# 2026 REPORTS AND OPINIONS
# OF THE PROPERTY TAX ADMINISTRATOR

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## MCPHERSON COUNTY

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

Sarah Scott

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Kathy Hoberg, McPherson County Assessor

**Property Assessment Division**
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## Introduction

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

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

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

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

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

**Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Analysis of Assessment Practices:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information providedby 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.

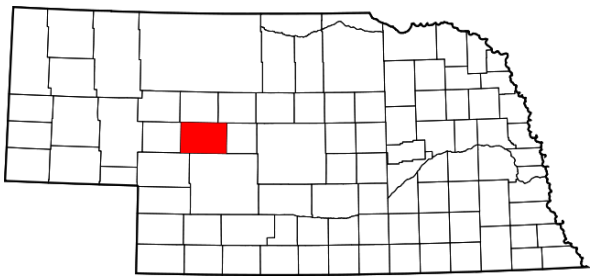
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

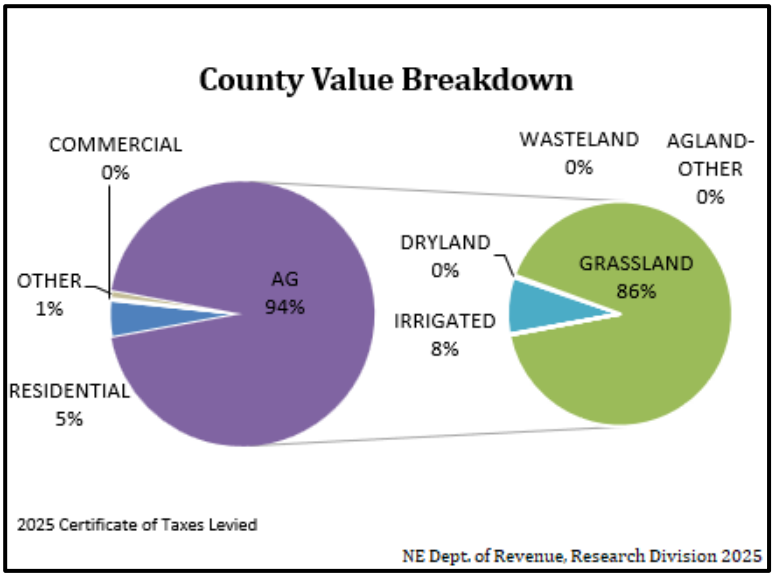
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 859 square miles, McPherson County has 376 residents, a 6% decrease in population from the 2020 U.S. Census.[1] The report indicates that 65% of county housing is owner occupied and 89% of residents occupy the same house as in the prior year.[1] The average home value in the county is $86,095.[2]






The majority of the commercial properties in McPherson County are disbursed throughout the county. According to the latest information available from the U.S. Census Bureau, there are 6 employer establishments with a total employment figure of 20. This represents a 5% increase in total employment form 2022-2023.[1]

Agricultural land is the largest contributor to the county's valuation base. Grassland makes up the majority of the agricultural land in the county and cattle production is the primary agricultural activity. McPherson County is included in both the Upper Loup and Twin Platte Natural Resources Districts (NRD).

[1] *QuickFacts McPherson County, Nebraska*. (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from https://www.census.gov/quickfacts/fact/table/mcphersoncountynebraska

[2] *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

### *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.

An analysis of the sales verification and qualification practices along with the sales roster shows that the McPherson County Assessor is utilizing all arm's-length transactions for measurement purposes. Non-qualified sales contain adequate comments for not using the sales. The county assessor sends out verification forms receives a poor response. If there are questions that arise, the county assessor will reach out directly to parties involved in the sale.

With the limited number of parcels in the residential class only one valuation group is utilized. The six-year inspection and review cycle for the residential class is current. Central Plains Valuation was contracted to physically inspect all residential parcels and revalue properties for the 2026 assessment year. The reappraisal involved onsite visits and new pictures. Additionally, costing manuals and depreciation tables were updated for the residential class. There is a current valuation methodology on file.

| 2026 Residential Assessment Details for McPherson County | | | | | | |
|---|---|---|---|---|---|---|
| Valuation Group | Assessor Locations within Valuation Group | Depreciation Table Year | Costing Year | Lot Value Study Year | Last Inspection Year(s) | Description of Assessment Actions for Current Year |
| 1 | Entire County | 2023 | 2025* | 2024 | 2025* | |
| Additional comments: Routine maintenance and pick-up work was completed and placed on the assessment roll<br><br>* = assessment action for current year | | | | | | |

### *Description of Analysis*

The residential statistics consist of six sales during the current study period. All measures of central tendency and PRD are in the acceptable range, the COD at 2% is not a realistic measure of assessment equity. The contract appraiser established a depreciation table using local sales; however, it is unusual for there not to be a single outlier ratio within an extremely rural area. Because of the lack of typical dispersion and the small sample, the level of value cannot be relied upon for determining a level of value.

A comparison of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the general residential population

and the sales sample changed at a similar rate supporting that the changes made to the residential class of property were equitably applied.

***Equalization and Quality of Assessment***

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

***Level of Value***

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

### *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 was completed for McPherson County. Due to the low number of commercial sales, a review of the sales roster was completed which indicated that all arm's-length transactions were made available for measurement purposes.

McPherson County only has 17 improved commercial parcels, and the county assessor utilizes one valuation group for the commercial class. The commercial class was last physically inspected in 2023.

| 2026 Commercial Assessment Details for McPherson County | | | | | | |
|---|---|---|---|---|---|---|
| Valuation Group | Assessor Locations within Valuation Group | Depreciation Table Year | Costing Year | Lot Value Study Year | Last Inspection Year(s) | Description of Assessment Actions for Current Year |
| 1 | Entire County | 2023 | 2025* | 2024 | 2023 | Applying economic depreciation factor of 5% to decrease values. |
| Additional comments: Routine maintenance and pick-up work was completed and placed on the assessment roll. Full commercial review to be done next year. | | | | | | |

### *Description of Analysis*

The commercial statistics for McPherson County consists of two qualified sales for measurement purposes. All measures of central tendency and PRD are in range with a low COD. With a small sample, and no viable commercial market, a review of assessment practices will constitute the primary factor for determining statutory compliance.

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*

The review of the assessment practices by the county assessor determined that commercial property assessment in McPherson County complies with generally accepted mass appraisal techniques and is uniformly assessed.

***Level of Value***

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

### *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 qualification and verification process was conducted with the county assessor. It was determined all arm's-length sales are made available for measurement purposes. The usability rate for the agricultural class is lower than typical; however, the small sample of sales skews the usability rate. Review of the non-qualified sales shows that there are adequate reasons for non-qualification. All qualified sales were made available for measurement purposes.

McPherson County is comprised mostly of Valentine Sand soils used as grassland and therefore one market area is sufficient for analysis of agricultural land. Some landowners do participate in the Conservation Reserve Program (CRP) and the county assessor has identified most of the acres included in the program. Intensive use has been identified with the two local hog confinements.

| 2026 Agricultural Assessment Details for McPherson County | | | | | | |
|---|---|---|---|---|---|---|
| | | Depreciation Tables Year | Costing Year | Lot Value Study Year | Last Inspection Year(s) | Description of Assessment Actions for Current Year |
| AG OB | Agricultural outbuildings | 2023 | 2025* | 2024 | 2023 | |
| AB DW | Agricultural dwellings | 2023 | 2025* | 2024 | 2023 | |

Additional comments: Routine maintenance and pick-up work was completed and placed on the assessment roll. Planning a complete reevaluation of Ag in 2026 for 2027.

* = assessment action for current year

| Market Area | Description of Unique Characteristics | Land Use Reviewed Year | Description of Assessment Actions for Current Year |
|---|---|---|---|
| 1 | Entire County<br>Homogenous grassland throughout county | 2023 | Increased irrigated 10% |

Additional comments:

* = assessment action for current year

### *Description of Analysis*

The statistical analysis for the agricultural class in McPherson County consisted of one qualified sale for measurement purposes. The low volume of sales dictates that a level of value is only achieved through analysis of the assessment practices of the county assessor. The Average Acre

Value Comparison chart shows that McPherson County grassland rates are near the middle of the array when compared to surrounding counties, supporting that equalization has been achieved.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) confirms the 10% increase to irrigated reported by the county assessor.

***Equalization and Quality of Assessment***

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level.

The reviewed assessment practices of the McPherson County Assessor indicate that the land values are assessed uniformly; the quality of assessment of the agricultural class of property meets generally accepted mass appraisal techniques.

***Level of Value***

Based on analysis of all available information, the level of value for the agricultural property in McPherson County is determined to be at the statutory level of 75% of market value.

# 2026 Opinions of the Property Tax Administrator
# for McPherson County

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

| Class | Level of Value | Quality of Assessment | Non-binding recommendation |
|---|---|---|---|
| **Residential Real Property** | **100** | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| **Commercial Real Property** | **100** | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| **Agricultural Land** | **75** | 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.

STATE OF NEBRASKA
PROPERTY TAX ADMINISTRATOR
DEPT. OF REVENUE PROPERTY ASSESSMENT DIVISION

Sarah Scott
Property Tax Administrator

# APPENDICES

# 2026 Commission Summary

## for McPherson County

### Residential Real Property - Current

| | | | |
|---|---|---|---|
| Number of Sales | 6 | Median | 95.95 |
| Total Sales Price | $285,840 | Mean | 95.73 |
| Total Adj. Sales Price | $285,840 | Wgt. Mean | 95.38 |
| Total Assessed Value | $272,646 | Average Assessed Value of the Base | $50,950 |
| Avg. Adj. Sales Price | $47,640 | Avg. Assessed Value | $45,441 |

### Confidence Interval - Current

| | |
|---|---|
| 95% Median C.I | 90.61 to 99.61 |
| 95% Wgt. Mean C.I | 92.08 to 98.69 |
| 95% Mean C.I | 92.26 to 99.20 |
| % of Value of the Class of all Real Property Value in the County | 1.58 |
| % of Records Sold in the Study Period | 4.65 |
| % of Value Sold in the Study Period | 4.15 |

### Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|---|---|---|---|
| **2025** | 4 | 100 | 91.94 |
| **2024** | 2 | 100 | 98.48 |
| **2023** | 5 | 100 | 92.23 |
| **2022** | 5 | 100 | 85.43 |

# 2026 Commission Summary

## for McPherson County

### Commercial Real Property - Current

| | | | |
|---|---|---|---|
| Number of Sales | 2 | Median | 100.21 |
| Total Sales Price | $60,509 | Mean | 100.21 |
| Total Adj. Sales Price | $60,509 | Wgt. Mean | 99.70 |
| Total Assessed Value | $60,326 | Average Assessed Value of the Base | $36,281 |
| Avg. Adj. Sales Price | $30,255 | Avg. Assessed Value | $30,163 |

### Confidence Interval - Current

| | |
|---|---|
| 95% Median C.I | N/A |
| 95% Wgt. Mean C.I | N/A |
| 95% Mean C.I | 62.83 to 137.59 |
| % of Value of the Class of all Real Property Value in the County | 0.15 |
| % of Records Sold in the Study Period | 11.76 |
| % of Value Sold in the Study Period | 9.78 |

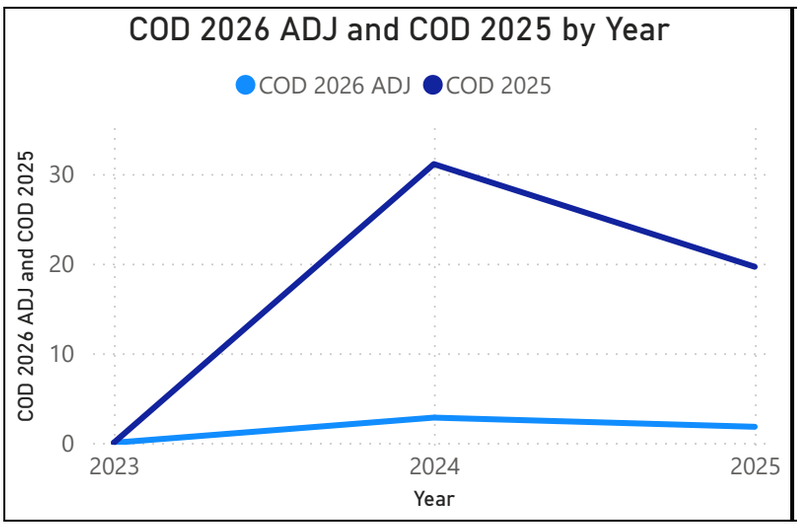
### Commercial Real Property - History

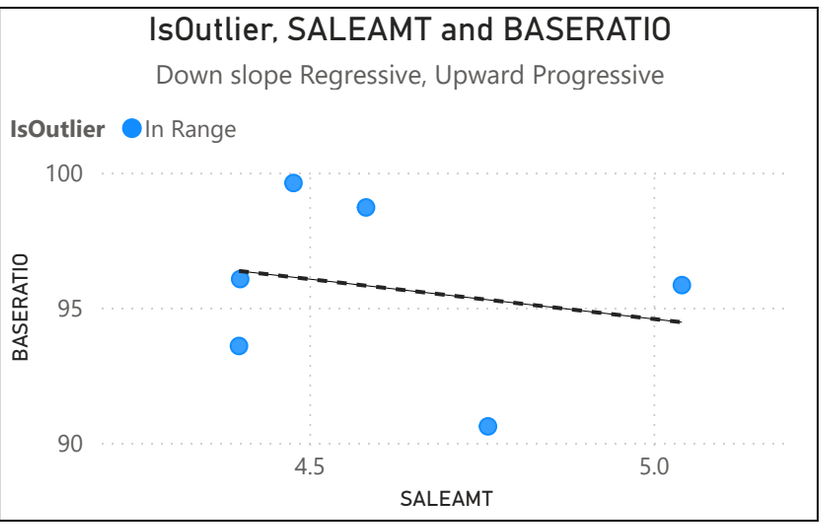
| Year | Number of Sales | LOV | Median |
|---|---|---|---|
| **2025** | 0 | 100 | 108.27 |
| **2024** | 0 | 100 | 00.00 |
| **2023** | 1 | 100 | 100.35 |
| **2022** | 2 | 100 | 95.56 |

