

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

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

NUCKOLLS COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Samantha Haba, Nuckolls County Assessor

Table of Contents

2026 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

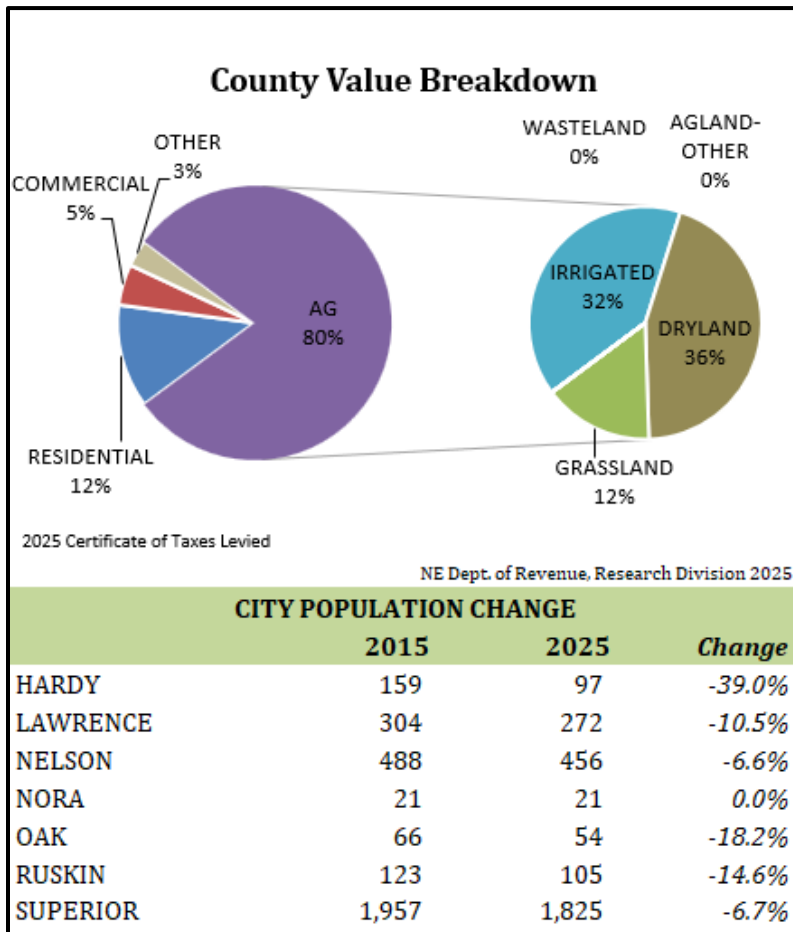
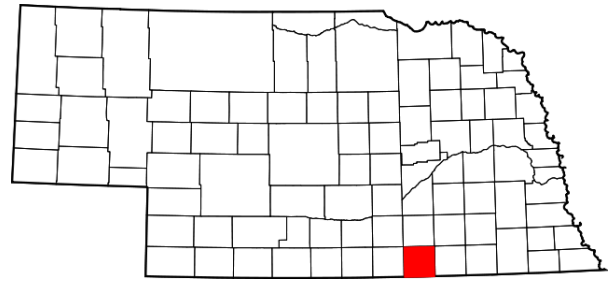
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Nuckolls County has 4,094 residents, an equivalent population over the 2020 U.S. Census.¹ The report indicates that 84% of county housing is owner occupied and 94% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$69,911.²



The majority of the commercial properties in Nuckolls County are located in and around Superior, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there are 156 employer establishments with a total employment figure of 1,136. This represents a 4% decrease in total employment from 2022-2023.¹

Agricultural land is the largest contributor to the county's overall valuation base. A mix of dry and grass land makes up the majority of the agricultural land in the county. Nuckolls County is included in both the Little Blue and Lower Republican Natural Resource Districts (NRD).

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

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>

2026 Residential Correlation for Nuckolls County

Assessment Practices & Actions

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

Sales qualifications and review processes are reviewed. The Nuckolls County Assessor's percentage of sales used is near the statewide average. The sales verification process includes sending a verification questionnaire to both the buyer and seller.

The county assessor uses five valuation groups which are stratified based on geographic and economic differences. Valuation Groups 1, 3, and 7 are the assessor locations of Nelson, Lawrence, and Superior. Valuation Group 2 is comprised of the smallest villages in the county. Valuation Group 8 represents all rural acreages throughout the county.

The six-year inspection and review cycle process is examined. The county assessor, staff and contract appraiser do the physical review taking new pictures and measurements as needed. Aerial imagery is also used for the rural parcels and land use inspection.

A valuation methodology is on file for the county.

2026 Residential Assessment Details for Nuckolls 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	Nelson	2024	2024	2024	2024	
2	Hardy, Nora, Oak & Ruskin	2023	2023	2023	2023	
3	Lawrence	2024	2024	2024	2024	
7	Superior	2022	2022	2023	2022	
8	Rural Acreages	2024	2019/2022*	2023	2021/2025*	Reappraisal for east half of county done this year. 2-3% increase to improvements in east half.
Additional comments: Pick-up work was completed.						
* = assessment action for current year						

Description of Analysis

With 98 sales all three measures of central tendency are at 98% and the COD for the class is 3%, with CODs within valuation groups ranging from a low of 0% to a high of 4%. Review of sales by quarter in the date of sale study period shows every quarter is at 97-100%, which either means that

2026 Residential Correlation for Nuckolls County

the market was flat over the two-year study period or that sales were disproportionately adjusted to a target median.

The county assessor reported no assessment actions for the class, other than a reappraisal for rural acreages in the east half of the county, reflecting a 2-3% increase in improvement values. This work was completed in Valuation Group 8.

Despite the lack of reported actions, review of the Residential Preliminary Statistics Compared to the R&O Statistics reflects that the median increased in all valuation groups, and the CODs in each valuation group decreased significantly, with the overall COD decreasing from 16% to 3%. Finally, the overall value in the sales file increased 9%, while the abstract increased less than 1% as reflected in the 2026 Abstract of Assessment, Form 45 Compared to the 2025 Certificate of Taxes Levied (CTL). However, it is important to note that the median of the overall class only shifted one percentage point. All analyses point to selective reappraisal of sold properties.

In an effort to understand the adjustments made for the current year, the county assessor explained the sales review process that is conducted in the county, which includes a review of all sales with quality, condition, and/or depreciation factors being manually adjusted based on observations. This process results in perfect assessment of sold parcels, but does not equalize valuation adjustments to the population, which is verified by the less than 1% change to the abstract, as a result the statistical profile does not represent the population and cannot be used as a basis for the level of value.

The Residential Preliminary Statistics Compared to the R&O Statistics does indicate that before the selective reappraisal of the sold parcels, the class was already within the acceptable range, overall and in every valuation group. For that reason, the level of value of the residential class is believed to be within the acceptable range.

Equalization and Quality of Assessment

Residential properties with sales in the current study period were selectively reappraised without any equalizing adjustment to the unsold properties. As such, the quality of assessment of the residential class is not in compliance with generally accepted mass appraisal practices.

The county assessor needs to revalue the residential class of property for the next assessment cycle, using a documented appraisal model, with a review of quality and condition determinations. The county assessor is relatively new in her position and is encouraged to work closely with the Division and/or the Computer-Assisted Mass Appraisal (CAMA) Vendor to develop valuation models.

