NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR

NEMAHA 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 Nemaha 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 Nemaha County.

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

For the Tax Commissioner

Sincerely,

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Mallory Lempka, Nemaha County Assessor

Property Assessment Division
Sarah Scott, Administrator
revenue.nebraska.gov/PAD

PO Box 98919
Lincoln, Nebraska 68509-8919
FAX 402-471-5993

Table of Contents

2026 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

Commission Summary

Statistical Reports and Displays:

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

Market Area Map
Valuation History Charts

County Reports:

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

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

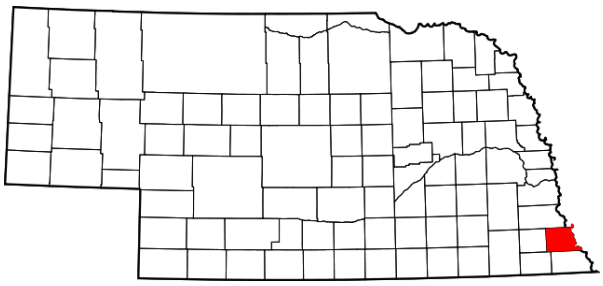
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

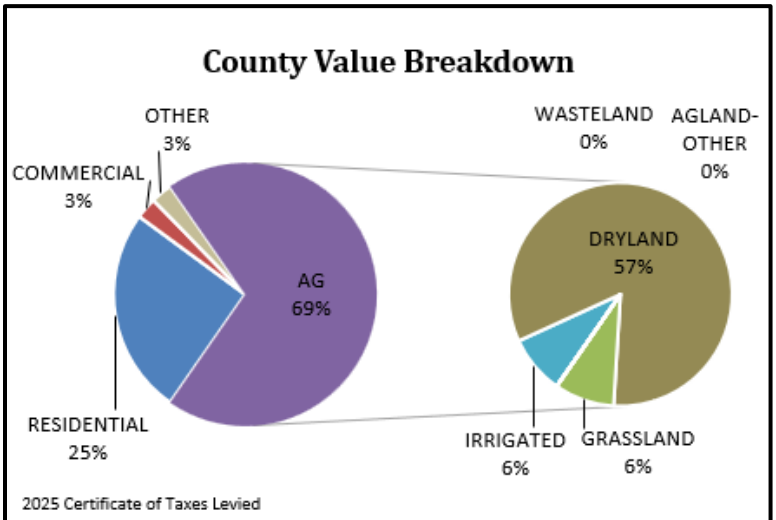
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

Further information may be found in Exhibit 94

County Overview

With a total area of 407 square miles, Nemaha County has 7,046 residents, a slight decrease from the 2020 U.S. Census.[1] The report indicates that 66% of county housing is owner occupied and 82% of residents occupy the same house as in the prior year.[1] The average home value in the county is $144,567.[2]





CITY POPULATION CHANGE

	2015	2025	*Change*
AUBURN	3,460	3,470	*0.3%*
BROCK	112	123	*9.8%*
BROWNVILLE	132	139	*5.3%*
JOHNSON	328	309	*-5.8%*
JULIAN	59	46	*-22.0%*
NEMAHA	149	114	*-23.5%*
PERU	865	648	*-25.1%*

The majority of the commercial properties in Nemaha County are located in and around Auburn, the county seat. According to the latest information available from the U.S. Census Bureau, there are 178 employer establishments with a total employment figure of 1,346. This represents a slight increase in total employment from 2022-2023.[1]

Agricultural land is the largest factor that contributes to the overall valuation base of the county. Dryland makes up the majority of the agricultural land in the county. Nemaha County is included in the Nemaha Natural Resources District (NRD).

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

[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.

The ales qualification and verification processes are reviewed. Sales questionnaires are mailed to the buyers of all residential sales. The percentage of qualified sales used in the county is above the statewide average. Further review of the sales roster indicates that all available arm's-length sales have been made available for measurement purposes.

The county assessor uses five valuation groups based on geographic and economic differences. The valuation groups are stratified by the largest city in Valuation Group 1, small villages in Valuation Groups 2 and 4 and rural residences in Valuation Group 5. Valuation Group 3 is Brownville and is unique in that it has a historical significance.

The six-year inspection and review processes are reviewed and is up to date. The county assessor and staff do the physical review taking new pictures and measurements.

The county assessor has a written valuation methodology on file.

2026 Residential Assessment Details for Nemaha 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	Auburn	2022	2020	2024	2024	Increase map area Red - 10% Increase map area Silver - 10%
2	Brock, Julian, Nemaha	2022	2020	2025*	2025*	
3	Brownville	2022	2020	2025*	2025*	
4	Johnson, Peru	2022	2020	2025*	2025*	
5	Rural	2022	2020	2022	2021-2022	Increase 1st acre to $35,000

Additional comments: Pick-up work completed.

* = assessment action for current year

Description of Analysis

Review of the statistical profile indicates there are 189 sales within the residential class of property with the median, mean, and COD all being within the acceptable range. The PRD is high overall and is primarily impacted by Valuation Group 1. Valuation Group 1 is significantly regressive and

should be adjusted in the next assessment model. A substat of this valuation group can be found in the appendices of this report.

Comparison of the sales and the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows that sold properties changed consistent with the abstract.

Equalization and Quality of Assessment

Review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable range and are therefore equalized. The quality of assessment of the residential property in Nemaha County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	114	93.55	95.97	90.96	17.90	105.51
2	8	96.46	93.38	90.68	09.80	102.98
3	9	94.28	90.76	90.55	12.11	100.23
4	33	97.04	98.95	96.51	14.09	102.53
5	25	96.06	92.52	89.62	23.03	103.24
_____ALL_____	189	94.28	95.67	91.29	17.44	104.80

Level of Value

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

Assessment Practices & Actions

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

The sales verification and qualification processes are reviewed. The usability percentage is below the statewide average. Sales questionnaires are mailed to both buyers and sellers. Further review of the disqualified sales roster indicated all arm's-length sales have been utilized for the measurement of the commercial class.

There are two commercial valuation groups in Nemaha County. Valuation Group 1 is the county seat with the highest activity. Valuation Group 2 is the remainder of the county.

The six-year inspection and review process is examined, and the Nemaha County Assessor is up to date with the statutory requirements. The reappraisal work is done by the county assessor via desk reviews performed using aerial imagery, physical inspections are completed when additional information is needed.

2026 Commercial Assessment Details for Nemaha 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	Auburn	2022	2008	2021	2021	Increased Improvements 15%
2	Remainder of County	2022	2008	2021	2021	Increased Improvements 15%, except in Peru

Additional comments: Pick-up work completed.

* = assessment action for current year

Description of Analysis

There are 28 sales in the commercial class, all three measures of central tendency are in the acceptable range and correlate closely. The qualitative statistics are within the acceptable parameters and support uniformity. The PRD in valuation group 1 is high, however, there is one high dollar outlier influencing the PRD. A substat of Valuation Group 1 can be found in the appendix of this report.

The comparison of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicates that the abstract changed five percentage points less than the sales file. Additional information was provided by the county assessor, regarding mixed use and rent-restricted housing parcels that were not subject to the 15%

adjustment, this information supported that there is no sign of sales bias. Assessment actions were uniformly applied within the class.

Equalization and Quality of Assessment

Review of the statistics with sufficient sales and assessment practices, suggest that assessments within the county are valued within the acceptable ranges, and are equalized. The quality assessment of the commercial property in Nemaha County complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	22	98.30	100.85	94.29	21.53	106.96
2	6	92.51	80.15	90.01	19.22	89.05
_____ALL_____	28	96.64	96.42	93.78	21.15	102.82

Level of Value

Based on analysis of all available information, the level of value for commercial property in Nemaha County is 97%.

Assessment Practices & Actions

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

The sales qualification and verification processes are reviewed. The percentage of sales used is below the statewide average. Sales questionnaires are mailed to buyers and sellers to gather further information. Review of the non-qualified sales roster indicates all available arm's-length sales are used.

There is one market area in Nemaha County. The Conservation Reserve Program (CRP) acres are identified, as well as all Wetland Reserve Program (WRP) acres. Intensive use has not been identified as a separate subclass.

The six-year inspection and review processes are reviewed. The Nemaha County Assessor is current with the review cycle. The county assessor reviews land use and agricultural outbuildings and dwellings using aerial imagery.

2025 Agricultural Assessment Details for Nemaha 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	2022	2020	2022	2021-2022	
AB DW	Agricultural dwellings	2022	2020	2022	2021-2022	

Additional comments: Pick-up work completed
* = assessment action for current year

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2026*	Irrigated Increased 10%, except class 3. Increased Dryland by 5%. Increased Grassland by 25-43%

Additional comments: Developed a recreational value at $3500. Increased 1st acre intensive use land to $35,000/acre, acres 2-10 $10,000 and excess acres at $4,000 each. All Irrigated parcels were updated to match the NRD shapefiles after reviewing the aerials from Eagleview pictometry.

* = assessment action for current year

2026 Agricultural Correlation for Nemaha County

Description of Analysis

There are 51 sales in the agricultural class. All three measures of central tendency are within the prescribed parameters. COD supports the median as an indicator of the level of value. Review of the 80% Majority Land Use (MLU) subclass indicates that only dryland has a sufficient sample of sales. Further review of the Average Acre Value Comparison Chart supports that agricultural values are equalized with adjoining counties.

Comparison of the 2025 Certificate of Taxes Levied (CTL) to the 2026 County Abstract of Assessment, Form 45 supports the reported actions of the county assessor and indicates that all land values reflect that the reported adjustments were uniformly adjusted.

Equalization and Quality of Assessment

Review of the assessment actions supports that the agricultural improvements have been assessed similarly to rural residential properties. Agricultural land has been uniformly valued within the acceptable range. The quality of assessment of agricultural property in Nemaha County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
_____Dry_____						
County	31	70.26	74.94	70.43	19.68	106.40
1	31	70.26	74.94	70.43	19.68	106.40
_____Grass_____						
County	2	54.06	54.06	53.82	06.64	100.45
1	2	54.06	54.06	53.82	06.64	100.45
_____ALL_____	51	70.26	74.00	71.52	19.33	103.47

Level of Value

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

2026 Opinions of the Property Tax Administrator for Nemaha 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	**94**	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	**97**	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	**70**	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 Nemaha County

Residential Real Property - Current

Number of Sales	189	Median	94.28
Total Sales Price	$29,660,216	Mean	95.67
Total Adj. Sales Price	$29,660,216	Wgt. Mean	91.29
Total Assessed Value	$27,077,756	Average Assessed Value of the Base	$117,965
Avg. Adj. Sales Price	$156,932	Avg. Assessed Value	$143,269

Confidence Interval - Current

95% Median C.I	91.07 to 96.37
95% Wgt. Mean C.I	88.56 to 94.03
95% Mean C.I	92.03 to 99.31
% of Value of the Class of all Real Property Value in the County	21.25
% of Records Sold in the Study Period	5.99
% of Value Sold in the Study Period	7.27

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	219	97	96.90
2024	228	98	97.88
2023	257	97	97.18
2022	248	98	97.71

2026 Commission Summary

for Nemaha County

Commercial Real Property - Current

Number of Sales	28	Median	96.64
Total Sales Price	$3,105,890	Mean	96.42
Total Adj. Sales Price	$3,105,890	Wgt. Mean	93.78
Total Assessed Value	$2,912,781	Average Assessed Value of the Base	$100,755
Avg. Adj. Sales Price	$110,925	Avg. Assessed Value	$104,028

Confidence Interval - Current

95% Median C.I	84.48 to 108.98
95% Wgt. Mean C.I	82.36 to 105.20
95% Mean C.I	85.79 to 107.05
% of Value of the Class of all Real Property Value in the County	2.67
% of Records Sold in the Study Period	6.02
% of Value Sold in the Study Period	6.22

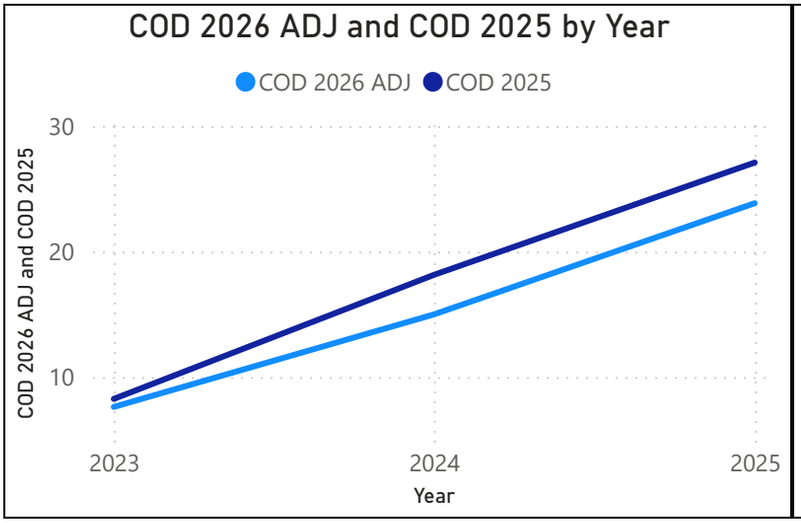
Commercial Real Property - History

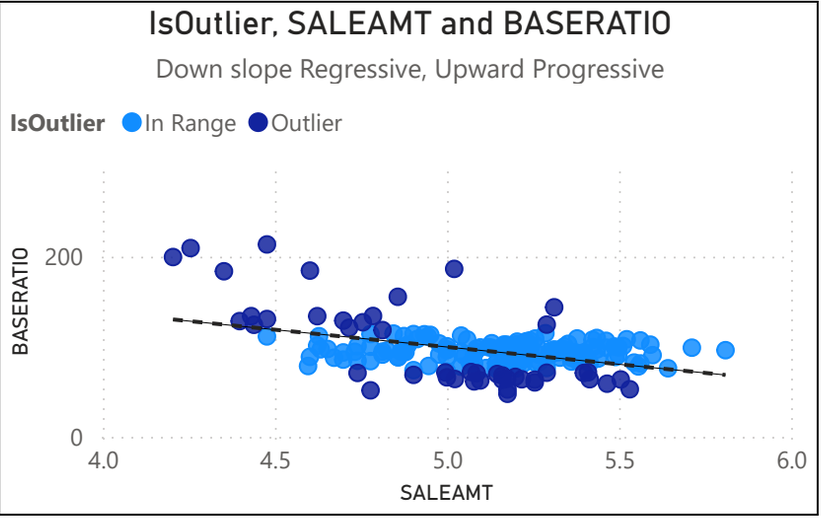
Year	Number of Sales	LOV	Median
2025	55	100	92.25
2024	33	99	99.23
2023	34	100	99.56
2022	29	100	99.62