# McPherson Residential Preliminary Stats Comparison To R&O Stats

| | | Median | | | Mean | | | Weighted Mean | | |
|---|---|---|---|---|---|---|---|---|---|---|
| VAL GRP | Count | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change |
| 1 | 6 | 95.94 | 82.37 | 16.48% | 95.73 | 88.04 | 8.74% | 95.38 | 87.55 | 8.94% |
| **Total** | **6** | **95.94** | **82.37** | **16.48%** | **95.73** | **88.04** | **8.74%** | **95.38** | **87.55** | **8.94%** |

| | | COD | | | PRD | | | MIN | | | MAX | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| VAL GRP | Count | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change |
| 1 | 6 | 2.49 | 31.55 | -92.10% | 100.36 | 100.55 | -0.19% | 90.61 | 59.02 | 53.52% | 99.61 | 129.30 | -22.96% |
| **Total** | **6** | **2.49** | **31.55** | **-92.10%** | **100.36** | **100.55** | **-0.19%** | **90.61** | **59.02** | **53.52%** | **99.61** | **129.30** | **-22.96%** |



**60 McPherson**

**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 : | 6 | MEDIAN : | 96 | COV : | 03.46 | 95% Median C.I. : | 90.61 to 99.61 |
| Total Sales Price : | 285,840 | WGT. MEAN : | 95 | STD : | 03.31 | 95% Wgt. Mean C.I. : | 92.08 to 98.69 |
| Total Adj. Sales Price : | 285,840 | MEAN : | 96 | Avg. Abs. Dev : | 02.39 | 95% Mean C.I. : | 92.26 to 99.20 |
| Total Assessed Value : | 272,646 | | | | | | |
| Avg. Adj. Sales Price : | 47,640 | COD : | 02.49 | MAX Sales Ratio : | 99.61 | | |
| Avg. Assessed Value : | 45,441 | PRD : | 100.37 | MIN Sales Ratio : | 90.61 | | *Printed:3/18/2026 10:53:38AM* |

**DATE OF SALE ***

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| _____Qrtrs_____ | | | | | | | | | | | |
| 01-OCT-23 To 31-DEC-23 | 1 | 99.61 | 99.61 | 99.61 | 00.00 | 100.00 | 99.61 | 99.61 | N/A | 30,000 | 29,883 |
| 01-JAN-24 To 31-MAR-24 | | | | | | | | | | | |
| 01-APR-24 To 30-JUN-24 | 2 | 93.22 | 93.22 | 94.04 | 02.80 | 99.13 | 90.61 | 95.83 | N/A | 83,750 | 78,757 |
| 01-JUL-24 To 30-SEP-24 | | | | | | | | | | | |
| 01-OCT-24 To 31-DEC-24 | | | | | | | | | | | |
| 01-JAN-25 To 31-MAR-25 | 2 | 97.39 | 97.39 | 97.66 | 01.37 | 99.72 | 96.06 | 98.71 | N/A | 31,670 | 30,928 |
| 01-APR-25 To 30-JUN-25 | 1 | 93.58 | 93.58 | 93.58 | 00.00 | 100.00 | 93.58 | 93.58 | N/A | 25,000 | 23,395 |
| 01-JUL-25 To 30-SEP-25 | | | | | | | | | | | |
| _____Study Yrs_____ | | | | | | | | | | | |
| 01-OCT-23 To 30-SEP-24 | 3 | 95.83 | 95.35 | 94.88 | 03.13 | 100.50 | 90.61 | 99.61 | N/A | 65,833 | 62,465 |
| 01-OCT-24 To 30-SEP-25 | 3 | 96.06 | 96.12 | 96.50 | 01.78 | 99.61 | 93.58 | 98.71 | N/A | 29,447 | 28,417 |
| _____Calendar Yrs_____ | | | | | | | | | | | |
| 01-JAN-24 To 31-DEC-24 | 2 | 93.22 | 93.22 | 94.04 | 02.80 | 99.13 | 90.61 | 95.83 | N/A | 83,750 | 78,757 |
| _____ALL_____ | 6 | 95.95 | 95.73 | 95.38 | 02.49 | 100.37 | 90.61 | 99.61 | 90.61 to 99.61 | 47,640 | 45,441 |

**VALUATION GROUP**

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 6 | 95.95 | 95.73 | 95.38 | 02.49 | 100.37 | 90.61 | 99.61 | 90.61 to 99.61 | 47,640 | 45,441 |
| _____ALL_____ | 6 | 95.95 | 95.73 | 95.38 | 02.49 | 100.37 | 90.61 | 99.61 | 90.61 to 99.61 | 47,640 | 45,441 |

**PROPERTY TYPE ***

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 01 | 6 | 95.95 | 95.73 | 95.38 | 02.49 | 100.37 | 90.61 | 99.61 | 90.61 to 99.61 | 47,640 | 45,441 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| _____ALL_____ | 6 | 95.95 | 95.73 | 95.38 | 02.49 | 100.37 | 90.61 | 99.61 | 90.61 to 99.61 | 47,640 | 45,441 |

**60 McPherson**

**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 : | 6 | MEDIAN : | 96 | COV : | 03.46 | 95% Median C.I. : | 90.61 to 99.61 |
| Total Sales Price : | 285,840 | WGT. MEAN : | 95 | STD : | 03.31 | 95% Wgt. Mean C.I. : | 92.08 to 98.69 |
| Total Adj. Sales Price : | 285,840 | MEAN : | 96 | Avg. Abs. Dev : | 02.39 | 95% Mean C.I. : | 92.26 to 99.20 |
| Total Assessed Value : | 272,646 | | | | | | |
| Avg. Adj. Sales Price : | 47,640 | COD : | 02.49 | MAX Sales Ratio : | 99.61 | | |
| Avg. Assessed Value : | 45,441 | PRD : | 100.37 | MIN Sales Ratio : | 90.61 | | *Printed:3/18/2026 10:53:38AM* |

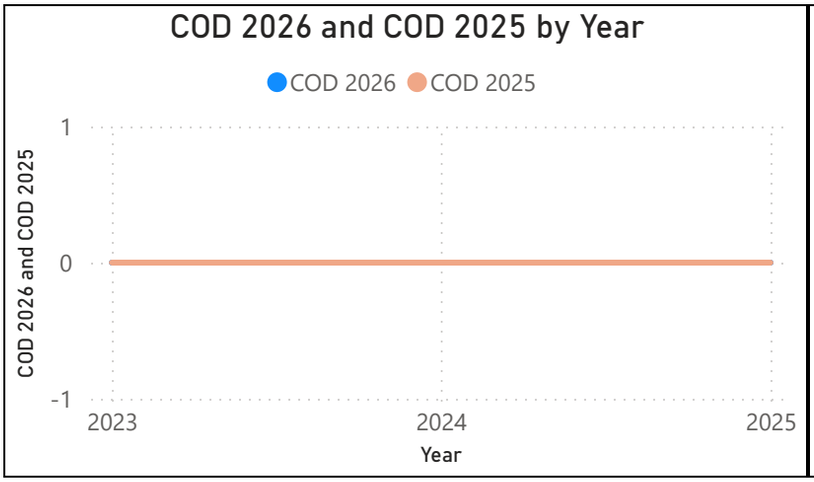
**SALE PRICE ***

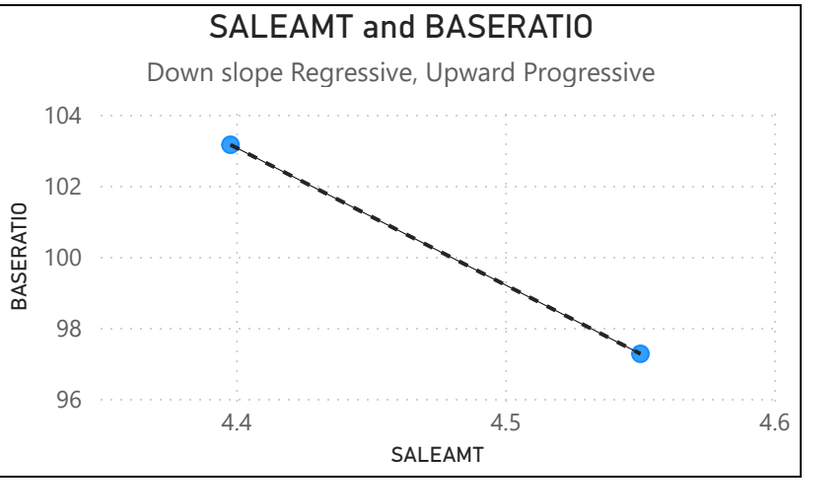
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| _____Low $ Ranges_____ | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | 2 | 94.82 | 94.82 | 94.82 | 01.31 | 100.00 | 93.58 | 96.06 | N/A | 25,050 | 23,753 |
| __Ranges Excl. Low $__ | | | | | | | | | | | |
| Greater Than 4,999 | 6 | 95.95 | 95.73 | 95.38 | 02.49 | 100.37 | 90.61 | 99.61 | 90.61 to 99.61 | 47,640 | 45,441 |
| Greater Than 14,999 | 6 | 95.95 | 95.73 | 95.38 | 02.49 | 100.37 | 90.61 | 99.61 | 90.61 to 99.61 | 47,640 | 45,441 |
| Greater Than 29,999 | 4 | 97.27 | 96.19 | 95.50 | 03.05 | 100.72 | 90.61 | 99.61 | N/A | 58,935 | 56,285 |
| __Incremental Ranges__ | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | 2 | 94.82 | 94.82 | 94.82 | 01.31 | 100.00 | 93.58 | 96.06 | N/A | 25,050 | 23,753 |
| 30,000 TO 59,999 | 3 | 98.71 | 96.31 | 95.22 | 03.04 | 101.14 | 90.61 | 99.61 | N/A | 41,913 | 39,909 |
| 60,000 TO 99,999 | | | | | | | | | | | |
| 100,000 TO 149,999 | 1 | 95.83 | 95.83 | 95.83 | 00.00 | 100.00 | 95.83 | 95.83 | N/A | 110,000 | 105,415 |
| 150,000 TO 249,999 | | | | | | | | | | | |
| 250,000 TO 499,999 | | | | | | | | | | | |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |
| _____ALL_____ | 6 | 95.95 | 95.73 | 95.38 | 02.49 | 100.37 | 90.61 | 99.61 | 90.61 to 99.61 | 47,640 | 45,441 |

# McPherson Commercial Preliminary Stats Comparison To R&O Stats

| | | Median | | | Mean | | | Weighted Mean | | |
|---|---|---|---|---|---|---|---|---|---|---|
| VAL GRP | Count | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change |
| 1 | 2 | 100.21 | 105.16 | -4.71% | 100.21 | 105.16 | -4.71% | 99.70 | 104.62 | -4.71% |
| **Total** | **2** | **100.21** | **105.16** | **-4.71%** | **100.21** | **105.16** | **-4.71%** | **99.70** | **104.62** | **-4.71%** |

| | | COD | | | PRD | | | MIN | | | MAX | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| VAL GRP | Count | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change |
| 1 | 2 | 2.94 | 2.96 | -0.67% | 100.51 | 100.52 | -4.71% | 97.27 | 102.05 | -4.69% | 103.15 | 108.27 | -4.73% |
| **Total** | **2** | **2.94** | **2.96** | **-0.67%** | **100.51** | **100.52** | **-4.71%** | **97.27** | **102.05** | **-4.69%** | **103.15** | **108.27** | **-4.73%** |