2026 Residential Correlation for Nuckolls County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	18	97.92	99.04	97.98	03.99	101.08
2	8	96.41	98.23	96.30	03.86	102.00
3	10	98.59	98.62	98.56	00.46	100.06
7	56	98.22	98.19	98.23	03.49	99.96
8	6	98.59	98.95	96.96	04.48	102.05
<u> </u> ALL <u> </u>	98	98.21	98.44	97.96	03.41	100.49

Level of Value

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

2026 Commercial Correlation for Nuckolls County

Assessment Practices & Actions

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

The sales qualification and verification processes were reviewed. The sales usability rate for the commercial class is above the statewide average. The county assessor provides documented reasons for all sales that are disqualified. Sales questionnaires are mailed to both the buyer and seller.

There are five commercial valuation groups in Nuckolls County. The valuation groups are largely based on assessor location, with the smallest villages combined into one. Despite the stratification the county assessor uses there are too few sales in each valuation group to warrant analysis of anything but the overall commercial class.

The six-year inspection and review processes are examined. The county assessor or contract appraiser physically inspect all properties of the county within the six-year period. The inspection includes new pictures and measurements as needed. The county is in compliance with the statutory requirement.

2026 Commercial Assessment Details for Nuckolls 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	Nelson	2021	2019-2022*	2022	2021	cost updates only applied to selected parcels
2	Hardy, Nora, Oak & Ruskin	2021	2019-2022*	2022	2021	
3	Lawrence	2021	2019-2022*	2022	2021	
7	Superior	2021	2019-2022*	2022	2021	
8	Rural Acreages	2021	2019-2022*	2022	2021	
Additional comments: Pick-up work was completed.						
* = assessment action for current year						

Description of Analysis

With 14 sales, only the median and COD are within the acceptable range. However, two outliers in the sample are impacting all calculated statistics, when removed from the sample all three measures of central tendency correlate from 96-99%, the COD is 4% and the PRD is 99%. The impact of the outliers is not offered to suggest that assessment quality within the class is perfect, but to demonstrate that the majority of the sales do not display the type of dispersion that is expected in a small commercial market.

2026 Commercial Correlation for Nuckolls County

The county assessor reported an updated costing table within the class, however, upon closer examination only three sales had valuation changes for the current year, increasing total value in the sales file by 4%, while the class decreased by 1% as reflected in the 2026 Abstract of Assessment, Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL). Had a cost update been applied to the class, all properties would have received some degree of change.

When the Division sought clarification of the assessment actions, the county assessor provided copies of property record cards which indicated that occupancy codes and cost tables had been updated on the three properties with changes.

The Commercial Preliminary Statistic Comparison to the R&O Statistic did show that the class was within the acceptable range prior to these three sales being selectively reappraised. The changes only affected the median by one percentage point, and the COD by four percentage points overall. While this activity may seem harmless, in a small sample it does not take significant selective reappraisal to have a lasting impact on the statistics, merely targeting the median ratios each year can keep any adjustment from reaching the overall class; it also leads to statistics that do not represent the population. For that reason, the statistics cannot be considered in determining a level of value for the class.

As noted, the preliminary statistics were within the acceptable range prior to the adjustment of three sales; for that reason, the level of value is believed to be within the acceptable range.

Equalization and Quality of Assessment

Commercial properties with sales in the current study period were selectively reappraised without any equalizing adjustment to the unsold properties. As such, the quality of assessment of the class is not in compliance with generally accepted mass appraisal practices.

The county assessor needs to revalue the commercial class of property, using a documented appraisal model, with a review of occupancy codes, quality, and condition determinations. The county assessor is relatively new in her position and is encouraged to work closely with the Division and/or the Computer-Assisted Mass Appraisal (CAMA) Vendor to develop valuation models.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
2	2	97.08	97.08	96.97	03.45	100.11
3	2	109.49	109.49	115.77	08.90	94.58
7	10	96.36	111.22	99.67	17.87	111.59
___ ALL ___	14	96.93	108.95	101.69	15.04	107.14

2026 Commercial Correlation for Nuckolls County

Level of Value

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

2026 Agricultural Correlation for Nuckolls County

Assessment Practices & Actions

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

The sales qualification and verification processes were reviewed. Sales questionnaires are mailed to the buyers and sellers. The percentage of sales for analysis is below the statewide average. Review of the non-qualified sales roster revealed no apparent sales bias.

There is one market area in Nuckolls County as most parcels are a mixture of dryland and grassland. There are no unique areas of the county that would warrant the use of more than one area. The six-year inspection and review cycle is examined, and the Nuckolls County Assessor is current within the class. All agricultural improvements are physically reviewed by the contract appraiser. Aerial imagery is used for land use review. The county assessor has identified the Conservation Reserve Program (CRP) acres and continues to gather information from property owners when possible. Intensive use is identified as feedlots currently.

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2025-2026*	
<u>Additional comments:</u> Aerial Imagery used for accurate land use determinations.			
* = assessment action for current year			

2026 Agricultural Assessment Details for Nuckolls 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	2024	2022*	2023	2025-2026*	Reappraisal for the East 1/2 of the county was performed in 2025; West half done in 2026
AB DW	Agricultural dwellings	2024	2022*	2023	2025-2026*	Reappraisal for the East 1/2 of the county was performed in 2025; West half done in 2026
<u>Additional comments:</u> Pick-up work is completed including pictures.						
* = assessment action for current year						

2026 Agricultural Correlation for Nuckolls County

Description of Analysis

The statistical analysis for the agricultural class in Nuckolls County contains 18 sales for measurement purposes. Two measures of central tendency and the COD are in the acceptable range while the weighted mean is low. Further analysis by the 80% MLU By Market Area shows irrigated land and grassland have a median within the acceptable range, and dryland is high at 80%. However, all MLU subclasses have small samples.

A study of the 2026 Average Acre Value Comparison chart indicates that none of the values in Nuckolls County are too high. The values are the lowest in all three subclasses of surrounding counties. However, values are very close to Webster County, of which Nuckolls is most comparable too, and there is no sales data to support that assessments are too low.

Review of the 2026 County Abstract of Assessment for Real Property Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) supports the stated actions of the county assessor.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements. Agricultural land values are equalized. The quality of assessment of the agricultural class meets generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	6	70.88	83.78	76.84	23.63	109.03
1	6	70.88	83.78	76.84	23.63	109.03
<u>Dry</u>						
County	5	79.58	77.91	71.16	13.91	109.49
1	5	79.58	77.91	71.16	13.91	109.49
<u>Grass</u>						
County	1	74.62	74.62	74.62	00.00	100.00
1	1	74.62	74.62	74.62	00.00	100.00
<u>ALL</u>	18	70.00	73.18	67.55	20.24	108.33

Level of Value

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

2026 Opinions of the Property Tax Administrator for Nuckolls County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Does not meet generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Does not meet 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.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Nuckolls County

Residential Real Property - Current

Number of Sales	98	Median	98.21
Total Sales Price	\$9,629,840	Mean	98.44
Total Adj. Sales Price	\$9,629,840	Wgt. Mean	97.96
Total Assessed Value	\$9,433,085	Average Assessed Value of the Base	\$49,321
Avg. Adj. Sales Price	\$98,264	Avg. Assessed Value	\$96,256