Nemaha 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	114	93.55	87.36	7.08%	95.97	90.89	5.58%	90.96	86.58	5.06%
2	8	96.46	86.99	10.88%	93.38	81.57	14.48%	90.68	78.46	15.56%
3	9	94.28	74.56	26.45%	90.76	74.37	22.04%	90.55	76.23	18.78%
4	33	97.04	85.15	13.97%	98.95	82.21	20.36%	96.51	81.36	18.61%
5	25	96.06	83.84	14.58%	92.52	86.72	6.69%	89.62	82.77	8.28%
Total	**189**	**94.28**	**85.17**	**10.70%**	**95.67**	**87.64**	**9.16%**	**91.29**	**84.29**	**8.31%**

		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	114	17.90	18.82	-4.88%	105.50	104.98	0.50%	47.67	47.67	0.00%	213.45	213.45	0.00%
2	8	9.79	20.69	-52.68%	102.98	103.96	-0.94%	64.42	47.87	34.56%	111.37	107.44	3.66%
3	9	12.12	6.37	90.12%	100.23	97.56	2.74%	66.47	63.61	4.50%	108.01	84.60	27.68%
4	33	14.09	22.28	-36.77%	102.53	101.04	1.47%	70.50	28.96	143.44%	134.05	130.22	2.94%
5	25	23.03	28.87	-20.23%	103.24	104.77	-1.47%	52.46	43.89	19.53%	186.29	181.53	2.62%
Total	**189**	**17.44**	**20.88**	**-16.48%**	**104.80**	**103.98**	**0.79%**	**47.67**	**28.96**	**64.62%**	**213.45**	**213.45**	**0.00%**





64 Nemaha

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 :	189	MEDIAN :	94	COV :	26.70
Total Sales Price :	29,660,216	WGT. MEAN :	91	STD :	25.54
Total Adj. Sales Price :	29,660,216	MEAN :	96	Avg. Abs. Dev :	16.44
Total Assessed Value :	27,077,756				
Avg. Adj. Sales Price :	156,932	COD :	17.44	MAX Sales Ratio :	213.45
Avg. Assessed Value :	143,269	PRD :	104.80	MIN Sales Ratio :	47.67

95% Median C.I. :	91.07 to 96.37
95% Wgt. Mean C.I. :	88.56 to 94.03
95% Mean C.I. :	92.03 to 99.31

Printed:3/18/2026 4:40:52PM

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	21	99.42	100.70	100.42	07.61	100.28	81.35	130.67	93.57 to 103.81	166,595	167,297
01-JAN-24 To 31-MAR-24	11	108.43	106.53	98.77	13.68	107.86	63.29	133.84	82.19 to 128.91	136,951	135,270
01-APR-24 To 30-JUN-24	26	92.99	95.12	94.68	11.98	100.46	52.46	120.98	88.33 to 102.26	148,954	141,028
01-JUL-24 To 30-SEP-24	38	93.98	91.26	88.22	14.88	103.45	52.70	155.33	81.46 to 96.05	148,618	131,115
01-OCT-24 To 31-DEC-24	22	92.83	91.35	86.51	15.71	105.59	63.84	134.05	71.38 to 102.33	162,318	140,419
01-JAN-25 To 31-MAR-25	17	95.69	99.22	89.71	18.52	110.60	66.47	199.45	81.36 to 108.01	142,202	127,567
01-APR-25 To 30-JUN-25	26	87.34	88.29	90.04	20.36	98.06	51.50	186.29	75.89 to 97.13	165,665	149,171
01-JUL-25 To 30-SEP-25	28	87.99	102.24	88.67	30.94	115.30	47.67	213.45	82.31 to 100.68	172,830	153,255
_____Study Yrs_____											
01-OCT-23 To 30-SEP-24	96	95.92	96.12	93.98	13.26	102.28	52.46	155.33	92.15 to 99.21	151,305	142,191
01-OCT-24 To 30-SEP-25	93	90.89	95.21	88.72	21.99	107.32	47.67	213.45	85.13 to 95.69	162,741	144,381
_____Calendar Yrs_____											
01-JAN-24 To 31-DEC-24	97	93.96	94.05	90.61	14.99	103.80	52.46	155.33	89.92 to 97.04	150,492	136,354
_____ALL_____	189	94.28	95.67	91.29	17.44	104.80	47.67	213.45	91.07 to 96.37	156,932	143,269

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	114	93.55	95.97	90.96	17.90	105.51	47.67	213.45	89.92 to 95.69	149,677	136,150
2	8	96.46	93.38	90.68	09.80	102.98	64.42	111.37	64.42 to 111.37	106,563	96,627
3	9	94.28	90.76	90.55	12.11	100.23	66.47	108.01	77.12 to 106.47	194,000	175,660
4	33	97.04	98.95	96.51	14.09	102.53	70.50	134.05	89.88 to 105.58	106,523	102,801
5	25	96.06	92.52	89.62	23.03	103.24	52.46	186.29	71.07 to 103.81	259,332	232,410
_____ALL_____	189	94.28	95.67	91.29	17.44	104.80	47.67	213.45	91.07 to 96.37	156,932	143,269

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	188	94.12	95.49	91.25	17.36	104.65	47.67	213.45	91.07 to 96.06	157,608	143,822
06											
07	1	130.67	130.67	130.67	00.00	100.00	130.67	130.67	N/A	30,000	39,200
_____ALL_____	189	94.28	95.67	91.29	17.44	104.80	47.67	213.45	91.07 to 96.37	156,932	143,269

64 Nemaha

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 :	189	MEDIAN :	94	COV :	26.70
Total Sales Price :	29,660,216	WGT. MEAN :	91	STD :	25.54
Total Adj. Sales Price :	29,660,216	MEAN :	96	Avg. Abs. Dev :	16.44
Total Assessed Value :	27,077,756				
Avg. Adj. Sales Price :	156,932	COD :	17.44	MAX Sales Ratio :	213.45
Avg. Assessed Value :	143,269	PRD :	104.80	MIN Sales Ratio :	47.67

95% Median C.I. :	91.07 to 96.37
95% Wgt. Mean C.I. :	88.56 to 94.03
95% Mean C.I. :	92.03 to 99.31

Printed:3/18/2026 4:40:52PM

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	6	158.77	163.16	156.86	21.64	104.02	124.24	209.41	124.24 to 209.41	22,667	35,554
__Ranges Excl. Low $__											
Greater Than 4,999	189	94.28	95.67	91.29	17.44	104.80	47.67	213.45	91.07 to 96.37	156,932	143,269
Greater Than 14,999	189	94.28	95.67	91.29	17.44	104.80	47.67	213.45	91.07 to 96.37	156,932	143,269
Greater Than 29,999	183	93.86	93.46	90.99	15.67	102.71	47.67	213.45	90.71 to 95.86	161,335	146,800
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	6	158.77	163.16	156.86	21.64	104.02	124.24	209.41	124.24 to 209.41	22,667	35,554
30,000 TO 59,999	22	100.27	111.00	108.10	22.04	102.68	70.82	213.45	88.69 to 127.05	45,858	49,574
60,000 TO 99,999	30	95.78	99.02	98.75	15.69	100.27	51.50	155.33	91.19 to 111.29	75,984	75,037
100,000 TO 149,999	45	88.66	87.52	87.06	15.81	100.53	61.42	186.29	77.76 to 94.54	126,222	109,891
150,000 TO 249,999	54	92.89	91.03	91.72	13.17	99.25	47.67	143.68	87.79 to 96.90	188,126	172,541
250,000 TO 499,999	30	90.72	88.06	88.03	14.10	100.03	52.70	109.65	82.03 to 99.32	307,900	271,057
500,000 TO 999,999	2	97.46	97.46	97.30	01.44	100.16	96.06	98.85	N/A	580,000	564,340
1,000,000 +											
_____ALL_____	189	94.28	95.67	91.29	17.44	104.80	47.67	213.45	91.07 to 96.37	156,932	143,269

RESIDENTIAL IMPROVED **Type : Qualified**

Number of Sales :	114	Median :	94	COV :	28.80	95% Median C.I. :	89.92 to 95.69
Total Sales Price :	17,063,159	Wgt. Mean :	91	STD :	27.64	95% Wgt. Mean C.I. :	87.77 to 94.16
Total Adj. Sales Price :	17,063,159	Mean :	96	Avg.Abs.Dev :	16.75	95% Mean C.I. :	90.90 to 101.04
Total Assessed Value :	15,521,119						
Avg. Adj. Sales Price :	149,677	COD :	17.90	MAX Sales Ratio :	213.45		
Avg. Assessed Value :	136,150	PRD :	105.51	MIN Sales Ratio :	47.67		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Qrtrs_____											
10/01/2023 To 12/31/2023	11	98.92	102.08	100.72	11.73	101.35	81.35	130.67	89.90 to 124.48	158,727	159,874
01/01/2024 To 03/31/2024	7	103.56	100.15	90.95	14.45	110.12	63.29	128.91	63.29 to 128.91	118,286	107,584
04/01/2024 To 06/30/2024	15	92.04	95.55	95.57	10.30	99.98	76.21	120.98	86.04 to 102.26	189,033	180,665
07/01/2024 To 09/30/2024	22	94.95	95.69	96.14	10.10	99.53	73.91	143.68	85.60 to 99.14	130,136	125,116
10/01/2024 To 12/31/2024	13	92.13	88.62	87.92	10.97	100.80	63.84	111.60	68.68 to 100.41	181,962	159,976
01/01/2025 To 03/31/2025	12	92.14	99.76	89.58	20.09	111.36	71.86	199.45	81.36 to 105.15	144,161	129,138
04/01/2025 To 06/30/2025	14	77.07	77.71	79.27	14.23	98.03	51.50	100.66	63.77 to 94.72	130,000	103,048
07/01/2025 To 09/30/2025	20	89.63	107.04	86.08	37.98	124.35	47.67	213.45	78.04 to 103.12	143,762	123,745
_____Study Yrs_____											
10/01/2023 To 09/30/2024	55	95.79	97.50	96.39	11.61	101.15	63.29	143.68	92.04 to 100.24	150,409	144,986
10/01/2024 To 09/30/2025	59	88.58	94.54	85.85	23.94	110.12	47.67	213.45	81.52 to 93.86	148,994	127,914
_____Calendar Yrs_____											
01/01/2024 To 12/31/2024	57	94.33	94.59	93.29	11.54	101.39	63.29	143.68	90.93 to 99.14	156,000	145,531
_______ALL_______											
10/01/2023 To 09/30/2025	114	93.55	95.97	90.96	17.90	105.51	47.67	213.45	89.92 to 95.69	149,677	136,150

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	114	93.55	95.97	90.96	17.90	105.51	47.67	213.45	89.92 to 95.69	149,677	136,150
_______ALL_______											
10/01/2023 To 09/30/2025	114	93.55	95.97	90.96	17.90	105.51	47.67	213.45	89.92 to 95.69	149,677	136,150

RESIDENTIAL IMPROVED **Type : Qualified**

Number of Sales :	114	Median :	94	COV :	28.80	95% Median C.I. :	89.92 to 95.69
Total Sales Price :	17,063,159	Wgt. Mean :	91	STD :	27.64	95% Wgt. Mean C.I. :	87.77 to 94.16
Total Adj. Sales Price :	17,063,159	Mean :	96	Avg.Abs.Dev :	16.75	95% Mean C.I. :	90.90 to 101.04
Total Assessed Value :	15,521,119						
Avg. Adj. Sales Price :	149,677	COD :	17.90	MAX Sales Ratio :	213.45		
Avg. Assessed Value :	136,150	PRD :	105.51	MIN Sales Ratio :	47.67		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	113	93.53	95.66	90.89	17.72	105.25	47.67	213.45	89.90 to 95.69	150,736	137,008
06											
07	1	130.67	130.67	130.67		100.00	130.67	130.67	N/A	30,000	39,200
_____ALL_____											
10/01/2023 To 09/30/2025	114	93.55	95.97	90.96	17.90	105.51	47.67	213.45	89.92 to 95.69	149,677	136,150

RESIDENTIAL IMPROVED **Type : Qualified**

Number of Sales :	114	Median :	94	COV :	28.80
Total Sales Price :	17,063,159	Wgt. Mean :	91	STD :	27.64
Total Adj. Sales Price :	17,063,159	Mean :	96	Avg.Abs.Dev :	16.75
Total Assessed Value :	15,521,119				
Avg. Adj. Sales Price :	149,677	COD :	17.90	MAX Sales Ratio :	213.45
Avg. Assessed Value :	136,150	PRD :	105.51	MIN Sales Ratio :	47.67

95% Median C.I. :	89.92 to 95.69										
95% Wgt. Mean C.I. :	87.77 to 94.16										
95% Mean C.I. :	90.90 to 101.04										

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	191.56	181.60	176.14	11.92	103.10	133.87	209.41	N/A	20,875	36,769
__Ranges Excl. Low $__											
Greater Than 4,999	114	93.55	95.97	90.96	17.90	105.51	47.67	213.45	89.92 to 95.69	149,677	136,150
Greater Than 15,000	114	93.55	95.97	90.96	17.90	105.51	47.67	213.45	89.92 to 95.69	149,677	136,150
Greater Than 30,000	110	92.14	92.85	90.54	15.34	102.55	47.67	213.45	88.69 to 94.72	154,361	139,764
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	191.56	181.60	176.14	11.92	103.10	133.87	209.41	N/A	20,875	36,769
30,000 TO 59,999	14	100.27	115.62	111.64	25.84	103.57	78.52	213.45	85.60 to 130.67	45,638	50,951
60,000 TO 99,999	18	98.31	95.69	96.20	14.09	99.47	51.50	118.38	88.18 to 111.29	78,874	75,875
100,000 TO 149,999	25	89.92	84.86	85.46	12.93	99.30	61.42	102.33	76.21 to 94.72	125,780	107,490
150,000 TO 249,999	39	90.93	90.40	91.31	12.70	99.00	47.67	143.68	85.13 to 96.37	189,987	173,468
250,000 TO 499,999	14	89.57	87.55	87.99	11.68	99.50	63.55	108.21	78.04 to 100.68	311,929	274,463
500,000 TO 999,999											
1,000,000 +											
_____ALL_____											
10/01/2023 To 09/30/2025	114	93.55	95.97	90.96	17.90	105.51	47.67	213.45	89.92 to 95.69	149,677	136,150