**60 McPherson**

**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 : | 2 | MEDIAN : | 100 | COV : | 04.15 | 95% Median C.I. : | N/A |
| Total Sales Price : | 60,509 | WGT. MEAN : | 100 | STD : | 04.16 | 95% Wgt. Mean C.I. : | N/A |
| Total Adj. Sales Price : | 60,509 | MEAN : | 100 | Avg. Abs. Dev : | 02.94 | 95% Mean C.I. : | 62.83 to 137.59 |
| Total Assessed Value : | 60,326 | | | | | | |
| Avg. Adj. Sales Price : | 30,255 | COD : | 02.93 | MAX Sales Ratio : | 103.15 | | |
| Avg. Assessed Value : | 30,163 | PRD : | 100.51 | MIN Sales Ratio : | 97.27 | | *Printed:3/18/2026 10:53:41AM* |

**DATE OF SALE ***

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| _____Qrtrs_____ | | | | | | | | | | | |
| 01-OCT-22 To 31-DEC-22 | | | | | | | | | | | |
| 01-JAN-23 To 31-MAR-23 | | | | | | | | | | | |
| 01-APR-23 To 30-JUN-23 | | | | | | | | | | | |
| 01-JUL-23 To 30-SEP-23 | | | | | | | | | | | |
| 01-OCT-23 To 31-DEC-23 | 1 | 103.15 | 103.15 | 103.15 | 00.00 | 100.00 | 103.15 | 103.15 | N/A | 25,000 | 25,788 |
| 01-JAN-24 To 31-MAR-24 | | | | | | | | | | | |
| 01-APR-24 To 30-JUN-24 | | | | | | | | | | | |
| 01-JUL-24 To 30-SEP-24 | | | | | | | | | | | |
| 01-OCT-24 To 31-DEC-24 | | | | | | | | | | | |
| 01-JAN-25 To 31-MAR-25 | | | | | | | | | | | |
| 01-APR-25 To 30-JUN-25 | 1 | 97.27 | 97.27 | 97.27 | 00.00 | 100.00 | 97.27 | 97.27 | N/A | 35,509 | 34,538 |
| 01-JUL-25 To 30-SEP-25 | | | | | | | | | | | |
| _____Study Yrs_____ | | | | | | | | | | | |
| 01-OCT-22 To 30-SEP-23 | | | | | | | | | | | |
| 01-OCT-23 To 30-SEP-24 | 1 | 103.15 | 103.15 | 103.15 | 00.00 | 100.00 | 103.15 | 103.15 | N/A | 25,000 | 25,788 |
| 01-OCT-24 To 30-SEP-25 | 1 | 97.27 | 97.27 | 97.27 | 00.00 | 100.00 | 97.27 | 97.27 | N/A | 35,509 | 34,538 |
| _____Calendar Yrs_____ | | | | | | | | | | | |
| 01-JAN-23 To 31-DEC-23 | 1 | 103.15 | 103.15 | 103.15 | 00.00 | 100.00 | 103.15 | 103.15 | N/A | 25,000 | 25,788 |
| 01-JAN-24 To 31-DEC-24 | | | | | | | | | | | |
| _____ALL_____ | 2 | 100.21 | 100.21 | 99.70 | 02.93 | 100.51 | 97.27 | 103.15 | N/A | 30,255 | 30,163 |

**VALUATION GROUP**

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 100.21 | 100.21 | 99.70 | 02.93 | 100.51 | 97.27 | 103.15 | N/A | 30,255 | 30,163 |
| _____ALL_____ | 2 | 100.21 | 100.21 | 99.70 | 02.93 | 100.51 | 97.27 | 103.15 | N/A | 30,255 | 30,163 |

**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 | 2 | 100.21 | 100.21 | 99.70 | 02.93 | 100.51 | 97.27 | 103.15 | N/A | 30,255 | 30,163 |
| 04 | | | | | | | | | | | |
| _____ALL_____ | 2 | 100.21 | 100.21 | 99.70 | 02.93 | 100.51 | 97.27 | 103.15 | N/A | 30,255 | 30,163 |

**60 McPherson**

**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 : | 2 | MEDIAN : | 100 | COV : | 04.15 | 95% Median C.I. : | N/A |
| Total Sales Price : | 60,509 | WGT. MEAN : | 100 | STD : | 04.16 | 95% Wgt. Mean C.I. : | N/A |
| Total Adj. Sales Price : | 60,509 | MEAN : | 100 | Avg. Abs. Dev : | 02.94 | 95% Mean C.I. : | 62.83 to 137.59 |
| Total Assessed Value : | 60,326 | | | | | | |
| Avg. Adj. Sales Price : | 30,255 | COD : | 02.93 | MAX Sales Ratio : | 103.15 | | |
| Avg. Assessed Value : | 30,163 | PRD : | 100.51 | MIN Sales Ratio : | 97.27 | | *Printed:3/18/2026 10:53:41AM* |

**SALE PRICE ***

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| _____Low $ Ranges_____ | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | 1 | 103.15 | 103.15 | 103.15 | 00.00 | 100.00 | 103.15 | 103.15 | N/A | 25,000 | 25,788 |
| __Ranges Excl. Low $__ | | | | | | | | | | | |
| Greater Than 4,999 | 2 | 100.21 | 100.21 | 99.70 | 02.93 | 100.51 | 97.27 | 103.15 | N/A | 30,255 | 30,163 |
| Greater Than 14,999 | 2 | 100.21 | 100.21 | 99.70 | 02.93 | 100.51 | 97.27 | 103.15 | N/A | 30,255 | 30,163 |
| Greater Than 29,999 | 1 | 97.27 | 97.27 | 97.27 | 00.00 | 100.00 | 97.27 | 97.27 | N/A | 35,509 | 34,538 |
| __Incremental Ranges__ | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | 1 | 103.15 | 103.15 | 103.15 | 00.00 | 100.00 | 103.15 | 103.15 | N/A | 25,000 | 25,788 |
| 30,000 TO 59,999 | 1 | 97.27 | 97.27 | 97.27 | 00.00 | 100.00 | 97.27 | 97.27 | N/A | 35,509 | 34,538 |
| 60,000 TO 99,999 | | | | | | | | | | | |
| 100,000 TO 149,999 | | | | | | | | | | | |
| 150,000 TO 249,999 | | | | | | | | | | | |
| 250,000 TO 499,999 | | | | | | | | | | | |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 TO 1,999,999 | | | | | | | | | | | |
| 2,000,000 TO 4,999,999 | | | | | | | | | | | |
| 5,000,000 TO 9,999,999 | | | | | | | | | | | |
| 10,000,000 + | | | | | | | | | | | |
| _____ALL_____ | 2 | 100.21 | 100.21 | 99.70 | 02.93 | 100.51 | 97.27 | 103.15 | N/A | 30,255 | 30,163 |

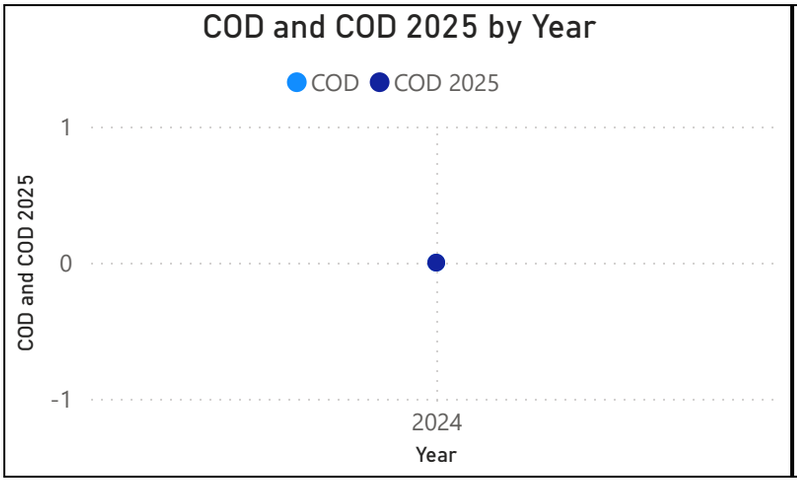
**OCCUPANCY CODE**

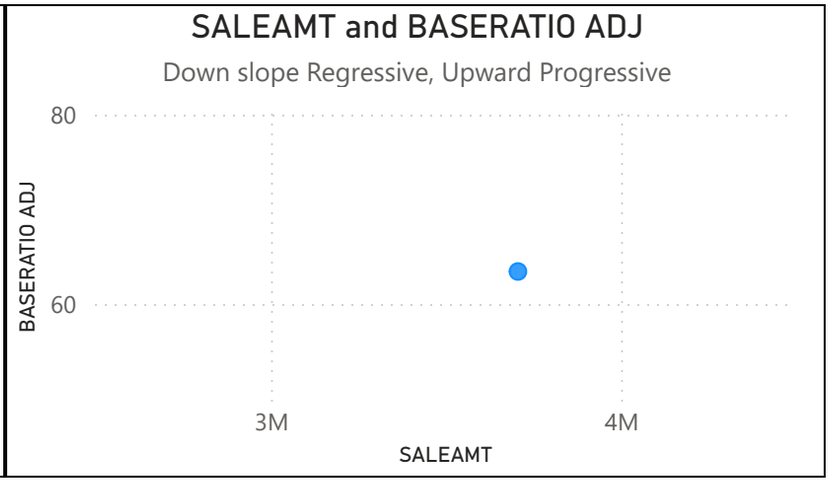
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 344 | 1 | 97.27 | 97.27 | 97.27 | 00.00 | 100.00 | 97.27 | 97.27 | N/A | 35,509 | 34,538 |
| 350 | 1 | 103.15 | 103.15 | 103.15 | 00.00 | 100.00 | 103.15 | 103.15 | N/A | 25,000 | 25,788 |
| _____ALL_____ | 2 | 100.21 | 100.21 | 99.70 | 02.93 | 100.51 | 97.27 | 103.15 | N/A | 30,255 | 30,163 |

# McPherson Agricultural Preliminary Stats Comparison To R&O Stats

| | | Median | | | Mean | | | Weighted Mean | | |
|---|---|---|---|---|---|---|---|---|---|---|
| MARKET | Count | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change |
| 1 | 1 | 63.44 | 58.59 | 8.27% | 63.44 | 58.59 | 8.27% | 63.44 | 58.59 | 8.27% |
| **Total** | **1** | **63.44** | **58.59** | **8.27%** | **63.44** | **58.59** | **8.27%** | **63.44** | **58.59** | **8.27%** |

| | | COD | | | PRD | | |
|---|---|---|---|---|---|---|---|
| MARKET | Count | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change |
| 1 | 1 | 0.00 | 0.00 | 0.00% | 100.00 | 100.00 | 0.00% |
| **Total** | **1** | **0.00** | **0.00** | **0.00%** | **100.00** | **100.00** | **0.00%** |



**60 McPherson**

**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 : | 1 | MEDIAN : | 63 | COV : | 00.00 | 95% Median C.I. : | N/A |
| Total Sales Price : | 3,705,498 | WGT. MEAN : | 63 | STD : | 00.00 | 95% Wgt. Mean C.I. : | N/A |
| Total Adj. Sales Price : | 3,705,498 | MEAN : | 63 | Avg. Abs. Dev : | 00.00 | 95% Mean C.I. : | N/A |
| Total Assessed Value : | 2,350,651 | | | | | | |
| Avg. Adj. Sales Price : | 3,705,498 | COD : | 00.00 | MAX Sales Ratio : | 63.44 | | |
| Avg. Assessed Value : | 2,350,651 | PRD : | 100.00 | MIN Sales Ratio : | 63.44 | | |

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**DATE OF SALE ***

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| _____Qrtrs_____ | | | | | | | | | | | |
| 01-OCT-22 To 31-DEC-22 | | | | | | | | | | | |
| 01-JAN-23 To 31-MAR-23 | | | | | | | | | | | |
| 01-APR-23 To 30-JUN-23 | | | | | | | | | | | |
| 01-JUL-23 To 30-SEP-23 | | | | | | | | | | | |
| 01-OCT-23 To 31-DEC-23 | | | | | | | | | | | |
| 01-JAN-24 To 31-MAR-24 | | | | | | | | | | | |
| 01-APR-24 To 30-JUN-24 | | | | | | | | | | | |
| 01-JUL-24 To 30-SEP-24 | | | | | | | | | | | |
| 01-OCT-24 To 31-DEC-24 | 1 | 63.44 | 63.44 | 63.44 | 00.00 | 100.00 | 63.44 | 63.44 | N/A | 3,705,498 | 2,350,651 |
| 01-JAN-25 To 31-MAR-25 | | | | | | | | | | | |
| 01-APR-25 To 30-JUN-25 | | | | | | | | | | | |
| 01-JUL-25 To 30-SEP-25 | | | | | | | | | | | |
| _____Study Yrs_____ | | | | | | | | | | | |
| 01-OCT-22 To 30-SEP-23 | | | | | | | | | | | |
| 01-OCT-23 To 30-SEP-24 | | | | | | | | | | | |
| 01-OCT-24 To 30-SEP-25 | 1 | 63.44 | 63.44 | 63.44 | 00.00 | 100.00 | 63.44 | 63.44 | N/A | 3,705,498 | 2,350,651 |
| _____Calendar Yrs_____ | | | | | | | | | | | |
| 01-JAN-23 To 31-DEC-23 | | | | | | | | | | | |
| 01-JAN-24 To 31-DEC-24 | 1 | 63.44 | 63.44 | 63.44 | 00.00 | 100.00 | 63.44 | 63.44 | N/A | 3,705,498 | 2,350,651 |
| _____ALL_____ | 1 | 63.44 | 63.44 | 63.44 | 00.00 | 100.00 | 63.44 | 63.44 | N/A | 3,705,498 | 2,350,651 |