Confidence Interval - Current

95% Median C.I	97.62 to 98.60
95% Wgt. Mean C.I	96.59 to 99.32
95% Mean C.I	96.91 to 99.97
% of Value of the Class of all Real Property Value in the County	7.54
% of Records Sold in the Study Period	4.67
% of Value Sold in the Study Period	9.12

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	105	98	98.11
2024	115	98	98.11
2023	113	99	99.14
2022	113	98	97.74

2026 Commission Summary for Nuckolls County

Commercial Real Property - Current

Number of Sales	14	Median	96.93
Total Sales Price	\$1,081,425	Mean	108.95
Total Adj. Sales Price	\$1,081,425	Wgt. Mean	101.69
Total Assessed Value	\$1,099,720	Average Assessed Value of the Base	\$171,972
Avg. Adj. Sales Price	\$77,245	Avg. Assessed Value	\$78,551

Confidence Interval - Current

95% Median C.I	93.73 to 119.24
95% Wgt. Mean C.I	91.70 to 111.69
95% Mean C.I	91.75 to 126.15
% of Value of the Class of all Real Property Value in the County	4.65
% of Records Sold in the Study Period	3.77
% of Value Sold in the Study Period	1.72

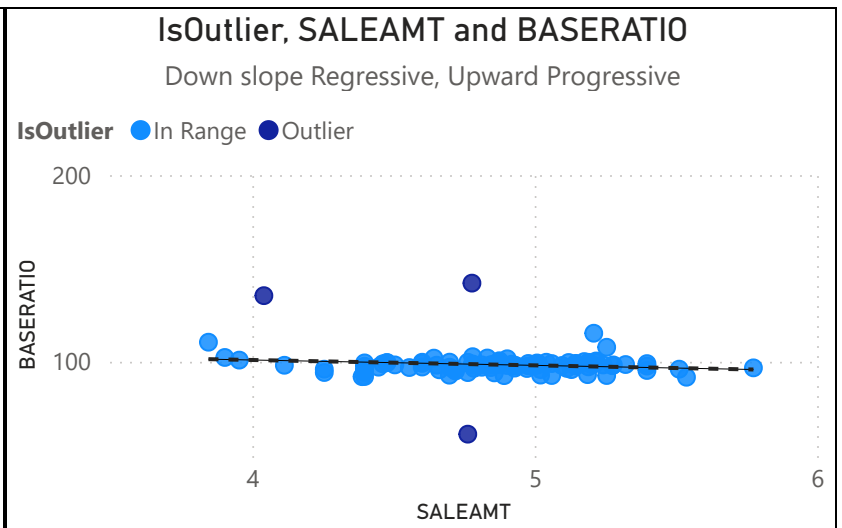
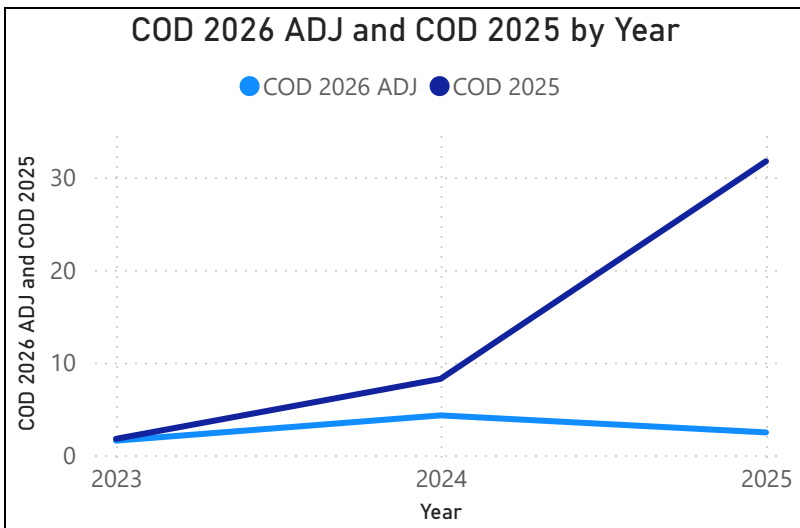
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	14	97	97.00
2024	10	100	95.83
2023	7	100	102.89
2022	7	100	102.89

Nuckolls Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	18	97.92	93.08	5.20%	99.03	80.44	23.12%	97.98	75.75	29.34%
2	8	96.41	94.04	2.52%	98.23	84.18	16.68%	96.30	68.06	41.48%
3	10	98.59	98.59	0.00%	98.62	90.75	8.68%	98.56	89.57	10.05%
7	56	98.22	96.95	1.31%	98.19	91.51	7.30%	98.23	87.09	12.80%
8	6	98.59	97.15	1.48%	98.95	90.81	8.97%	96.96	88.45	9.62%
Total	98	98.21	96.85	1.41%	98.44	88.76	10.91%	97.96	85.16	15.02%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	18	4.00	20.86	-80.84%	101.08	106.19	-4.81%	91.96	22.74	304.44%	135.36	115.77	16.92%
2	8	3.85	19.40	-80.14%	102.00	123.68	-17.53%	92.52	42.61	117.12%	110.43	121.31	-8.97%
3	10	0.46	8.45	-94.55%	100.06	101.32	-1.25%	97.62	50.82	92.11%	99.55	99.55	0.00%
7	56	3.50	14.99	-76.68%	99.95	105.07	-4.87%	61.16	33.95	80.15%	142.08	189.83	-25.16%
8	6	4.48	12.58	-64.38%	102.05	102.66	-0.59%	91.66	49.27	86.02%	107.72	107.72	0.00%
Total	98	3.41	15.64	-78.22%	100.49	104.22	-3.58%	61.16	22.74	169.00%	142.08	189.83	-25.16%



**65 Nuckolls
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 98
 Total Sales Price : 9,629,840
 Total Adj. Sales Price : 9,629,840
 Total Assessed Value : 9,433,085
 Avg. Adj. Sales Price : 98,264
 Avg. Assessed Value : 96,256

MEDIAN : 98
 WGT. MEAN : 98
 MEAN : 98
 COD : 03.41
 PRD : 100.49

COV : 07.85
 STD : 07.73
 Avg. Abs. Dev : 03.35
 MAX Sales Ratio : 142.08
 MIN Sales Ratio : 61.16

95% Median C.I. : 97.62 to 98.60
 95% Wgt. Mean C.I. : 96.59 to 99.32
 95% Mean C.I. : 96.91 to 99.97

