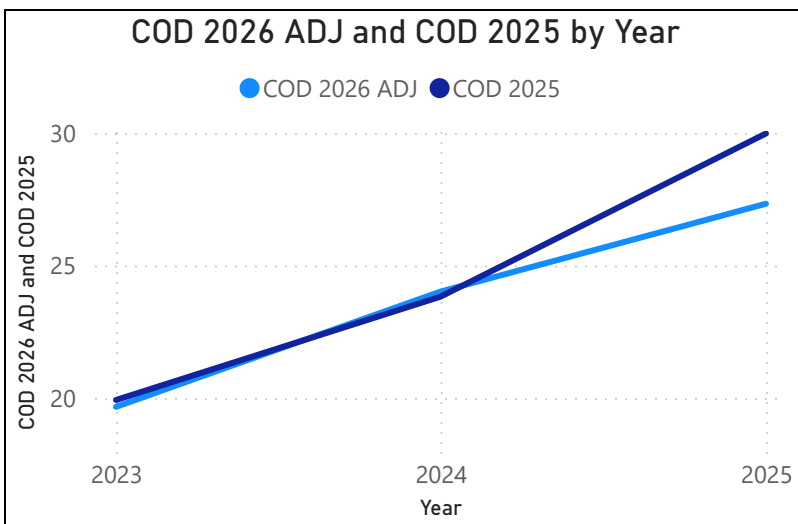
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	32	100	100.09
2024	17	99	99.20
2023	22	99	99.28
2022	29	99	99.40

# Kimball 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
10	81	93.95	87.34	7.57%	98.98	93.15	6.27%	94.15	88.61	6.26%
20	3	140.56	141.17	-0.43%	143.41	141.21	1.56%	140.58	139.02	1.12%
30	4	80.82	80.47	0.43%	85.88	105.99	-18.97%	87.83	108.22	-18.84%
80	10	98.56	85.39	15.42%	94.83	80.72	17.48%	90.29	78.18	15.50%
<b>Total</b>	<b>98</b>	<b>94.95</b>	<b>88.09</b>	<b>7.79%</b>	<b>99.38</b>	<b>93.87</b>	<b>5.87%</b>	<b>94.09</b>	<b>88.28</b>	<b>6.58%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
10	81	25.94	25.61	1.29%	105.13	105.12	0.01%	48.29	46.16	4.61%	207.09	197.77	4.71%
20	3	7.22	9.02	-19.92%	102.02	101.57	0.44%	129.60	122.12	6.13%	160.07	160.33	-0.16%
30	4	14.23	38.99	-63.50%	97.78	97.94	-0.16%	72.38	73.55	-1.59%	109.50	189.45	-42.20%
80	10	13.00	17.71	-26.62%	105.03	103.26	1.72%	63.29	54.86	15.37%	130.55	99.51	31.20%
<b>Total</b>	<b>98</b>	<b>24.92</b>	<b>26.11</b>	<b>-4.56%</b>	<b>105.63</b>	<b>106.34</b>	<b>-0.66%</b>	<b>48.29</b>	<b>46.16</b>	<b>4.61%</b>	<b>207.09</b>	<b>197.77</b>	<b>4.71%</b>



**53 Kimball  
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 : 98  
 Total Sales Price : 15,356,762  
 Total Adj. Sales Price : 15,356,762  
 Total Assessed Value : 14,448,490  
 Avg. Adj. Sales Price : 156,702  
 Avg. Assessed Value : 147,434

MEDIAN : 95  
 WGT. MEAN : 94  
 MEAN : 99  
 COD : 24.92  
 PRD : 105.62

COV : 31.81  
 STD : 31.61  
 Avg. Abs. Dev : 23.66  
 MAX Sales Ratio : 207.09  
 MIN Sales Ratio : 48.29

95% Median C.I. : 86.35 to 101.30  
 95% Wgt. Mean C.I. : 88.36 to 99.82  
 95% Mean C.I. : 93.12 to 105.64

Printed:3/18/2026 1:40:51PM

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	10	88.25	88.57	86.62	19.66	102.25	60.12	126.78	68.45 to 106.26	134,296	116,323	
01-JAN-24 To 31-MAR-24	5	77.40	71.78	74.21	09.84	96.73	48.29	81.90	N/A	193,400	143,524	
01-APR-24 To 30-JUN-24	8	94.35	98.40	91.60	25.02	107.42	66.06	152.92	66.06 to 152.92	153,000	140,149	
01-JUL-24 To 30-SEP-24	18	99.30	99.13	96.00	16.17	103.26	68.29	128.53	80.95 to 114.37	151,556	145,488	
01-OCT-24 To 31-DEC-24	13	110.91	109.98	113.26	25.89	97.10	64.45	155.92	70.17 to 140.56	161,042	182,402	
01-JAN-25 To 31-MAR-25	13	96.04	95.81	88.11	24.41	108.74	53.33	181.22	70.60 to 109.50	128,423	113,148	
01-APR-25 To 30-JUN-25	12	95.22	105.74	96.10	23.51	110.03	61.09	173.70	86.35 to 124.96	180,063	173,037	
01-JUL-25 To 30-SEP-25	19	91.91	104.18	91.74	31.42	113.56	50.46	207.09	76.59 to 113.48	166,895	153,110	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	41	93.95	93.07	89.76	20.15	103.69	48.29	152.92	77.92 to 101.94	152,731	137,093	
01-OCT-24 To 30-SEP-25	57	95.27	103.92	97.06	28.37	107.07	50.46	207.09	86.35 to 109.44	159,558	154,871	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	44	96.02	99.09	97.38	24.02	101.76	48.29	155.92	77.92 to 110.91	159,376	155,200	
<u>ALL</u>	98	94.96	99.38	94.09	24.92	105.62	48.29	207.09	86.35 to 101.30	156,702	147,434	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
10	81	93.95	98.98	94.15	25.94	105.13	48.29	207.09	82.80 to 101.94	151,456	142,599	
20	3	140.56	143.41	140.58	07.23	102.01	129.60	160.07	N/A	79,183	111,313	
30	4	80.83	85.88	87.83	14.23	97.78	72.38	109.50	N/A	105,750	92,878	
80	10	98.56	94.83	90.29	13.00	105.03	63.29	130.55	71.27 to 105.38	242,825	219,251	
<u>ALL</u>	98	94.96	99.38	94.09	24.92	105.62	48.29	207.09	86.35 to 101.30	156,702	147,434	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	98	94.96	99.38	94.09	24.92	105.62	48.29	207.09	86.35 to 101.30	156,702	147,434	
06												
07												
<u>ALL</u>	98	94.96	99.38	94.09	24.92	105.62	48.29	207.09	86.35 to 101.30	156,702	147,434	

**53 Kimball  
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 : 98  
 Total Sales Price : 15,356,762  
 Total Adj. Sales Price : 15,356,762  
 Total Assessed Value : 14,448,490  
 Avg. Adj. Sales Price : 156,702  
 Avg. Assessed Value : 147,434

MEDIAN : 95  
 WGT. MEAN : 94  
 MEAN : 99  
 COD : 24.92  
 PRD : 105.62

COV : 31.81  
 STD : 31.61  
 Avg. Abs. Dev : 23.66  
 MAX Sales Ratio : 207.09  
 MIN Sales Ratio : 48.29

95% Median C.I. : 86.35 to 101.30  
 95% Wgt. Mean C.I. : 88.36 to 99.82  
 95% Mean C.I. : 93.12 to 105.64

Printed:3/18/2026 1:40:51PM

**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											
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	98	94.96	99.38	94.09	24.92	105.62	48.29	207.09	86.35 to 101.30	156,702	147,434
Greater Than 14,999	98	94.96	99.38	94.09	24.92	105.62	48.29	207.09	86.35 to 101.30	156,702	147,434
Greater Than 29,999	98	94.96	99.38	94.09	24.92	105.62	48.29	207.09	86.35 to 101.30	156,702	147,434
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	11	126.03	136.88	132.24	23.48	103.51	72.38	207.09	106.26 to 173.70	42,864	56,682
60,000 TO 99,999	11	114.37	110.45	107.54	25.59	102.71	53.33	181.22	67.85 to 144.91	77,091	82,905
100,000 TO 149,999	25	91.08	92.32	91.35	21.11	101.06	48.29	203.00	76.38 to 97.44	122,300	111,724
150,000 TO 249,999	42	90.70	92.15	92.57	19.50	99.55	50.46	155.92	77.89 to 99.82	191,863	177,602
250,000 TO 499,999	8	96.24	97.18	97.23	20.77	99.95	61.09	137.33	61.09 to 137.33	298,938	290,648
500,000 TO 999,999	1	63.29	63.29	63.29	00.00	100.00	63.29	63.29	N/A	530,000	335,445
1,000,000 +											
<b>ALL</b>	<b>98</b>	<b>94.96</b>	<b>99.38</b>	<b>94.09</b>	<b>24.92</b>	<b>105.62</b>	<b>48.29</b>	<b>207.09</b>	<b>86.35 to 101.30</b>	<b>156,702</b>	<b>147,434</b>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	81	Median :	94	COV :	33.08	95% Median C.I. :	82.80 to 101.94
Total Sales Price :	12,267,962	Wgt. Mean :	94	STD :	32.74	95% Wgt. Mean C.I. :	87.75 to 100.56
Total Adj. Sales Price :	12,267,962	Mean :	99	Avg. Abs. Dev :	24.37	95% Mean C.I. :	91.85 to 106.11
Total Assessed Value :	11,550,530						
Avg. Adj. Sales Price :	151,456	COD :	25.94	MAX Sales Ratio :	207.09		
Avg. Assessed Value :	142,599	PRD :	105.13	MIN Sales Ratio :	48.29		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	10	88.25	88.57	86.62	19.66	102.25	60.12	126.78	68.45 to 106.26	134,296	116,323
01/01/2024 To 03/31/2024	5	77.40	71.78	74.21	09.84	96.73	48.29	81.90	N/A	193,400	143,524
04/01/2024 To 06/30/2024	7	94.74	102.27	95.57	24.94	107.01	66.06	152.92	66.06 to 152.92	146,286	139,809
07/01/2024 To 09/30/2024	15	97.44	98.69	94.51	18.97	104.42	68.29	128.53	75.42 to 121.30	136,367	128,876
10/01/2024 To 12/31/2024	10	108.30	108.72	111.74	26.45	97.30	64.45	155.92	68.85 to 144.91	184,100	205,712
01/01/2025 To 03/31/2025	11	82.80	94.20	84.80	30.11	111.08	53.33	181.22	68.83 to 119.00	124,682	105,728
04/01/2025 To 06/30/2025	9	95.17	102.35	95.29	22.04	107.41	61.09	173.70	81.65 to 124.96	189,056	180,145
07/01/2025 To 09/30/2025	14	96.00	109.43	97.06	34.03	112.74	50.46	207.09	76.59 to 158.81	141,036	136,890
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	37	91.08	93.00	89.09	21.62	104.39	48.29	152.92	77.92 to 101.94	145,391	129,531
10/01/2024 To 09/30/2025	44	95.22	104.01	98.10	29.61	106.02	50.46	207.09	82.80 to 109.89	156,557	153,588
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	37	93.95	98.45	96.75	24.96	101.76	48.29	155.92	77.92 to 110.91	158,851	153,690
<u>ALL</u>											
10/01/2023 To 09/30/2025	81	93.95	98.98	94.15	25.94	105.13	48.29	207.09	82.80 to 101.94	151,456	142,599

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
10	81	93.95	98.98	94.15	25.94	105.13	48.29	207.09	82.80 to 101.94	151,456	142,599
<u>ALL</u>											
10/01/2023 To 09/30/2025	81	93.95	98.98	94.15	25.94	105.13	48.29	207.09	82.80 to 101.94	151,456	142,599