**AREA (MARKET)**

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 1 | 63.44 | 63.44 | 63.44 | 00.00 | 100.00 | 63.44 | 63.44 | N/A | 3,705,498 | 2,350,651 |
| _____ALL_____ | 1 | 63.44 | 63.44 | 63.44 | 00.00 | 100.00 | 63.44 | 63.44 | N/A | 3,705,498 | 2,350,651 |

# McPherson County 2026 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|---|---|---|---|---|---|---|---|---|---|---|
| McPherson | 1 | n/a | 2,310 | n/a | 2,310 | 2,310 | n/a | 2,310 | 2,310 | **2,310** |
| Hooker | 1 | n/a | n/a | n/a | 1,950 | 1,950 | 1,950 | 1,950 | 1,950 | **1,950** |
| Thomas | 1 | n/a | 2,250 | n/a | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | **2,250** |
| Logan | 1 | 4,250 | 4,250 | 4,000 | 4,000 | 3,400 | 3,400 | 3,000 | 3,000 | **3,670** |
| Lincoln | 2 | 3,400 | 3,379 | 3,400 | 3,395 | 3,308 | 3,290 | 3,391 | 3,384 | **3,382** |
| Keith | 1 | n/a | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | **2,100** |
| Arthur | 1 | n/a | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 | **2,300** |

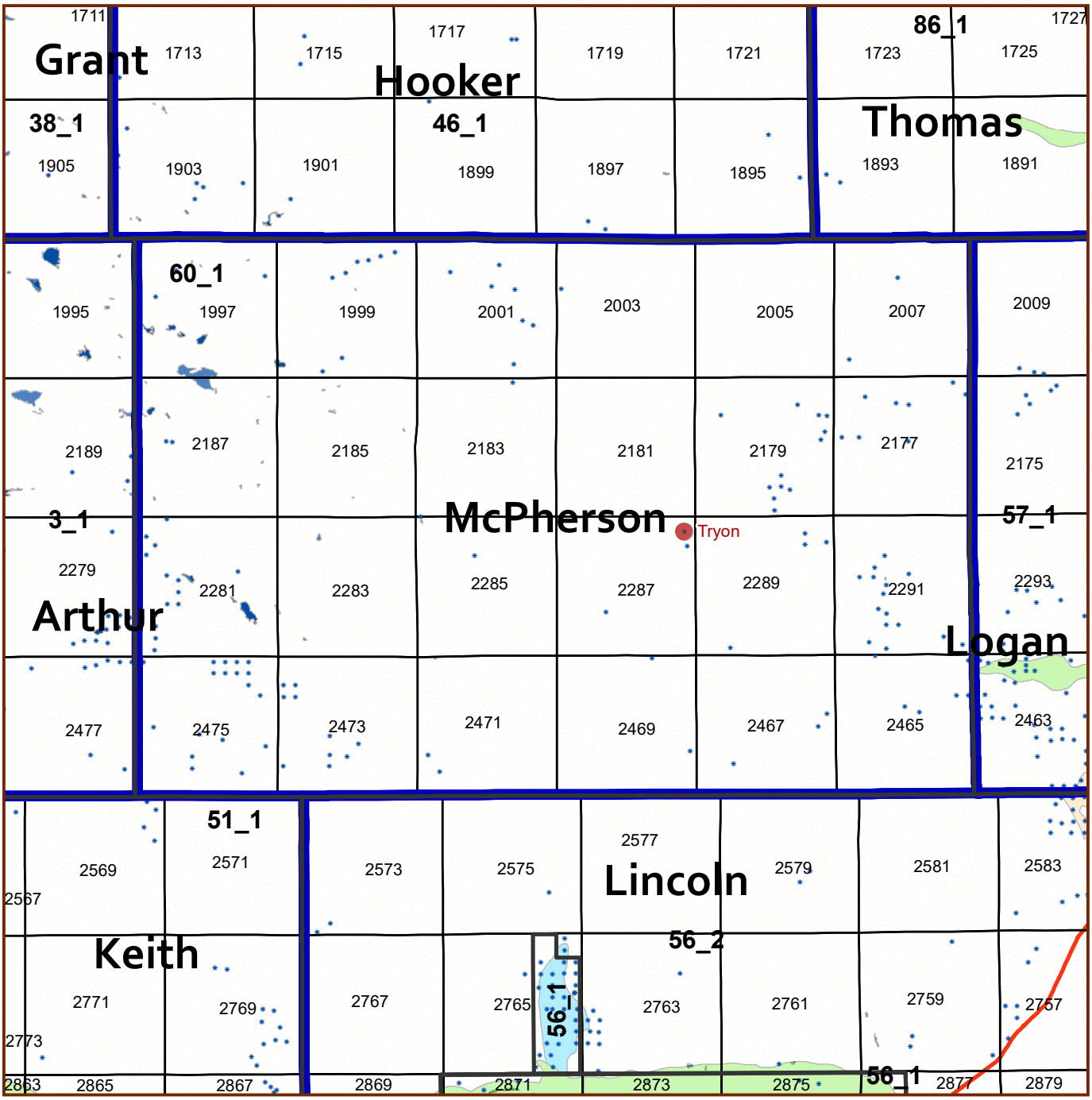
| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|---|---|---|---|---|---|---|---|---|---|---|
| McPherson | 1 | n/a | 725 | n/a | 725 | 725 | n/a | n/a | 725 | **725** |
| Hooker | 1 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | **n/a** |
| Thomas | 1 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | **n/a** |
| Logan | 1 | n/a | 1,499 | 1,498 | 1,498 | 1,404 | 1,404 | 1,258 | 1,258 | **1,418** |
| Lincoln | 2 | n/a | 1,760 | 1,760 | 1,760 | 1,760 | 1,700 | 1,700 | 1,700 | **1,744** |
| Keith | 1 | n/a | 625 | 625 | 625 | 600 | 600 | 600 | 600 | **609** |
| Arthur | 1 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | **n/a** |

| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|---|---|---|---|---|---|---|---|---|---|---|
| McPherson | 1 | 670 | 670 | 670 | 670 | 670 | 670 | 670 | 670 | **670** |
| Hooker | 1 | 656 | 656 | 656 | 656 | 656 | 656 | 656 | 656 | **656** |
| Thomas | 1 | 670 | 670 | 670 | 670 | 670 | 670 | 670 | 670 | **670** |
| Logan | 1 | 769 | 765 | 765 | 765 | 765 | 765 | 765 | n/a | **766** |
| Lincoln | 2 | 920 | 905 | 920 | 920 | 918 | 885 | 885 | 872 | **887** |
| Keith | 1 | 760 | 760 | n/a | 760 | 720 | 720 | 720 | 720 | **722** |
| Arthur | 1 | 505 | 505 | 505 | 505 | 505 | 505 | n/a | 505 | **505** |

| County | Mkt Area | CRP | TIMBER | WASTE |
|---|---|---|---|---|
| McPherson | 1 | 725 | n/a | 10 |
| Hooker | 1 | n/a | n/a | 9 |
| Thomas | 1 | n/a | n/a | 150 |
| Logan | 1 | 765 | n/a | 15 |
| Lincoln | 2 | n/a | n/a | 455 |
| Keith | 1 | 484 | n/a | 319 |
| Arthur | 1 | n/a | n/a | 10 |

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.

# McPHERSON



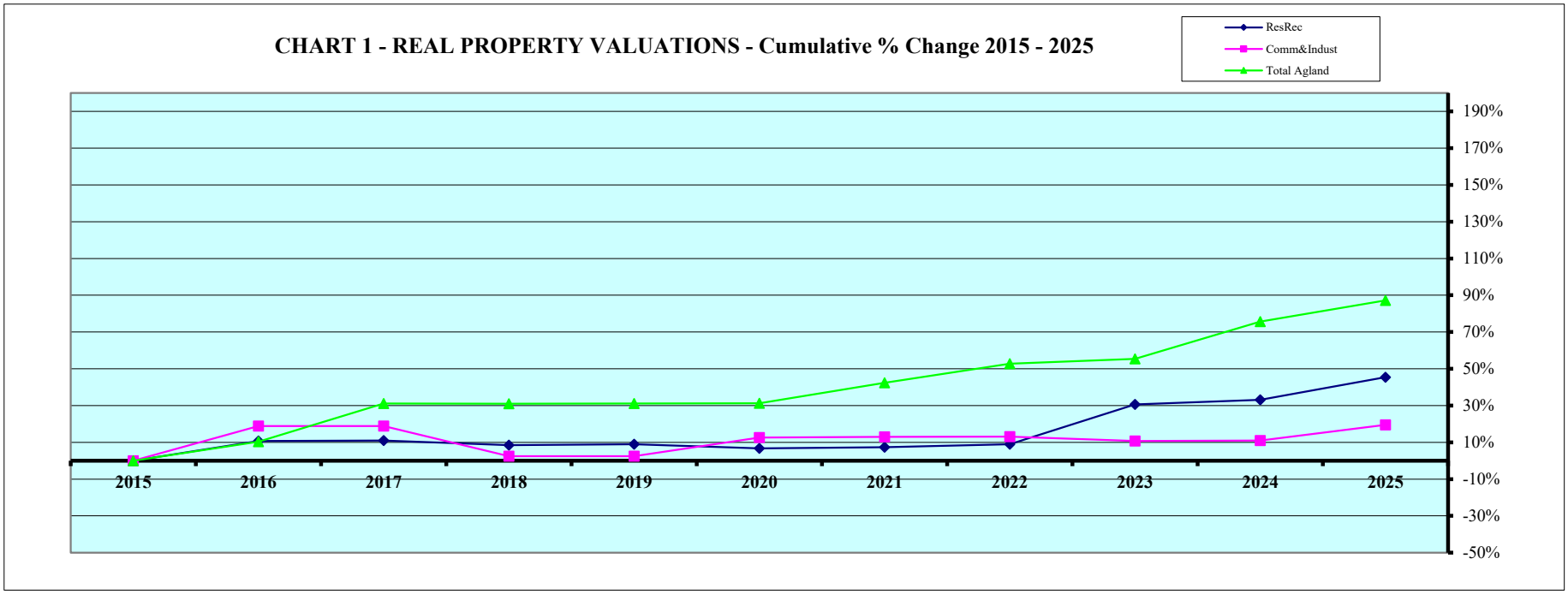

**Legend**

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils**

**CLASS**

- Excesssive 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




| Tax Year | Residential & Recreational (1) Value | Amnt Value Chg | Ann.%chg | Cmltv%chg | Commercial & Industrial (1) Value | Amnt Value Chg | Ann.%chg | Cmltv%chg | Total Agricultural Land (1) Value | Amnt Value Chg | Ann.%chg | Cmltv%chg |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2015 | 4,095,618 | - | - | - | 528,919 | - | - | - | 207,087,300 | - | - | - |
| 2016 | 4,532,717 | 437,099 | 10.67% | 10.67% | 628,737 | 99,818 | 18.87% | 18.87% | 228,583,973 | 21,496,673 | 10.38% | 10.38% |
| 2017 | 4,545,037 | 12,320 | 0.27% | 10.97% | 628,737 | 0 | 0.00% | 18.87% | 271,632,594 | 43,048,621 | 18.83% | 31.17% |
| 2018 | 4,441,752 | -103,285 | -2.27% | 8.45% | 541,956 | -86,781 | -13.80% | 2.46% | 271,179,564 | -453,030 | -0.17% | 30.95% |
| 2019 | 4,461,858 | 20,106 | 0.45% | 8.94% | 541,956 | 0 | 0.00% | 2.46% | 271,407,589 | 228,025 | 0.08% | 31.06% |
| 2020 | 4,371,836 | -90,022 | -2.02% | 6.74% | 595,801 | 53,845 | 9.94% | 12.65% | 271,665,181 | 257,592 | 0.09% | 31.18% |
| 2021 | 4,396,324 | 24,488 | 0.56% | 7.34% | 597,750 | 1,949 | 0.33% | 13.01% | 294,757,230 | 23,092,049 | 8.50% | 42.33% |
| 2022 | 4,464,894 | 68,570 | 1.56% | 9.02% | 598,285 | 535 | 0.09% | 13.11% | 316,413,265 | 21,656,035 | 7.35% | 52.79% |
| 2023 | 5,349,601 | 884,707 | 19.81% | 30.62% | 585,762 | -12,523 | -2.09% | 10.75% | 321,694,486 | 5,281,221 | 1.67% | 55.34% |
| 2024 | 5,450,315 | 100,714 | 1.88% | 33.08% | 586,831 | 1,069 | 0.18% | 10.95% | 363,872,798 | 42,178,312 | 13.11% | 75.71% |
| 2025 | 5,956,360 | 506,045 | 9.28% | 45.43% | 632,112 | 45,281 | 7.72% | 19.51% | 387,643,485 | 23,770,687 | 6.53% | 87.19% |