Printed:3/16/2026 2:39:03PM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	10	96.77	96.51	96.67	01.55	99.83	92.52	98.73	94.19 to 98.60	106,200	102,668
01-JAN-24 To 31-MAR-24	7	98.11	99.24	100.55	02.50	98.70	96.41	107.72	96.41 to 107.72	96,571	97,100
01-APR-24 To 30-JUN-24	15	97.86	98.86	99.92	02.96	98.94	91.96	115.23	96.56 to 99.96	84,121	84,049
01-JUL-24 To 30-SEP-24	18	98.41	97.61	96.61	01.69	101.04	91.66	100.49	97.05 to 99.36	120,444	116,361
01-OCT-24 To 31-DEC-24	14	98.74	100.86	98.67	09.76	102.22	61.16	142.08	93.99 to 99.66	79,464	78,408
01-JAN-25 To 31-MAR-25	13	99.74	100.00	98.85	02.85	101.16	92.80	110.43	98.08 to 102.25	76,835	75,947
01-APR-25 To 30-JUN-25	7	97.62	97.42	97.56	01.54	99.86	94.15	99.70	94.15 to 99.70	110,429	107,738
01-JUL-25 To 30-SEP-25	14	97.77	96.66	97.12	02.08	99.53	92.04	100.37	93.06 to 99.04	112,691	109,448
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	50	97.99	97.99	97.95	02.25	100.04	91.66	115.23	97.05 to 98.60	103,356	101,233
01-OCT-24 To 30-SEP-25	48	98.24	98.90	97.97	04.61	100.95	61.16	142.08	97.62 to 99.04	92,959	91,072
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	54	98.33	99.01	98.36	04.28	100.66	61.16	142.08	97.68 to 98.84	96,635	95,049
<u>ALL</u>	98	98.21	98.44	97.96	03.41	100.49	61.16	142.08	97.62 to 98.60	98,264	96,256

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	18	97.92	99.04	97.98	03.99	101.08	91.96	135.36	94.60 to 99.09	75,205	73,683
2	8	96.41	98.23	96.30	03.86	102.00	92.52	110.43	92.52 to 110.43	55,750	53,686
3	10	98.59	98.62	98.56	00.46	100.06	97.62	99.55	98.14 to 99.36	131,980	130,086
7	56	98.22	98.19	98.23	03.49	99.96	61.16	142.08	97.58 to 98.73	89,658	88,075
8	6	98.59	98.95	96.96	04.48	102.05	91.66	107.72	91.66 to 107.72	248,250	240,708
<u>ALL</u>	98	98.21	98.44	97.96	03.41	100.49	61.16	142.08	97.62 to 98.60	98,264	96,256

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	98	98.21	98.44	97.96	03.41	100.49	61.16	142.08	97.62 to 98.60	98,264	96,256
06											
07											
<u>ALL</u>	98	98.21	98.44	97.96	03.41	100.49	61.16	142.08	97.62 to 98.60	98,264	96,256

**65 Nuckolls
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 98	MEDIAN : 98	COV : 07.85	95% Median C.I. : 97.62 to 98.60
Total Sales Price : 9,629,840	WGT. MEAN : 98	STD : 07.73	95% Wgt. Mean C.I. : 96.59 to 99.32
Total Adj. Sales Price : 9,629,840	MEAN : 98	Avg. Abs. Dev : 03.35	95% Mean C.I. : 96.91 to 99.97
Total Assessed Value : 9,433,085			
Avg. Adj. Sales Price : 98,264	COD : 03.41	MAX Sales Ratio : 142.08	
Avg. Assessed Value : 96,256	PRD : 100.49	MIN Sales Ratio : 61.16	

Printed:3/16/2026 2:39:03PM

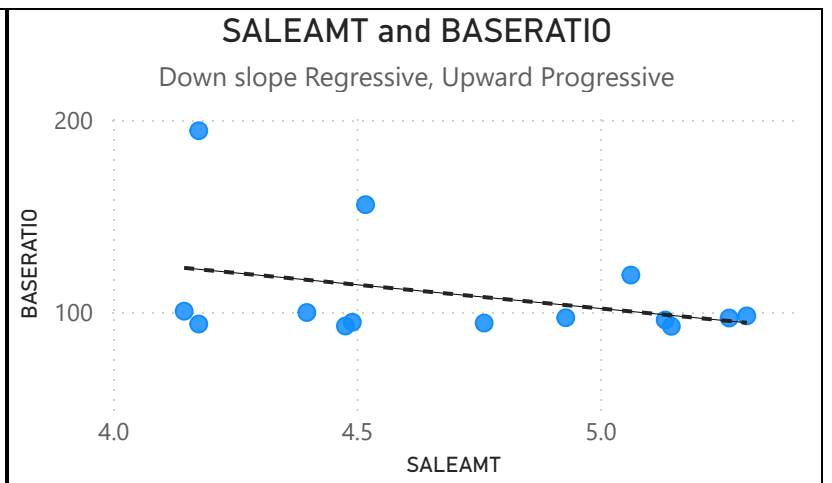
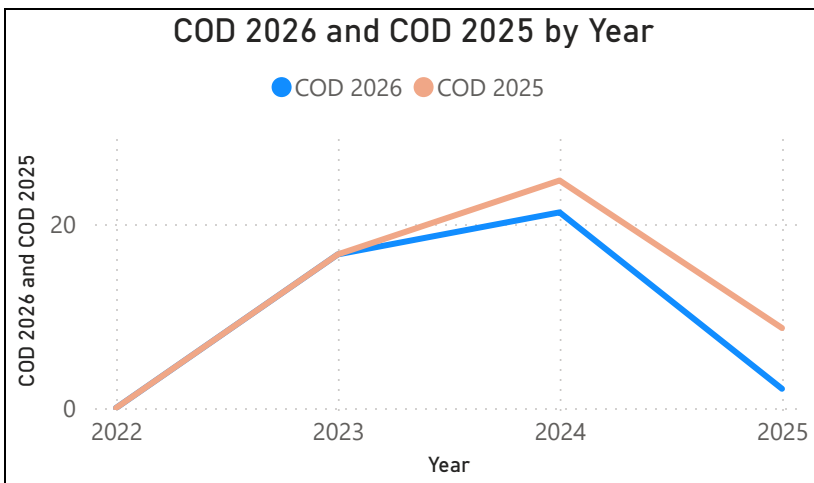
SALE PRICE *

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	5	102.25	109.39	109.64	09.17	99.77	98.08	135.36	N/A	9,600	10,525
Less Than 30,000	16	97.32	99.94	97.85	05.55	102.14	91.96	135.36	94.40 to 100.83	19,719	19,295
Ranges Excl. Low \$											
Greater Than 4,999	98	98.21	98.44	97.96	03.41	100.49	61.16	142.08	97.62 to 98.60	98,264	96,256
Greater Than 14,999	93	98.14	97.85	97.90	02.98	99.95	61.16	142.08	97.58 to 98.55	103,031	100,865
Greater Than 29,999	82	98.26	98.15	97.96	02.97	100.19	61.16	142.08	97.76 to 98.65	113,590	111,273
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	5	102.25	109.39	109.64	09.17	99.77	98.08	135.36	N/A	9,600	10,525
15,000 TO 29,999	11	95.97	95.64	95.74	02.05	99.90	91.96	99.34	92.04 to 98.84	24,318	23,282
30,000 TO 59,999	18	97.62	95.60	94.84	04.00	100.80	61.16	101.90	95.56 to 99.55	45,078	42,750
60,000 TO 99,999	26	98.33	99.89	99.50	03.19	100.39	92.52	142.08	97.62 to 98.73	74,736	74,364
100,000 TO 149,999	17	98.26	97.52	97.54	01.55	99.98	92.59	99.70	95.77 to 99.09	117,635	114,741
150,000 TO 249,999	15	98.46	99.75	99.71	03.15	100.04	92.58	115.23	97.86 to 100.05	169,634	169,148
250,000 TO 499,999	5	95.98	95.90	95.62	02.01	100.29	91.66	98.96	N/A	284,000	271,564
500,000 TO 999,999	1	96.68	96.68	96.68	00.00	100.00	96.68	96.68	N/A	595,500	575,745
1,000,000 +											
ALL	98	98.21	98.44	97.96	03.41	100.49	61.16	142.08	97.62 to 98.60	98,264	96,256