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	81	Median :	94	COV :	33.08	95% Median C.I. :	82.80 to 101.94
Total Sales Price :	12,267,962	Wgt. Mean :	94	STD :	32.74	95% Wgt. Mean C.I. :	87.75 to 100.56
Total Adj. Sales Price :	12,267,962	Mean :	99	Avg. Abs. Dev :	24.37	95% Mean C.I. :	91.85 to 106.11
Total Assessed Value :	11,550,530						
Avg. Adj. Sales Price :	151,456	COD :	25.94	MAX Sales Ratio :	207.09		
Avg. Assessed Value :	142,599	PRD :	105.13	MIN Sales Ratio :	48.29		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	81	93.95	98.98	94.15	25.94	105.13	48.29	207.09	82.80 to 101.94	151,456	142,599
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	81	93.95	98.98	94.15	25.94	105.13	48.29	207.09	82.80 to 101.94	151,456	142,599

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	81	Median :	94	COV :	33.08	95% Median C.I. :	82.80 to 101.94
Total Sales Price :	12,267,962	Wgt. Mean :	94	STD :	32.74	95% Wgt. Mean C.I. :	87.75 to 100.56
Total Adj. Sales Price :	12,267,962	Mean :	99	Avg. Abs. Dev :	24.37	95% Mean C.I. :	91.85 to 106.11
Total Assessed Value :	11,550,530						
Avg. Adj. Sales Price :	151,456	COD :	25.94	MAX Sales Ratio :	207.09		
Avg. Assessed Value :	142,599	PRD :	105.13	MIN Sales Ratio :	48.29		

What IF

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	81	93.95	98.98	94.15	25.94	105.13	48.29	207.09	82.80 to 101.94	151,456	142,599
Greater Than 15,000	81	93.95	98.98	94.15	25.94	105.13	48.29	207.09	82.80 to 101.94	151,456	142,599
Greater Than 30,000	81	93.95	98.98	94.15	25.94	105.13	48.29	207.09	82.80 to 101.94	151,456	142,599
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	9	126.03	141.47	137.46	20.96	102.92	106.26	207.09	108.15 to 173.70	42,944	59,032
60,000 TO 99,999	10	110.50	108.53	105.80	27.76	102.58	53.33	181.22	67.85 to 144.91	78,600	83,161
100,000 TO 149,999	22	89.15	90.07	88.63	20.29	101.62	48.29	203.00	71.50 to 97.44	123,135	109,133
150,000 TO 249,999	33	88.62	90.83	91.39	21.39	99.39	50.46	155.92	75.42 to 99.09	190,606	174,199
250,000 TO 499,999	7	95.17	97.16	97.22	23.68	99.94	61.09	137.33	61.09 to 137.33	299,500	291,165
500,000 TO 999,999											
1,000,000 +											
____ ALL _____											
10/01/2023 To 09/30/2025	81	93.95	98.98	94.15	25.94	105.13	48.29	207.09	82.80 to 101.94	151,456	142,599

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	10	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	99	COV :	19.67	95% Median C.I. :	71.27 to 105.38
Total Sales Price :	2,428,250	Wgt. Mean :	90	STD :	18.65	95% Wgt. Mean C.I. :	73.28 to 107.30
Total Adj. Sales Price :	2,428,250	Mean :	95	Avg. Abs. Dev :	12.81	95% Mean C.I. :	81.49 to 108.17
Total Assessed Value :	2,192,510						
Avg. Adj. Sales Price :	242,825	COD :	13.00	MAX Sales Ratio :	130.55		
Avg. Assessed Value :	219,251	PRD :	105.03	MIN Sales Ratio :	63.29		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	71.27	71.27	71.27		100.00	71.27	71.27	N/A	200,000	142,535
07/01/2024 To 09/30/2024	3	101.15	101.28	100.46	02.66	100.82	97.30	105.38	N/A	227,500	228,548
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	99.82	99.82	99.82		100.00	99.82	99.82	N/A	190,000	189,660
04/01/2025 To 06/30/2025	2	93.83	93.83	94.07	07.97	99.74	86.35	101.30	N/A	212,125	199,555
07/01/2025 To 09/30/2025	3	91.91	95.25	83.26	24.39	114.40	63.29	130.55	N/A	310,500	258,520
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	4	99.23	93.78	93.84	09.56	99.94	71.27	105.38	N/A	220,625	207,045
10/01/2024 To 09/30/2025	6	95.87	95.54	88.26	15.67	108.25	63.29	130.55	63.29 to 130.55	257,625	227,388
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	4	99.23	93.78	93.84	09.56	99.94	71.27	105.38	N/A	220,625	207,045
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	98.56	94.83	90.29	13.00	105.03	63.29	130.55	71.27 to 105.38	242,825	219,251

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
80	10	98.56	94.83	90.29	13.00	105.03	63.29	130.55	71.27 to 105.38	242,825	219,251
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	98.56	94.83	90.29	13.00	105.03	63.29	130.55	71.27 to 105.38	242,825	219,251

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	99	COV :	19.67	95% Median C.I. :	71.27 to 105.38
Total Sales Price :	2,428,250	Wgt. Mean :	90	STD :	18.65	95% Wgt. Mean C.I. :	73.28 to 107.30
Total Adj. Sales Price :	2,428,250	Mean :	95	Avg. Abs. Dev :	12.81	95% Mean C.I. :	81.49 to 108.17
Total Assessed Value :	2,192,510						
Avg. Adj. Sales Price :	242,825	COD :	13.00	MAX Sales Ratio :	130.55		
Avg. Assessed Value :	219,251	PRD :	105.03	MIN Sales Ratio :	63.29		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	10	98.56	94.83	90.29	13.00	105.03	63.29	130.55	71.27 to 105.38	242,825	219,251
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	98.56	94.83	90.29	13.00	105.03	63.29	130.55	71.27 to 105.38	242,825	219,251

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	99	COV :	19.67	95% Median C.I. :	71.27 to 105.38
Total Sales Price :	2,428,250	Wgt. Mean :	90	STD :	18.65	95% Wgt. Mean C.I. :	73.28 to 107.30
Total Adj. Sales Price :	2,428,250	Mean :	95	Avg. Abs. Dev :	12.81	95% Mean C.I. :	81.49 to 108.17
Total Assessed Value :	2,192,510						
Avg. Adj. Sales Price :	242,825	COD :	13.00	MAX Sales Ratio :	130.55		
Avg. Assessed Value :	219,251	PRD :	105.03	MIN Sales Ratio :	63.29		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	10	98.56	94.83	90.29	13.00	105.03	63.29	130.55	71.27 to 105.38	242,825	219,251
Greater Than 15,000	10	98.56	94.83	90.29	13.00	105.03	63.29	130.55	71.27 to 105.38	242,825	219,251
Greater Than 30,000	10	98.56	94.83	90.29	13.00	105.03	63.29	130.55	71.27 to 105.38	242,825	219,251
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	8	100.49	98.47	97.93	11.08	100.55	71.27	130.55	71.27 to 130.55	200,406	196,255
250,000 TO 499,999	1	97.30	97.30	97.30		100.00	97.30	97.30	N/A	295,000	287,025
500,000 TO 999,999	1	63.29	63.29	63.29		100.00	63.29	63.29	N/A	530,000	335,445
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	10	98.56	94.83	90.29	13.00	105.03	63.29	130.55	71.27 to 105.38	242,825	219,251

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

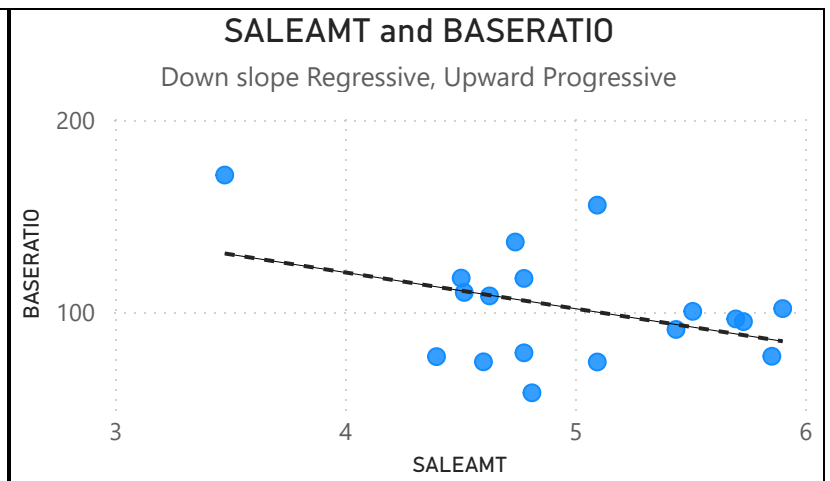
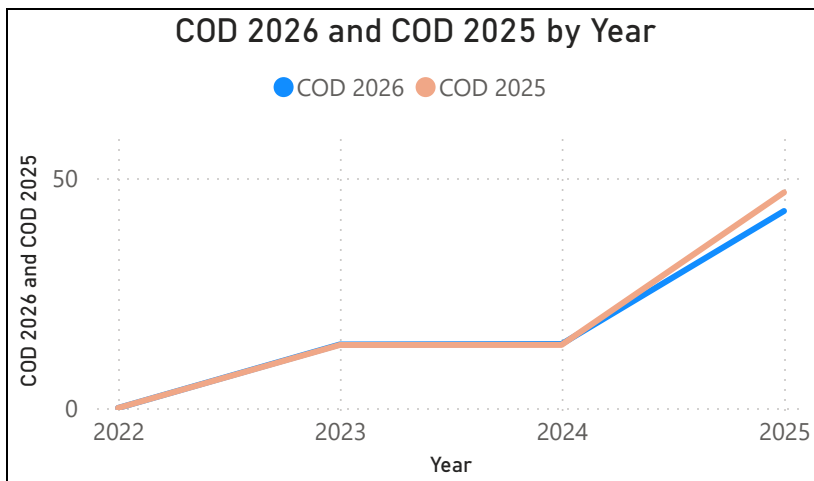
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	80	Total	Increase	0%

What IF

# Kimball 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
10	14	98.36	98.35	0.01%	101.16	101.34	-0.17%	95.43	95.61	-0.18%
30	4	97.21	97.21	0.00%	105.92	110.92	-4.51%	79.70	80.18	-0.60%
<b>Total</b>	<b>18</b>	<b>98.36</b>	<b>98.35</b>	<b>0.01%</b>	<b>102.22</b>	<b>103.47</b>	<b>-1.20%</b>	<b>94.92</b>	<b>95.10</b>	<b>-0.20%</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
10	14	17.74	17.58	0.90%	106.00	105.99	-0.17%	73.97	73.88	0.13%	155.66	155.66	0.00%
30	4	39.68	44.83	-11.47%	132.89	138.33	-4.51%	57.92	57.92	0.00%	171.33	191.33	-10.45%
<b>Total</b>	<b>18</b>	<b>22.51</b>	<b>23.52</b>	<b>-4.28%</b>	<b>107.69</b>	<b>108.79</b>	<b>-1.20%</b>	<b>57.92</b>	<b>57.92</b>	<b>0.00%</b>	<b>171.33</b>	<b>191.33</b>	<b>-10.45%</b>



**53 Kimball  
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 : 18  
 Total Sales Price : 3,823,217  
 Total Adj. Sales Price : 3,823,217  
 Total Assessed Value : 3,628,945  
 Avg. Adj. Sales Price : 212,401  
 Avg. Assessed Value : 201,608

MEDIAN : 98  
 WGT. MEAN : 95  
 MEAN : 102  
 COD : 22.52  
 PRD : 107.69

COV : 29.05  
 STD : 29.69  
 Avg. Abs. Dev : 22.15  
 MAX Sales Ratio : 171.33  
 MIN Sales Ratio : 57.92

95% Median C.I. : 76.95 to 117.49  
 95% Wgt. Mean C.I. : 83.09 to 106.75  
 95% Mean C.I. : 87.45 to 116.99