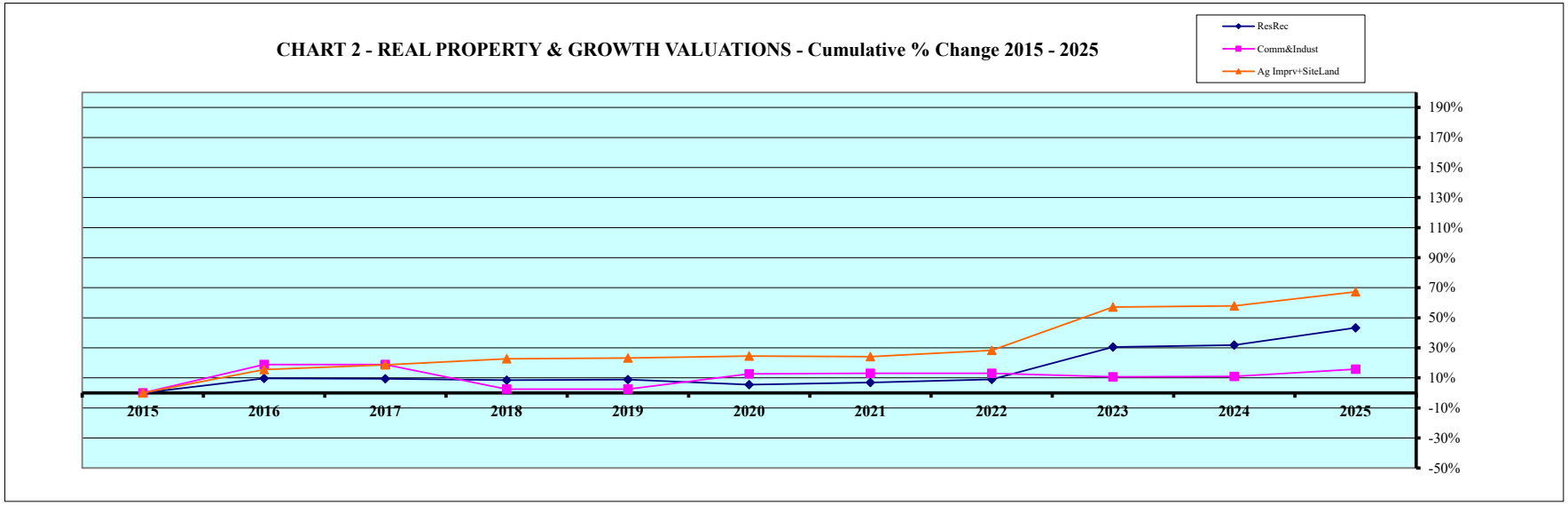
**Rate Annual %chg:** Residential & Recreational **3.82%** Commercial & Industrial **1.80%** Agricultural Land **6.47%**

**Cnty#** 60
**County** MCPHERSON

**CHART 1**

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

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




| Tax Year | Residential & Recreational (1) Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth | Commercial & Industrial (1) Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2015 | 4,095,618 | 1,873 | 0.05% | 4,093,745 | -- | -- | 528,919 | 0 | 0.00% | 528,919 | -- | -- |
| 2016 | 4,532,717 | 43,248 | 0.95% | 4,489,469 | 9.62% | 9.62% | 628,737 | 0 | 0.00% | 628,737 | 18.87% | 18.87% |
| 2017 | 4,545,037 | 61,927 | 1.36% | 4,483,110 | -1.09% | 9.46% | 628,737 | 0 | 0.00% | 628,737 | 0.00% | 18.87% |
| 2018 | 4,441,752 | 844 | 0.02% | 4,440,908 | -2.29% | 8.43% | 541,956 | 0 | 0.00% | 541,956 | -13.80% | 2.46% |
| 2019 | 4,461,858 | 240 | 0.01% | 4,461,618 | 0.45% | 8.94% | 541,956 | 0 | 0.00% | 541,956 | 0.00% | 2.46% |
| 2020 | 4,371,836 | 52,420 | 1.20% | 4,319,416 | -3.19% | 5.46% | 595,801 | 0 | 0.00% | 595,801 | 9.94% | 12.65% |
| 2021 | 4,396,324 | 16,305 | 0.37% | 4,380,019 | 0.19% | 6.94% | 597,750 | 0 | 0.00% | 597,750 | 0.33% | 13.01% |
| 2022 | 4,464,894 | 0 | 0.00% | 4,464,894 | 1.56% | 9.02% | 598,285 | 0 | 0.00% | 598,285 | 0.09% | 13.11% |
| 2023 | 5,349,601 | 2,555 | 0.05% | 5,347,046 | 19.76% | 30.56% | 585,762 | 0 | 0.00% | 585,762 | -2.09% | 10.75% |
| 2024 | 5,450,315 | 49,785 | 0.91% | 5,400,530 | 0.95% | 31.86% | 586,831 | 0 | 0.00% | 586,831 | 0.18% | 10.95% |
| 2025 | 5,956,360 | 85,540 | 1.44% | 5,870,820 | 7.72% | 43.34% | 632,112 | 19,770 | 3.13% | 612,342 | 4.35% | 15.77% |
| | | | | | | | | | | | | |
| Rate Ann%chg | 3.82% | | | Resid & Recreat w/o growth | 3.37% | | 1.80% | | | C & I w/o growth | 1.79% | |

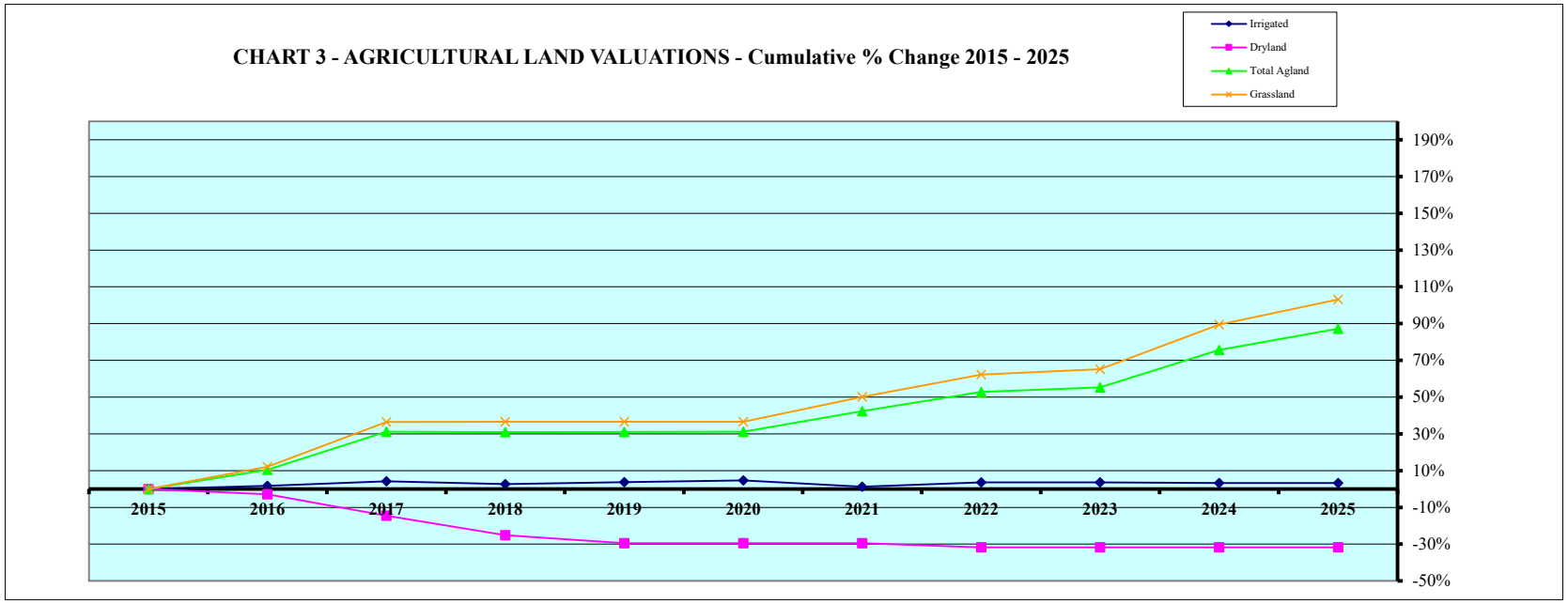
| Tax Year | Ag Improvements & Site Land (1) Agric. Dwelling & Homesite Value | Ag Outbldg & Farmsite Value | Ag Imprv&Site Total Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
|---|---|---|---|---|---|---|---|---|
| 2015 | 7,725,890 | 2,599,596 | 10,325,486 | 85,143 | 0.82% | 10,240,343 | -- | -- |
| 2016 | 8,977,741 | 3,364,278 | 12,342,019 | 407,138 | 3.30% | 11,934,881 | 15.59% | 15.59% |
| 2017 | 9,205,886 | 3,356,280 | 12,562,166 | 307,884 | 2.45% | 12,254,282 | -0.71% | 18.68% |
| 2018 | 9,385,686 | 3,337,699 | 12,723,385 | 54,258 | 0.43% | 12,669,127 | 0.85% | 22.70% |
| 2019 | 9,392,091 | 3,375,920 | 12,768,011 | 41,085 | 0.32% | 12,726,926 | 0.03% | 23.26% |
| 2020 | 9,507,897 | 3,376,706 | 12,884,603 | 26,447 | 0.21% | 12,858,156 | 0.71% | 24.53% |
| 2021 | 9,830,152 | 3,455,893 | 13,286,045 | 471,425 | 3.55% | 12,814,620 | -0.54% | 24.11% |
| 2022 | 9,787,211 | 3,481,733 | 13,268,944 | 25,840 | 0.19% | 13,243,104 | -0.32% | 28.26% |
| 2023 | 12,139,970 | 4,190,456 | 16,330,426 | 104,300 | 0.64% | 16,226,126 | 22.29% | 57.15% |
| 2024 | 12,432,585 | 4,180,122 | 16,612,707 | 312,155 | 1.88% | 16,300,552 | -0.18% | 57.87% |
| 2025 | 13,007,705 | 4,354,102 | 17,361,807 | 89,375 | 0.51% | 17,272,432 | 3.97% | 67.28% |
| | | | | | | | | |
| Rate Ann%chg | 5.35% | 5.29% | 5.33% | | | Ag Imprv+Site w/o growth | 4.17% | |

(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

NE Dept. of Revenue, Property Assessment Division

| | |
|---|---|
| Cnty# | 60 |
| County | MCPHERSON |

CHART 2




| Tax Year | Irrigated Land Value | Value Chg | Ann%chg | Cmltv%chg | Dryland Value | Value Chg | Ann%chg | Cmltv%chg | Grassland Value | Value Chg | Ann%chg | Cmltv%chg |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2015 | 30,757,083 | - | - | - | 1,937,368 | - | - | - | 174,352,580 | - | - | - |
| 2016 | 31,272,423 | 515,340 | 1.68% | 1.68% | 1,881,543 | -55,825 | -2.88% | -2.88% | 195,388,550 | 21,035,970 | 12.07% | 12.07% |
| 2017 | 32,051,061 | 778,638 | 2.49% | 4.21% | 1,656,351 | -225,192 | -11.97% | -14.51% | 237,883,725 | 42,495,175 | 21.75% | 36.44% |
| 2018 | 31,573,710 | -477,351 | -1.49% | 2.66% | 1,449,716 | -206,635 | -12.48% | -25.17% | 238,114,491 | 230,766 | 0.10% | 36.57% |
| 2019 | 31,909,710 | 336,000 | 1.06% | 3.75% | 1,366,283 | -83,433 | -5.76% | -29.48% | 238,089,837 | -24,654 | -0.01% | 36.56% |
| 2020 | 32,195,310 | 285,600 | 0.90% | 4.68% | 1,366,283 | 0 | 0.00% | -29.48% | 238,052,829 | -37,008 | -0.02% | 36.54% |
| 2021 | 31,133,508 | -1,061,802 | -3.30% | 1.22% | 1,366,283 | 0 | 0.00% | -29.48% | 261,821,690 | 23,768,861 | 9.98% | 50.17% |
| 2022 | 31,849,923 | 716,415 | 2.30% | 3.55% | 1,321,950 | -44,333 | -3.24% | -31.77% | 282,805,643 | 20,983,953 | 8.01% | 62.20% |
| 2023 | 31,849,923 | 0 | 0.00% | 3.55% | 1,321,950 | 0 | 0.00% | -31.77% | 288,086,864 | 5,281,221 | 1.87% | 65.23% |
| 2024 | 31,751,601 | -98,322 | -0.31% | 3.23% | 1,321,950 | 0 | 0.00% | -31.77% | 330,363,494 | 42,276,630 | 14.67% | 89.48% |
| 2025 | 31,751,601 | 0 | 0.00% | 3.23% | 1,321,950 | 0 | 0.00% | -31.77% | 354,125,181 | 23,761,687 | 7.19% | 103.11% |