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

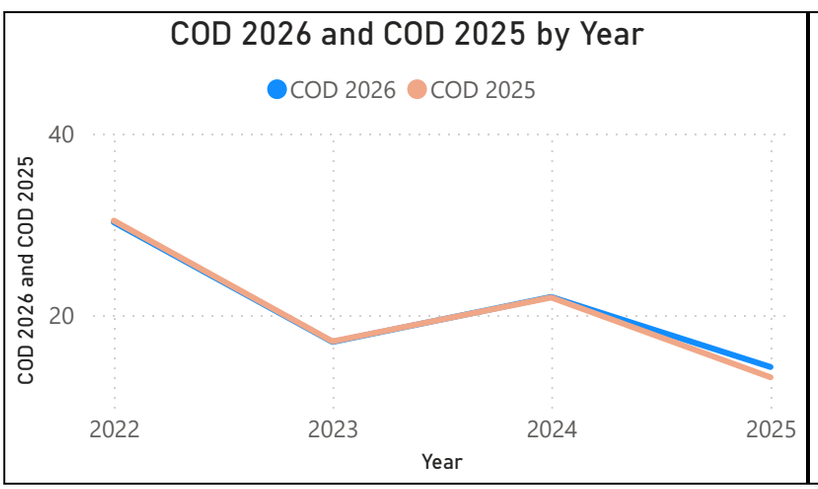
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	0%

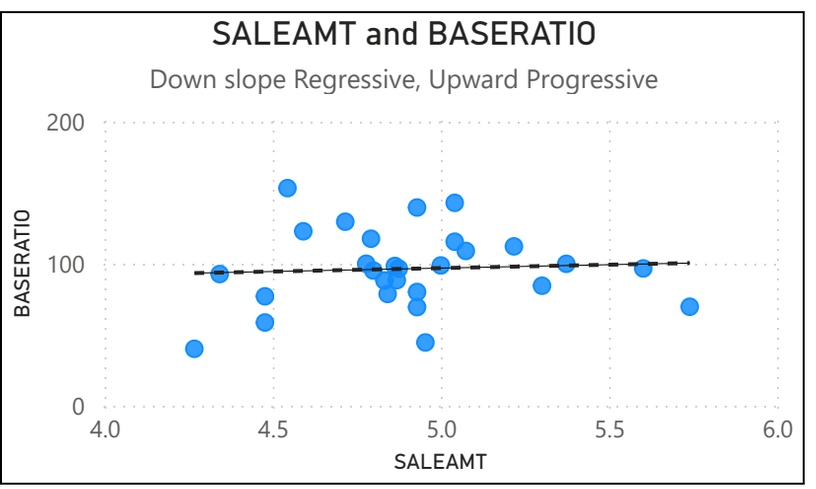
What IF

Nemaha 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	22	98.29	86.54	13.58%	100.85	89.45	12.75%	94.29	83.92	12.36%
2	6	92.51	86.74	6.66%	80.15	74.41	7.70%	90.01	83.72	7.51%
Total	**28**	**96.64**	**86.74**	**11.42%**	**96.42**	**86.23**	**11.82%**	**93.78**	**83.90**	**11.79%**

		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	22	21.52	21.68	-0.74%	106.96	106.59	12.75%	44.55	39.75	12.07%	153.21	135.84	12.79%
2	6	19.22	18.66	3.02%	89.04	88.88	7.70%	40.08	36.11	11.00%	98.76	96.61	2.22%
Total	**28**	**21.15**	**21.00**	**0.71%**	**102.81**	**102.78**	**11.82%**	**40.08**	**36.11**	**11.00%**	**153.21**	**135.84**	**12.79%**





64 Nemaha

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 :	28	MEDIAN :	97	COV :	28.42
Total Sales Price :	3,105,890	WGT. MEAN :	94	STD :	27.40
Total Adj. Sales Price :	3,105,890	MEAN :	96	Avg. Abs. Dev :	20.44
Total Assessed Value :	2,912,781				
Avg. Adj. Sales Price :	110,925	COD :	21.15	MAX Sales Ratio :	153.21
Avg. Assessed Value :	104,028	PRD :	102.82	MIN Sales Ratio :	40.08

95% Median C.I. :	84.48 to 108.98
95% Wgt. Mean C.I. :	82.36 to 105.20
95% Mean C.I. :	85.79 to 107.05

Printed:3/18/2026 4:40:54PM

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	5	88.18	104.09	94.78	30.22	109.82	69.43	153.21	N/A	65,000	61,608
01-JAN-23 To 31-MAR-23	3	98.76	112.74	115.22	15.61	97.85	96.61	142.86	N/A	95,000	109,454
01-APR-23 To 30-JUN-23	2	92.54	92.54	95.38	04.46	97.02	88.41	96.67	N/A	237,000	226,056
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	3	77.03	73.85	68.44	23.98	107.90	44.55	99.97	N/A	60,000	41,062
01-JAN-24 To 31-MAR-24	1	99.92	99.92	99.92	00.00	100.00	99.92	99.92	N/A	236,195	235,995
01-APR-24 To 30-JUN-24	1	95.17	95.17	95.17	00.00	100.00	95.17	95.17	N/A	63,000	59,959
01-JUL-24 To 30-SEP-24	3	98.41	92.68	112.11	33.70	82.67	40.08	139.55	N/A	58,833	65,958
01-OCT-24 To 31-DEC-24	2	75.65	75.65	73.03	22.54	103.59	58.60	92.70	N/A	26,000	18,988
01-JAN-25 To 31-MAR-25	3	108.98	98.06	82.15	14.00	119.37	69.70	115.49	N/A	259,565	213,243
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25	5	112.18	103.15	98.89	13.77	104.31	78.68	122.82	N/A	107,100	105,910
_____Study Yrs_____											
01-OCT-22 To 30-SEP-23	10	96.64	104.38	100.42	20.52	103.94	69.43	153.21	80.09 to 142.86	108,400	108,852
01-OCT-23 To 30-SEP-24	8	96.79	86.84	94.10	23.38	92.28	40.08	139.55	40.08 to 139.55	81,962	77,127
01-OCT-24 To 30-SEP-25	10	100.84	96.12	88.37	19.13	108.77	58.60	122.82	69.70 to 117.58	136,620	120,725
_____Calendar Yrs_____											
01-JAN-23 To 31-DEC-23	8	96.64	93.11	96.24	17.03	96.75	44.55	142.86	44.55 to 142.86	117,375	112,958
01-JAN-24 To 31-DEC-24	7	95.17	89.20	100.78	21.99	88.51	40.08	139.55	40.08 to 139.55	75,385	75,972
_____ALL_____	28	96.64	96.42	93.78	21.15	102.82	40.08	153.21	84.48 to 108.98	110,925	104,028

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	22	98.30	100.85	94.29	21.53	106.96	44.55	153.21	80.09 to 117.58	124,336	117,241
2	6	92.51	80.15	90.01	19.22	89.05	40.08	98.76	40.08 to 98.76	61,750	55,581
_____ALL_____	28	96.64	96.42	93.78	21.15	102.82	40.08	153.21	84.48 to 108.98	110,925	104,028

64 Nemaha

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 :	28	MEDIAN :	97	COV :	28.42
Total Sales Price :	3,105,890	WGT. MEAN :	94	STD :	27.40
Total Adj. Sales Price :	3,105,890	MEAN :	96	Avg. Abs. Dev :	20.44
Total Assessed Value :	2,912,781				
Avg. Adj. Sales Price :	110,925	COD :	21.15	MAX Sales Ratio :	153.21
Avg. Assessed Value :	104,028	PRD :	102.82	MIN Sales Ratio :	40.08

95% Median C.I. :	84.48 to 108.98
95% Wgt. Mean C.I. :	82.36 to 105.20
95% Mean C.I. :	85.79 to 107.05

Printed:3/18/2026 4:40:54PM

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	96.61	88.74	80.33	10.42	110.47	69.70	99.92	N/A	287,065	230,596
03	25	96.67	97.34	98.94	22.43	98.38	40.08	153.21	84.48 to 112.18	89,788	88,840
04											
_____ALL_____	28	96.64	96.42	93.78	21.15	102.82	40.08	153.21	84.48 to 108.98	110,925	104,028

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	66.39	66.39	68.67	39.63	96.68	40.08	92.70	N/A	20,250	13,905
__Ranges Excl. Low $__											
Greater Than 4,999	28	96.64	96.42	93.78	21.15	102.82	40.08	153.21	84.48 to 108.98	110,925	104,028
Greater Than 14,999	28	96.64	96.42	93.78	21.15	102.82	40.08	153.21	84.48 to 108.98	110,925	104,028
Greater Than 29,999	26	97.54	98.73	94.11	20.18	104.91	44.55	153.21	84.48 to 112.18	117,900	110,960
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	66.39	66.39	68.67	39.63	96.68	40.08	92.70	N/A	20,250	13,905
30,000 TO 59,999	5	122.82	108.24	112.68	23.96	96.06	58.60	153.21	N/A	37,200	41,916
60,000 TO 99,999	12	91.79	91.39	90.28	17.98	101.23	44.55	139.55	78.68 to 99.97	74,125	66,918
100,000 TO 149,999	4	112.24	116.52	116.78	11.27	99.78	98.76	142.86	N/A	109,674	128,075
150,000 TO 249,999	3	99.92	98.86	98.15	09.24	100.72	84.48	112.18	N/A	200,398	196,686
250,000 TO 499,999	1	96.67	96.67	96.67	00.00	100.00	96.67	96.67	N/A	400,000	386,685
500,000 TO 999,999	1	69.70	69.70	69.70	00.00	100.00	69.70	69.70	N/A	550,000	383,333
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_____	28	96.64	96.42	93.78	21.15	102.82	40.08	153.21	84.48 to 108.98	110,925	104,028

64 Nemaha

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 :	28	MEDIAN :	97	COV :	28.42
Total Sales Price :	3,105,890	WGT. MEAN :	94	STD :	27.40
Total Adj. Sales Price :	3,105,890	MEAN :	96	Avg. Abs. Dev :	20.44
Total Assessed Value :	2,912,781				
Avg. Adj. Sales Price :	110,925	COD :	21.15	MAX Sales Ratio :	153.21
Avg. Assessed Value :	104,028	PRD :	102.82	MIN Sales Ratio :	40.08

95% Median C.I. :	84.48 to 108.98
95% Wgt. Mean C.I. :	82.36 to 105.20
95% Mean C.I. :	85.79 to 107.05

Printed:3/18/2026 4:40:54PM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	96.67	96.67	96.67	00.00	100.00	96.67	96.67	N/A	400,000	386,685
319	1	139.55	139.55	139.55	00.00	100.00	139.55	139.55	N/A	85,000	118,619
341	1	69.43	69.43	69.43	00.00	100.00	69.43	69.43	N/A	85,000	59,018
344	5	115.49	110.24	109.11	11.95	101.04	88.18	129.55	N/A	66,400	72,446
352	3	96.61	88.74	80.33	10.42	110.47	69.70	99.92	N/A	287,065	230,596
353	6	96.34	99.46	101.95	23.18	97.56	58.60	153.21	58.60 to 153.21	66,167	67,459
406	2	58.56	58.56	62.94	31.56	93.04	40.08	77.03	N/A	24,250	15,262
436	1	108.98	108.98	108.98	00.00	100.00	108.98	108.98	N/A	118,695	129,352
442	4	83.55	77.51	75.71	19.03	102.38	44.55	98.41	N/A	76,625	58,011
446	1	84.48	84.48	84.48	00.00	100.00	84.48	84.48	N/A	200,000	168,966
499	1	142.86	142.86	142.86	00.00	100.00	142.86	142.86	N/A	110,000	157,141
530	1	98.76	98.76	98.76	00.00	100.00	98.76	98.76	N/A	100,000	98,761
552	1	117.58	117.58	117.58	00.00	100.00	117.58	117.58	N/A	62,000	72,899
_____ALL_____	28	96.64	96.42	93.78	21.15	102.82	40.08	153.21	84.48 to 108.98	110,925	104,028

COMMERCIAL IMPROVED — **Type : Qualified**

Number of Sales :	22	Median :	98	COV :	26.64	95% Median C.I. :	80.09 to 117.58
Total Sales Price :	2,735,390	Wgt. Mean :	94	STD :	26.87	95% Wgt. Mean C.I. :	81.07 to 107.52
Total Adj. Sales Price :	2,735,390	Mean :	101	Avg.Abs.Dev :	21.16	95% Mean C.I. :	88.93 to 112.77
Total Assessed Value :	2,579,298						
Avg. Adj. Sales Price :	124,336	COD :	21.53	MAX Sales Ratio :	153.21		
Avg. Assessed Value :	117,241	PRD :	106.96	MIN Sales Ratio :	44.55		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Qrtrs_____											
10/01/2022 To 12/31/2022	5	88.18	104.09	94.78	30.22	109.82	69.43	153.21	N/A	65,000	61,608
01/01/2023 To 03/31/2023	1	142.86	142.86	142.86		100.00	142.86	142.86	N/A	110,000	157,141
04/01/2023 To 06/30/2023	1	96.67	96.67	96.67		100.00	96.67	96.67	N/A	400,000	386,685
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	3	77.03	73.85	68.44	23.98	107.90	44.55	99.97	N/A	60,000	41,062
01/01/2024 To 03/31/2024	1	99.92	99.92	99.92		100.00	99.92	99.92	N/A	236,195	235,995
04/01/2024 To 06/30/2024	1	95.17	95.17	95.17		100.00	95.17	95.17	N/A	63,000	59,959
07/01/2024 To 09/30/2024	1	139.55	139.55	139.55		100.00	139.55	139.55	N/A	85,000	118,619
10/01/2024 To 12/31/2024	1	92.70	92.70	92.70		100.00	92.70	92.70	N/A	22,000	20,395
01/01/2025 To 03/31/2025	3	108.98	98.06	82.15	14.00	119.37	69.70	115.49	N/A	259,565	213,243
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	5	112.18	103.15	98.89	13.77	104.31	78.68	122.82	N/A	107,100	105,910
_____Study Yrs_____											
10/01/2022 To 09/30/2023	7	96.67	108.57	102.02	27.77	106.42	69.43	153.21	69.43 to 153.21	119,286	121,695
10/01/2023 To 09/30/2024	6	97.55	92.70	95.31	20.96	97.26	44.55	139.55	44.55 to 139.55	94,033	89,627
10/01/2024 To 09/30/2025	9	108.98	100.29	89.03	14.53	112.65	69.70	122.82	78.68 to 117.58	148,466	132,186
_____Calendar Yrs_____											
01/01/2023 To 12/31/2023	5	96.67	92.22	96.67	25.09	95.40	44.55	142.86	N/A	138,000	133,402
01/01/2024 To 12/31/2024	4	97.55	106.84	107.08	13.22	99.78	92.70	139.55	N/A	101,549	108,742
_______ALL_______											
10/01/2022 To 09/30/2025	22	98.30	100.85	94.29	21.53	106.96	44.55	153.21	80.09 to 117.58	124,336	117,241