Printed:3/18/2026 1:40:52PM

DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	1	110.20	110.20	110.20	00.00	100.00	110.20	110.20	N/A	33,000	36,365
01-JAN-23 To 31-MAR-23	1	117.49	117.49	117.49	00.00	100.00	117.49	117.49	N/A	60,000	70,495
01-APR-23 To 30-JUN-23	1	76.76	76.76	76.76	00.00	100.00	76.76	76.76	N/A	25,000	19,190
01-JUL-23 To 30-SEP-23	2	89.37	89.37	90.04	13.90	99.26	76.95	101.78	N/A	758,859	683,260
01-OCT-23 To 31-DEC-23	1	94.98	94.98	94.98	00.00	100.00	94.98	94.98	N/A	540,000	512,905
01-JAN-24 To 31-MAR-24	1	96.39	96.39	96.39	00.00	100.00	96.39	96.39	N/A	500,000	481,950
01-APR-24 To 30-JUN-24	2	93.56	93.56	91.02	15.85	102.79	78.73	108.38	N/A	51,250	46,650
01-JUL-24 To 30-SEP-24	2	109.00	109.00	101.88	07.95	106.99	100.33	117.66	N/A	178,500	181,858
01-OCT-24 To 31-DEC-24	1	136.45	136.45	136.45	00.00	100.00	136.45	136.45	N/A	55,000	75,050
01-JAN-25 To 31-MAR-25	2	82.44	82.44	85.62	10.27	96.29	73.97	90.91	N/A	200,000	171,235
01-APR-25 To 30-JUN-25	3	155.66	133.68	136.51	20.83	97.93	74.06	171.33	N/A	56,000	76,445
01-JUL-25 To 30-SEP-25	1	57.92	57.92	57.92	00.00	100.00	57.92	57.92	N/A	65,000	37,650
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	5	101.78	96.64	91.25	14.54	105.91	76.76	117.49	N/A	327,143	298,514
01-OCT-23 To 30-SEP-24	6	98.36	99.41	96.82	09.54	102.68	78.73	117.66	78.73 to 117.66	249,917	241,978
01-OCT-24 To 30-SEP-25	7	90.91	108.61	99.49	40.46	109.17	57.92	171.33	57.92 to 171.33	98,286	97,786
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	5	94.98	93.59	91.90	13.80	101.84	76.76	117.49	N/A	428,543	393,822
01-JAN-24 To 31-DEC-24	6	104.36	106.32	99.95	13.90	106.37	78.73	136.45	78.73 to 136.45	169,083	169,003
<u>ALL</u>	18	98.36	102.22	94.92	22.52	107.69	57.92	171.33	76.95 to 117.49	212,401	201,608

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
10	14	98.36	101.16	95.43	17.74	106.00	73.97	155.66	76.95 to 117.49	264,158	252,094
30	4	97.21	105.92	79.70	39.69	132.90	57.92	171.33	N/A	31,250	24,908
<u>ALL</u>	18	98.36	102.22	94.92	22.52	107.69	57.92	171.33	76.95 to 117.49	212,401	201,608

**53 Kimball  
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 : 18  
 Total Sales Price : 3,823,217  
 Total Adj. Sales Price : 3,823,217  
 Total Assessed Value : 3,628,945  
 Avg. Adj. Sales Price : 212,401  
 Avg. Assessed Value : 201,608

MEDIAN : 98  
 WGT. MEAN : 95  
 MEAN : 102  
 COD : 22.52  
 PRD : 107.69

COV : 29.05  
 STD : 29.69  
 Avg. Abs. Dev : 22.15  
 MAX Sales Ratio : 171.33  
 MIN Sales Ratio : 57.92

95% Median C.I. : 76.95 to 117.49  
 95% Wgt. Mean C.I. : 83.09 to 106.75  
 95% Mean C.I. : 87.45 to 116.99

Printed:3/18/2026 1:40:52PM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	18	98.36	102.22	94.92	22.52	107.69	57.92	171.33	76.95 to 117.49	212,401	201,608
04											
<u>ALL</u>	18	98.36	102.22	94.92	22.52	107.69	57.92	171.33	76.95 to 117.49	212,401	201,608

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	171.33	171.33	171.33	00.00	100.00	171.33	171.33	N/A	3,000	5,140
Less Than 15,000	1	171.33	171.33	171.33	00.00	100.00	171.33	171.33	N/A	3,000	5,140
Less Than 30,000	2	124.05	124.05	86.89	38.12	142.77	76.76	171.33	N/A	14,000	12,165
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	17	96.39	98.15	94.86	19.75	103.47	57.92	155.66	76.76 to 117.49	224,719	213,165
Greater Than 14,999	17	96.39	98.15	94.86	19.75	103.47	57.92	155.66	76.76 to 117.49	224,719	213,165
Greater Than 29,999	16	98.36	99.49	94.98	19.32	104.75	57.92	155.66	76.95 to 117.49	237,201	225,288
<u>Incremental Ranges</u>											
0 TO 4,999	1	171.33	171.33	171.33	00.00	100.00	171.33	171.33	N/A	3,000	5,140
5,000 TO 14,999											
15,000 TO 29,999	1	76.76	76.76	76.76	00.00	100.00	76.76	76.76	N/A	25,000	19,190
30,000 TO 59,999	5	110.20	109.35	110.99	13.00	98.52	74.06	136.45	N/A	40,500	44,950
60,000 TO 99,999	3	78.73	84.71	83.99	25.23	100.86	57.92	117.49	N/A	61,667	51,795
100,000 TO 149,999	2	114.82	114.82	114.81	35.58	100.01	73.97	155.66	N/A	125,000	143,518
150,000 TO 249,999											
250,000 TO 499,999	2	95.62	95.62	96.01	04.93	99.59	90.91	100.33	N/A	300,000	288,035
500,000 TO 999,999	4	95.69	92.53	92.32	06.86	100.23	76.95	101.78	N/A	639,429	590,344
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	18	98.36	102.22	94.92	22.52	107.69	57.92	171.33	76.95 to 117.49	212,401	201,608

**53 Kimball  
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 : 18  
 Total Sales Price : 3,823,217  
 Total Adj. Sales Price : 3,823,217  
 Total Assessed Value : 3,628,945  
 Avg. Adj. Sales Price : 212,401  
 Avg. Assessed Value : 201,608

MEDIAN : 98  
 WGT. MEAN : 95  
 MEAN : 102  
 COD : 22.52  
 PRD : 107.69

COV : 29.05  
 STD : 29.69  
 Avg. Abs. Dev : 22.15  
 MAX Sales Ratio : 171.33  
 MIN Sales Ratio : 57.92

95% Median C.I. : 76.95 to 117.49  
 95% Wgt. Mean C.I. : 83.09 to 106.75  
 95% Mean C.I. : 87.45 to 116.99

Printed:3/18/2026 1:40:52PM

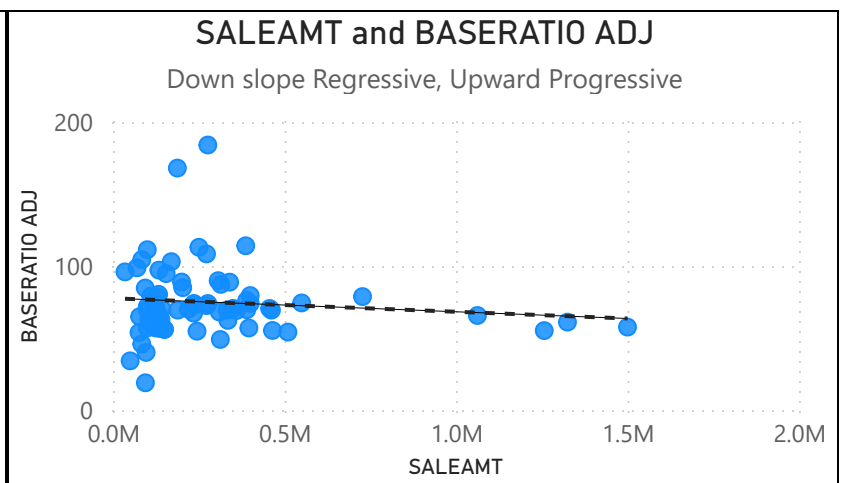
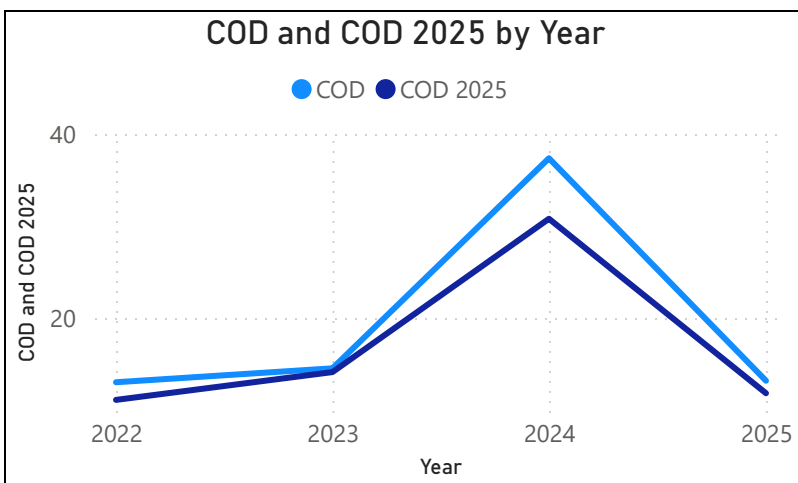
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	1	78.73	78.73	78.73	00.00	100.00	78.73	78.73	N/A	60,000	47,240
343	1	90.91	90.91	90.91	00.00	100.00	90.91	90.91	N/A	275,000	250,005
344	3	108.38	119.67	106.51	18.67	112.36	94.98	155.66	N/A	235,833	251,178
350	2	109.64	109.64	102.88	07.17	106.57	101.78	117.49	N/A	430,000	442,368
353	2	127.06	127.06	129.54	07.40	98.09	117.66	136.45	N/A	43,500	56,350
386	1	100.33	100.33	100.33	00.00	100.00	100.33	100.33	N/A	325,000	326,065
389	1	76.76	76.76	76.76	00.00	100.00	76.76	76.76	N/A	25,000	19,190
406	2	65.95	65.95	68.48	12.18	96.31	57.92	73.97	N/A	95,000	65,058
471	2	140.77	140.77	115.29	21.72	122.10	110.20	171.33	N/A	18,000	20,753
528	1	76.95	76.95	76.95	00.00	100.00	76.95	76.95	N/A	717,717	552,280
555	1	74.06	74.06	74.06	00.00	100.00	74.06	74.06	N/A	40,000	29,625
574	1	96.39	96.39	96.39	00.00	100.00	96.39	96.39	N/A	500,000	481,950
<u>ALL</u>	18	98.36	102.22	94.92	22.52	107.69	57.92	171.33	76.95 to 117.49	212,401	201,608

# Kimball 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	43	70.51	68.89	2.35%	76.79	68.42	12.22%	79.42	71.94	10.40%
2	27	69.98	68.64	1.95%	71.75	69.19	3.71%	66.55	63.53	4.75%
<b>Total</b>	<b>70</b>	<b>70.10</b>	<b>68.76</b>	<b>1.94%</b>	<b>74.85</b>	<b>68.72</b>	<b>8.92%</b>	<b>72.51</b>	<b>67.43</b>	<b>7.54%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	43	27.79	24.30	14.36%	96.69	95.12	1.65%
2	27	15.16	15.40	-1.52%	107.82	108.90	-0.99%
<b>Total</b>	<b>70</b>	<b>23.02</b>	<b>20.89</b>	<b>10.21%</b>	<b>103.22</b>	<b>101.91</b>	<b>1.28%</b>



**53 Kimball**  
**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 : 70  
Total Sales Price : 19,850,543  
Total Adj. Sales Price : 19,850,543  
Total Assessed Value : 14,394,030  
Avg. Adj. Sales Price : 283,579  
Avg. Assessed Value : 205,629