**Rate Ann.%chg:** Irrigated **0.32%** Dryland **-3.75%** Grassland **7.34%**

| Tax Year | Waste Land (1) Value | Value Chg | Ann%chg | Cmltv%chg | Other Agland (1) Value | Value Chg | Ann%chg | Cmltv%chg | Total Agricultural Value | Value Chg | Ann%chg | Cmltv%chg |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2015 | 40,269 | - | - | - | 0 | - | - | - | 207,087,300 | - | - | - |
| 2016 | 41,457 | 1,188 | 2.95% | 2.95% | 0 | 0 | | | 228,583,973 | 21,496,673 | 10.38% | 10.38% |
| 2017 | 41,457 | 0 | 0.00% | 2.95% | 0 | 0 | | | 271,632,594 | 43,048,621 | 18.83% | 31.17% |
| 2018 | 41,647 | 190 | 0.46% | 3.42% | 0 | 0 | | | 271,179,564 | -453,030 | -0.17% | 30.95% |
| 2019 | 41,759 | 112 | 0.27% | 3.70% | 0 | 0 | | | 271,407,589 | 228,025 | 0.08% | 31.06% |
| 2020 | 41,759 | 0 | 0.00% | 3.70% | 9,000 | 9,000 | | | 271,665,181 | 257,592 | 0.09% | 31.18% |
| 2021 | 41,759 | 0 | 0.00% | 3.70% | 393,990 | 384,990 | 4277.67% | | 294,757,230 | 23,092,049 | 8.50% | 42.33% |
| 2022 | 41,759 | 0 | 0.00% | 3.70% | 393,990 | 0 | 0.00% | | 316,413,265 | 21,656,035 | 7.35% | 52.79% |
| 2023 | 41,759 | 0 | 0.00% | 3.70% | 393,990 | 0 | 0.00% | | 321,694,486 | 5,281,221 | 1.67% | 55.34% |
| 2024 | 41,763 | 4 | 0.01% | 3.71% | 393,990 | 0 | 0.00% | | 363,872,798 | 42,178,312 | 13.11% | 75.71% |
| 2025 | 41,763 | 0 | 0.00% | 3.71% | 402,990 | 9,000 | 2.28% | | 387,643,485 | 23,770,687 | 6.53% | 87.19% |

**Cnty#** 60
**County** MCPHERSON

**Rate Ann.%chg:** Total Agric Land **6.47%**

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026 **CHART 3**

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

| Tax Year | IRRIGATED LAND Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | DRYLAND Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | GRASSLAND Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2015 | 30,757,083 | 14,646 | 2,100 | | | 1,937,368 | 2,672 | 725 | | | 174,356,374 | 528,353 | 330 | | |
| 2016 | 31,272,423 | 14,892 | 2,100 | 0.00% | 0.00% | 1,937,368 | 2,672 | 725 | 0.00% | 0.00% | 195,378,108 | 528,049 | 370 | 12.12% | 12.12% |
| 2017 | 31,623,711 | 15,059 | 2,100 | 0.00% | 0.00% | 1,656,351 | 2,285 | 725 | 0.00% | 0.00% | 237,967,614 | 528,638 | 450 | 21.66% | 36.41% |
| 2018 | 31,572,660 | 15,035 | 2,100 | 0.00% | 0.00% | 1,692,447 | 2,334 | 725 | 0.00% | 0.00% | 237,967,602 | 528,638 | 450 | 0.00% | 36.41% |
| 2019 | 31,909,710 | 15,195 | 2,100 | 0.00% | 0.00% | 1,366,283 | 1,885 | 725 | 0.00% | 0.00% | 238,089,837 | 528,910 | 450 | 0.00% | 36.41% |
| 2020 | 32,195,310 | 15,331 | 2,100 | 0.00% | 0.00% | 1,366,283 | 1,885 | 725 | 0.00% | 0.00% | 238,058,840 | 528,841 | 450 | 0.00% | 36.41% |
| 2021 | 32,248,650 | 15,357 | 2,100 | 0.00% | 0.00% | 1,366,283 | 1,885 | 725 | 0.00% | 0.00% | 261,820,647 | 528,795 | 495 | 9.99% | 50.04% |
| 2022 | 31,573,458 | 15,035 | 2,100 | 0.00% | 0.00% | 1,321,950 | 1,823 | 725 | 0.00% | 0.00% | 282,876,076 | 528,637 | 535 | 8.07% | 62.15% |
| 2023 | 31,849,923 | 15,167 | 2,100 | 0.00% | 0.00% | 1,321,950 | 1,823 | 725 | 0.00% | 0.00% | 288,086,319 | 528,502 | 545 | 1.87% | 65.18% |
| 2024 | 31,751,601 | 15,120 | 2,100 | 0.00% | 0.00% | 1,321,950 | 1,823 | 725 | 0.00% | 0.00% | 330,363,494 | 528,535 | 625 | 14.67% | 89.41% |
| 2025 | 31,751,601 | 15,120 | 2,100 | 0.00% | 0.00% | 1,321,950 | 1,823 | 725 | 0.00% | 0.00% | 354,125,729 | 528,522 | 670 | 7.20% | 103.04% |

**Rate Annual %chg Average Value/Acre:** 0.32% | -3.75% | 7.34%

| Tax Year | WASTE LAND (2) Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | OTHER AGLAND (2) Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | TOTAL AGRICULTURAL LAND (1) Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2015 | 40,269 | 4,027 | 10 | | | 0 | 0 | | | | 207,091,094 | 549,698 | 377 | | |
| 2016 | 41,019 | 4,102 | 10 | 0.00% | 0.00% | 0 | 0 | | | | 228,628,918 | 549,715 | 416 | 10.40% | 10.40% |
| 2017 | 41,457 | 4,146 | 10 | 0.00% | 0.00% | 0 | 0 | | | | 271,289,133 | 550,128 | 493 | 18.57% | 30.90% |
| 2018 | 41,497 | 4,150 | 10 | 0.00% | 0.00% | 0 | 0 | | | | 271,274,206 | 550,157 | 493 | -0.01% | 30.88% |
| 2019 | 41,759 | 4,176 | 10 | 0.00% | 0.00% | 0 | 0 | | | | 271,407,589 | 550,165 | 493 | 0.05% | 30.95% |
| 2020 | 41,759 | 4,176 | 10 | 0.00% | 0.00% | 9,000 | 3 | 3,000 | | | 271,671,192 | 550,236 | 494 | 0.08% | 31.06% |
| 2021 | 41,759 | 4,176 | 10 | 0.00% | 0.00% | 9,000 | 3 | 3,000 | 0.00% | | 295,486,339 | 550,215 | 537 | 8.77% | 42.55% |
| 2022 | 41,759 | 4,176 | 10 | 0.00% | 0.00% | 393,990 | 534 | 738 | -75.41% | | 316,207,233 | 550,205 | 575 | 7.01% | 52.55% |
| 2023 | 41,759 | 4,176 | 10 | 0.00% | 0.00% | 393,990 | 534 | 738 | 0.00% | | 321,693,941 | 550,202 | 585 | 1.74% | 55.20% |
| 2024 | 41,763 | 4,176 | 10 | 0.00% | 0.00% | 393,990 | 534 | 738 | 0.00% | | 363,872,798 | 550,188 | 661 | 13.11% | 75.55% |
| 2025 | 41,763 | 4,176 | 10 | 0.00% | 0.00% | 402,990 | 534 | 755 | 2.28% | | 387,644,033 | 550,175 | 705 | 6.54% | 87.02% |

**Rate Annual %chg Average Value/Acre:** 6.47%

60
MCPHERSON

(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 | StateAsdReal | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 399 | MCPHERSON | 4,854,127 | 2,979,132 | 345,273 | 5,956,360 | 632,112 | 0 | 0 | 387,643,485 | 13,007,705 | 4,354,102 | 0 | 419,772,296 |
| *cnty sectorvalue % of total value:* | | *1.16%* | *0.71%* | *0.08%* | *1.42%* | *0.15%* | | | *92.35%* | *3.10%* | *1.04%* | | *100.00%* |

| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |
| | *%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* | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | *%sector of county sector* | | | | | | | | | | | | |
| | *%sector of municipality* | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | *%sector of county sector* | | | | | | | | | | | | |
| | *%sector of municipality* | | | | | | | | | | | | |
| 0 | **Total Municipalities** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | *%all municip.sectors of cnty* | | | | | | | | | | | | |

| 60 | MCPHERSON |
|---|---|

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**

| Total Real Property<br>Sum Lines 17, 25, & 30 | Records : 1,618 | Value : 416,055,723 | Growth 732,084 | Sum Lines 17, 25, & 41 |
|---|---|---|---|---|

**Schedule I : Non-Agricultural Records**

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---|---|---|---|---|---|---|---|---|---|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 0 | 0 | 0 | 0 | 42 | 342,911 | 42 | 342,911 | |
| 02. Res Improve Land | 0 | 0 | 0 | 0 | 83 | 642,768 | 83 | 642,768 | |
| 03. Res Improvements | 0 | 0 | 0 | 0 | 87 | 5,586,810 | 87 | 5,586,810 | |
| 04. Res Total | 0 | 0 | 0 | 0 | 129 | 6,572,489 | 129 | 6,572,489 | 61,760 |
| % of Res Total | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 7.97 | 1.58 | 8.44 |
| | | | | | | | | | |
| 05. Com UnImp Land | 0 | 0 | 0 | 0 | 5 | 15,583 | 5 | 15,583 | |
| 06. Com Improve Land | 0 | 0 | 0 | 0 | 9 | 43,194 | 9 | 43,194 | |
| 07. Com Improvements | 0 | 0 | 0 | 0 | 12 | 558,005 | 12 | 558,005 | |
| 08. Com Total | 0 | 0 | 0 | 0 | 17 | 616,782 | 17 | 616,782 | 2,880 |
| % of Com Total | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 1.05 | 0.15 | 0.39 |
| | | | | | | | | | |
| 09. Ind UnImp Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10. Ind Improve Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11. Ind Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12. Ind Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| % of Ind Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | |
| 13. Rec UnImp Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14. Rec Improve Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 15. Rec Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16. Rec Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| % of Rec Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | |
| Res & Rec Total | 0 | 0 | 0 | 0 | 129 | 6,572,489 | 129 | 6,572,489 | 61,760 |
| % of Res & Rec Total | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 7.97 | 1.58 | 8.44 |
| Com & Ind Total | 0 | 0 | 0 | 0 | 17 | 616,782 | 17 | 616,782 | 2,880 |
| % of Com & Ind Total | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 1.05 | 0.15 | 0.39 |
| 17. Taxable Total | 0 | 0 | 0 | 0 | 146 | 7,189,271 | 146 | 7,189,271 | 64,640 |
| % of Taxable Total | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 9.02 | 1.73 | 8.83 |

**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 | Urban | | SubUrban | | Rural | | Total | | Growth |
|---|---|---|---|---|---|---|---|---|---|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| **23. Producing** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **24. Non-Producing** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **25. Total** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**Schedule IV : Exempt Records : Non-Agricultural**

| | Urban | SubUrban | Rural | Total |
|---|---|---|---|---|
| | Records | Records | Records | Records |
| **26. Exempt** | 0 | 1 | 49 | 50 |

**Schedule V : Agricultural Records**

| | Urban | | SubUrban | | Rural | | Total | |
|---|---|---|---|---|---|---|---|---|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| **27. Ag-Vacant Land** | 0 | 0 | 0 | 0 | 1,280 | 334,814,774 | 1,280 | 334,814,774 |
| **28. Ag-Improved Land** | 0 | 0 | 0 | 0 | 187 | 57,689,751 | 187 | 57,689,751 |
| **29. Ag Improvements** | 0 | 0 | 0 | 0 | 192 | 16,361,927 | 192 | 16,361,927 |

| | | | | | |
|---|---|---|---|---|---|
| **30. Ag Total** | | | | **1,472** | **408,866,452** |