COMMERCIAL IMPROVED **Type : Qualified**

Number of Sales :	22	Median :	98	COV :	26.64	95% Median C.I. :	80.09 to 117.58
Total Sales Price :	2,735,390	Wgt. Mean :	94	STD :	26.87	95% Wgt. Mean C.I. :	81.07 to 107.52
Total Adj. Sales Price :	2,735,390	Mean :	101	Avg.Abs.Dev :	21.16	95% Mean C.I. :	88.93 to 112.77
Total Assessed Value :	2,579,298						
Avg. Adj. Sales Price :	124,336	COD :	21.53	MAX Sales Ratio :	153.21		
Avg. Assessed Value :	117,241	PRD :	106.96	MIN Sales Ratio :	44.55		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	22	98.30	100.85	94.29	21.53	106.96	44.55	153.21	80.09 to 117.58	124,336	117,241
_____ALL_____											
10/01/2022 To 09/30/2025	22	98.30	100.85	94.29	21.53	106.96	44.55	153.21	80.09 to 117.58	124,336	117,241

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
02	2	84.81	84.81	78.78	17.82	107.65	69.70	99.92	N/A	393,098	309,664
03	20	98.32	102.46	100.55	22.13	101.90	44.55	153.21	84.48 to 117.58	97,460	97,999
04											
_____ALL_____											
10/01/2022 To 09/30/2025	22	98.30	100.85	94.29	21.53	106.96	44.55	153.21	80.09 to 117.58	124,336	117,241

COMMERCIAL IMPROVED — **Type : Qualified**

Number of Sales :	22	Median :	98	COV :	26.64	95% Median C.I. :	80.09 to 117.58
Total Sales Price :	2,735,390	Wgt. Mean :	94	STD :	26.87	95% Wgt. Mean C.I. :	81.07 to 107.52
Total Adj. Sales Price :	2,735,390	Mean :	101	Avg.Abs.Dev :	21.16	95% Mean C.I. :	88.93 to 112.77
Total Assessed Value :	2,579,298						
Avg. Adj. Sales Price :	124,336	COD :	21.53	MAX Sales Ratio :	153.21		
Avg. Assessed Value :	117,241	PRD :	106.96	MIN Sales Ratio :	44.55		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	92.70	92.70	92.70		100.00	92.70	92.70	N/A	22,000	20,395
__Ranges Excl. Low $__											
Greater Than 4,999	22	98.30	100.85	94.29	21.53	106.96	44.55	153.21	80.09 to 117.58	124,336	117,241
Greater Than 15,000	22	98.30	100.85	94.29	21.53	106.96	44.55	153.21	80.09 to 117.58	124,336	117,241
Greater Than 30,000	21	99.92	101.24	94.31	21.84	107.35	44.55	153.21	80.09 to 117.58	129,209	121,853
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	92.70	92.70	92.70		100.00	92.70	92.70	N/A	22,000	20,395
30,000 TO 59,999	4	126.19	120.65	123.08	16.43	98.03	77.03	153.21	N/A	39,000	48,000
60,000 TO 99,999	9	88.18	90.36	88.88	22.62	101.67	44.55	139.55	69.43 to 117.58	74,167	65,921
100,000 TO 149,999	3	115.49	122.44	122.10	09.78	100.28	108.98	142.86	N/A	112,898	137,846
150,000 TO 249,999	3	99.92	98.86	98.15	09.24	100.72	84.48	112.18	N/A	200,398	196,686
250,000 TO 499,999	1	96.67	96.67	96.67		100.00	96.67	96.67	N/A	400,000	386,685
500,000 TO 999,999	1	69.70	69.70	69.70		100.00	69.70	69.70	N/A	550,000	383,333
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_____											
10/01/2022 To 09/30/2025	22	98.30	100.85	94.29	21.53	106.96	44.55	153.21	80.09 to 117.58	124,336	117,241

COMMERCIAL IMPROVED **Type : Qualified**

Number of Sales :	22	Median :	98	COV :	26.64	95% Median C.I. :	80.09 to 117.58
Total Sales Price :	2,735,390	Wgt. Mean :	94	STD :	26.87	95% Wgt. Mean C.I. :	81.07 to 107.52
Total Adj. Sales Price :	2,735,390	Mean :	101	Avg.Abs.Dev :	21.16	95% Mean C.I. :	88.93 to 112.77
Total Assessed Value :	2,579,298						
Avg. Adj. Sales Price :	124,336	COD :	21.53	MAX Sales Ratio :	153.21		
Avg. Assessed Value :	117,241	PRD :	106.96	MIN Sales Ratio :	44.55		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
306	1	96.67	96.67	96.67		100.00	96.67	96.67	N/A	400,000	386,685
319	1	139.55	139.55	139.55		100.00	139.55	139.55	N/A	85,000	118,619
341	1	69.43	69.43	69.43		100.00	69.43	69.43	N/A	85,000	59,018
344	5	115.49	110.24	109.11	11.95	101.04	88.18	129.55	N/A	66,400	72,446
352	2	84.81	84.81	78.78	17.82	107.65	69.70	99.92	N/A	393,098	309,664
353	5	99.97	107.63	105.50	18.53	102.02	80.09	153.21	N/A	73,400	77,435
406	1	77.03	77.03	77.03		100.00	77.03	77.03	N/A	30,000	23,109
436	1	108.98	108.98	108.98		100.00	108.98	108.98	N/A	118,695	129,352
442	2	61.62	61.62	59.42	27.70	103.70	44.55	78.68	N/A	79,750	47,389
446	1	84.48	84.48	84.48		100.00	84.48	84.48	N/A	200,000	168,966
499	1	142.86	142.86	142.86		100.00	142.86	142.86	N/A	110,000	157,141
552	1	117.58	117.58	117.58		100.00	117.58	117.58	N/A	62,000	72,899
_____ALL_____											
10/01/2022 To 09/30/2025	22	98.30	100.85	94.29	21.53	106.96	44.55	153.21	80.09 to 117.58	124,336	117,241

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

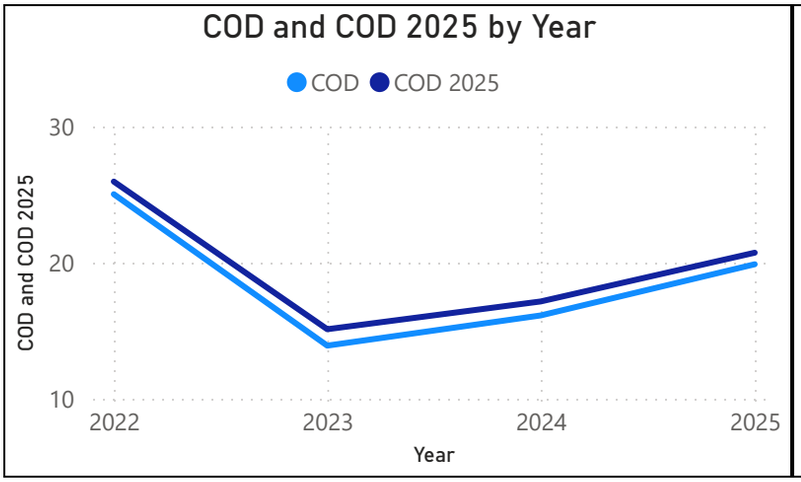
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	0%

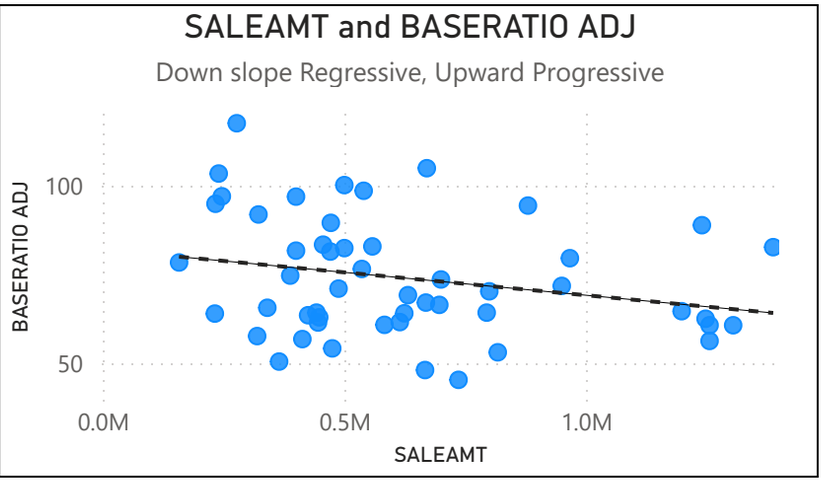
What IF

Nemaha 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	51	70.26	66.93	4.97%	74.00	69.55	6.39%	71.52	67.40	6.11%
Total	**51**	**70.26**	**66.93**	**4.97%**	**74.00**	**69.55**	**6.39%**	**71.52**	**67.40**	**6.11%**

		COD			PRD		
MARKET	Count	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	51	19.33	19.89	-2.81%	103.47	103.19	0.26%
Total	**51**	**19.33**	**19.89**	**-2.81%**	**103.47**	**103.19**	**0.26%**





64 Nemaha

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 :	51	MEDIAN :	70	COV :	22.49	95% Median C.I. :	64.25 to 79.58
Total Sales Price :	36,468,044	WGT. MEAN :	72	STD :	16.64	95% Wgt. Mean C.I. :	62.02 to 81.03
Total Adj. Sales Price :	36,468,044	MEAN :	74	Avg. Abs. Dev :	13.58	95% Mean C.I. :	69.43 to 78.57
Total Assessed Value :	26,083,060						
Avg. Adj. Sales Price :	715,060	COD :	19.33	MAX Sales Ratio :	117.58		
Avg. Assessed Value :	511,433	PRD :	103.47	MIN Sales Ratio :	45.32		*Printed:3/18/2026 4:40:55PM*

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	11	66.43	78.77	73.87	25.03	106.63	60.69	117.58	60.81 to 100.17	673,554	497,572
01-JAN-23 To 31-MAR-23	4	63.42	61.29	62.19	13.29	98.55	48.08	70.26	N/A	604,545	375,968
01-APR-23 To 30-JUN-23	2	90.38	90.38	89.49	01.67	100.99	88.87	91.89	N/A	781,150	699,069
01-JUL-23 To 30-SEP-23	3	82.68	85.41	82.79	08.25	103.16	76.54	97.01	N/A	723,413	598,922
01-OCT-23 To 31-DEC-23	4	82.30	79.41	79.89	08.26	99.40	63.52	89.53	N/A	463,750	370,480
01-JAN-24 To 31-MAR-24	7	74.68	71.25	66.94	15.61	106.44	53.08	94.90	53.08 to 94.90	835,243	559,123
01-APR-24 To 30-JUN-24	1	73.59	73.59	73.59	00.00	100.00	73.59	73.59	N/A	700,000	515,095
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24	5	64.25	70.71	68.83	13.07	102.73	60.70	98.57	N/A	670,976	461,855
01-JAN-25 To 31-MAR-25	10	71.40	75.35	75.31	19.10	100.05	50.47	104.92	56.80 to 103.42	711,729	535,970
01-APR-25 To 30-JUN-25	3	62.53	57.37	58.46	10.09	98.14	45.32	64.25	N/A	926,167	541,455
01-JUL-25 To 30-SEP-25	1	56.28	56.28	56.28	00.00	100.00	56.28	56.28	N/A	1,255,858	706,778
_____Study Yrs_____											
01-OCT-22 To 30-SEP-23	20	73.40	77.43	75.02	20.99	103.21	48.08	117.58	61.58 to 91.89	677,991	508,603
01-OCT-23 To 30-SEP-24	12	76.53	74.17	70.35	13.50	105.43	53.08	94.90	63.52 to 82.90	700,142	492,573
01-OCT-24 To 30-SEP-25	19	64.65	70.28	68.94	18.21	101.94	45.32	104.92	60.70 to 81.44	763,501	526,322
_____Calendar Yrs_____											
01-JAN-23 To 31-DEC-23	13	81.70	76.91	77.20	13.90	99.62	48.08	97.01	63.52 to 89.53	615,825	475,438
01-JAN-24 To 31-DEC-24	13	67.08	71.22	68.05	16.12	104.66	53.08	98.57	60.70 to 79.58	761,660	518,326
_____ALL_____	51	70.26	74.00	71.52	19.33	103.47	45.32	117.58	64.25 to 79.58	715,060	511,433

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	51	70.26	74.00	71.52	19.33	103.47	45.32	117.58	64.25 to 79.58	715,060	511,433
_____ALL_____	51	70.26	74.00	71.52	19.33	103.47	45.32	117.58	64.25 to 79.58	715,060	511,433

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	12	78.00	80.39	74.40	20.54	108.05	56.80	117.58	60.81 to 96.92	619,236	460,705
1	12	78.00	80.39	74.40	20.54	108.05	56.80	117.58	60.81 to 96.92	619,236	460,705
_____ALL_____	51	70.26	74.00	71.52	19.33	103.47	45.32	117.58	64.25 to 79.58	715,060	511,433

64 Nemaha

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 :	51	MEDIAN :	70	COV :	22.49
Total Sales Price :	36,468,044	WGT. MEAN :	72	STD :	16.64
Total Adj. Sales Price :	36,468,044	MEAN :	74	Avg. Abs. Dev :	13.58
Total Assessed Value :	26,083,060				
Avg. Adj. Sales Price :	715,060	COD :	19.33	MAX Sales Ratio :	117.58
Avg. Assessed Value :	511,433	PRD :	103.47	MIN Sales Ratio :	45.32

95% Median C.I. :	64.25 to 79.58
95% Wgt. Mean C.I. :	62.02 to 81.03
95% Mean C.I. :	69.43 to 78.57

Printed:3/18/2026 4:40:55PM

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	31	70.26	74.94	70.43	19.68	106.40	45.32	117.58	63.98 to 82.41	766,851	540,067
1	31	70.26	74.94	70.43	19.68	106.40	45.32	117.58	63.98 to 82.41	766,851	540,067
_____Grass_____											
County	2	54.06	54.06	53.82	06.64	100.45	50.47	57.65	N/A	342,279	184,210
1	2	54.06	54.06	53.82	06.64	100.45	50.47	57.65	N/A	342,279	184,210
_____ALL_____	51	70.26	74.00	71.52	19.33	103.47	45.32	117.58	64.25 to 79.58	715,060	511,433

Nemaha County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nemaha	1	9,460	n/a	8,620	8,620	n/a	6,010	5,360	5,360	**8,025**
Otoe	1	7,740	n/a	7,600	7,600	6,900	6,900	5,900	5,900	**7,283**
Johnson	1	10,100	n/a	9,100	9,100	5,860	5,860	5,440	5,440	**8,298**
Pawnee	1	5,300	5,250	4,821	4,825	4,200	3,630	3,445	3,445	**4,424**
Richardson	44	6,000	5,900	5,350	5,350	n/a	5,100	3,650	3,500	**5,214**
Richardson	50	8,705	8,505	7,777	7,777	n/a	7,373	5,302	5,151	**7,462**