MEDIAN : 70  
WGT. MEAN : 73  
MEAN : 75  
COD : 23.02  
PRD : 103.23

COV : 33.77  
STD : 25.28  
Avg. Abs. Dev : 16.14  
MAX Sales Ratio : 184.02  
MIN Sales Ratio : 18.88

95% Median C.I. : 68.08 to 74.00  
95% Wgt. Mean C.I. : 66.34 to 78.68  
95% Mean C.I. : 68.93 to 80.77

Printed:3/18/2026 1:40:54PM

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	8	85.98	86.68	84.42	13.01	102.68	70.57	108.38	70.57 to 108.38	214,120	180,764	
01-JAN-23 To 31-MAR-23	9	74.01	78.61	75.26	14.28	104.45	61.03	114.06	69.09 to 94.69	415,500	312,720	
01-APR-23 To 30-JUN-23	12	70.12	71.30	68.26	11.38	104.45	55.14	89.82	62.23 to 79.02	328,559	224,277	
01-JUL-23 To 30-SEP-23	1	88.87	88.87	88.87	00.00	100.00	88.87	88.87	N/A	200,000	177,745	
01-OCT-23 To 31-DEC-23	7	62.78	66.10	62.65	14.53	105.51	48.97	95.91	48.97 to 95.91	188,513	118,101	
01-JAN-24 To 31-MAR-24	4	65.97	69.43	65.15	18.40	106.57	56.99	88.78	N/A	597,500	389,264	
01-APR-24 To 30-JUN-24	7	104.43	101.45	114.50	44.36	88.60	18.88	184.02	18.88 to 184.02	182,739	209,232	
01-JUL-24 To 30-SEP-24	3	64.83	60.28	61.53	12.56	97.97	45.79	70.21	N/A	94,760	58,302	
01-OCT-24 To 31-DEC-24	7	73.94	76.91	73.00	23.44	105.36	34.13	111.33	34.13 to 111.33	269,706	196,891	
01-JAN-25 To 31-MAR-25	2	56.10	56.10	56.06	01.53	100.07	55.24	56.96	N/A	415,582	232,965	
01-APR-25 To 30-JUN-25	8	65.21	62.87	65.44	14.38	96.07	40.00	80.31	40.00 to 80.31	188,528	123,364	
01-JUL-25 To 30-SEP-25	2	54.41	54.41	54.30	00.55	100.20	54.11	54.71	N/A	377,500	205,000	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	30	74.01	78.18	74.30	14.70	105.22	55.14	114.06	69.65 to 84.72	319,839	237,655	
01-OCT-23 To 30-SEP-24	21	65.48	77.69	76.30	36.99	101.82	18.88	184.02	56.99 to 88.78	251,097	191,585	
01-OCT-24 To 30-SEP-25	19	65.62	66.44	65.05	20.74	102.14	34.13	111.33	55.24 to 73.94	262,228	170,583	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	29	69.65	72.92	70.75	14.53	103.07	48.97	114.06	65.48 to 78.75	317,304	224,492	
01-JAN-24 To 31-DEC-24	21	71.82	81.29	78.32	37.36	103.79	18.88	184.02	57.58 to 103.01	278,162	217,849	
<u>ALL</u>	70	70.10	74.85	72.51	23.02	103.23	18.88	184.02	68.08 to 74.00	283,579	205,629	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	43	70.51	76.79	79.42	27.80	96.69	18.88	184.02	65.48 to 79.02	213,907	169,878	
2	27	69.98	71.75	66.55	15.16	107.81	48.97	108.38	62.40 to 74.35	394,539	262,566	
<u>ALL</u>	70	70.10	74.85	72.51	23.02	103.23	18.88	184.02	68.08 to 74.00	283,579	205,629	

**53 Kimball**  
**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 : 70  
 Total Sales Price : 19,850,543  
 Total Adj. Sales Price : 19,850,543  
 Total Assessed Value : 14,394,030  
 Avg. Adj. Sales Price : 283,579  
 Avg. Assessed Value : 205,629

MEDIAN : 70  
 WGT. MEAN : 73  
 MEAN : 75  
 COD : 23.02  
 PRD : 103.23

COV : 33.77  
 STD : 25.28  
 Avg. Abs. Dev : 16.14  
 MAX Sales Ratio : 184.02  
 MIN Sales Ratio : 18.88

95% Median C.I. : 68.08 to 74.00  
 95% Wgt. Mean C.I. : 66.34 to 78.68  
 95% Mean C.I. : 68.93 to 80.77

Printed:3/18/2026 1:40:54PM

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	21	69.63	72.64	74.18	20.65	97.92	45.79	114.06	56.99 to 80.31	150,991	112,005
1	13	67.29	73.61	78.70	24.00	93.53	45.79	114.06	56.67 to 95.91	138,600	109,083
2	8	71.44	71.08	68.23	15.47	104.18	48.97	97.15	48.97 to 97.15	171,128	116,752
<b>_____Grass_____</b>											
County	26	69.47	68.73	68.23	15.45	100.73	34.13	108.38	62.23 to 72.50	295,236	201,448
1	16	69.39	65.30	68.18	14.51	95.78	34.13	89.82	55.92 to 71.82	232,533	158,531
2	10	71.08	74.21	68.29	16.50	108.67	54.71	108.38	57.58 to 98.73	395,562	270,117
<b>_____ALL_____</b>	<b>70</b>	<b>70.10</b>	<b>74.85</b>	<b>72.51</b>	<b>23.02</b>	<b>103.23</b>	<b>18.88</b>	<b>184.02</b>	<b>68.08 to 74.00</b>	<b>283,579</b>	<b>205,629</b>

**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	2	58.14	58.14	59.18	04.99	98.24	55.24	61.03	N/A	680,000	402,395
1	1	55.24	55.24	55.24	00.00	100.00	55.24	55.24	N/A	435,000	240,275
2	1	61.03	61.03	61.03	00.00	100.00	61.03	61.03	N/A	925,000	564,515
<b>_____Dry_____</b>											
County	27	69.63	74.13	75.05	21.26	98.77	45.79	114.06	61.08 to 84.72	178,622	134,056
1	17	69.63	76.85	82.43	25.10	93.23	45.79	114.06	56.99 to 95.91	152,684	125,854
2	10	69.77	69.50	66.45	14.69	104.59	48.97	97.15	56.12 to 84.72	222,718	148,000
<b>_____Grass_____</b>											
County	27	69.52	69.10	69.14	15.35	99.94	34.13	108.38	62.23 to 73.94	311,245	215,206
1	17	69.42	66.09	69.91	14.45	94.54	34.13	89.82	55.92 to 73.94	261,647	182,906
2	10	71.08	74.21	68.29	16.50	108.67	54.71	108.38	57.58 to 98.73	395,562	270,117
<b>_____ALL_____</b>	<b>70</b>	<b>70.10</b>	<b>74.85</b>	<b>72.51</b>	<b>23.02</b>	<b>103.23</b>	<b>18.88</b>	<b>184.02</b>	<b>68.08 to 74.00</b>	<b>283,579</b>	<b>205,629</b>

## Kimball County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Kimball	1	1,870	1,870	1,870	1,860	1,845	1,845	1,700	1,700	<b>1,817</b>
Cheyenne	1	2,418	2,402	2,291	2,362	2,405	2,310	2,076	1,842	<b>2,364</b>
Kimball	2	2,240	2,240	2,240	1,845	n/a	1,845	1,845	1,700	<b>1,933</b>
Banner	1	2,200	2,200	2,090	1,980	1,980	1,980	1,760	1,427	<b>1,980</b>
Cheyenne	3	2,862	2,857	n/a	2,849	2,843	2,674	2,597	2,551	<b>2,837</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Kimball	1	n/a	760	710	660	560	n/a	490	490	<b>605</b>
Cheyenne	1	n/a	747	630	731	728	696	606	577	<b>722</b>
Kimball	2	n/a	655	610	585	480	n/a	410	405	<b>534</b>
Banner	1	n/a	610	605	600	595	590	585	570	<b>599</b>
Cheyenne	3	n/a	723	711	712	710	n/a	705	700	<b>720</b>

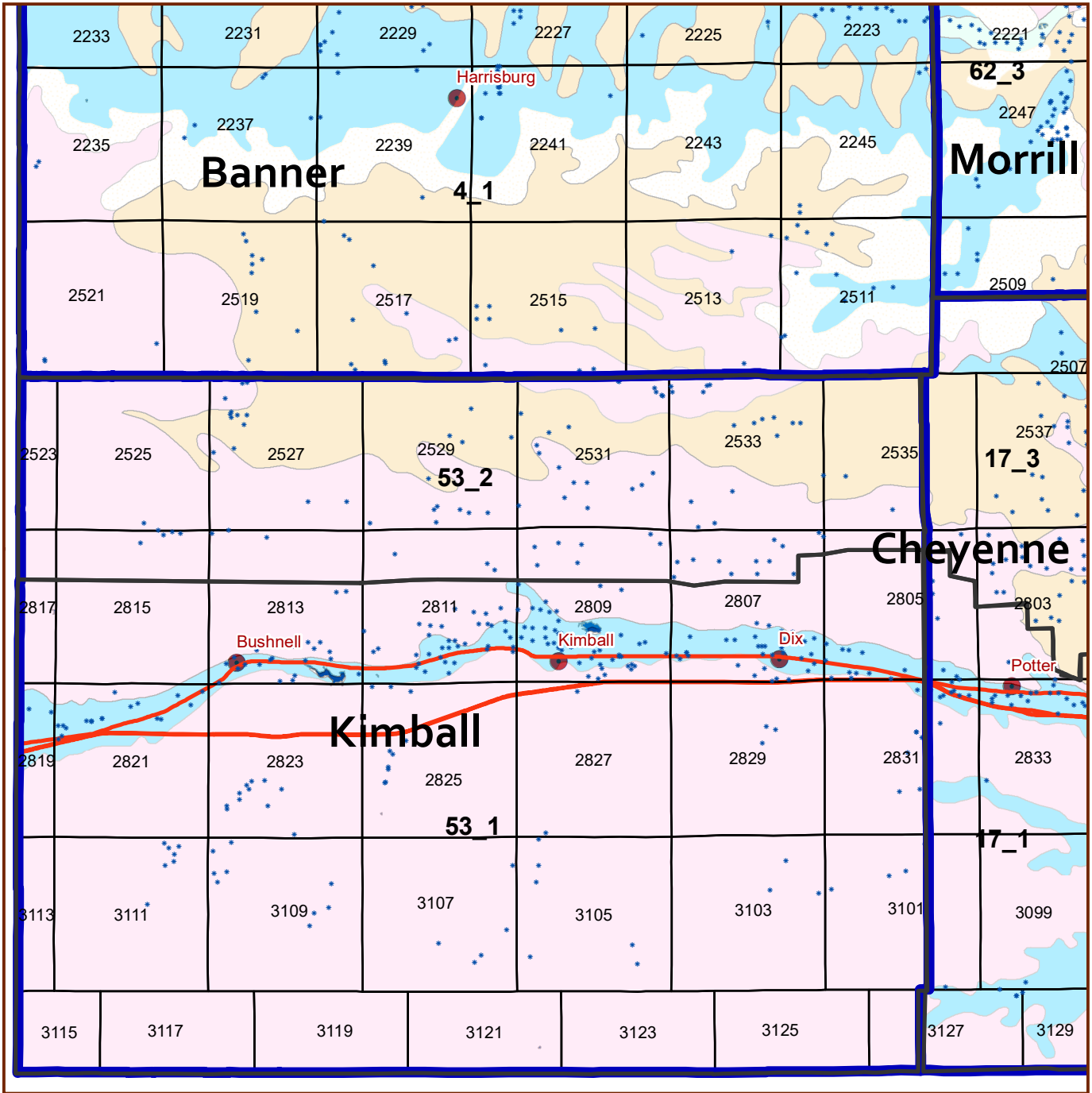
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Kimball	1	n/a	n/a	n/a	455	n/a	400	400	400	<b>400</b>
Cheyenne	1	671	660	n/a	591	n/a	575	559	559	<b>564</b>
Kimball	2	n/a	n/a	n/a	n/a	n/a	475	475	475	<b>475</b>
Banner	1	n/a	565	n/a	555	555	545	545	495	<b>512</b>
Cheyenne	3	n/a	672	n/a	648	n/a	612	600	419	<b>507</b>