**Schedule VI : Agricultural Records :Non-Agricultural Detail**

| | Urban | | | SubUrban | | | |
|---|---|---|---|---|---|---|---|
| | Records | Acres | Value | Records | Acres | Value | |
| **31. HomeSite UnImp Land** | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| **32. HomeSite Improv Land** | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| **33. HomeSite Improvements** | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| **34. HomeSite Total** | | | | | | | |
| **35. FarmSite UnImp Land** | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| **36. FarmSite Improv Land** | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| **37. FarmSite Improvements** | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| **38. FarmSite Total** | | | | | | | |
| **39. Road & Ditches** | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| **40. Other- Non Ag Use** | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| | **Rural** | | | **Total** | | | **Growth** |
| | Records | Acres | Value | Records | Acres | Value | |
| **31. HomeSite UnImp Land** | 3 | 3.00 | 24,000 | 3 | 3.00 | 24,000 | |
| **32. HomeSite Improv Land** | 126 | 143.00 | 1,144,000 | 126 | 143.00 | 1,144,000 | |
| **33. HomeSite Improvements** | 130 | 0.00 | 11,938,045 | 130 | 0.00 | 11,938,045 | 0 |
| **34. HomeSite Total** | | | | **133** | **146.00** | **13,106,045** | |
| **35. FarmSite UnImp Land** | 4 | 4.00 | 5,200 | 4 | 4.00 | 5,200 | |
| **36. FarmSite Improv Land** | 176 | 184.00 | 241,300 | 176 | 184.00 | 241,300 | |
| **37. FarmSite Improvements** | 183 | 0.00 | 4,423,882 | 183 | 0.00 | 4,423,882 | 667,444 |
| **38. FarmSite Total** | | | | **187** | **188.00** | **4,670,382** | |
| **39. Road & Ditches** | 289 | 1,570.77 | 0 | 289 | 1,570.77 | 0 | |
| **40. Other- Non Ag Use** | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| **41. Total Section VI** | | | | **320** | **1,904.77** | **17,776,427** | **667,444** |

**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 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 427.07 | 2.80% | 986,532 | 2.80% | 2,310.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 2,022.83 | 13.24% | 4,672,738 | 13.24% | 2,310.00 |
| 49. 3A1 | 1,093.41 | 7.16% | 2,525,776 | 7.16% | 2,310.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 5,530.59 | 36.21% | 12,775,665 | 36.21% | 2,310.00 |
| 52. 4A | 6,200.91 | 40.60% | 14,324,103 | 40.60% | 2,310.00 |
| 53. Total | 15,274.81 | 100.00% | 35,284,814 | 100.00% | 2,310.00 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 86.00 | 4.72% | 62,350 | 4.72% | 725.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 81.50 | 4.47% | 59,088 | 4.47% | 725.01 |
| 58. 3D1 | 149.80 | 8.22% | 108,605 | 8.22% | 725.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 61. 4D | 1,506.07 | 82.60% | 1,091,907 | 82.60% | 725.00 |
| 62. Total | 1,823.37 | 100.00% | 1,321,950 | 100.00% | 725.00 |
| Grass | | | | | |
| 63. 1G1 | 7,863.50 | 1.49% | 5,268,543 | 1.49% | 670.00 |
| 64. 1G | 2,956.08 | 0.56% | 1,980,573 | 0.56% | 670.00 |
| 65. 2G1 | 16,966.19 | 3.21% | 11,367,347 | 3.21% | 670.00 |
| 66. 2G | 11,042.95 | 2.09% | 7,398,778 | 2.09% | 670.00 |
| 67. 3G1 | 3,542.41 | 0.67% | 2,373,414 | 0.67% | 670.00 |
| 68. 3G | 476,265.90 | 90.14% | 319,114,234 | 90.14% | 670.03 |
| 69. 4G1 | 8,916.62 | 1.69% | 5,974,135 | 1.69% | 670.00 |
| 70. 4G | 838.00 | 0.16% | 561,460 | 0.16% | 670.00 |
| 71. Total | 528,391.65 | 100.00% | 354,038,484 | 100.00% | 670.03 |

| | | | | | |
|---|---|---|---|---|---|
| Irrigated Total | 15,274.81 | 2.78% | 35,284,814 | 9.02% | 2,310.00 |
| Dry Total | 1,823.37 | 0.33% | 1,321,950 | 0.34% | 725.00 |
| Grass Total | 528,391.65 | 96.04% | 354,038,484 | 90.53% | 670.03 |
| 72. Waste | 4,178.57 | 0.76% | 41,787 | 0.01% | 10.00 |
| 73. Other | 534.02 | 0.10% | 402,990 | 0.10% | 754.63 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 550,202.42 | 100.00% | 391,090,025 | 100.00% | 710.81 |

**Schedule X : Agricultural Records :Ag Land Total**

| | Urban | | SubUrban | | Rural | | Total | |
|---|---|---|---|---|---|---|---|---|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| **76. Irrigated** | 0.00 | 0 | 0.00 | 0 | 15,274.81 | 35,284,814 | 15,274.81 | 35,284,814 |
| **77. Dry Land** | 0.00 | 0 | 0.00 | 0 | 1,823.37 | 1,321,950 | 1,823.37 | 1,321,950 |
| **78. Grass** | 0.00 | 0 | 0.00 | 0 | 528,391.65 | 354,038,484 | 528,391.65 | 354,038,484 |
| **79. Waste** | 0.00 | 0 | 0.00 | 0 | 4,178.57 | 41,787 | 4,178.57 | 41,787 |
| **80. Other** | 0.00 | 0 | 0.00 | 0 | 534.02 | 402,990 | 534.02 | 402,990 |
| **81. Exempt** | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| **82. Total** | **0.00** | **0** | **0.00** | **0** | **550,202.42** | **391,090,025** | **550,202.42** | **391,090,025** |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|---|---|---|---|---|---|
| **Irrigated** | 15,274.81 | 2.78% | 35,284,814 | 9.02% | 2,310.00 |
| **Dry Land** | 1,823.37 | 0.33% | 1,321,950 | 0.34% | 725.00 |
| **Grass** | 528,391.65 | 96.04% | 354,038,484 | 90.53% | 670.03 |
| **Waste** | 4,178.57 | 0.76% | 41,787 | 0.01% | 10.00 |
| **Other** | 534.02 | 0.10% | 402,990 | 0.10% | 754.63 |
| **Exempt** | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| **Total** | **550,202.42** | 100.00% | **391,090,025** | 100.00% | 710.81 |

**Schedule XI : Residential Records - Assessor Location Detail**

| Line# | Assessor Location | Unimproved Land Records | Unimproved Land Value | Improved Land Records | Improved Land Value | Improvements Records | Improvements Value | Total Records | Total Value | Growth |
|---|---|---|---|---|---|---|---|---|---|---|
| 83.1 | Rural (1) | 42 | 342,911 | 83 | 642,768 | 87 | 5,586,810 | 129 | 6,572,489 | 61,760 |
| 84 | Residential Total | 42 | 342,911 | 83 | 642,768 | 87 | 5,586,810 | 129 | 6,572,489 | 61,760 |

**Schedule XII : Commercial Records - Assessor Location Detail**

| Line# I | Assessor Location | Unimproved Land | | Improved Land | | Improvements | | Total | | Growth |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Records | Value | Records | Value | Records | Value | Records | Value | |
| 85.1 | Rural (1) | 5 | 15,583 | 9 | 43,194 | 12 | 558,005 | 17 | 616,782 | 2,880 |
| 86 | Commercial Total | 5 | 15,583 | 9 | 43,194 | 12 | 558,005 | 17 | 616,782 | 2,880 |

**Schedule XIII : Agricultural Records : Grass Land Detail By Market Area** **Market Area 1**

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|---|---|---|---|---|---|
| 87. 1G1 | 7,863.50 | 1.49% | 5,268,543 | 1.49% | 670.00 |
| 88. 1G | 2,956.08 | 0.56% | 1,980,573 | 0.56% | 670.00 |
| 89. 2G1 | 16,966.19 | 3.21% | 11,367,347 | 3.21% | 670.00 |
| 90. 2G | 11,042.95 | 2.09% | 7,398,778 | 2.09% | 670.00 |
| 91. 3G1 | 3,542.41 | 0.67% | 2,373,414 | 0.67% | 670.00 |
| 92. 3G | 475,973.90 | 90.13% | 318,902,533 | 90.13% | 670.00 |
| 93. 4G1 | 8,916.62 | 1.69% | 5,974,135 | 1.69% | 670.00 |
| 94. 4G | 838.00 | 0.16% | 561,460 | 0.16% | 670.00 |
| 95. Total | 528,099.65 | 100.00% | 353,826,783 | 100.00% | 670.00 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 292.00 | 100.00% | 211,701 | 100.00% | 725.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 292.00 | 100.00% | 211,701 | 100.00% | 725.00 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass Total | 528,099.65 | 99.94% | 353,826,783 | 99.94% | 670.00 |
| CRP Total | 292.00 | 0.06% | 211,701 | 0.06% | 725.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 114. Market Area Total | 528,391.65 | 100.00% | 354,038,484 | 100.00% | 670.03 |

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

**60 McPherson**

| | 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 | 5,956,360 | 6,572,489 | 616,129 | 10.34% | 61,760 | 9.31% |
| 02. Recreational | 0 | 0 | 0 | | 0 | |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 13,007,705 | 13,106,045 | 98,340 | 0.76% | 0 | 0.76% |
| **04. Total Residential (sum lines 1-3)** | **18,964,065** | **19,678,534** | **714,469** | **3.77%** | **61,760** | **3.44%** |
| 05. Commercial | 632,112 | 616,782 | -15,330 | -2.43% | 2,880 | -2.88% |
| 06. Industrial | 0 | 0 | 0 | | 0 | |
| **07. Total Commercial (sum lines 5-6)** | **632,112** | **616,782** | **-15,330** | **-2.43%** | **2,880** | **-2.88%** |
| 08. Ag-Farmsite Land, Outbuildings | 4,354,102 | 4,670,382 | 316,280 | 7.26% | 667,444 | -8.07% |
| 09. Minerals | 0 | 0 | 0 | | 0 | |
| 10. Non Ag Use Land | 0 | 0 | 0 | | | |
| **11. Total Non-Agland (sum lines 8-10)** | **4,354,102** | **4,670,382** | **316,280** | **7.26%** | **667,444** | **-8.07%** |
| 12. Irrigated | 31,751,601 | 35,284,814 | 3,533,213 | 11.13% | | |
| 13. Dryland | 1,321,950 | 1,321,950 | 0 | 0.00% | | |
| 14. Grassland | 354,125,181 | 354,038,484 | -86,697 | -0.02% | | |
| 15. Wasteland | 41,763 | 41,787 | 24 | 0.06% | | |
| 16. Other Agland | 402,990 | 402,990 | 0 | 0.00% | | |
| **17. Total Agricultural Land** | **387,643,485** | **391,090,025** | **3,446,540** | **0.89%** | | |
| **18. Total Value of all Real Property** (Locally Assessed) | **411,593,764** | **416,055,723** | **4,461,959** | **1.08%** | **732,084** | **0.91%** |

# 2026 Assessment Survey for McPherson County

## A. Staffing and Funding Information

| | |
|---|---|
| **1.** | **Deputy(ies) on staff:** |
| | 0 |
| **2.** | **Appraiser(s) on staff:** |
| | 0 |
| **3.** | **Other full-time employees:** |
| | 1 |
| **4.** | **Other part-time employees:** |
| | 0 |
| **5.** | **Number of shared employees:** |
| | 0 |
| **6.** | **Assessor's requested budget for current fiscal year:** |
| | $77,350 |
| **7.** | **Adopted budget, or granted budget if different from above:** |
| | $77,350 |
| **8.** | **Amount of the total assessor's budget set aside for appraisal work:** |
| | $20,000 |
| **9.** | **If appraisal/reappraisal budget is a separate levied fund, what is that amount:** |
| | N/A |
| **10.** | **Part of the assessor's budget that is dedicated to the computer system:** |
| | $7,000 |
| **11.** | **Amount of the assessor's budget set aside for education/workshops:** |
| | $800 |
| **12.** | **Amount of last year's assessor's budget not used:** |
| | $22,685 |