Nuckolls Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
2	2	97.08	97.08	0.00%	97.08	97.08	0.00%	96.97	96.97	0.00%
3	2	109.49	102.04	7.30%	109.49	102.04	7.30%	115.77	113.12	2.34%
7	10	96.35	95.76	0.62%	111.22	106.73	4.20%	99.67	95.38	4.50%
Total	14	96.93	95.76	1.22%	108.95	104.68	4.08%	101.69	97.73	4.06%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
2	2	3.45	3.45	0.00%	100.12	100.12	0.00%	93.73	93.73	0.00%	100.43	100.43	0.00%
3	2	8.90	16.86	-47.17%	94.57	90.20	7.30%	99.74	84.84	17.56%	119.24	119.24	0.00%
7	10	17.87	22.67	-21.15%	111.58	111.91	4.20%	92.55	71.61	29.24%	194.43	194.43	0.00%
Total	14	15.05	19.26	-21.86%	107.14	107.12	4.08%	92.55	71.61	29.24%	194.43	194.43	0.00%



**65 Nuckolls
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 : 14
 Total Sales Price : 1,081,425
 Total Adj. Sales Price : 1,081,425
 Total Assessed Value : 1,099,720
 Avg. Adj. Sales Price : 77,245
 Avg. Assessed Value : 78,551

MEDIAN : 97
 WGT. MEAN : 102
 MEAN : 109
 COD : 15.04
 PRD : 107.14

COV : 27.35
 STD : 29.80
 Avg. Abs. Dev : 14.58
 MAX Sales Ratio : 194.43
 MIN Sales Ratio : 92.55

95% Median C.I. : 93.73 to 119.24
 95% Wgt. Mean C.I. : 91.70 to 111.69
 95% Mean C.I. : 91.75 to 126.15

Printed:3/16/2026 2:39:05PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	1	92.55	92.55	92.55	00.00	100.00	92.55	92.55	N/A	140,000	129,565
01-JAN-23 To 31-MAR-23	1	97.00	97.00	97.00	00.00	100.00	97.00	97.00	N/A	85,000	82,450
01-APR-23 To 30-JUN-23	1	94.25	94.25	94.25	00.00	100.00	94.25	94.25	N/A	57,800	54,475
01-JUL-23 To 30-SEP-23	2	125.29	125.29	126.24	24.45	99.25	94.66	155.91	N/A	32,000	40,398
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	2	97.43	97.43	97.45	00.59	99.98	96.86	97.99	N/A	192,000	187,095
01-APR-24 To 30-JUN-24	2	156.84	156.84	127.87	23.97	122.66	119.24	194.43	N/A	65,313	83,518
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24	2	96.56	96.56	95.15	04.02	101.48	92.68	100.43	N/A	22,000	20,933
01-JAN-25 To 31-MAR-25	2	96.74	96.74	97.49	03.11	99.23	93.73	99.74	N/A	20,000	19,498
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25	1	95.85	95.85	95.85	00.00	100.00	95.85	95.85	N/A	136,000	130,350
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	5	94.66	106.87	100.14	13.97	106.72	92.55	155.91	N/A	69,360	69,457
01-OCT-23 To 30-SEP-24	4	108.62	127.13	105.17	27.35	120.88	96.86	194.43	N/A	128,656	135,306
01-OCT-24 To 30-SEP-25	5	95.85	96.49	96.00	02.87	100.51	92.68	100.43	N/A	44,000	42,242
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	4	95.83	110.46	105.28	16.70	104.92	94.25	155.91	N/A	51,700	54,430
01-JAN-24 To 31-DEC-24	6	99.21	116.94	104.38	21.27	112.03	92.68	194.43	92.68 to 194.43	93,104	97,182
<u>ALL</u>	14	96.93	108.95	101.69	15.04	107.14	92.55	194.43	93.73 to 119.24	77,245	78,551

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	2	97.08	97.08	96.97	03.45	100.11	93.73	100.43	N/A	14,500	14,060
3	2	109.49	109.49	115.77	08.90	94.58	99.74	119.24	N/A	70,313	81,403
7	10	96.36	111.22	99.67	17.87	111.59	92.55	194.43	92.68 to 155.91	91,180	90,880
<u>ALL</u>	14	96.93	108.95	101.69	15.04	107.14	92.55	194.43	93.73 to 119.24	77,245	78,551

65 Nuckolls
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 : 14
Total Sales Price : 1,081,425
Total Adj. Sales Price : 1,081,425
Total Assessed Value : 1,099,720
Avg. Adj. Sales Price : 77,245
Avg. Assessed Value : 78,551

MEDIAN : 97
WGT. MEAN : 102
MEAN : 109
COD : 15.04
PRD : 107.14

COV : 27.35
STD : 29.80
Avg. Abs. Dev : 14.58
MAX Sales Ratio : 194.43
MIN Sales Ratio : 92.55

95% Median C.I. : 93.73 to 119.24
95% Wgt. Mean C.I. : 91.70 to 111.69
95% Mean C.I. : 91.75 to 126.15

Printed:3/16/2026 2:39:05PM

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	96.86	96.86	96.86	00.00	100.00	96.86	96.86	N/A	184,000	178,215
03	13	97.00	109.88	102.68	16.18	107.01	92.55	194.43	93.73 to 119.24	69,033	70,885
04											
<u>ALL</u>	<u>14</u>	<u>96.93</u>	<u>108.95</u>	<u>101.69</u>	<u>15.04</u>	<u>107.14</u>	<u>92.55</u>	<u>194.43</u>	<u>93.73 to 119.24</u>	<u>77,245</u>	<u>78,551</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	100.43	100.43	100.43	00.00	100.00	100.43	100.43	N/A	14,000	14,060
Less Than 30,000	4	100.09	122.08	119.16	25.33	102.45	93.73	194.43	N/A	17,250	20,555
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	14	96.93	108.95	101.69	15.04	107.14	92.55	194.43	93.73 to 119.24	77,245	78,551
Greater Than 14,999	13	96.86	109.61	101.71	15.93	107.77	92.55	194.43	93.73 to 119.24	82,110	83,512
Greater Than 29,999	10	96.36	103.70	100.50	10.07	103.18	92.55	155.91	92.68 to 119.24	101,243	101,750
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	100.43	100.43	100.43	00.00	100.00	100.43	100.43	N/A	14,000	14,060
15,000 TO 29,999	3	99.74	129.30	123.93	33.66	104.33	93.73	194.43	N/A	18,333	22,720
30,000 TO 59,999	4	94.46	109.38	107.43	16.84	101.82	92.68	155.91	N/A	37,950	40,769
60,000 TO 99,999	1	97.00	97.00	97.00	00.00	100.00	97.00	97.00	N/A	85,000	82,450
100,000 TO 149,999	3	95.85	102.55	101.57	09.29	100.96	92.55	119.24	N/A	130,542	132,595
150,000 TO 249,999	2	97.43	97.43	97.45	00.59	99.98	96.86	97.99	N/A	192,000	187,095
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>14</u>	<u>96.93</u>	<u>108.95</u>	<u>101.69</u>	<u>15.04</u>	<u>107.14</u>	<u>92.55</u>	<u>194.43</u>	<u>93.73 to 119.24</u>	<u>77,245</u>	<u>78,551</u>