County	Mkt Area	CRP	TIMBER	WASTE
Kimball	1	450	n/a	n/a
Cheyenne	1	444	n/a	100
Kimball	2	430	n/a	n/a
Banner	1	542	n/a	310
Cheyenne	3	561	n/a	100

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

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

# KIMBALL COUNTY



**Legend**

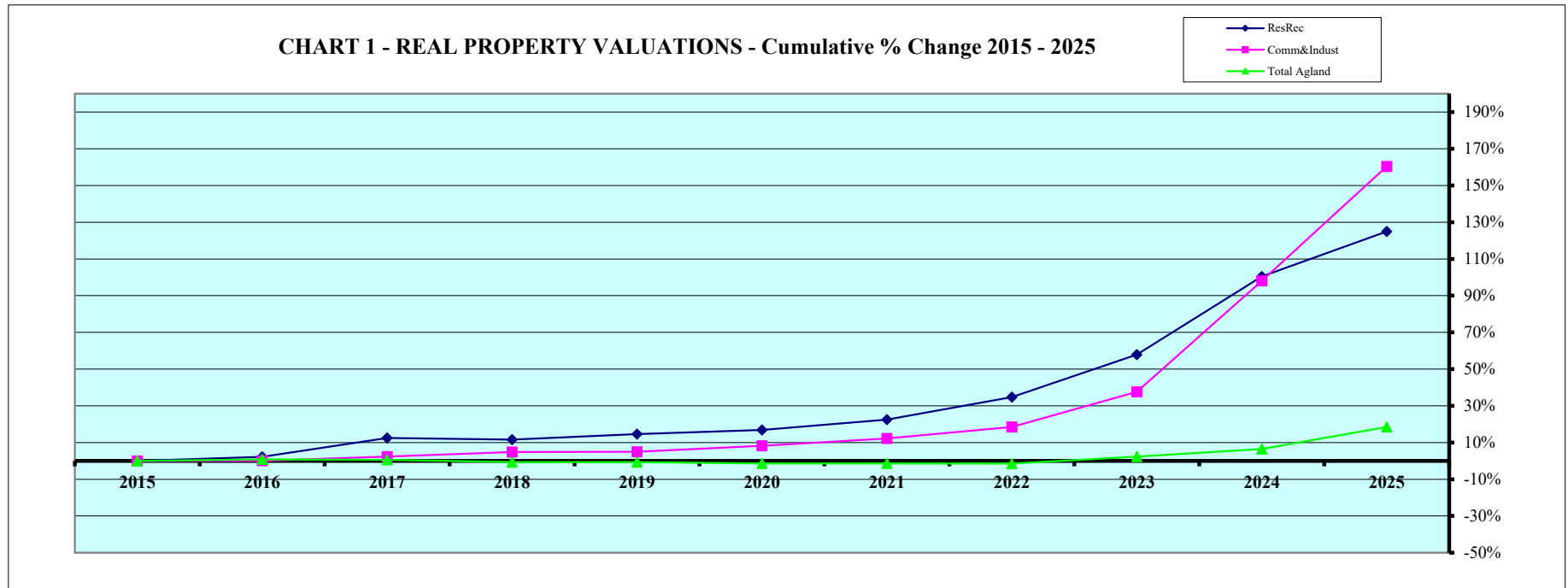
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**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	98,618,227	-	-	-	70,448,729	-	-	-	267,630,609	-	-	-
2016	100,747,082	2,128,855	2.16%	2.16%	70,517,449	68,720	0.10%	0.10%	269,956,675	2,326,066	0.87%	0.87%
2017	110,896,490	10,149,408	10.07%	12.45%	72,078,260	1,560,811	2.21%	2.31%	269,213,105	-743,570	-0.28%	0.59%
2018	110,046,220	-850,270	-0.77%	11.59%	73,882,990	1,804,730	2.50%	4.87%	265,934,750	-3,278,355	-1.22%	-0.63%
2019	112,967,740	2,921,520	2.65%	14.55%	73,906,658	23,668	0.03%	4.91%	265,875,705	-59,045	-0.02%	-0.66%
2020	115,261,040	2,293,300	2.03%	16.88%	76,236,185	2,329,527	3.15%	8.22%	263,857,330	-2,018,375	-0.76%	-1.41%
2021	120,846,100	5,585,060	4.85%	22.54%	79,078,825	2,842,640	3.73%	12.25%	263,759,795	-97,535	-0.04%	-1.45%
2022	132,893,260	12,047,160	9.97%	34.76%	83,457,870	4,379,045	5.54%	18.47%	263,657,920	-101,875	-0.04%	-1.48%
2023	155,746,940	22,853,680	17.20%	57.93%	96,984,780	13,526,910	16.21%	37.67%	273,944,400	10,286,480	3.90%	2.36%
2024	197,667,335	41,920,395	26.92%	100.44%	139,531,010	42,546,230	43.87%	98.06%	284,872,890	10,928,490	3.99%	6.44%
2025	221,838,240	24,170,905	12.23%	124.95%	183,465,325	43,934,315	31.49%	160.42%	317,126,820	32,253,930	11.32%	18.49%

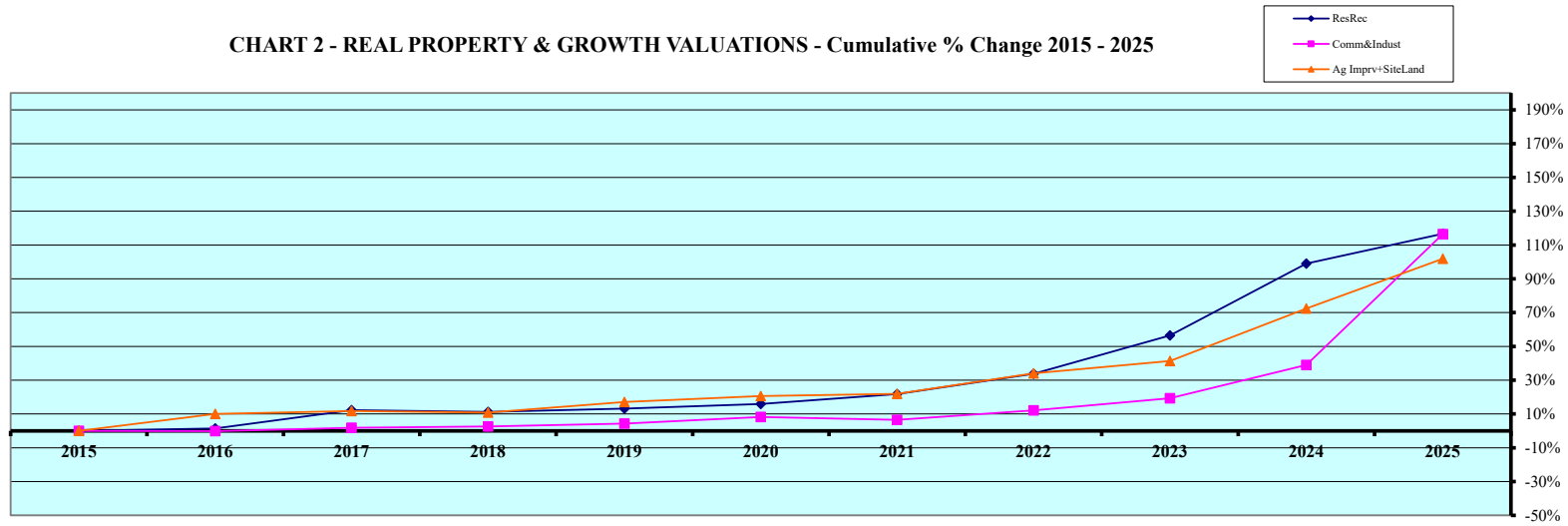
Rate Annual %chg: Residential & Recreational **8.44%** Commercial & Industrial **10.04%** Agricultural Land **1.71%**

Cnty# **53**  
County **KIMBALL**

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 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	98,618,227	836,045	0.85%	97,782,182	--	--	70,448,729	58,498	0.08%	70,390,231	--	--
2016	100,747,082	655,050	0.65%	100,092,032	1.49%	1.49%	70,517,449	179,080	0.25%	70,338,369	-0.16%	-0.16%
2017	110,896,490	227,945	0.21%	110,668,545	9.85%	12.22%	72,078,260	325,015	0.45%	71,753,245	1.75%	1.85%
2018	110,046,220	308,515	0.28%	109,737,705	-1.04%	11.28%	73,882,990	1,564,440	2.12%	72,318,550	0.33%	2.65%
2019	112,967,740	1,307,245	1.16%	111,660,495	1.47%	13.23%	73,906,658	420,195	0.57%	73,486,463	-0.54%	4.31%
2020	115,261,040	983,230	0.85%	114,277,810	1.16%	15.88%	76,236,185	3,150	0.00%	76,233,035	3.15%	8.21%
2021	120,846,100	736,165	0.61%	120,109,935	4.21%	21.79%	79,078,825	4,002,885	5.06%	75,075,940	-1.52%	6.57%
2022	132,893,260	883,240	0.66%	132,010,020	9.24%	33.86%	83,457,870	4,436,515	5.32%	79,021,355	-0.07%	12.17%
2023	155,746,940	1,392,470	0.89%	154,354,470	16.15%	56.52%	96,984,780	12,972,150	13.38%	84,012,630	0.66%	19.25%
2024	197,667,335	1,456,595	0.74%	196,210,740	25.98%	98.96%	139,531,010	41,634,490	29.84%	97,896,520	0.94%	38.96%
2025	221,838,240	8,162,535	3.68%	213,675,705	8.10%	116.67%	183,465,325	30,987,185	16.89%	152,478,140	9.28%	116.44%
Rate Ann%chg	8.44%	Resid & Recreat w/o growth				7.66%	C & I w/o growth				1.38%	

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	15,995,524	9,926,475	25,921,999	853,435	3.29%	25,068,564	--	--
2016	18,241,525	11,025,111	29,266,636	726,505	2.48%	28,540,131	10.10%	10.10%
2017	20,083,260	9,246,270	29,329,530	374,798	1.28%	28,954,732	-1.07%	11.70%
2018	19,992,875	8,979,815	28,972,690	226,405	0.78%	28,746,285	-1.99%	10.90%
2019	21,627,705	9,382,450	31,010,155	641,380	2.07%	30,368,775	4.82%	17.15%
2020	22,180,840	9,613,235	31,794,075	527,310	1.66%	31,266,765	0.83%	20.62%
2021	22,776,690	9,825,585	32,602,275	1,007,170	3.09%	31,595,105	-0.63%	21.89%
2022	24,787,390	10,568,940	35,356,330	596,960	1.69%	34,759,370	6.62%	34.09%
2023	27,055,245	10,683,225	37,738,470	1,104,035	2.93%	36,634,435	3.61%	41.33%
2024	33,560,200	11,936,680	45,496,880	813,905	1.79%	44,682,975	18.40%	72.37%
2025	40,608,865	13,449,815	54,058,680	1,730,915	3.20%	52,327,765	15.01%	101.87%
Rate Ann%chg	9.76%	3.08%	7.63%	Ag Imprv+Site w/o growth			5.57%	