## B. Computer, Automation Information and GIS

| | |
|---|---|
| **1.** | **Administrative software:** |
| | MIPS |
| **2.** | **CAMA software:** |
| | MIPS |
| **3.** | **Personal Property software:** |
| | MIPS |
| **4.** | **Are cadastral maps currently being used?** |
| | Uses GIS Maps, has one large map that is updated. |
| **5.** | **If so, who maintains the Cadastral Maps?** |
| | GIS |
| **6.** | **Does the county have GIS software?** |
| | Yes |
| **7.** | **Is GIS available to the public? If so, what is the web address?** |
| | Yes, www.mcpherson.gworks.com |
| **8.** | **Who maintains the GIS software and maps?** |
| | gWorks |
| **9.** | **What type of aerial imagery is used in the cyclical review of properties?** |
| | GIS is used for land use and improvements (which are physically reviewed by assessor) |
| **10.** | **When was the aerial imagery last updated?** |
| | 2022 |

## C. Zoning Information

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

| | |
|---|---|
| **3.** | **What municipalities in the county are zoned?** |
| | None |
| **4.** | **When was zoning implemented?** |
| | 2000 |

## D. Contracted Services

| | |
|---|---|
| **1.** | **Appraisal Services:** |
| | Central Plains Valuation, LLC. |
| **2.** | **GIS Services:** |
| | Gworks |
| **3.** | **Other services:** |
| | None |

## E. Appraisal /Listing Services

| | |
|---|---|
| **1.** | **List any outside appraisal or listing services employed by the county for the current assessment year** |
| | Yes, Central Plains Valuation LLC did a residential evaluation this year. |
| **2.** | **If so, is the appraisal or listing service performed under contract?** |
| | Yes |
| **3.** | **What appraisal certifications or qualifications does the County require?** |
| | Must be a certified appraiser that is knowledgeable in all phases of appraisal work. |
| **4.** | **Have the existing contracts been approved by the PTA?** |
| | Yes |
| **5.** | **Does the appraisal or listing service providers establish assessed values for the county?** |
| | County makes final decision based on Central Plains Valuation, LLC. suggestions. |

# 2026 Residential Assessment Survey for McPherson County

| | |
|---|---|
| **1.** | **Valuation data collection done by:** |
| | Central Plains Valuation, LLC. |
| **2.** | **List and describe the approach(es) used to estimate the market value of residential properties.** |
| | Due to the low number of sales, a cost approach is used to estimate the market value of residential properties. |
| **3.** | **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?** |
| | Local market information is used to develop depreciation tables. |
| **4.** | **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.** |
| | Only one valuation group is necessary for residential property in the county. |
| **5.** | **Describe the methodology used to determine the residential lot values?** |
| | A per square foot cost was developed from the few sales and information provided in the analysis. |
| **6.** | **How are rural residential site values developed?** |
| | Rural residential home sites are valued at $8,000 for the first acre, which is the same for farm home sites. |
| **7.** | **Are there form 191 applications on file?** |
| | None |
| **8.** | **Describe the methodology used to determine value for vacant lots being held for sale or resale?** |
| | There are no lots being held for sale or resale. |

# 2026 Commercial Assessment Survey for McPherson County

| | |
|---|---|
| **1.** | **Valuation data collection done by:** |
| | Central Plains Valuation |
| **2.** | **List and describe the approach(es) used to estimate the market value of commercial properties.** |
| | The cost approach is used due to the few number of commercial properties and rare sales in McPherson County. Limited income and expense data makes the income approach unreliable. |
| **2a.** | **Describe the process used to determine the value of unique commercial properties.** |
| | There are currently no unique commercial properties at this time. Central Plains Valuation would be relied upon to determine the value of a unique commercial property. |
| **3.** | **For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?** |
| | Depreciation is based on local market information and sales in the immediate region. |
| **4.** | **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.** |
| | There is only one valuation group for commercial property. |
| **5.** | **Describe the methodology used to determine the commercial lot values.** |
| | Commercial lot values will be at $.18/square foot. The same rate as residential lot values. |

# 2026 Agricultural Assessment Survey for McPherson County

| | |
|---|---|
| **1.** | **Valuation data collection done by:** |
| | Central Plains Valuation, LLC provides the data on the improvements while the County Assessor does the land portion. |
| **2.** | **Describe the process used to determine and monitor market areas.** |
| | There is little distinction in the land in the county with no varying characteristics. There has been no difference in the sales within the county noted to merit more than one market area at this time. |
| **3.** | **Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.** |
| | This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. Non-agricultural influences have not been identified that would cause a parcel to be considered recreational. |
| **4.** | **Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?** |
| | Yes, farm home sites are priced comparably to the residential home sites in the Village of Tryon. |
| **5.** | **What separate market analysis has been conducted where intensive use is identified in the county?** |
| | Hog farms are now identified as intensive use. |
| **6.** | **If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.** |
| | N/A |
| **6a.** | **Are any other agricultural subclasses used? If yes, please explain.** |
| | No |
| | ***If your county has special value applications, please answer the following*** |
| **7a.** | **How many parcels have a special valuation application on file?** |
| | N/A |
| **7b.** | **What process was used to determine if non-agricultural influences exist in the county?** |
| | N/A |
| | ***If your county recognizes a special value, please answer the following*** |
| **7c.** | **Describe the non-agricultural influences recognized within the county.** |
| | N/A |
| **7d.** | **Where is the influenced area located within the county?** |
| | |

| | |
|---|---|
| | N/A |
| **7e.** | **Describe in detail how the special values were arrived at in the influenced area(s).** |
| | N/A |

# MCPHERSON COUNTY

# 2025 PLAN OF ASSESSMENT

# FOR THE YEARS 2026, 2027, 2028

Nebraska State Law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establishes taxpayer confidence in local government and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated. Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and the 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, each year, the assessor shall present the plan to the County Board of Equalization and the assessor may amend the plan, if necessary, after the budget is approved by the County Board. A copy of the plan and any amendment shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

## General Description of the County

McPherson County has 1661 parcels of taxable real property and 42 parcels of exempt property. The Residential parcel count is approximately 5% of the total taxable parcels, commercial is 1% and agricultural is 94%. Exempt parcels represent 3% of the total county parcels. The taxable value of real property in the County for the 2025 year was $389,482,523 with approximately .014% attributed to residential, .002% to commercial and 99.98% to agricultural.

McPherson County has 552,164.32 acres of taxable agricultural land. Of that, 96.14% consists primarily of grassland. For assessment year 2025, there was 1 building permit and/or information statement filed for new property construction and additions to existing improvements in the county.

## Staff/Training Budget

Due to the population of the county, the McPherson County Clerk is required to be an Ex-Officio County Official, who must also hold the office of Assessor, Register of Deeds, Clerk of

District Court, and Election Commissioner. A valid Nebraska Assessor's Certificate is required in order to file for or assume the elected position of County Clerk. Statutes also require the completion of 60 hours of continuing education within the four-year term, in order to hold the Assessor's Certificate.

This is the second year of the second term for the McPherson County Clerk/Assessor. The office has one full-time employee who helps with the many duties of the County Clerk's position.

McPherson County contracted with Central Plains Valuation, LLC. to assist the assessor with the 2023-2024 pick- up work in the county. Central Plains Valuation, LLC, provided pictures and measurements of new improvements, additions to existing improvements and church buildings. The county contracted with Central Plains Valuation, LLC. to assist the assessor in the 2021 county-wide re-appraisal inspection of all county improvements and commercial properties, including the compilation of a new depreciation schedule which will be used on all residential properties in the county. They reviewed all McPherson County sold property, complete the annual pick-up work, analyze the statistical measures used by the Department of Property Assessment and Taxation and are providing opinions of the planned actions to be taken by the Assessor's office for the current assessment of all county real property. Therefore, McPherson County will remain within the state law guidelines.

Normal office hours are 35 hours per week. The Clerk/Assessor has attended the IAAO Course 101 and 300. She has also attended assessor workshops and training provided by the Department of Property Assessment and Taxation. The general budget for the Assessor in 2023-2024 is $75,350 which includes $20,000 for Appraisal fees.

## Responsibilities

## Record Maintenance and Procedure Manual

The record cards are in hard copy format. They contain the required information, such as ownership, legal description, parcel identification number, classification codes, building site descriptions and measurements, size, value and annual value posting. The record cards also show splits or sales of the parcel, including the book and page of the transferring deed and prior owner. Current pictures and land summary are included on each record. All record cards are also kept in electronic format.

## Mapping/Software

The county has contracted with MIPS for their CAMA computer services for all real and personal property assessments. All residential improvements have been entered into the CAMA program. The office is continuing to utilize the CAMA, with the goal of having all improvements entered onto the record cards before as part of the re-appraisal process. Sales have been entered onto the sales file on the system and statistical information is

received from the Department of Revenue. The county has a set of cadastral maps dated 1955 which are not currently utilized. There are two large wall maps which are kept current with ownership and splits. McPherson County has entered into a contract with GIS Workshop and the GIS system was implemented in 2019. This has proved to be very beneficial for keeping the land records updated with accurate acre counts, current land use and the ability to have an aerial view of all improvements. Zoning was adopted in McPherson County in 2000. The Village of Tryon is unincorporated but was included in the transition area of the Comprehensive Plan.

**Reports**

The Assessor is responsible for the timely filings of the additional following schedules and reports:

| | |
|---|---|
| Personal Property | Certificate of Taxes Levied |
| County Abstract | Generate the County Tax Roll |
| Certification of Values to Subdivisions | Tax List Corrections as needed |
| School District Taxable Value Report | Administer Homestead Exemptions |

**Sales Review**

The Assessor considers all sales to be arm's length, unless through the verification process, it its proven to be otherwise. We have incorporated a sales verification letter which is sent to each buyer and seller when a sale is completed. The Assessor is also the Register of Deeds, so any special financing arrangements are known to her at the time the Deeds and Mortgages are filed in the office. If the sale involves personal property or is an outlying sale, an extended effort is made to verify the sale. No sale is qualified or disqualified based on a particular percentage above or below the acceptable range. The Real Estate Transfer Statements are completed on a monthly basis and are downloaded onto the sales file with the Department of Revenue, as part of the month-end process.

**County Process for the Three Property Classes**

**Residential:** A county wide inspection, review and reappraisal was conducted in 2021, on all residential properties, mobile homes, out buildings and lot values. The review consisted of data collection and pictures and was conducted by Central Plains Valuation. A new depreciation schedule will be derived from the sales, using the newest Marshall Swift Costing Index. The appropriate depreciation and new values were applied to those properties. All real estate records and property record cards were updated during the reappraisal process. Market studies are completed each year on Residential Property Sales. Adjustments are made, if needed, or a county wide revaluation will be implemented if warranted.

**Commercial:** There are a total of 12 Commercial properties in McPherson County. A reappraisal of all commercial property in the county was conducted by Central Plains Valuation in 2021. New values have been applied following the reappraisal. New listings

were made with re-measuring, new data and pictures taken. Property record cards were updated. Market studies are completed each year on any Commercial Property Sales and values are adjusted if warranted.

**Agricultural:** Soil types and land valuation groups are entered and captured on the MIPS Computer System. One new soil type was added in 2017. The LCG conversion was completed in 2019 and was implemented for assessment year 2020. The conversion did not change McPherson County Agricultural land values. Market studies are done on all agricultural sales each year. Land usage for all Ag parcels was reviewed and updated as needed. Land values were set based on market value. New reappraisal values have been applied to all rural and residential outbuildings in the county. A county wide inspection and review was completed on all ag residences and mobile homes in 2021. It consisted of new data collection and pictures as needed. Property Record Cards were updated.

**Pick-up Work:** New improvements are added to the tax roll each year. Publications are made each year in the local paper informing patrons of the need to report new and improved structures. Building permits are required for all residential improvements and all other non-ag improvements. Information Statements are also received by the Assessor's office for new improvements. Values for all new improvements are established each year prior to the March 19th deadline.

## Future Appraisal Plans

**2026:** Central Plains Valuation will complete an inspection, review and reappraisal of all Residential property in McPherson County. The Marshall Swift Costing Manual and depreciation schedules will be updated. New improvements will be added to the property record cards. Data collection and new pictures will be applied to records and record cards. New values will be calculated based on a new depreciation schedule. Conduct a market study on all classes of agricultural land and set the values to be within the required statistical measures. Review sales study on mobile homes, residential and commercial property. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.

**2027:** A county wide inspection and reappraisal will be conducted on commercial properties and outbuildings. Add new improvements to the property record cards. Add new data and pictures to property record cards. Calculate new values using new depreciation schedule. Review sales and statistical measures to determine if any adjustments are needed to bring county residential properties into the required range of value. Conduct a market study on Agricultural land (dryland, grassland and irrigated) and set values accordingly. These are tentative plans. Some of the reappraisals and adjustments to property classes may be done sooner if the market dictates.

**2028:** Add new improvements to the property record cards. Add any new data and pictures to property record cards. Review sales and statistical measures to determine if any adjustments are needed to bring county values into the required range of value.

This plan of assessment was prepared and completed June 11, 2025.

Katherine E. Hoberg

Katherine E. Hoberg
McPherson County Clerk/Assessor

McPherson County Commissioner

McPherson County Commissioner

Jeffrey J. Arenstorf
McPherson County Commissioner