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nemaha	1	7,170	7,170	5,975	5,315	5,175	5,663	3,715	3,450	**5,776**
Otoe	1	6,615	6,615	6,150	5,985	5,825	5,775	4,920	4,510	**5,939**
Johnson	1	6,860	6,140	5,640	5,100	4,480	4,480	4,200	3,740	**4,976**
Pawnee	1	4,265	4,210	3,852	3,875	3,365	2,925	2,770	2,770	**3,371**
Richardson	44	5,293	5,200	4,850	4,750	4,325	3,875	2,825	2,825	**4,193**
Richardson	50	7,676	7,509	7,040	6,935	6,250	5,570	4,100	4,100	**6,140**

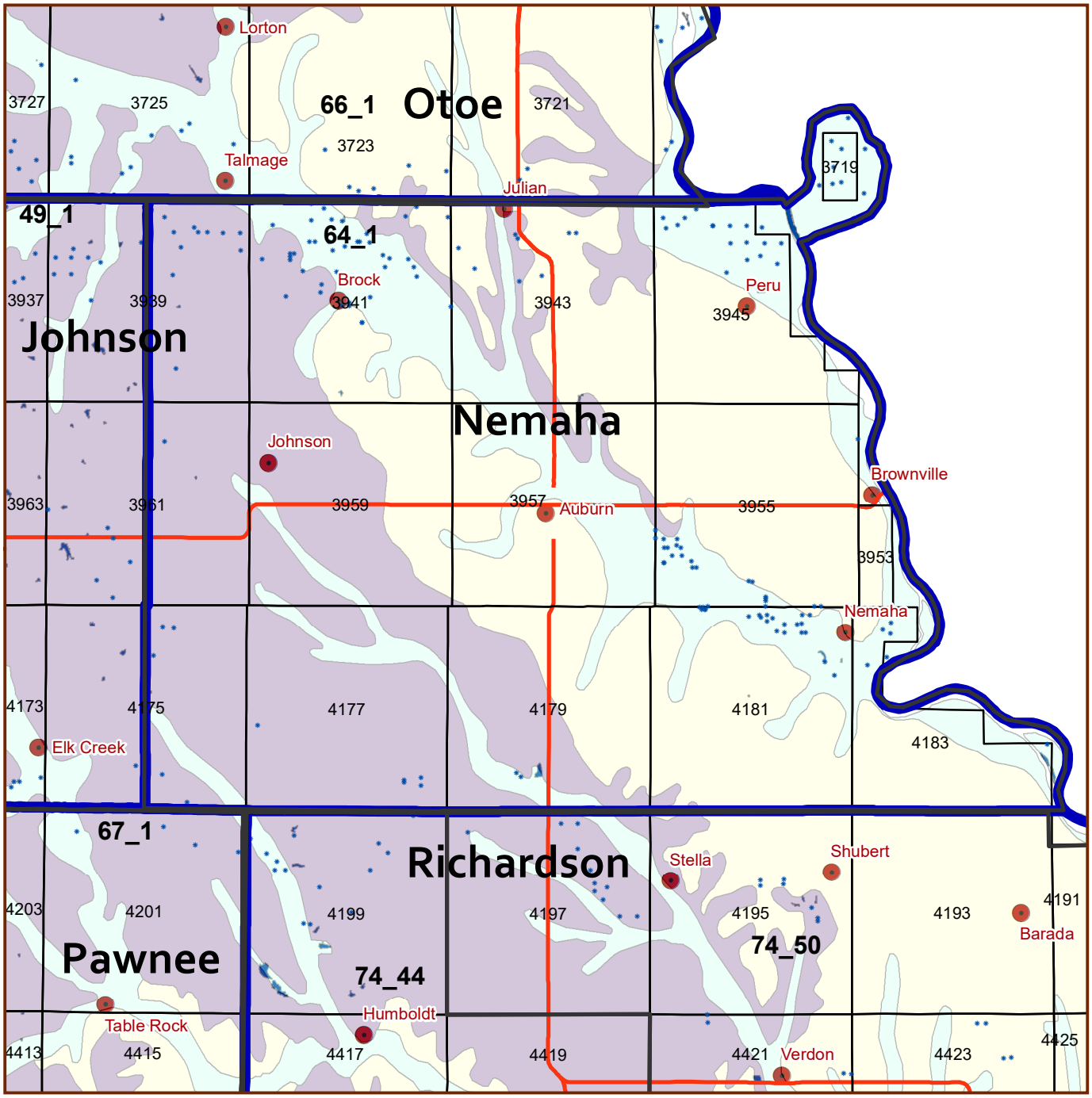
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nemaha	1	3,160	3,160	2,525	n/a	2,525	2,525	n/a	2,525	**3,066**
Otoe	1	2,600	2,600	2,400	2,400	2,100	2,100	2,100	2,100	**2,579**
Johnson	1	3,060	2,920	2,740	n/a	2,740	n/a	2,740	2,740	**2,980**
Pawnee	1	2,692	2,691	2,661	n/a	2,580	2,502	n/a	2,345	**2,673**
Richardson	44	2,149	2,025	2,025	n/a	2,020	1,900	n/a	1,715	**2,106**
Richardson	50	2,573	2,310	2,310	n/a	2,310	2,310	n/a	2,205	**2,524**

County	Mkt Area	CRP	TIMBER	WASTE
Nemaha	1	3,382	1,040	99
Otoe	1	3,136	1,263	200
Johnson	1	3,000	1,200	150
Pawnee	1	2,917	1,277	937
Richardson	44	3,259	1,000	150
Richardson	50	3,627	1,000	150

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.

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

NEMAHA COUNTY



Legend

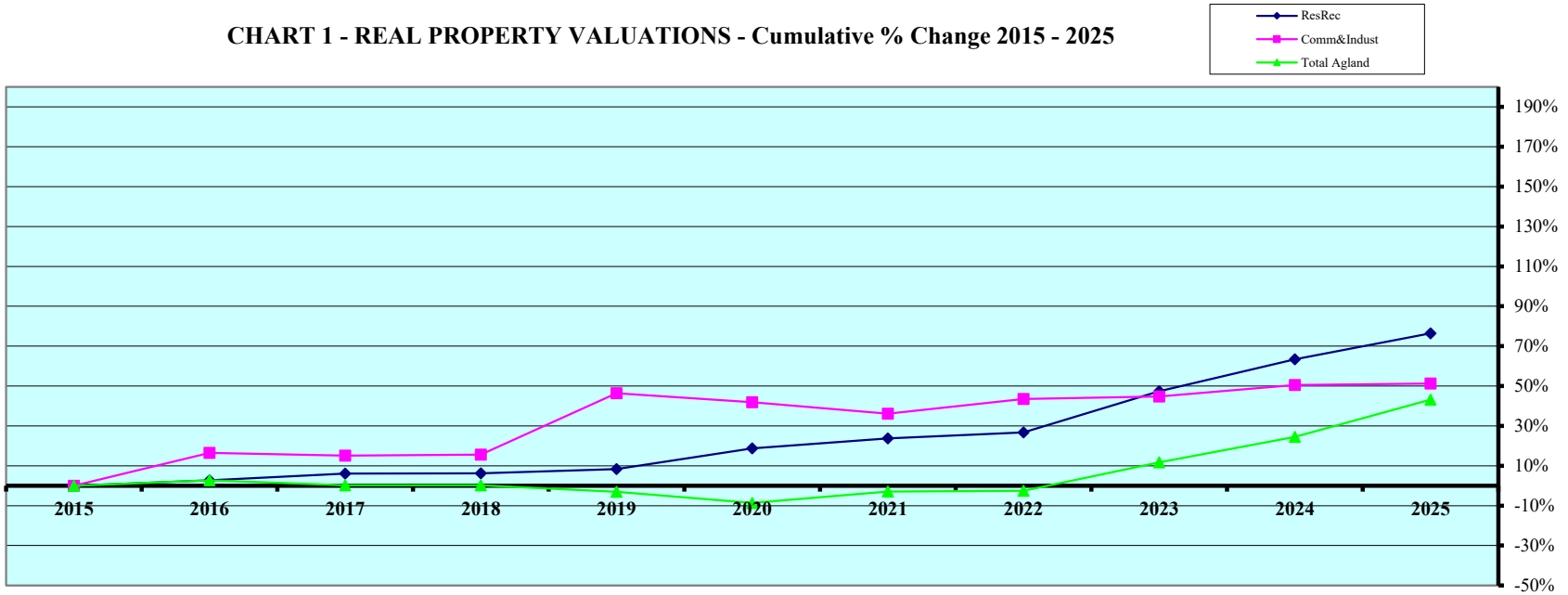
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	196,831,550	-	-	-	28,068,105	-	-	-	784,976,115	-	-	-
2016	202,084,734	5,253,184	2.67%	2.67%	32,706,651	4,638,546	16.53%	16.53%	806,438,197	21,462,082	2.73%	2.73%
2017	208,950,991	6,866,257	3.40%	6.16%	32,293,864	-412,787	-1.26%	15.06%	786,985,695	-19,452,502	-2.41%	0.26%
2018	209,076,009	125,018	0.06%	6.22%	32,446,825	152,961	0.47%	15.60%	786,441,512	-544,183	-0.07%	0.19%
2019	213,297,389	4,221,380	2.02%	8.37%	41,095,695	8,648,870	26.66%	46.41%	760,672,225	-25,769,287	-3.28%	-3.10%
2020	233,635,182	20,337,793	9.53%	18.70%	39,816,555	-1,279,140	-3.11%	41.86%	717,325,121	-43,347,104	-5.70%	-8.62%
2021	243,538,361	9,903,179	4.24%	23.73%	38,217,590	-1,598,965	-4.02%	36.16%	762,505,555	45,180,434	6.30%	-2.86%
2022	249,481,599	5,943,238	2.44%	26.75%	40,283,692	2,066,102	5.41%	43.52%	765,499,883	2,994,328	0.39%	-2.48%
2023	290,202,224	40,720,625	16.32%	47.44%	40,619,913	336,221	0.83%	44.72%	876,657,949	111,158,066	14.52%	11.68%
2024	321,564,497	31,362,273	10.81%	63.37%	42,246,961	1,627,048	4.01%	50.52%	977,684,486	101,026,537	11.52%	24.55%
2025	347,284,814	25,720,317	8.00%	76.44%	42,450,100	203,139	0.48%	51.24%	1,123,955,413	146,270,927	14.96%	43.18%

Rate Annual %chg: Residential & Recreational **5.84%** Commercial & Industrial **4.22%** Agricultural Land **3.65%**

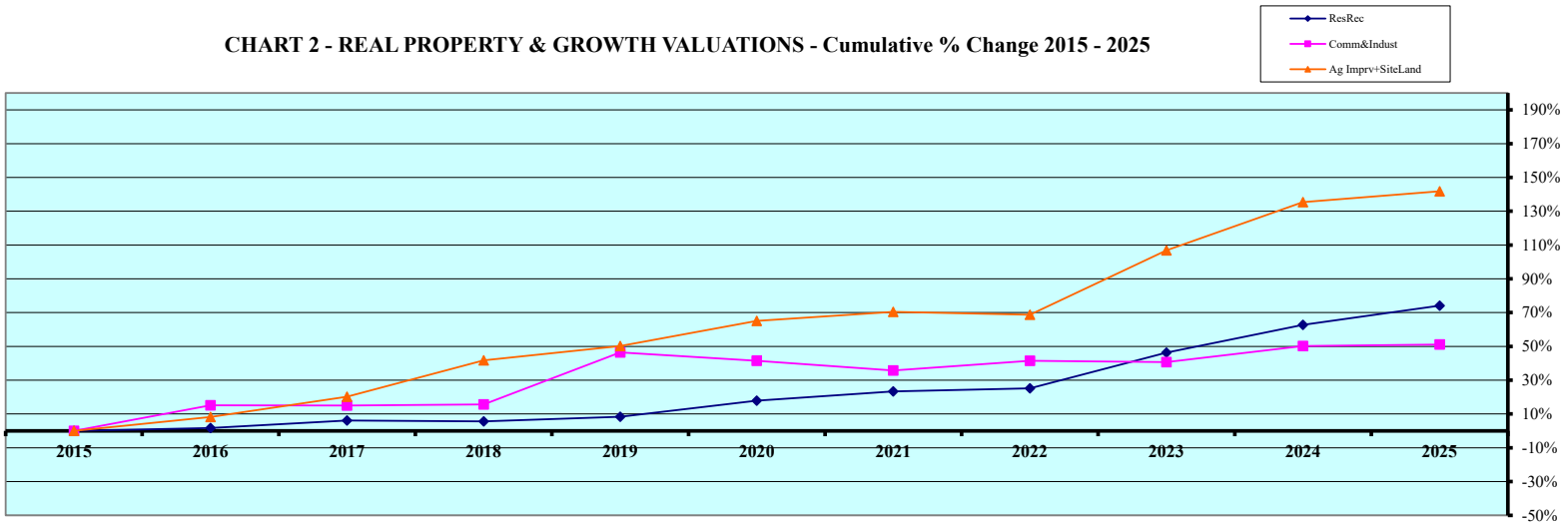
Cnty# 64
County NEMAHA

CHART 1

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

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

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



Tax Year	Residential & Recreational [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	196,831,550	1,858,478	0.94%	194,973,072	--	--	28,068,105	393,865	1.40%	27,674,240	--	--
2016	202,084,734	1,858,478	0.92%	200,226,256	1.72%	1.72%	32,706,651	393,865	1.20%	32,312,786	15.12%	15.12%
2017	208,950,991	0	0.00%	208,950,991	3.40%	6.16%	32,293,864	0	0.00%	32,293,864	-1.26%	15.06%
2018	209,076,009	1,287,573	0.62%	207,788,436	-0.56%	5.57%	32,446,825	0	0.00%	32,446,825	0.47%	15.60%
2019	213,297,389	85,637	0.04%	213,211,752	1.98%	8.32%	41,095,695	0	0.00%	41,095,695	26.66%	46.41%
2020	233,635,182	1,602,582	0.69%	232,032,600	8.78%	17.88%	39,816,555	96,651	0.24%	39,719,904	-3.35%	41.51%
2021	243,538,361	722,542	0.30%	242,815,819	3.93%	23.36%	38,217,590	120,048	0.31%	38,097,542	-4.32%	35.73%
2022	249,481,599	2,990,802	1.20%	246,490,797	1.21%	25.23%	40,283,692	565,958	1.40%	39,717,734	3.93%	41.50%
2023	290,202,224	2,240,420	0.77%	287,961,804	15.42%	46.30%	40,619,913	1,143,584	2.82%	39,476,329	-2.00%	40.64%
2024	321,564,497	1,277,203	0.40%	320,287,294	10.37%	62.72%	42,246,961	77,782	0.18%	42,169,179	3.81%	50.24%
2025	347,284,814	4,558,580	1.31%	342,726,234	6.58%	74.12%	42,450,100	37,531	0.09%	42,412,569	0.39%	51.11%
Rate Ann%chg	5.84%			Resid & Recreat w/o growth	5.28%		4.22%			C & I w/o growth	3.95%	