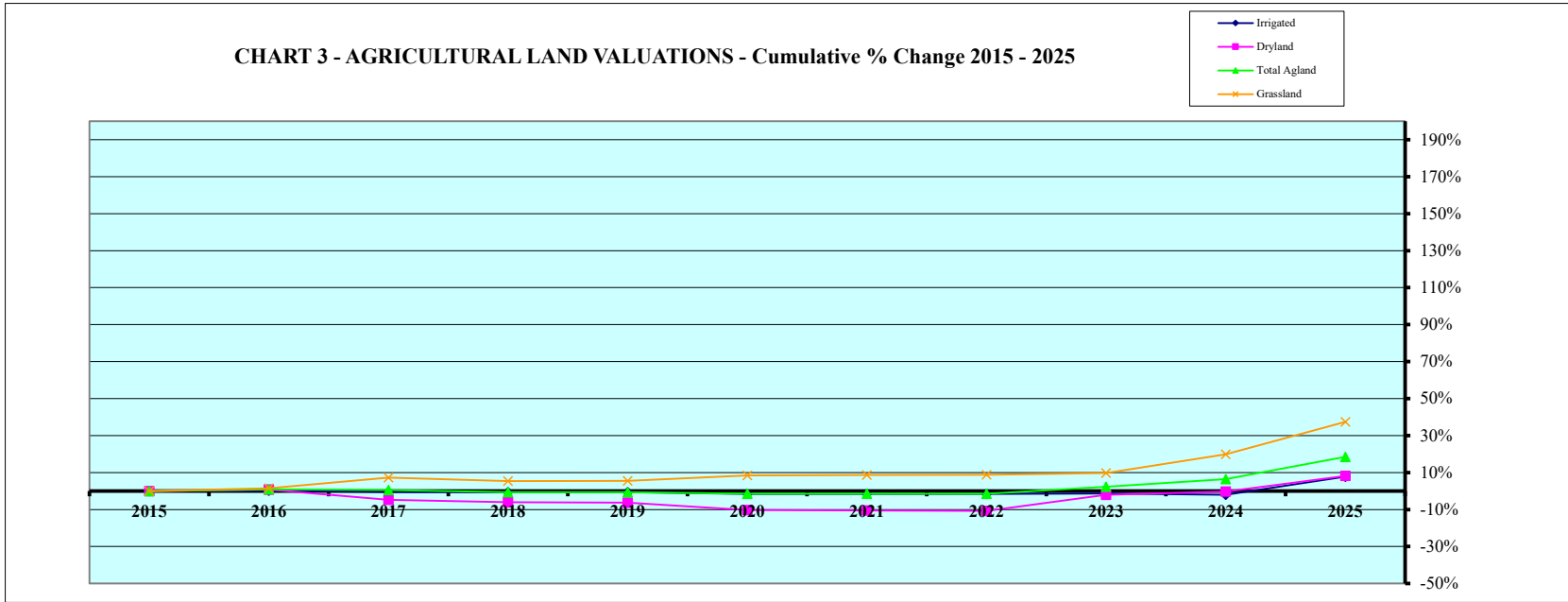
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 53  
County KIMBALL

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	66,747,407	-	-	-	105,402,902	-	-	-	95,479,080	-	-	-
2016	66,861,035	113,628	0.17%	0.17%	106,188,090	785,188	0.74%	0.74%	96,907,550	1,428,470	1.50%	1.50%
2017	66,396,080	-464,955	-0.70%	-0.53%	100,428,740	-5,759,350	-5.42%	-4.72%	102,388,285	5,480,735	5.66%	7.24%
2018	66,339,320	-56,760	-0.09%	-0.61%	99,007,345	-1,421,395	-1.42%	-6.07%	100,588,085	-1,800,200	-1.76%	5.35%
2019	66,343,845	4,525	0.01%	-0.60%	98,800,250	-207,095	-0.21%	-6.26%	100,731,610	143,525	0.14%	5.50%
2020	65,688,570	-655,275	-0.99%	-1.59%	94,592,040	-4,208,210	-4.26%	-10.26%	103,576,720	2,845,110	2.82%	8.48%
2021	65,688,365	-205	0.00%	-1.59%	94,351,775	-240,265	-0.25%	-10.48%	103,719,655	142,935	0.14%	8.63%
2022	65,723,220	34,855	0.05%	-1.53%	94,075,160	-276,615	-0.29%	-10.75%	103,859,540	139,885	0.13%	8.78%
2023	65,890,600	167,380	0.25%	-1.28%	103,258,175	9,183,015	9.76%	-2.03%	104,795,625	936,085	0.90%	9.76%
2024	65,390,370	-500,230	-0.76%	-2.03%	105,068,350	1,810,175	1.75%	-0.32%	114,414,170	9,618,545	9.18%	19.83%
2025	71,936,090	6,545,720	10.01%	7.77%	114,002,080	8,933,730	8.50%	8.16%	131,188,650	16,774,480	14.66%	37.40%

Rate Ann.%chg: Irrigated **0.75%** Dryland **0.79%** Grassland **3.23%**

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	0	-	-	-	1,220	-	-	-	267,630,609	-	-	-
2016	0	0	-	-	0	-1,220	-100.00%	-100.00%	269,956,675	2,326,066	0.87%	0.87%
2017	0	0	-	-	0	0	-	-100.00%	269,213,105	-743,570	-0.28%	0.59%
2018	0	0	-	-	0	0	-	-100.00%	265,934,750	-3,278,355	-1.22%	-0.63%
2019	0	0	-	-	0	0	-	-100.00%	265,875,705	-59,045	-0.02%	-0.66%
2020	0	0	-	-	0	0	-	-100.00%	263,857,330	-2,018,375	-0.76%	-1.41%
2021	0	0	-	-	0	0	-	-100.00%	263,759,795	-97,535	-0.04%	-1.45%
2022	0	0	-	-	0	0	-	-100.00%	263,657,920	-101,875	-0.04%	-1.48%
2023	0	0	-	-	0	0	-	-100.00%	273,944,400	10,286,480	3.90%	2.36%
2024	0	0	-	-	0	0	-	-100.00%	284,872,890	10,928,490	3.99%	6.44%
2025	0	0	-	-	0	0	-	-100.00%	317,126,820	32,253,930	11.32%	18.49%

Cnty# **53**  
County **KIMBALL**

Rate Ann.%chg: Total Agric Land **1.71%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	66,814,280	40,612	1,645			105,406,350	244,303	431			95,479,080	302,827	315		
2016	66,907,255	40,670	1,645	0.00%	0.00%	106,087,180	245,838	432	0.02%	0.02%	96,976,955	301,230	322	2.11%	2.11%
2017	66,658,770	40,509	1,646	0.02%	0.02%	100,552,350	245,251	410	-4.99%	-4.97%	102,214,705	301,746	339	5.22%	7.44%
2018	66,339,325	40,304	1,646	0.03%	0.05%	98,976,810	246,999	401	-2.26%	-7.12%	100,578,560	300,120	335	-1.07%	6.29%
2019	66,343,845	40,306	1,646	0.00%	0.05%	98,800,245	246,549	401	0.00%	-7.12%	100,731,880	300,594	335	-0.01%	6.29%
2020	65,902,885	40,088	1,644	-0.12%	-0.07%	94,536,855	240,299	393	-1.83%	-8.82%	103,558,330	307,068	337	0.64%	6.96%
2021	65,688,330	39,957	1,644	0.00%	-0.07%	94,351,780	239,814	393	0.01%	-8.81%	103,722,785	307,784	337	-0.07%	6.88%
2022	65,723,250	39,974	1,644	0.01%	-0.06%	94,106,440	239,055	394	0.06%	-8.76%	103,833,530	308,539	337	-0.14%	6.74%
2023	65,824,675	40,037	1,644	0.00%	-0.06%	103,264,375	238,766	432	9.86%	0.24%	104,802,425	308,669	340	0.89%	7.69%
2024	65,390,370	39,755	1,645	0.04%	-0.02%	105,192,870	238,405	441	2.02%	2.27%	114,282,940	309,124	370	8.89%	17.26%
2025	71,936,090	39,733	1,810	10.07%	10.05%	113,703,810	231,032	492	11.54%	14.07%	131,387,650	316,470	415	12.30%	31.68%

Rate Annual %chg Average Value/Acre: 0.74%

0.76%

3.24%

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	0	0				0	0				267,699,710	587,743	455		
2016	0	0				0	0				269,971,390	587,738	459	0.85%	0.85%
2017	0	0				0	0				269,425,825	587,506	459	-0.16%	0.69%
2018	0	0				0	0				265,894,695	587,423	453	-1.30%	-0.62%
2019	0	0				0	0				265,875,970	587,450	453	-0.01%	-0.63%
2020	0	0				0	0				263,998,070	587,456	449	-0.71%	-1.33%
2021	0	0				0	0				263,762,895	587,555	449	-0.11%	-1.44%
2022	0	0				0	0				263,663,220	587,569	449	-0.04%	-1.48%
2023	0	0				0	0				273,891,475	587,471	466	3.90%	2.36%
2024	0	0				0	0				284,866,180	587,283	485	4.04%	6.50%
2025	0	0				0	0				317,027,550	587,236	540	11.30%	18.53%

53  
KIMBALL

Rate Annual %chg Average Value/Acre: 1.71%

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,434	KIMBALL	210,039,255	44,886,164	106,216,374	221,838,240	56,136,870	127,328,455	0	317,126,820	40,608,865	13,449,815	20,339,565	1,157,970,423
cnty sector value % of total value:		18.14%	3.88%	9.17%	19.16%	4.85%	11.00%		27.39%	3.51%	1.16%	1.76%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
115	BUSHNELL	98,112	691,293	2,015,698	5,946,920	0	0	735,930	0	0	0	0	9,487,953
3.35%	%sector of county sector	0.05%	1.54%	1.90%	2.68%								0.82%
	%sector of municipality	1.03%	7.29%	21.24%	62.68%			7.76%					100.00%
187	DIX	122,091	568,773	1,669,558	10,832,590	0	0	1,164,930	0	0	0	0	14,357,942
5.45%	%sector of county sector	0.06%	1.27%	1.57%	4.88%								1.24%
	%sector of municipality	0.85%	3.96%	11.63%	75.45%			8.11%					100.00%
2,290	KIMBALL	4,293,710	2,445,699	8,284,272	140,607,100	0	0	38,031,850	5,582,040	0	0	9,480	199,254,151
66.69%	%sector of county sector	2.04%	5.45%	7.80%	63.38%				1.76%			0.05%	17.21%
	%sector of municipality	2.15%	1.23%	4.16%	70.57%			19.09%	2.80%			0.00%	100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
2,593	Total Municipalities	4,513,913	3,705,765	11,969,528	157,386,613	0	0	39,932,710	5,582,040	0	0	9,480	223,100,049
75.50%	%all municip.sectors of cnty	2.15%	8.26%	11.27%	70.95%			#DIV/0!	1.76%			0.05%	19.27%