65 Nuckolls
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 : 14
 Total Sales Price : 1,081,425
 Total Adj. Sales Price : 1,081,425
 Total Assessed Value : 1,099,720
 Avg. Adj. Sales Price : 77,245
 Avg. Assessed Value : 78,551

MEDIAN : 97
 WGT. MEAN : 102
 MEAN : 109
 COD : 15.04
 PRD : 107.14

COV : 27.35
 STD : 29.80
 Avg. Abs. Dev : 14.58
 MAX Sales Ratio : 194.43
 MIN Sales Ratio : 92.55

95% Median C.I. : 93.73 to 119.24
 95% Wgt. Mean C.I. : 91.70 to 111.69
 95% Mean C.I. : 91.75 to 126.15

Printed:3/16/2026 2:39:05PM

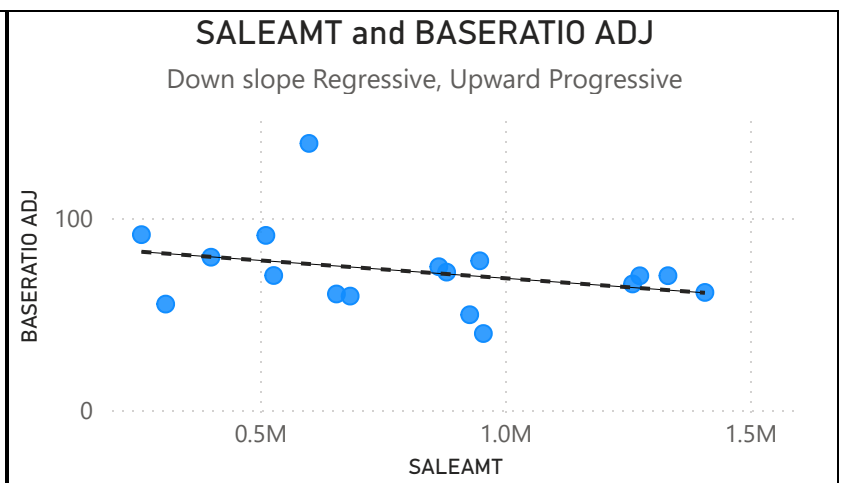
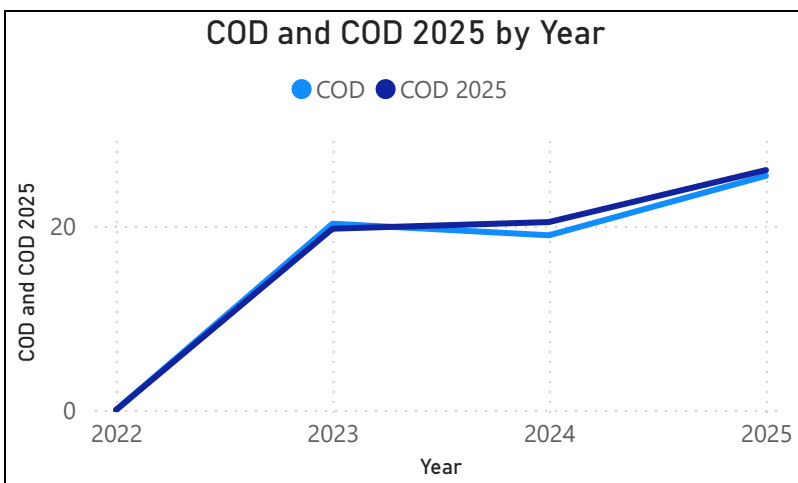
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	155.91	155.91	155.91	00.00	100.00	155.91	155.91	N/A	33,000	51,450
344	1	95.85	95.85	95.85	00.00	100.00	95.85	95.85	N/A	136,000	130,350
350	2	97.08	97.08	96.97	03.45	100.11	93.73	100.43	N/A	14,500	14,060
352	1	96.86	96.86	96.86	00.00	100.00	96.86	96.86	N/A	184,000	178,215
353	4	93.47	118.48	99.26	27.67	119.36	92.55	194.43	N/A	60,700	60,253
406	1	97.00	97.00	97.00	00.00	100.00	97.00	97.00	N/A	85,000	82,450
434	1	99.74	99.74	99.74	00.00	100.00	99.74	99.74	N/A	25,000	24,935
470	1	97.99	97.99	97.99	00.00	100.00	97.99	97.99	N/A	200,000	195,975
471	1	94.66	94.66	94.66	00.00	100.00	94.66	94.66	N/A	31,000	29,345
528	1	119.24	119.24	119.24	00.00	100.00	119.24	119.24	N/A	115,625	137,870
<u>ALL</u>	<u>14</u>	96.93	108.95	101.69	15.04	107.14	92.55	194.43	93.73 to 119.24	77,245	78,551

Nuckolls Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	18	70.00	64.68	8.23%	73.18	69.52	5.27%	67.55	63.74	5.97%
Total	18	70.00	64.68	8.23%	73.18	69.52	5.27%	67.55	63.74	5.97%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	18	20.25	21.04	-3.79%	108.34	109.06	-0.66%
Total	18	20.25	21.04	-3.79%	108.34	109.06	-0.66%



65 Nuckolls
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 18
Total Sales Price : 15,321,184
Total Adj. Sales Price : 15,321,184
Total Assessed Value : 10,349,555
Avg. Adj. Sales Price : 851,177
Avg. Assessed Value : 574,975

MEDIAN : 70
WGT. MEAN : 68
MEAN : 73
COD : 20.24
PRD : 108.33

COV : 29.52
STD : 21.60
Avg. Abs. Dev : 14.17
MAX Sales Ratio : 138.85
MIN Sales Ratio : 39.82

95% Median C.I. : 60.42 to 79.58
95% Wgt. Mean C.I. : 48.92 to 86.19
95% Mean C.I. : 62.44 to 83.92