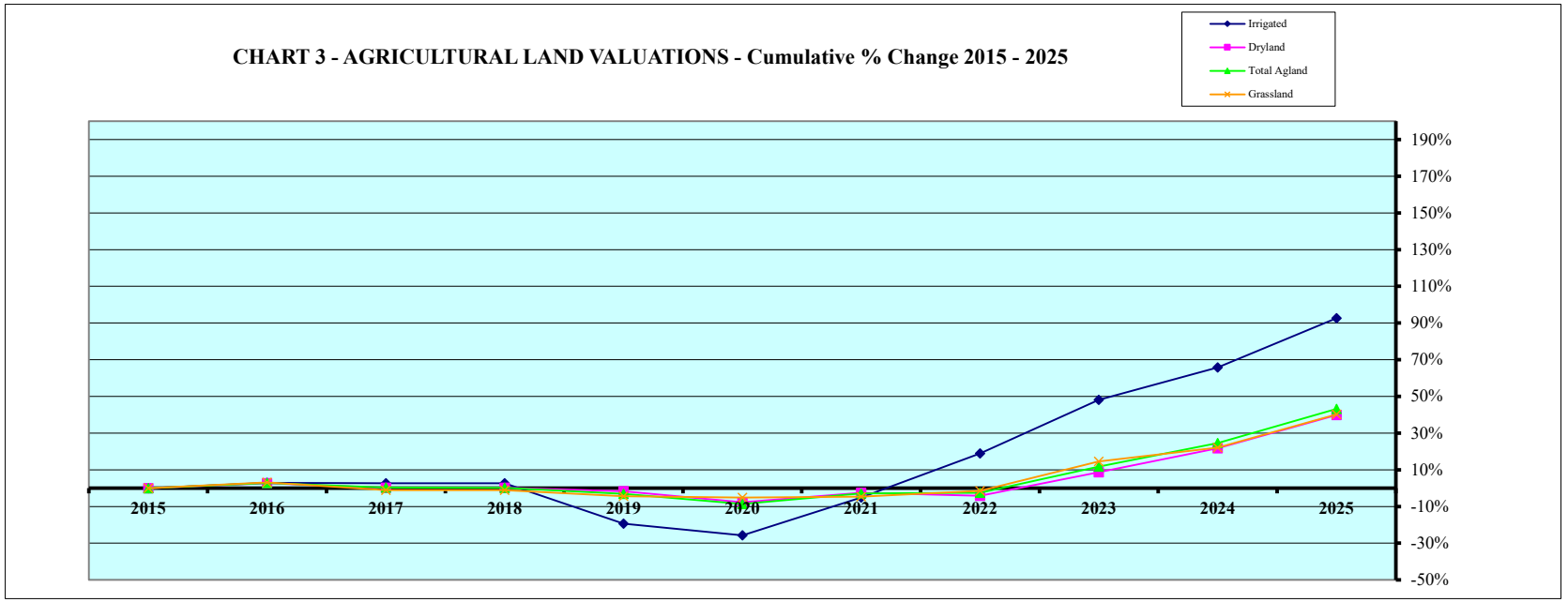
Tax Year	Ag Improvements & Site Land [1] Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	26,679,910	14,831,540	41,511,450	0	0.00%	41,511,450	--	--
2016	29,875,763	15,072,282	44,948,045	0	0.00%	44,948,045	8.28%	8.28%
2017	31,186,376	18,705,499	49,891,875	0	0.00%	49,891,875	11.00%	20.19%
2018	37,375,902	22,364,567	59,740,469	890,139	1.49%	58,850,330	17.96%	41.77%
2019	40,256,052	22,616,282	62,872,334	527,418	0.84%	62,344,916	4.36%	50.19%
2020	45,360,870	26,139,466	71,500,336	2,950,769	4.13%	68,549,567	9.03%	65.13%
2021	45,261,874	26,800,992	72,062,866	1,326,457	1.84%	70,736,409	-1.07%	70.40%
2022	44,332,688	28,411,788	72,744,476	2,711,158	3.73%	70,033,318	-2.82%	68.71%
2023	57,448,147	30,760,522	88,208,669	2,366,419	2.68%	85,842,250	18.01%	106.79%
2024	64,466,255	36,070,243	100,536,498	2,802,248	2.79%	97,734,250	10.80%	135.44%
2025	64,855,370	42,513,077	107,368,447	6,984,239	6.50%	100,384,208	-0.15%	141.82%
Rate Ann%chg	9.29%	11.11%	9.97%			Ag Imprv+Site w/o growth	7.54%	

(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#	64
County	NEMAHA

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	49,649,995	-	-	-	665,385,815	-	-	-	69,450,145	-	-	-
2016	51,097,016	1,447,021	2.91%	2.91%	683,381,191	17,995,376	2.70%	2.70%	71,632,430	2,182,285	3.14%	3.14%
2017	51,000,991	-96,025	-0.19%	2.72%	666,935,497	-16,445,694	-2.41%	0.23%	68,714,219	-2,918,211	-4.07%	-1.06%
2018	51,000,991	0	0.00%	2.72%	666,447,599	-487,898	-0.07%	0.16%	68,654,040	-60,179	-0.09%	-1.15%
2019	40,054,419	-10,946,572	-21.46%	-19.33%	653,933,898	-12,513,701	-1.88%	-1.72%	66,408,454	-2,245,586	-3.27%	-4.38%
2020	36,872,932	-3,181,487	-7.94%	-25.73%	614,141,572	-39,792,326	-6.09%	-7.70%	65,882,271	-526,183	-0.79%	-5.14%
2021	47,127,718	10,254,786	27.81%	-5.08%	648,761,604	34,620,032	5.64%	-2.50%	66,207,305	325,034	0.49%	-4.67%
2022	59,024,420	11,896,702	25.24%	18.88%	637,601,703	-11,159,901	-1.72%	-4.18%	68,453,872	2,246,567	3.39%	-1.43%
2023	73,528,997	14,504,577	24.57%	48.09%	723,165,391	85,563,688	13.42%	8.68%	79,536,035	11,082,163	16.19%	14.52%
2024	82,327,270	8,798,273	11.97%	65.82%	810,161,488	86,996,097	12.03%	21.76%	84,767,475	5,231,440	6.58%	22.06%
2025	95,638,229	13,310,959	16.17%	92.62%	930,560,485	120,398,997	14.86%	39.85%	97,357,008	12,589,533	14.85%	40.18%

Rate Ann.%chg: Irrigated **6.78%** Dryland **3.41%** Grassland **3.44%**

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	490,160	-	-	-	0	-	-	-	784,976,115	-	-	-
2016	327,560	-162,600	-33.17%	-33.17%	0	0			806,438,197	21,462,082	2.73%	2.73%
2017	334,988	7,428	2.27%	-31.66%	0	0			786,985,695	-19,452,502	-2.41%	0.26%
2018	338,882	3,894	1.16%	-30.86%	0	0			786,441,512	-544,183	-0.07%	0.19%
2019	275,454	-63,428	-18.72%	-43.80%	0	0			760,672,225	-25,769,287	-3.28%	-3.10%
2020	428,346	152,892	55.51%	-12.61%	0	0			717,325,121	-43,347,104	-5.70%	-8.62%
2021	408,928	-19,418	-4.53%	-16.57%	0	0			762,505,555	45,180,434	6.30%	-2.86%
2022	419,888	10,960	2.68%	-14.34%	0	0			765,499,883	2,994,328	0.39%	-2.48%
2023	427,526	7,638	1.82%	-12.78%	0	0			876,657,949	111,158,066	14.52%	11.68%
2024	428,253	727	0.17%	-12.63%	0	0			977,684,486	101,026,537	11.52%	24.55%
2025	399,691	-28,562	-6.67%	-18.46%	0	0			1,123,955,413	146,270,927	14.96%	43.18%

Cnty# 64
County NEMAHA

Rate Ann.%chg: Total Agric Land **3.65%**

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	50,217,315	10,084	4,980			666,331,450	174,109	3,827			68,534,295	48,916	1,401		
2016	51,154,819	9,971	5,131	3.03%	3.03%	683,282,421	173,351	3,942	2.99%	2.99%	71,576,616	49,174	1,456	3.89%	3.89%
2017	49,840,036	9,926	5,021	-2.13%	0.83%	667,781,858	173,707	3,844	-2.47%	0.45%	68,578,622	48,663	1,409	-3.18%	0.58%
2018	51,000,991	10,154	5,023	0.03%	0.86%	666,532,822	173,408	3,844	-0.01%	0.43%	68,668,105	48,646	1,412	0.17%	0.75%
2019	51,000,892	10,154	5,023	0.00%	0.86%	667,960,743	173,790	3,843	-0.01%	0.43%	68,933,815	48,810	1,412	0.05%	0.80%
2020	37,118,396	10,154	3,655	-27.22%	-26.59%	618,802,427	173,791	3,561	-7.36%	-6.96%	76,429,856	47,921	1,595	12.93%	13.84%
2021	47,127,718	9,812	4,803	31.39%	-3.55%	648,319,416	174,126	3,723	4.57%	-2.71%	66,247,746	47,744	1,388	-13.00%	-0.96%
2022	57,183,884	11,906	4,803	0.00%	-3.55%	637,769,232	171,205	3,725	0.05%	-2.66%	68,971,063	48,720	1,416	2.03%	1.04%
2023	73,528,997	12,547	5,860	22.01%	17.68%	723,195,173	169,302	4,272	14.67%	11.62%	79,558,776	49,900	1,594	12.62%	13.80%
2024	82,327,270	12,796	6,434	9.79%	29.20%	810,167,622	169,415	4,782	11.95%	24.95%	84,843,303	49,549	1,712	7.40%	22.22%
2025	95,638,229	12,930	7,396	14.96%	48.53%	930,084,009	169,235	5,496	14.92%	43.60%	96,734,839	49,270	1,963	14.66%	40.13%
Rate Annual %chg Average Value/Acre:			6.65%					3.39%					3.51%		

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	506,630	3,138	161			14,330	317	45			785,604,020	236,564	3,321		
2016	325,949	3,280	99	-38.44%	-38.44%	0	0				806,339,805	235,775	3,420	2.98%	2.98%
2017	330,077	3,322	99	-0.02%	-38.46%	0	0				786,530,593	235,619	3,338	-2.39%	0.52%
2018	338,436	3,405	99	0.02%	-38.45%	0	0				786,540,354	235,614	3,338	0.00%	0.52%
2019	339,265	3,414	99	0.00%	-38.45%	0	0				788,234,715	236,169	3,338	-0.02%	0.50%
2020	428,501	4,310	99	0.04%	-38.42%	0	0				732,779,180	236,177	3,103	-7.04%	-6.57%
2021	427,281	4,298	99	0.00%	-38.42%	0	0				762,122,161	235,980	3,230	4.09%	-2.75%
2022	418,299	4,208	99	-0.01%	-38.43%	0	0				764,342,478	236,039	3,238	0.27%	-2.49%
2023	428,100	4,305	99	0.04%	-38.41%	0	0				876,711,046	236,055	3,714	14.69%	11.84%
2024	427,795	4,306	99	-0.11%	-38.47%	0	0				977,765,990	236,066	4,142	11.52%	24.72%
2025	427,300	4,301	99	0.00%	-38.47%	0	0				1,122,884,377	235,737	4,763	15.00%	43.43%
											Rate Annual %chg Average Value/Acre:		3.64%		

64
NEMAHA

(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
7,074	NEMAHA	59,797,866	19,785,297	22,096,264	344,131,971	37,445,420	5,004,680	3,152,843	1,123,955,413	64,855,370	42,513,077	0	1,722,738,201
cnty sectorvalue % of total value:		*3.47%*	*1.15%*	*1.28%*	*19.98%*	*2.17%*	*0.29%*	*0.18%*	*65.24%*	*3.76%*	*2.47%*		*100.00%*
Pop.	**Municipality:**	**Personal Prop**	**StateAsd PP**	**StateAsd Real**	**Residential**	**Commercial**	**Industrial**	**Recreation**	**Agland**	**Agdwell&HS**	**AgImprv&FS**	**Minerals**	**Total Value**
3,470	AUBURN	7,155,141	3,492,400	922,018	153,518,544	0	0	26,147,806	1,921,671	142,117	0	0	193,299,697
49.05%	*%sector of county sector*	*11.97%*	*17.65%*	*4.17%*	*44.61%*			*829.34%*	*0.17%*	*0.22%*			*11.22%*
	%sector of municipality	*3.70%*	*1.81%*	*0.48%*	*79.42%*			*13.53%*	*0.99%*	*0.07%*			*100.00%*
123	BROCK	521,046	319,643	12,111	4,301,994	0	0	1,632,064	0	275,010	1,088	0	7,062,956
1.74%	*%sector of county sector*	*0.87%*	*1.62%*	*0.05%*	*1.25%*			*51.76%*		*0.42%*	*0.00%*		*0.41%*
	%sector of municipality	*7.38%*	*4.53%*	*0.17%*	*60.91%*			*23.11%*		*3.89%*	*0.02%*		*100.00%*
139	BROWNVILLE	82,902	227,732	8,590	11,341,784	0	0	704,799	0	0	0	0	12,365,807
1.96%	*%sector of county sector*	*0.14%*	*1.15%*	*0.04%*	*3.30%*			*22.35%*					*0.72%*
	%sector of municipality	*0.67%*	*1.84%*	*0.07%*	*91.72%*			*5.70%*					*100.00%*
309	JOHNSON	311,591	430,329	24,028	21,275,606	0	0	1,636,360	0	0	0	0	23,677,914
4.37%	*%sector of county sector*	*0.52%*	*2.17%*	*0.11%*	*6.18%*			*51.90%*					*1.37%*
	%sector of municipality	*1.32%*	*1.82%*	*0.10%*	*89.85%*			*6.91%*					*100.00%*
46	JULIAN	1,092	146,213	601,846	1,645,390	0	0	63,853	0	76,975	0	0	2,535,369
0.65%	*%sector of county sector*	*0.00%*	*0.74%*	*2.72%*	*0.48%*			*2.03%*		*0.12%*			*0.15%*
	%sector of municipality	*0.04%*	*5.77%*	*23.74%*	*64.90%*			*2.52%*		*3.04%*			*100.00%*
114	NEMAHA	67,756	158,486	4,974	3,779,559	0	0	731,749	0	410,522	0	0	5,153,046
1.61%	*%sector of county sector*	*0.11%*	*0.80%*	*0.02%*	*1.10%*			*23.21%*		*0.63%*			*0.30%*
	%sector of municipality	*1.31%*	*3.08%*	*0.10%*	*73.35%*			*14.20%*		*7.97%*			*100.00%*
648	PERU	535,234	918,457	44,706	14,600,193	0	0	963,676	0	48,908	0	0	17,111,174
9.16%	*%sector of county sector*	*0.90%*	*4.64%*	*0.20%*	*4.24%*			*30.57%*		*0.08%*			*0.99%*
	%sector of municipality	*3.13%*	*5.37%*	*0.26%*	*85.33%*			*5.63%*		*0.29%*			*100.00%*
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,850	Total Municipalities	8,674,762	5,693,261	1,618,273	210,463,076	0	0	31,880,318	1,921,671	953,532	1,088	0	261,205,970
68.56%	*%all municip.sectors of cnty*	*14.51%*	*28.78%*	*7.32%*	*61.16%*			*1011.16%*	*0.17%*	*1.47%*	*0.00%*		*15.16%*