53 KIMBALL

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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 5,223</b>	<b>Value : 853,938,950</b>	<b>Growth 13,446,670</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	------------------------	----------------------------	--------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	174	3,177,905	105	1,434,380	205	3,938,240	484	8,550,525	
<b>02. Res Improve Land</b>	1,291	23,571,620	77	1,925,000	155	3,875,250	1,523	29,371,870	
<b>03. Res Improvements</b>	1,342	139,808,055	193	25,438,335	202	35,717,600	1,737	200,963,990	
<b>04. Res Total</b>	1,516	166,557,580	298	28,797,715	407	43,531,090	2,221	238,886,385	1,420,315
<b>% of Res Total</b>	68.26	69.72	13.42	12.05	18.33	18.22	42.52	27.97	10.56
<b>05. Com UnImp Land</b>	56	1,298,095	13	285,620	9	125,940	78	1,709,655	
<b>06. Com Improve Land</b>	307	7,392,680	29	954,950	40	354,580	376	8,702,210	
<b>07. Com Improvements</b>	322	31,442,175	41	11,355,280	66	3,104,445	429	45,901,900	
<b>08. Com Total</b>	378	40,132,950	54	12,595,850	75	3,584,965	507	56,313,765	418,080
<b>% of Com Total</b>	74.56	71.27	10.65	22.37	14.79	6.37	9.71	6.59	3.11
<b>09. Ind UnImp Land</b>	0	0	0	0	1	187,840	1	187,840	
<b>10. Ind Improve Land</b>	8	589,325	0	0	1	1,227,055	9	1,816,380	
<b>11. Ind Improvements</b>	8	6,029,580	0	0	2	128,585,030	10	134,614,610	
<b>12. Ind Total</b>	8	6,618,905	0	0	3	129,999,925	11	136,618,830	8,975,825
<b>% of Ind Total</b>	72.73	4.84	0.00	0.00	27.27	95.16	0.21	16.00	66.75
<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>	1,516	166,557,580	298	28,797,715	407	43,531,090	2,221	238,886,385	1,420,315
<b>% of Res &amp; Rec Total</b>	68.26	69.72	13.42	12.05	18.33	18.22	42.52	27.97	10.56
<b>Com &amp; Ind Total</b>	386	46,751,855	54	12,595,850	78	133,584,890	518	192,932,595	9,393,905
<b>% of Com &amp; Ind Total</b>	74.52	24.23	10.42	6.53	15.06	69.24	9.92	22.59	69.86
<b>17. Taxable Total</b>	1,902	213,309,435	352	41,393,565	485	177,115,980	2,739	431,818,980	10,814,220
<b>% of Taxable Total</b>	69.44	49.40	12.85	9.59	17.71	41.02	52.44	50.57	80.42

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	2	31,910	210	13,072,095	212	13,104,005	0
24. Non-Producing	0	0	0	0	265	128,625	265	128,625	0
25. Total	0	0	2	31,910	475	13,200,720	477	13,232,630	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	135	70	306	511

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	26	2,932,650	1,514	247,707,550	1,540	250,640,200
28. Ag-Improved Land	0	0	23	4,635,090	416	94,777,245	439	99,412,335
29. Ag Improvements	0	0	25	5,960,055	442	52,874,750	467	58,834,805

30. Ag Total				2,007	408,887,340
--------------	--	--	--	-------	-------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	50,000	
32. HomeSite Improv Land	0	0.00	0	17	19.00	432,000	
33. HomeSite Improvements	0	0.00	0	18	0.00	4,287,845	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	2.47	990	
36. FarmSite Improv Land	0	0.00	0	19	85.80	49,930	
37. FarmSite Improvements	0	0.00	0	22	0.00	1,672,210	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	24	44.34	0	
40. Other- Non Ag Use	0	0.00	0	1	17.49	20,990	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	21	23.02	510,785	23	25.02	560,785	
32. HomeSite Improv Land	213	242.24	5,495,420	230	261.24	5,927,420	
33. HomeSite Improvements	248	0.00	36,217,955	266	0.00	40,505,800	1,460,865
34. HomeSite Total				<b>289</b>	<b>286.26</b>	<b>46,994,005</b>	
35. FarmSite UnImp Land	80	348.50	349,260	83	350.97	350,250	
36. FarmSite Improv Land	396	2,100.07	1,076,575	415	2,185.87	1,126,505	
37. FarmSite Improvements	432	0.00	16,656,795	454	0.00	18,329,005	1,171,585
38. FarmSite Total				<b>537</b>	<b>2,536.84</b>	<b>19,805,760</b>	
39. Road & Ditches	1,409	5,245.18	0	1,433	5,289.52	0	
40. Other- Non Ag Use	11	126.29	199,320	12	143.78	220,310	
41. Total Section VI				<b>826</b>	<b>8,256.40</b>	<b>67,020,075</b>	<b>2,632,450</b>

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	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	2,286.83	9.78%	4,276,365	10.07%	1,870.00
46. 1A	8,618.74	36.88%	16,117,035	37.94%	1,870.00
47. 2A1	1,101.26	4.71%	2,059,350	4.85%	1,869.99
48. 2A	4,272.31	18.28%	7,946,495	18.71%	1,860.00
49. 3A1	112.09	0.48%	206,810	0.49%	1,845.04
50. 3A	18.45	0.08%	34,035	0.08%	1,844.72
51. 4A1	2,215.65	9.48%	3,766,590	8.87%	1,699.99
52. 4A	4,747.04	20.31%	8,069,945	19.00%	1,700.00
<b>53. Total</b>	<b>23,372.37</b>	<b>100.00%</b>	<b>42,476,625</b>	<b>100.00%</b>	<b>1,817.39</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	10,958.89	7.45%	8,328,765	9.36%	760.00
56. 2D1	22,913.21	15.58%	16,268,365	18.28%	710.00
57. 2D	51,846.82	35.25%	34,218,935	38.46%	660.00
58. 3D1	1,278.74	0.87%	716,090	0.80%	560.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	5,417.56	3.68%	2,654,625	2.98%	490.00
61. 4D	54,661.75	37.17%	26,784,365	30.10%	490.00
<b>62. Total</b>	<b>147,076.97</b>	<b>100.00%</b>	<b>88,971,145</b>	<b>100.00%</b>	<b>604.93</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1,543.10	0.63%	703,525	0.70%	455.92
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	52,559.91	21.38%	22,037,190	21.82%	419.28
69. 4G1	49,973.48	20.33%	20,559,815	20.35%	411.41
70. 4G	141,755.32	57.66%	57,707,855	57.13%	407.09
<b>71. Total</b>	<b>245,831.81</b>	<b>100.00%</b>	<b>101,008,385</b>	<b>100.00%</b>	<b>410.88</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>23,372.37</b>	<b>5.61%</b>	<b>42,476,625</b>	<b>18.27%</b>	<b>1,817.39</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>147,076.97</b>	<b>35.33%</b>	<b>88,971,145</b>	<b>38.27%</b>	<b>604.93</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>245,831.81</b>	<b>59.05%</b>	<b>101,008,385</b>	<b>43.45%</b>	<b>410.88</b>
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	5,019.38	1.21%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>416,281.15</b>	<b>100.00%</b>	<b>232,456,155</b>	<b>100.00%</b>	<b>558.41</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	194.58	1.17%	435,860	1.36%	2,240.00
46. 1A	1,291.99	7.79%	2,894,060	9.02%	2,240.00
47. 2A1	2,892.60	17.43%	6,479,410	20.20%	2,240.00
48. 2A	6,254.91	37.70%	11,540,310	35.98%	1,845.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	13.36	0.08%	24,655	0.08%	1,845.43
51. 4A1	4,067.04	24.51%	7,503,670	23.40%	1,845.00
52. 4A	1,878.14	11.32%	3,192,865	9.96%	1,700.01
<b>53. Total</b>	<b>16,592.62</b>	<b>100.00%</b>	<b>32,070,830</b>	<b>100.00%</b>	<b>1,932.84</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,505.21	7.73%	4,260,910	9.48%	655.00
56. 2D1	13,433.10	15.96%	8,194,230	18.23%	610.00
57. 2D	35,149.78	41.75%	20,562,600	45.74%	585.00
58. 3D1	867.86	1.03%	416,590	0.93%	480.02
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	16,836.54	20.00%	6,903,000	15.36%	410.00
61. 4D	11,397.82	13.54%	4,616,165	10.27%	405.00
<b>62. Total</b>	<b>84,190.31</b>	<b>100.00%</b>	<b>44,953,495</b>	<b>100.00%</b>	<b>533.95</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	18,319.59	26.07%	8,331,590	25.73%	454.79
69. 4G1	20,131.38	28.65%	9,243,780	28.54%	459.17
70. 4G	31,813.82	45.28%	14,811,415	45.73%	465.57
<b>71. Total</b>	<b>70,264.79</b>	<b>100.00%</b>	<b>32,386,785</b>	<b>100.00%</b>	<b>460.92</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>16,592.62</b>	<b>9.70%</b>	<b>32,070,830</b>	<b>29.31%</b>	<b>1,932.84</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>84,190.31</b>	<b>49.22%</b>	<b>44,953,495</b>	<b>41.09%</b>	<b>533.95</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>70,264.79</b>	<b>41.08%</b>	<b>32,386,785</b>	<b>29.60%</b>	<b>460.92</b>
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	261.57	0.15%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>171,047.72</b>	<b>100.00%</b>	<b>109,411,110</b>	<b>100.00%</b>	<b>639.65</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	2,574.88	4,758,860	37,390.11	69,788,595	39,964.99	74,547,455
<b>77. Dry Land</b>	0.00	0	1,145.85	734,575	230,121.43	133,190,065	231,267.28	133,924,640
<b>78. Grass</b>	0.00	0	3,730.93	1,520,395	312,365.67	131,874,775	316,096.60	133,395,170
<b>79. Waste</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	41.29	0	996.43	0	4,243.23	0	5,280.95	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>7,451.66</b>	<b>7,013,830</b>	<b>579,877.21</b>	<b>334,853,435</b>	<b>587,328.87</b>	<b>341,867,265</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	39,964.99	6.80%	74,547,455	21.81%	1,865.32
<b>Dry Land</b>	231,267.28	39.38%	133,924,640	39.17%	579.09
<b>Grass</b>	316,096.60	53.82%	133,395,170	39.02%	422.01
<b>Waste</b>	0.00	0.00%	0	0.00%	0.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	5,280.95	0.90%	0	0.00%	0.00
<b>Total</b>	<b>587,328.87</b>	<b>100.00%</b>	<b>341,867,265</b>	<b>100.00%</b>	<b>582.07</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 Bushnell	31	187,595	97	609,205	107	5,211,340	138	6,008,140	41,430
83.2 Dix	36	186,730	131	779,495	135	9,852,805	171	10,819,030	119,440
83.3 Kimball	106	2,767,910	1,063	22,182,920	1,100	124,743,910	1,206	149,694,740	549,255
83.4 Rural	311	5,408,290	232	5,800,250	395	61,155,935	706	72,364,475	710,190
84 Residential Total	484	8,550,525	1,523	29,371,870	1,737	200,963,990	2,221	238,886,385	1,420,315

Schedule XII : Commercial 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>	
85.1	Bushnell	14	83,495	31	180,165	37	466,065	51	729,725	0
85.2	Dix	6	35,845	26	154,090	28	957,650	34	1,147,585	2,445
85.3	Kimball	37	1,183,340	258	7,596,035	266	31,631,890	303	40,411,265	313,150
85.4	Rural	22	594,815	70	2,588,300	108	147,460,905	130	150,644,020	9,078,310
86	Commercial Total	79	1,897,495	385	10,518,590	439	180,516,510	518	192,932,595	9,393,905

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	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,527.39	0.79%	694,970	0.89%	455.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	32,297.21	16.64%	12,918,900	16.63%	400.00
93. 4G1	38,567.26	19.88%	15,426,920	19.85%	400.00
94. 4G	121,647.53	62.69%	48,659,165	62.62%	400.00
95. Total	194,039.39	100.00%	77,699,955	100.00%	400.43
<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	15.71	0.03%	8,555	0.04%	544.56
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	20,262.70	39.12%	9,118,290	39.12%	450.00
102. 4C1	11,406.22	22.02%	5,132,895	22.02%	450.01
103. 4C	20,107.79	38.82%	9,048,690	38.82%	450.01
104. Total	51,792.42	100.00%	23,308,430	100.00%	450.04
<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	194,039.39	78.93%	77,699,955	76.92%	400.43
CRP Total	51,792.42	21.07%	23,308,430	23.08%	450.04
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	245,831.81	100.00%	101,008,385	100.00%	410.88

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	10,089.55	20.90%	4,792,630	20.90%	475.01
93. 4G1	13,048.81	27.03%	6,198,250	27.03%	475.01
94. 4G	25,140.95	52.07%	11,942,055	52.07%	475.00
95. Total	48,279.31	100.00%	22,932,935	100.00%	475.01
<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	8,230.04	37.43%	3,538,960	37.43%	430.01
102. 4C1	7,082.57	32.21%	3,045,530	32.21%	430.00
103. 4C	6,672.87	30.35%	2,869,360	30.35%	430.00
104. Total	21,985.48	100.00%	9,453,850	100.00%	430.00
<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	48,279.31	68.71%	22,932,935	70.81%	475.01
CRP Total	21,985.48	31.29%	9,453,850	29.19%	430.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	70,264.79	100.00%	32,386,785	100.00%	460.92