Printed:3/16/2026 2:39:06PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	1	70.05	70.05	70.05	00.00	100.00	70.05	70.05	N/A	528,000	369,880
01-JAN-23 To 31-MAR-23	2	69.48	69.48	67.87	11.86	102.37	61.24	77.71	N/A	1,178,250	799,675
01-APR-23 To 30-JUN-23	4	63.04	66.66	64.05	18.46	104.07	49.62	90.94	N/A	839,090	537,463
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	2	59.70	59.70	46.70	33.30	127.84	39.82	79.58	N/A	1,155,865	539,808
01-JAN-24 To 31-MAR-24	1	59.33	59.33	59.33	00.00	100.00	59.33	59.33	N/A	684,000	405,785
01-APR-24 To 30-JUN-24	1	55.16	55.16	55.16	00.00	100.00	55.16	55.16	N/A	615,000	339,255
01-JUL-24 To 30-SEP-24	2	91.33	91.33	91.33	00.00	100.00	91.33	91.33	N/A	258,000	235,625
01-OCT-24 To 31-DEC-24	1	71.80	71.80	71.80	00.00	100.00	71.80	71.80	N/A	880,875	632,510
01-JAN-25 To 31-MAR-25	2	69.93	69.93	69.93	00.04	100.00	69.90	69.95	N/A	1,303,860	911,753
01-APR-25 To 30-JUN-25	2	106.74	106.74	100.93	30.09	105.76	74.62	138.85	N/A	732,500	739,278
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	7	65.65	67.95	66.00	14.67	102.95	49.62	90.94	49.62 to 90.94	891,551	588,440
01-OCT-23 To 30-SEP-24	6	69.46	69.43	55.63	25.90	124.81	39.82	91.33	39.82 to 91.33	687,788	382,651
01-OCT-24 To 30-SEP-25	5	71.80	85.02	79.43	20.50	107.04	69.90	138.85	N/A	990,719	786,914
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	8	63.45	65.62	60.18	20.25	109.04	39.82	90.94	39.82 to 90.94	1,003,074	603,602
01-JAN-24 To 31-DEC-24	5	71.80	73.79	68.58	18.98	107.60	55.16	91.33	N/A	539,175	369,760
<u>ALL</u>	18	70.00	73.18	67.55	20.24	108.33	39.82	138.85	60.42 to 79.58	851,177	574,975

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	18	70.00	73.18	67.55	20.24	108.33	39.82	138.85	60.42 to 79.58	851,177	574,975
<u>ALL</u>	18	70.00	73.18	67.55	20.24	108.33	39.82	138.85	60.42 to 79.58	851,177	574,975

65 Nuckolls
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 18
 Total Sales Price : 15,321,184
 Total Adj. Sales Price : 15,321,184
 Total Assessed Value : 10,349,555
 Avg. Adj. Sales Price : 851,177
 Avg. Assessed Value : 574,975

MEDIAN : 70
 WGT. MEAN : 68
 MEAN : 73
 COD : 20.24
 PRD : 108.33

COV : 29.52
 STD : 21.60
 Avg. Abs. Dev : 14.17
 MAX Sales Ratio : 138.85
 MIN Sales Ratio : 39.82

95% Median C.I. : 60.42 to 79.58
 95% Wgt. Mean C.I. : 48.92 to 86.19
 95% Mean C.I. : 62.44 to 83.92

Printed:3/16/2026 2:39:06PM

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
Irrigated											
County	1	90.94	90.94	90.94	00.00	100.00	90.94	90.94	N/A	512,000	465,600
1	1	90.94	90.94	90.94	00.00	100.00	90.94	90.94	N/A	512,000	465,600
Dry											
County	3	91.33	77.43	64.53	15.22	119.99	49.62	91.33	N/A	481,333	310,583
1	3	91.33	77.43	64.53	15.22	119.99	49.62	91.33	N/A	481,333	310,583
ALL	18	70.00	73.18	67.55	20.24	108.33	39.82	138.85	60.42 to 79.58	851,177	574,975

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
Irrigated											
County	6	70.88	83.78	76.84	23.63	109.03	61.24	138.85	61.24 to 138.85	1,001,432	769,490
1	6	70.88	83.78	76.84	23.63	109.03	61.24	138.85	61.24 to 138.85	1,001,432	769,490
Dry											
County	5	79.58	77.91	71.16	13.91	109.49	49.62	91.33	N/A	558,500	397,437
1	5	79.58	77.91	71.16	13.91	109.49	49.62	91.33	N/A	558,500	397,437
Grass											
County	1	74.62	74.62	74.62	00.00	100.00	74.62	74.62	N/A	865,000	645,455
1	1	74.62	74.62	74.62	00.00	100.00	74.62	74.62	N/A	865,000	645,455
ALL	18	70.00	73.18	67.55	20.24	108.33	39.82	138.85	60.42 to 79.58	851,177	574,975

Nuckolls County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nuckolls	1	6,712	6,712	6,029	6,029	n/a	5,966	5,283	5,283	6,252
Adams	4	7,622	7,541	7,386	7,232	6,395	6,924	6,887	6,615	7,441
Clay	1	8,345	8,345	8,220	8,220	n/a	7,915	7,735	7,735	8,230
Fillmore	1	8,610	8,380	8,270	8,155	6,200	7,590	7,365	7,310	8,203
Thayer	1	8,855	8,760	8,475	8,210	7,875	7,625	7,465	7,385	8,336
Webster	1	6,595	6,545	6,469	6,492	5,827	6,265	6,198	6,090	6,385

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nuckolls	1	3,142	3,142	2,970	2,970	2,685	2,685	2,628	2,628	2,989
Adams	4	4,197	3,974	3,738	3,483	3,486	3,486	3,249	3,253	3,843
Clay	1	4,275	4,275	3,905	3,905	3,670	3,670	3,545	3,545	4,038
Fillmore	1	4,935	4,820	4,530	4,572	4,420	4,190	4,190	4,080	4,597
Thayer	1	6,000	5,850	5,500	5,275	4,900	4,600	4,420	4,395	5,398
Webster	1	3,305	3,305	3,134	3,135	2,965	n/a	2,925	2,925	3,157