64	NEMAHA

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 (Sum Lines 17, 25, & 30) **Records :** 6,275 **Value :** 1,752,284,738 **Growth** 23,909,345 (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	372	2,690,961	22	154,229	49	302,982	443	3,148,172	
02. Res Improve Land	1,992	28,512,250	114	6,099,905	456	28,620,846	2,562	63,233,001	
03. Res Improvements	2,037	192,959,774	115	19,122,978	467	84,882,416	2,619	296,965,168	
04. Res Total	2,409	224,162,985	137	25,377,112	516	113,806,244	3,062	363,346,341	2,679,632
% of Res Total	78.67	61.69	4.47	6.98	16.85	31.32	48.80	20.74	11.21
05. Com UnImp Land	66	416,870	2	32,557	0	0	68	449,427	
06. Com Improve Land	348	4,074,591	17	539,832	15	635,591	380	5,250,014	
07. Com Improvements	353	30,147,904	23	2,143,792	16	3,386,393	392	35,678,089	
08. Com Total	419	34,639,365	25	2,716,181	16	4,021,984	460	41,377,530	1,280,465
% of Com Total	91.09	83.72	5.43	6.56	3.48	9.72	7.33	2.36	5.36
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	116,819	4	253,699	0	0	5	370,518	
11. Ind Improvements	1	1,507,887	4	3,595,216	0	0	5	5,103,103	
12. Ind Total	1	1,624,706	4	3,848,915	0	0	5	5,473,621	100,204
% of Ind Total	20.00	29.68	80.00	70.32	0.00	0.00	0.08	0.31	0.42
13. Rec UnImp Land	0	0	43	3,055,865	46	4,600,640	89	7,656,505	
14. Rec Improve Land	0	0	1	34,790	5	1,193,426	6	1,228,216	
15. Rec Improvements	0	0	1	1,481	5	184,218	6	185,699	
16. Rec Total	0	0	44	3,092,136	51	5,978,284	95	9,070,420	158,948
% of Rec Total	0.00	0.00	46.32	34.09	53.68	65.91	1.51	0.52	0.66
Res & Rec Total	2,409	224,162,985	181	28,469,248	567	119,784,528	3,157	372,416,761	2,838,580
% of Res & Rec Total	76.31	60.19	5.73	7.64	17.96	32.16	50.31	21.25	11.87
Com & Ind Total	420	36,264,071	29	6,565,096	16	4,021,984	465	46,851,151	1,380,669
% of Com & Ind Total	90.32	77.40	6.24	14.01	3.44	8.58	7.41	2.67	5.77
17. Taxable Total	2,829	260,427,056	210	35,034,344	583	123,806,512	3,622	419,267,912	4,219,249
% of Taxable Total	78.11	62.11	5.80	8.36	16.10	29.53	57.72	23.93	17.65

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	684	34,763,330	31,226,724	0	0	0
19. Commercial	200	14,256,018	7,081,345	0	0	0
20. Industrial	1	1,624,706	341,418	0	0	0
21. Other	67	144,114	110,976	1	0	0

	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	684	34,763,330	31,226,724
19. Commercial	1	31,912	13,026	201	14,287,930	7,094,371
20. Industrial	0	0	0	1	1,624,706	341,418
21. Other	0	0	0	68	144,114	110,976
22. Total Sch II				**954**	**50,820,080**	**38,773,489**

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	301	59	110	470

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	68	1,969,892	144	45,489,330	1,684	758,335,614	1,896	805,794,836
28. Ag-Improved Land	1	6,929	75	30,323,216	667	392,715,009	743	423,045,154
29. Ag Improvements	1	638	76	7,627,079	680	96,549,119	757	104,176,836

30. Ag Total				**2,653**	**1,333,016,826**

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	38	39.00	1,365,000	
33. HomeSite Improvements	0	0.00	0	40	0.00	5,733,472	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.14	1,260	7	13.45	59,505	
36. FarmSite Improv Land	1	0.05	450	64	512.14	2,362,549	
37. FarmSite Improvements	1	0.00	638	69	0.00	1,893,607	
38. FarmSite Total							
39. Road & Ditches	0	5.18	0	0	260.97	0	
40. Other- Non Ag Use	0	0.00	0	0	59.01	28,110	
	Rural			**Total**			**Growth**
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	4	4.00	140,000	4	4.00	140,000	
32. HomeSite Improv Land	339	346.00	12,110,000	377	385.00	13,475,000	
33. HomeSite Improvements	343	0.00	47,972,399	383	0.00	53,705,871	659,757
34. HomeSite Total				**387**	**389.00**	**67,320,871**	
35. FarmSite UnImp Land	90	957.82	2,044,607	98	971.41	2,105,372	
36. FarmSite Improv Land	593	2,323.05	14,658,036	658	2,835.24	17,021,035	
37. FarmSite Improvements	647	0.00	48,576,720	717	0.00	50,470,965	19,030,339
38. FarmSite Total				**815**	**3,806.65**	**69,597,372**	
39. Road & Ditches	0	4,380.63	0	0	4,646.78	0	
40. Other- Non Ag Use	0	210.48	110,685	0	269.49	138,795	
41. Total Section VI				**1,202**	**9,111.92**	**137,057,038**	**19,690,096**

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	272.74	408,967
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	10	728.46	1,323,563	13	1,001.20	1,732,530

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	590.66	3.54%	5,587,641	4.17%	9,460.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,878.45	41.19%	59,292,231	44.24%	8,620.00
48. 2A	5,639.41	33.77%	48,611,715	36.27%	8,620.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1,962.43	11.75%	11,794,206	8.80%	6,010.00
51. 4A1	1,517.78	9.09%	8,135,307	6.07%	5,360.00
52. 4A	112.00	0.67%	600,323	0.45%	5,360.03
53. Total	16,700.73	100.00%	134,021,423	100.00%	8,024.88
Dry					
54. 1D1	2,208.87	1.33%	15,837,607	1.65%	7,170.00
55. 1D	31,964.87	19.25%	229,188,267	23.89%	7,170.00
56. 2D1	26,176.99	15.76%	156,407,792	16.30%	5,975.01
57. 2D	30,619.84	18.44%	162,744,469	16.96%	5,315.00
58. 3D1	4,775.83	2.88%	24,714,960	2.58%	5,175.01
59. 3D	57,164.88	34.42%	323,722,135	33.74%	5,662.95
60. 4D1	4,752.38	2.86%	17,655,102	1.84%	3,715.00
61. 4D	8,427.61	5.07%	29,075,687	3.03%	3,450.05
62. Total	166,091.27	100.00%	959,346,019	100.00%	5,776.02
Grass					
63. 1G1	29,682.99	65.04%	74,702,882	73.09%	2,516.69
64. 1G	6,735.99	14.76%	13,264,765	12.98%	1,969.24
65. 2G1	351.42	0.77%	558,369	0.55%	1,588.89
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	5,512.20	12.08%	7,781,471	7.61%	1,411.68
68. 3G	3,315.26	7.26%	5,792,116	5.67%	1,747.11
69. 4G1	33.40	0.07%	84,504	0.08%	2,530.06
70. 4G	6.70	0.01%	16,918	0.02%	2,525.07
71. Total	45,637.96	100.00%	102,201,025	100.00%	2,239.39

Irrigated Total	16,700.73	7.19%	134,021,423	11.21%	8,024.88
Dry Total	166,091.27	71.47%	959,346,019	80.22%	5,776.02
Grass Total	45,637.96	19.64%	102,201,025	8.55%	2,239.39
72. Waste	3,948.39	1.70%	391,321	0.03%	99.11
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	344.86	0.15%	0	0.00%	0.00
75. Market Area Total	232,378.35	100.00%	1,195,959,788	100.00%	5,146.61

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	63.83	387,535	960.79	7,840,404	15,676.11	125,793,484	16,700.73	134,021,423
77. Dry Land	249.61	1,490,138	10,344.96	58,382,519	155,496.70	899,473,362	166,091.27	959,346,019
78. Grass	35.72	97,309	2,700.43	5,736,463	42,901.81	96,367,253	45,637.96	102,201,025
79. Waste	1.29	129	379.96	37,996	3,567.14	353,196	3,948.39	391,321
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	35.90	0	308.96	0	344.86	0
82. Total	**350.45**	**1,975,111**	**14,386.14**	**71,997,382**	**217,641.76**	**1,121,987,295**	**232,378.35**	**1,195,959,788**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	16,700.73	7.19%	134,021,423	11.21%	8,024.88
Dry Land	166,091.27	71.47%	959,346,019	80.22%	5,776.02
Grass	45,637.96	19.64%	102,201,025	8.55%	2,239.39
Waste	3,948.39	1.70%	391,321	0.03%	99.11
Other	0.00	0.00%	0	0.00%	0.00
Exempt	344.86	0.15%	0	0.00%	0.00
Total	**232,378.35**	100.00%	**1,195,959,788**	100.00%	5,146.61

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.1	Auburn	108	1,351,731	1,328	20,370,671	1,368	136,464,918	1,476	158,187,320	579,225
83.2	Brock	41	235,663	67	995,053	68	4,195,576	109	5,426,292	0
83.3	Brownville	73	383,911	105	1,598,022	107	11,576,648	180	13,558,581	35,904
83.4	Johnson	34	328,888	171	2,759,258	171	21,101,723	205	24,189,869	373,561
83.5	Julian	19	49,465	38	242,865	38	1,615,569	57	1,907,899	0
83.6	Nemaha	32	86,949	84	540,313	86	3,474,534	118	4,101,796	0
83.7	Peru	65	258,340	198	2,033,226	198	14,681,306	263	16,972,872	169,177
83.8	Rural	160	8,109,730	577	35,921,809	589	104,040,593	749	148,072,132	1,680,713
84	Residential Total	532	10,804,677	2,568	64,461,217	2,625	297,150,867	3,157	372,416,761	2,838,580

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	Auburn	34	362,897	239	3,686,972	243	26,131,302	277	30,181,171	1,169,630
85.2	Brock	4	5,517	19	109,735	19	1,744,084	23	1,859,336	0
85.3	Brownville	9	28,019	16	91,720	16	678,011	25	797,750	0
85.4	Johnson	3	6,491	24	204,463	24	1,656,085	27	1,867,039	0
85.5	Julian	2	1,330	8	22,098	9	50,931	11	74,359	0
85.6	Nemaha	2	470	16	49,820	16	826,161	18	876,451	0
85.7	Peru	13	19,923	29	90,301	29	873,716	42	983,940	0
85.8	Rural	1	24,780	34	1,365,423	41	8,820,902	42	10,211,105	211,039
86	Commercial Total	68	449,427	385	5,620,532	397	40,781,192	465	46,851,151	1,380,669

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	14,088.36	74.64%	44,519,241	76.93%	3,160.00
88. 1G	1,994.02	10.56%	6,301,106	10.89%	3,160.00
89. 2G1	89.02	0.47%	224,782	0.39%	2,525.07
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	1,279.46	6.78%	3,230,694	5.58%	2,525.04
92. 3G	1,418.12	7.51%	3,580,821	6.19%	2,525.05
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	6.57	0.03%	16,589	0.03%	2,524.96
95. Total	18,875.55	100.00%	57,873,233	100.00%	3,066.04
CRP					
96. 1C1	5,867.74	83.31%	20,067,679	84.25%	3,420.00
97. 1C	853.79	12.12%	2,919,963	12.26%	3,420.00
98. 2C1	28.63	0.41%	90,470	0.38%	3,159.97
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	99.82	1.42%	252,550	1.06%	2,530.05
101. 3C	159.91	2.27%	404,581	1.70%	2,530.05
102. 4C1	33.40	0.47%	84,504	0.35%	2,530.06
103. 4C	0.13	0.00%	329	0.00%	2,530.77
104. Total	7,043.42	100.00%	23,820,076	100.00%	3,381.89
Timber					
105. 1T1	9,726.89	49.33%	10,115,962	49.33%	1,040.00
106. 1T	3,888.18	19.72%	4,043,696	19.72%	1,040.00
107. 2T1	233.77	1.19%	243,117	1.19%	1,039.98
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	4,132.92	20.96%	4,298,227	20.96%	1,040.00
110. 3T	1,737.23	8.81%	1,806,714	8.81%	1,040.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	19,718.99	100.00%	20,507,716	100.00%	1,040.00

Grass Total	18,875.55	41.36%	57,873,233	56.63%	3,066.04
CRP Total	7,043.42	15.43%	23,820,076	23.31%	3,381.89
Timber Total	19,718.99	43.21%	20,507,716	20.07%	1,040.00
114. Market Area Total	45,637.96	100.00%	102,201,025	100.00%	2,239.39