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

53 Kimball

	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	221,838,240	238,886,385	17,048,145	7.68%	1,420,315	7.04%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	40,608,865	46,994,005	6,385,140	15.72%	1,460,865	12.13%
<b>04. Total Residential (sum lines 1-3)</b>	<b>262,447,105</b>	<b>285,880,390</b>	<b>23,433,285</b>	<b>8.93%</b>	<b>2,881,180</b>	<b>7.83%</b>
05. Commercial	56,136,870	56,313,765	176,895	0.32%	418,080	-0.43%
06. Industrial	127,328,455	136,618,830	9,290,375	7.30%	8,975,825	0.25%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>183,465,325</b>	<b>192,932,595</b>	<b>9,467,270</b>	<b>5.16%</b>	<b>9,393,905</b>	<b>0.04%</b>
08. Ag-Farmsite Land, Outbuildings	13,252,545	19,805,760	6,553,215	49.45%	1,171,585	40.61%
09. Minerals	20,339,565	13,232,630	-7,106,935	-34.94	0	-34.94%
10. Non Ag Use Land	197,270	220,310	23,040	11.68%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>33,789,380</b>	<b>33,258,700</b>	<b>-530,680</b>	<b>-1.57%</b>	<b>1,171,585</b>	<b>-5.04%</b>
12. Irrigated	71,936,090	74,547,455	2,611,365	3.63%		
13. Dryland	114,002,080	133,924,640	19,922,560	17.48%		
14. Grassland	131,188,650	133,395,170	2,206,520	1.68%		
15. Wasteland	0	0	0			
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>317,126,820</b>	<b>341,867,265</b>	<b>24,740,445</b>	<b>7.80%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>796,828,630</b>	<b>853,938,950</b>	<b>57,110,320</b>	<b>7.17%</b>	<b>13,446,670</b>	<b>5.48%</b>

## 2026 Assessment Survey for Kimball County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<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>
	\$314,678
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$312,378
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$40,640
<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>
	\$7,166 for GIS; \$13,263.60 for CAMA
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$8,805
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$749.16

## 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 and MIPS online.
4.	<b>Are cadastral maps currently being used?</b>
	Yes, in conjunction with gWorks.
5.	<b>If so, who maintains the Cadastral Maps?</b>
	The assessor and her staff.
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. The web address is <a href="https://kimball.gWorks.com">https://kimball.gWorks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks and the assessor.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Eagle View (Pictometry)
10.	<b>When was the aerial imagery last updated?</b>
	April 2025 for Pictometry; 2024 for gWorks

## 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>
	City of Kimball, and the villages of Bushnell and Dix.
<b>4.</b>	<b>When was zoning implemented?</b>
	County zoning was implemented in 2010. It is unknown when the municipalities' zoning was implemented.

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

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott for oil, gas and mineral interests. Stanard Appraisal for unique commercial/industrial properties and appraisal maintenance. MIPS for rural outbuildings and dwellings.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS for administrative, CAMA and personal property software; Eagle View Pictometry

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Pritchard & Abbott for oil, gas and mineral interests. Stanard Appraisal for industrial property and appraisal maintenance. MIPS for rural outbuildings and dwellings.
<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>
	Expertise in the appraisal of oil, gas and mineral interests. General certification for any additional appraisal activity.
<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>
	Only for the unique commercial/industrial properties.

## 2026 Residential Assessment Survey for Kimball County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The County Assessor and her staff.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach is exclusively used.
<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>
	The county utilizes the depreciation tables provided by the CAMA vendor.
<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, only mobile homes have a separate depreciation table for the valuation groups.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	A tier approach (based on square foot size) has been developed after reviewing sales data.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Local well companies were contacted by the county assessor to develop well and septic estimates. Electric hookup rates were also researched. From this information, a value for the first acre of the home site was determined.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No, but may have these in the future.
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	N/A

## 2026 Commercial Assessment Survey for Kimball County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The County Assessor and staff, and the contracted appraiser when used.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The cost approach is primarily used.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	The County has contracted with Stanard Appraisal to perform unique industrial property appraisals—for example, Clean Harbors.
<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>
	The county uses the commercial tables provided by the CAMA vendor.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Commercial lot values appeared to be scattered--highway frontage was different from the downtown Kimball area. Therefore, they were put in a manageable order and equalized.

## 2026 Agricultural Assessment Survey for Kimball County

1.	<b>Valuation data collection done by:</b>
	The County Assessor and staff.
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Sales within the agricultural areas are reviewed yearly to determine the need for any changes to the areas' geographic composition or other possible trends.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Primary use of the land is used to distinguish both rural residential and recreational land from agricultural land. Rural residential land (other than the home and first acre) is valued by market comparison with other similar parcels. Recreational use of land has not been seen within the county at this time.
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, they are valued the same.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	Kimball County has a commercial feedlot, and intensive use acres are classified as such and called feedlot acres with a value of \$3,000 per acre.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	There are currently no parcels enrolled in the Wetland Reserve Program.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Grass parcels enrolled in CRP grass are identified as a separate CRP class.
	<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>
	None.
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	There are no non-agricultural influences within Kimball County.
	<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

**2025 Plan of Assessment for Kimball County  
Assessment Years 2026, 2027 and 2028**

**Date: July 15, 2025**

**Plan of Assessment Requirements:**

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15<sup>th</sup> each year, the assessor shall prepare a plan of assessment, (hereinafter referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31<sup>st</sup> each year, the assessor shall present the plan to the county board of equalization. The assessor may amend the plan, if necessary, after the budget is approved by the county board of commissioners. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31<sup>st</sup> of each year.

**General Description of Real Property in Kimball County:**

According to the 2025 County Abstract, Kimball County consists of the following real property types:

<u>Base</u>	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u>
Residential	2196	42.20	28.75
Commercial	515	9.92	7.06
Industrial	11	.21	15.93
Recreational	0	0	0
Minerals	477	9.17	2.54
Agricultural	2004	38.51	46.43

Kimball County has 587,235.61 acres of agricultural land; comprised of 6.77% irrigated land, 39.34% dryland, and 53.89% grassland.

**New Property:** For assessment year 2025, new city building permits and/or Information Statements were filed for new property construction/additions in the county. Our yearly pickup work incorporated these permits and Information Statements and included newly constructed buildings, improvements, removed or deteriorated improvements, updating land uses, etc. Kimball County had an estimated \$41,097,635 in growth for 2025.

For more information see 2025 Reports & Opinions, Abstract, and Assessor Survey.

## **Current Resources:**

### ***Staff:***

Deputy Assessor and two clerks.

## **Assessment Actions Planned for Assessment Year 2026:**

### ***Residential Property:***

The focus will be Rural Resident outbuilding review, with new cost tables and depreciation.

The 6-year review process will continue this year with pickup work based upon any discovery of property changes. Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1<sup>st</sup> of the assessment year.

Pickup work is continuously based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball and gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is at home, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and sub-class of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale and any changes to the property.

### ***Commercial Property:***

Pickup work is continuously based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is present, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1 of the assessment year.

Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

***Agricultural Land:***

September 30, 2025, will mark the expiration of a very large group of CRP contracts. Land use review is continuously based upon any discovery of property changes. Letters are sent to landowners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage. A specific effort will be made to discover the newer Grassland CRP category of contracts to be noted. Grassland CRP acres are assessed as grass, but the State has noted that the full number of acres of CRP has not been captured. Noting the Grassland CRP acres will address that difference.

As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send letters to all landowners on the list and request an FSA map. Many of the landowners provide this. We then update our records with this information. We also use GIS imagery, EagleView Pictometry, and field inspections.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

**Assessment Actions Planned for Assessment Year 2027:**

***Residential Property:***

The 6-year review process will continue this year with pickup work based upon any discovery of property changes. Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1<sup>st</sup> of the assessment year.

Pickup work is continuously based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is at home, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and sub-class of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

### ***Commercial Property:***

Pickup work is continuously based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is present, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1<sup>st</sup> of the assessment year.

Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

### ***Agricultural Land:***

Land use verification will coincide with the Rural Residential review. Agricultural land will be reviewed using GIS, EagleView Pictometry, and current FSA maps to verify correct land use. Letters are sent to landowners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send a letter to all landowners on the list and request an FSA map. Many of the landowners provide this. We then update our records with this information. We also use GIS imagery, EagleView Pictometry, and field inspections.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

### **Assessment Actions Planned for Assessment Year 2028:**

The 6-year review process will continue this year with pickup work based upon any discovery of property changes. Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1<sup>st</sup> of the assessment year.

Pickup work is continuously based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup>

as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is at home, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

### ***Commercial Property:***

An Industrial Appraisal will be conducted with new cost tables and depreciation.

Pickup work is continuously based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is present, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1<sup>st</sup> of the assessment year.

Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

### ***Agricultural Land:***

Land use verification will coincide with the Rural Residential review. Agricultural land will be reviewed using GIS, EagleView Pictometry, and current FSA maps to verify correct land use. Letters are sent to landowners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send a letter to all landowners on the list and request an FSA map. Many of them provide this. We then update our records with this information. We also use GIS imagery, EagleView Pictometry, and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

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

1. Personal Property: Assist taxpayers with personal property schedules. The option to file personal property online was added in 2020. Prepare notices of failure to file, penalties, unsigned returns, etc. as required.
2. Homestead Exemption Program: Assist applicants with forms and send reminders or telephone previous year applicants that haven't filed by June 15<sup>th</sup>. Process the applications, enter data into the State's Centurion website and mail applications to the State.
3. Annually prepare and file administrative reports as required by Nebraska State Statutes with the Property Tax Administrator including:
  - Real Property Abstract
  - Annual Plan of Assessment
  - Assessor Survey
  - School District Taxable Value Report
  - Average Residential Value for Homestead Exemption purposes
  - Homestead Exemption Tax Loss Report
  - Certificate of Taxes Levied Report
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board of equalization.
5. Annual review of government owned property not used for a public purpose and send notice of intent to tax.
6. Certify values to Political Subdivisions.
7. Record maintenance, mapping updates, and ownership changes.
8. On or before June 1<sup>st</sup> send Notices of Valuation Change to property owners of record as of May 20<sup>th</sup>.
9. Centrally Assessed: review of valuations of entities as certified by PAD for railroad and public service entities. Establish assessment records for each subdivision taxed to each company and tax billing for tax list provided to the County Treasurer.
10. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
11. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
12. Tax List Corrections: prepare tax list correction documents for county board of equalization approval.
13. Annual Inventory: update report designating personal property of the assessor's office by August 25<sup>th</sup> each year.
14. County Board of Equalization: attend all County Board of Equalization meetings. Assemble and provide information for valuation protests.
15. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC.
16. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.
17. Pull real estate cards, make copies, and answer questions in person, over the phone or through email. Among those we assist are appraisers, realtors, lending institutions, property owners, attorneys, surveyors, general public and other county offices.
18. Made the online link <https://nebraskaassessoronline.us> available in 2022.
19. Education: Assessor and Deputy Assessor must attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.
20. Assign 911 addresses for all properties in Kimball County in coordination with gWorks using the Master Street Address Guide (MSAG) database. Maintain and update 911 maps.

**Conclusion:**

We strive to operate a well-organized, non-adversarial, congenial office that serves the public and educates them about the assessment process. Our aim is equalization and uniformity of valuation of all property in the county and completing the duties and responsibilities required of the assessor by Nebraska Statutes, Regulations and Directives.

Respectfully submitted to the Kimball County Board of Equalization:

Sherry Winstrom  
Kimball County Assessor  
July 15, 2025