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

64 Nemaha

	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	344,131,971	363,346,341	19,214,370	5.58%	2,679,632	4.80%
02. Recreational	3,152,843	9,070,420	5,917,577	187.69%	158,948	182.65%
03. Ag-Homesite Land, Ag-Res Dwelling	64,855,370	67,320,871	2,465,501	3.80%	659,757	2.78%
04. Total Residential (sum lines 1-3)	**412,140,184**	**439,737,632**	**27,597,448**	**6.70%**	**3,498,337**	**5.85%**
05. Commercial	37,445,420	41,377,530	3,932,110	10.50%	1,280,465	7.08%
06. Industrial	5,004,680	5,473,621	468,941	9.37%	100,204	7.37%
07. Total Commercial (sum lines 5-6)	**42,450,100**	**46,851,151**	**4,401,051**	**10.37%**	**1,380,669**	**7.12%**
08. Ag-Farmsite Land, Outbuildings	42,371,057	69,597,372	27,226,315	64.26%	19,030,339	19.34%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	142,020	138,795	-3,225	-2.27%		
11. Total Non-Agland (sum lines 8-10)	**42,513,077**	**69,736,167**	**27,223,090**	**64.03%**	**19,030,339**	**19.27%**
12. Irrigated	95,638,229	134,021,423	38,383,194	40.13%		
13. Dryland	930,560,485	959,346,019	28,785,534	3.09%		
14. Grassland	97,357,008	102,201,025	4,844,017	4.98%		
15. Wasteland	399,691	391,321	-8,370	-2.09%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	**1,123,955,413**	**1,195,959,788**	**72,004,375**	**6.41%**		
18. Total Value of all Real Property (Locally Assessed)	**1,621,058,774**	**1,752,284,738**	**131,225,964**	**8.10%**	**23,909,345**	**6.62%**

2026 Assessment Survey for Nemaha County

A. Staffing and Funding Information

1.	**Deputy(ies) on staff:**
	0
2.	**Appraiser(s) on staff:**
	0
3.	**Other full-time employees:**
	2
4.	**Other part-time employees:**
	0
5.	**Number of shared employees:**
	0
6.	**Assessor's requested budget for current fiscal year:**
	$233,125.99
7.	**Adopted budget, or granted budget if different from above:**
	$233,125.99
8.	**Amount of the total assessor's budget set aside for appraisal work:**
	$13,056
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:**
	$17,350 CAMA; Archive/Pictometry modules - $2,465
11.	**Amount of the assessor's budget set aside for education/workshops:**
	$1,000
12.	**Amount of last year's assessor's budget not used:**
	N/A

B. Computer, Automation Information and GIS

1.	**Administrative software:**
	Vanguard
2.	**CAMA software:**
	Vanguard
3.	**Personal Property software:**
	Vanguard
4.	**Are cadastral maps currently being used?**
	Yes, they are older and are not updated.
5.	**If so, who maintains the Cadastral Maps?**
	N/A
6.	**Does the county have GIS software?**
	Yes, ARCmap
7.	**Is GIS available to the public? If so, what is the web address?**
	Yes, https://nemaha.nebraskaassessors.com/
8.	**Who maintains the GIS software and maps?**
	Assessor and Schneider Geospatial
9.	**What type of aerial imagery is used in the cyclical review of properties?**
	Pictometry
10.	**When was the aerial imagery last updated?**
	2025

C. Zoning Information

1.	**Does the county have zoning?**
	No
2.	**If so, is the zoning countywide?**
	N/A

3.	**What municipalities in the county are zoned?**
	Auburn, Village of Johnson and Peru
4.	**When was zoning implemented?**
	Unknown

D. Contracted Services

1.	**Appraisal Services:**
	N/A
2.	**GIS Services:**
	Schneider Geospatial
3.	**Other services:**
	N/A

E. Appraisal /Listing Services

1.	**List any outside appraisal or listing services employed by the county for the current assessment year**
	No outside appraisers were utilized for 2025 Assessment Year. Vanguard is available for appraisal services, but there was no contract needed for the current assessment year.
2.	**If so, is the appraisal or listing service performed under contract?**
	N/A
3.	**What appraisal certifications or qualifications does the County require?**
	Certified General license.
4.	**Have the existing contracts been approved by the PTA?**
	N/A
5.	**Does the appraisal or listing service providers establish assessed values for the county?**
	N/A

2026 Residential Assessment Survey for Nemaha County

1.	**Valuation data collection done by:**
	Assessor & Office Staff
2.	**List and describe the approach(es) used to estimate the market value of residential properties.**
	The county uses the cost and sales approaches to estimate market value.
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?**
	The county uses the depreciation tables provided by their CAMA vendor. Further adjustments are based on year built, if needed.
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 one depreciation table for all valuation groups and then adjustments can be made based on the market using map factors.
5.	**Describe the methodology used to determine the residential lot values?**
	A review of vacant lot sales and extraction of lot values from improved sales is done during reappraisal of valuation groups.
6.	**How are rural residential site values developed?**
	The costs to install on-site amenities are added to the value of the raw land.
7.	**Are there form 191 applications on file?**
	No
8.	**Describe the methodology used to determine value for vacant lots being held for sale or resale?**
	Review of similar sales is done to value them at current market value.

2026 Commercial Assessment Survey for Nemaha County

1.	**Valuation data collection done by:**
	Assessor & Staff
2.	**List and describe the approach(es) used to estimate the market value of commercial properties.**
	The cost and sales approaches are used to estimate market value.
2a.	**Describe the process used to determine the value of unique commercial properties.**
	The county relies on researching similar sales from other counties in the state and adjusting to the local market.
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?**
	The county uses the depreciation tables provided by the CAMA vendor based on our strongest market and are adjusted based on the market by using map factors.
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 one depreciation table for all valuation groups and then different adjustments are applied using different map factors.
5.	**Describe the methodology used to determine the commercial lot values.**
	The sales comparison approach is used based on local sales. Commercial lot values are calculated on a square foot basis.

2026 Agricultural Assessment Survey for Nemaha County

1.	**Valuation data collection done by:**
	Assessor and Office Staff.
2.	**Describe the process used to determine and monitor market areas.**
	The county completes an analysis with all of the sales and also reviews by geo code to determine if different factors attribute to different market values. These studies are done to see if they can achieve a reasonable level of value while maintaining the quality of assessment throughout the county.
3.	**Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.**
	The county puts the most weight on the present use of the parcel. The county uses a sales verification system to inquire of any anticipated changes to the parcel and the motivation of the buyers.
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, they carry the same value. Current home site value is $35,000.
5.	**What separate market analysis has been conducted where intensive use is identified in the county?**
	We have developed an intensive use land value based on sales of raw land and the cost of developing the land. The buildings are valued at cost less depreciation.
6.	**If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.**
	The county uses current sales in the county for similar properties enrolled in the program.
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

Nemaha County
2025 Plan of Assessment
For years 2026, 2027, & 2028

Requirements:

Pursuant to Neb. Laws 2005, LB263, 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 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 county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb. Rev. Stat. 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

1) 100% of actual value for all classes or real property excluding agricultural and horticultural land;
2) 75% of actual value for agricultural land and horticultural land and;
3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Assessment Statistics for 2025 as set by TERC:

Property Class	Median
Residential	97%
Commercial	100%
Agricultural Land	72%

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high)
COD: (Coefficient of Dispersion) the average absolute deviation divided by the median
PRD: (Price Related Differential) the mean ratio divided by the aggregate ratio
Aggregate: The sum of the assessed values divided by the sum of the sales prices
Average Absolute Deviation: Each ratio minus the median, summed and divided by the number of sales
Mean: The sum of the ratios divided by the number of sales.

Office Staff and Budget Information

Nemaha County Assessor's Office currently employs 2 full time employees besides the Assessor. Information pertaining to budget and staffing is included in the survey given to the Department of Revenue, Property Assessment Division (PAD). Staff salaries are included in the office's budget presented to the County Board each year.

Goals

The primary goal for the Nemaha County Assessor's Office is to do the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements by the State with the resources available. The Department of Property Assessment and Taxation has prepared the progress report for Nemaha County and is on file in the Assessor's office and serves as additional information for this report. The 2025 Nemaha County statistical measures are on file in the annual report and kept on file in the Assessor's Office.

Procedure Manual

Procedures have been established in the office and are updated as needed. The Department of Revenue, Property Assessment Division Regulations and Directives are also on file and used in the office.

Responsibilities:

Record Maintenance

Property record cards are maintained for every parcel of real property including improvements on leased land. The cards are updated annually to include any changes made to the assessment information of the property. The record cards contain current owner name and address, legal description, book and page number of the last deed of record and any changes of record of ownership. Also included is situs address, pictures of improvement or main structure, sketches, cadastral map book and page numbers, tax district codes, valuation information and other codes created that are relevant to the specific parcel. Nemaha County has implemented a GIS system and all records are kept up to date.

Prepare annually and file the following Administrative Reports:

- County Abstract of Assessment for Real Property
- Assessor Survey
- Certification of Values to Political Subdivisions
- School District Taxable Value Report
- Sales information including rosters & annual Assessed Value Update with the Abstract
- Certification of Taxes Levied Report
- Homestead Exemption Tax Loss
- Report of current values for properties owned by Board of Education Lands & Funds
- Annual Plan of Assessment Report Certify completion of real property assessment rolls & publishes in newspaper
- Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased
- Prepare the plan of assessment for the next 3 assessment years

Homestead Exemptions

Homestead Exemption applications are accepted in the office from February 2nd through June 30. They are verified that the applicant is owner/occupant. An ad is placed in the newspaper with information about the Homestead Exemption. Follow up post cards and phone calls are made to ensure all applicants from the previous year refile and those inquiring throughout the year are notified that they may now file. Applications along with an income statement and a doctor's certification of disability (where appropriate) is forwarded to the Nebraska Department of Revenue for income verification. Notice of rejection is sent when the applicant does not meet the requirement of owner/occupant through August 15th. The State returns a roster in October of approved (with a percentage) and disapproved for final processing. The percentage amount is notated on each record to accurate reflect the granted homestead relief.

Personal Property

All depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year is filed on or before May 1. After May 1st but before July 1st a 10 percent penalty is applied and on July 1st and after a 25 percent penalty is applied. Every year a notice is published in the local newspaper. The office has filing of Personal Property Schedules available online. A postcard is sent to those with existing schedules as reminders. A letter is sent to those who would be new filers explaining what is needed. The office documents at least 2 reminders to those who need to file personal property.

Permissive Exemptions

Administer annual filings of applications for new or continued exempt use. Review and make recommendations to the county board of equalization.

Taxable Government Owned Property

Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

Centrally Assessed Properties
Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax list.

Tax Districts and Tax Rates
Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

Tax Lists
Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

Tax List Corrections
Prepare tax list correction documents for the county board of equalization's approval.

County Board of Equalization
Attend county board of equalization meetings including meetings for valuation protests. Prepare documentation for the board for the hearings.

TERC (Tax Equalization and Review Commission) Appeals
Prepare the information and attend the taxpayer hearings appealed to TERC. Testify in defense of the county's valuation.

TERC Statewide Equalization
Attend the hearings, if applicable to the county, to testify in defense of the county's values, and to implement TERC's orders.

Education
Attend meetings, workshops, and educational classes to obtain the required hours of continuing education to maintain the assessor certification.

Sales Analysis & Property Review
- The real estate transfer statements, form 521, are processed on a continual basis.
- An annual analysis will be done and areas prioritized for reappraisal accordingly. Reviews of properties will be done along with a market analysis to establish physical and economic depreciation. New pricing will be applied. Adequate funding will be needed to support the continuation of this process.
- Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission.
- Pickup work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures along with zoning and annexation is done on a continuous year-round basis. Parcels are flagged if the value is to be added for the following year to be changed during the appropriate time frame.
- RCN (Replacement Cost New). The cost approach is used in setting our values. An income analysis is only used occasionally for commercial property to substantiate the cost approach.

Current Year Assessment Plans

Residential—

1. Compete review of residential properties in Brock, Brownville, Johnson, Julian, Nemaha, and Peru. This would include all related buildings associated with the main structure, new photos of property, implement new market analysis and depreciation, implement new replacement cost new and establish new assessed values for 2026.

2. Pick up new construction and verify removal of buildings.
3. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.

Commercial/Recreational—

1. Pick up new construction and verify removal of buildings.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.
4. Reprice Section 42 housing properties using the income approach.

Agricultural/Horticultural Land—

1. New agricultural land study and value will be applied for 2026.
2. Verify landuse and make necessary changes for entire county.
3. Review preliminary sale statistic developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.
5. Continue land use updates when discovered or identified with use of Pictometry/GIS.

Assessment plans for 2026

Residential—

1. Pick up new construction and verify removal of buildings.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.

Commercial/Recreational—

1. Review all commercial and industrial properties. This would include all related buildings associated with the main structure, new photos of property, implement new market analysis and depreciation, implement new replacement cost new, and establish new assessed values for 2027.
2. Pick up new construction and verify removal of buildings.
3. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.
5. Reprice Section 42 housing properties using the income approach.

Agricultural/Horticultural Land—

1. New agricultural land study and value will be applied for 2027.
2. Review preliminary sale statistic developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.
4. Continue land use updates when discovered or identified with use of Pictometry/GIS.

Assessment plans for 2027

Residential—

1. Review all rural residential structures and farm outbuildings north of highway 136 (south of highway 136 will be completed in 2028). This would include all related buildings associated with the main structure, new photos of

property, implement new market analysis and depreciation, implement new replacement cost new, and establish new assessed values for 2029 (after entire review completion).
2. Pick up new construction and verify removal of buildings.
3. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.

Commercial/Recreational—

1. Pick up new construction and verify removal of buildings.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.
4. Reprice Section 42 housing properties using the income approach.

Agricultural/Horticultural Land—

1. New agricultural land study and value will be applied for 2028.
2. Review preliminary sale statistic developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.
4. Continue land use updates when discovered or identified with use of Pictometry/GIS.

<u>Assessment plans for 2028</u>

Residential—

5. Review all rural residential structures and farm outbuildings south of highway 136. This would include all related buildings associated with the main structure, new photos of property, implement new market analysis and depreciation, implement new replacement cost new, and establish new assessed values for 2029 (after entire review completion).
6. Pick up new construction and verify removal of buildings.
7. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
8. Continue with review and analysis of sales as they occur.

Commercial/Recreational—

5. Pick up new construction and verify removal of buildings.
6. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
7. Continue with review and analysis of sales as they occur.
8. Reprice Section 42 housing properties using the income approach.

Agricultural/Horticultural Land—

5. New agricultural land study and value will be applied for 2029.
6. Review preliminary sale statistic developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
7. Continue with review and analysis of sales as they occur.
8. Continue land use updates when discovered or identified with use of Pictometry/GIS.

6 Year Review Plan													
	As of 2023												
Area	*Parcel Count*	*2019*	*2020*	*2021*	*2022*	*2023*	*2024*	*2025*	*2026*	*2027*	*2028*	*2029*	*2030*
Auburn - Residential	1437												
Brock - Residential	109												
Brownville - Residential	177												
Johnson - Residential	204												
Julian - Residential	57												
Nemaha - Residential	115												
Peru - Residential	274												
Ag Land - No Improvements	1995												
Ag Land w/Outbuildings Only	365												
Rural Parcels w/Houses	913												
Glenrock & Howe	50												
Auburn Commercial	270												
Small Town/Rural Commercial	171												
Section 42	12												
Exempt	431												