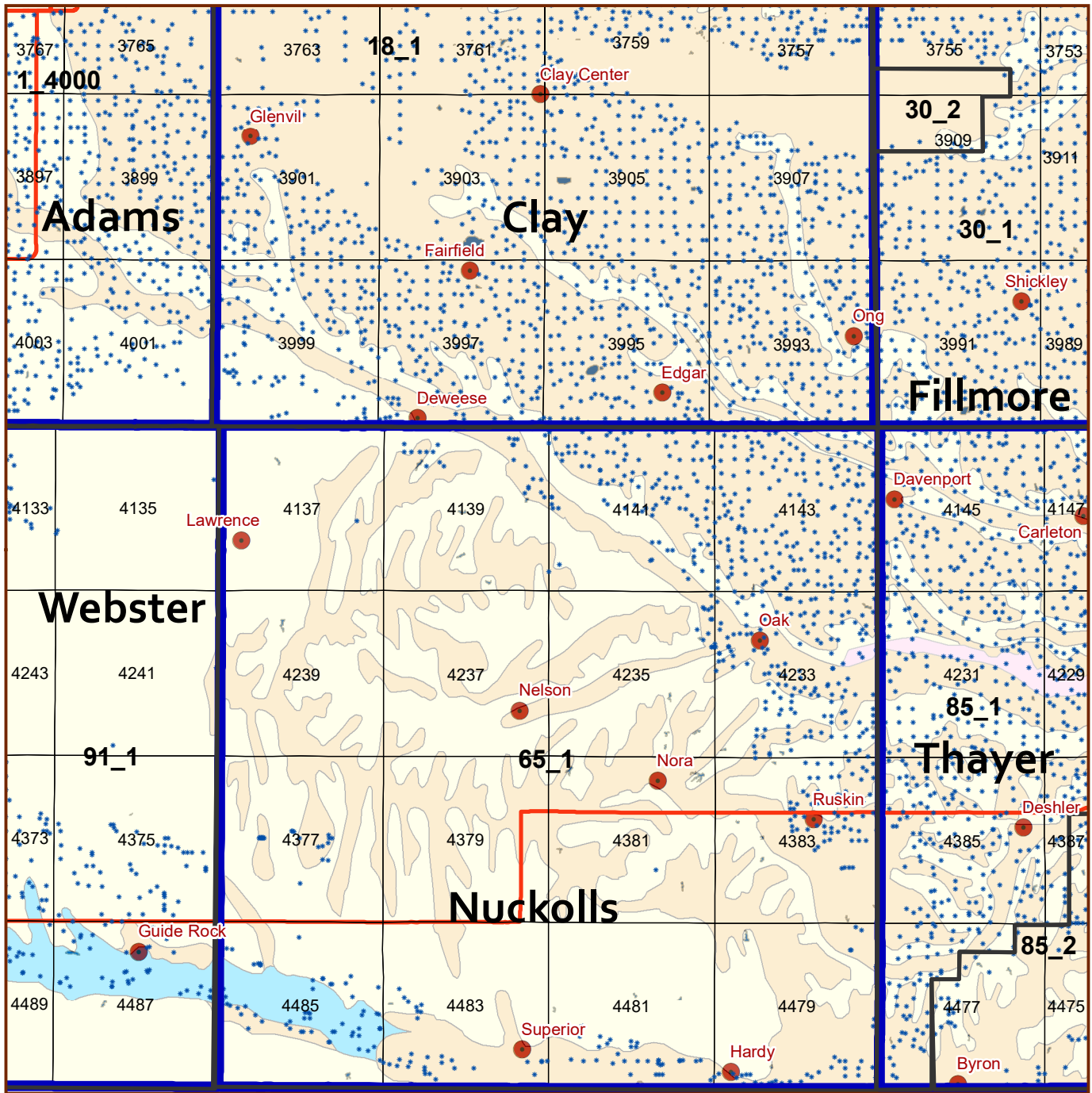
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nuckolls	1	1,508	1,508	1,496	1,496	n/a	1,485	1,486	1,485	1,499
Adams	4	1,605	1,605	1,570	1,570	1,550	n/a	1,550	1,550	1,580
Clay	1	1,695	1,695	1,695	1,695	n/a	n/a	n/a	1,580	1,687
Fillmore	1	1,925	1,925	1,815	n/a	n/a	n/a	n/a	n/a	1,883
Thayer	1	1,895	1,895	1,895	n/a	1,895	1,895	n/a	1,895	1,895
Webster	1	1,715	1,715	1,555	1,555	1,495	1,495	1,340	1,340	1,632

County	Mkt Area	CRP	TIMBER	WASTE
Nuckolls	1	1,312	126	124
Adams	4	n/a	n/a	206
Clay	1	1,260	n/a	n/a
Fillmore	1	1,846	n/a	478
Thayer	1	3,225	850	650
Webster	1	1,885	500	500

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.

NUCKOLLS COUNTY



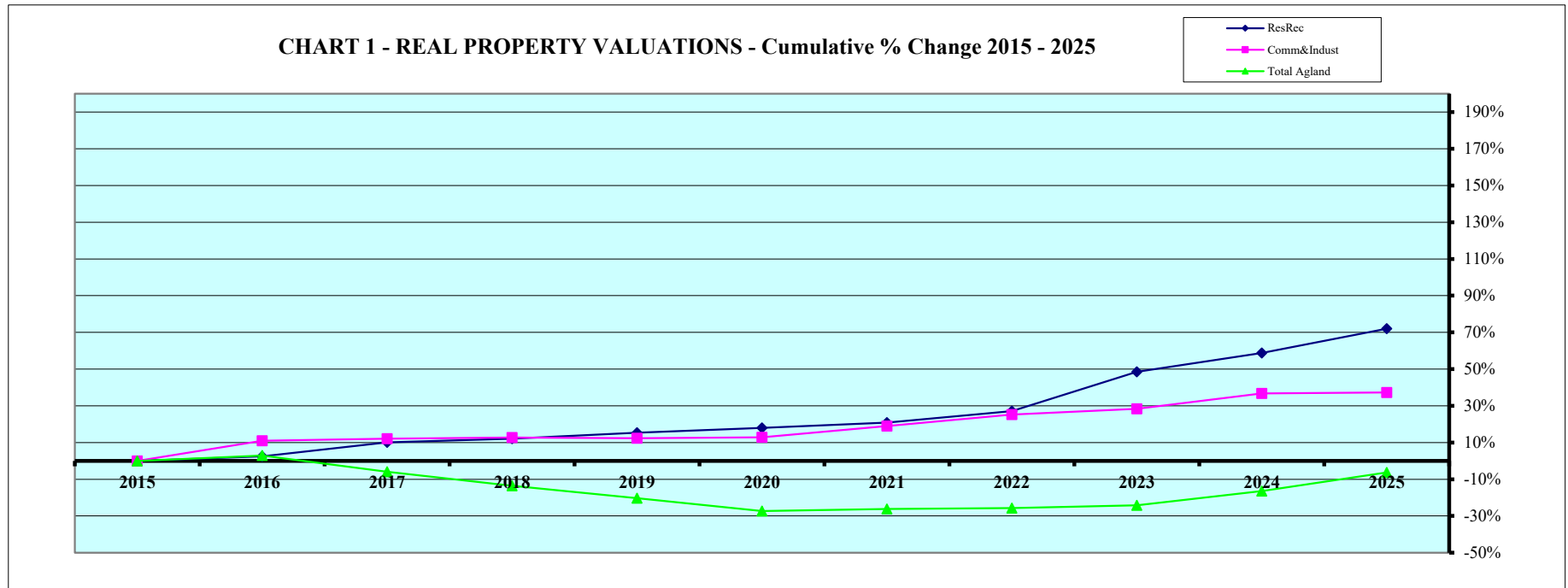
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	58,214,845	-	-	-	46,056,625	-	-	-	1,113,523,870	-	-	-
2016	59,624,510	1,409,665	2.42%	2.42%	51,125,565	5,068,940	11.01%	11.01%	1,145,892,915	32,369,045	2.91%	2.91%
2017	64,057,650	4,433,140	7.44%	10.04%	51,653,715	528,150	1.03%	12.15%	1,046,938,515	-98,954,400	-8.64%	-5.98%
2018	65,230,775	1,173,125	1.83%	12.05%	51,901,980	248,265	0.48%	12.69%	963,192,845	-83,745,670	-8.00%	-13.50%
2019	67,117,475	1,886,700	2.89%	15.29%	51,731,190	-170,790	-0.33%	12.32%	887,341,335	-75,851,510	-7.88%	-20.31%
2020	68,672,900	1,555,425	2.32%	17.96%	51,964,525	233,335	0.45%	12.83%	809,477,965	-77,863,370	-8.77%	-27.30%
2021	70,388,715	1,715,815	2.50%	20.91%	54,823,100	2,858,575	5.50%	19.03%	822,552,840	13,074,875	1.62%	-26.13%
2022	73,990,685	3,601,970	5.12%	27.10%	57,707,050	2,883,950	5.26%	25.30%	827,077,090	4,524,250	0.55%	-25.72%
2023	86,485,824	12,495,139	16.89%	48.56%	59,137,130	1,430,080	2.48%	28.40%	844,337,725	17,260,635	2.09%	-24.17%
2024	92,455,169	5,969,345	6.90%	58.82%	63,007,680	3,870,550	6.55%	36.80%	930,129,915	85,792,190	10.16%	-16.47%
2025	100,130,339	7,675,170	8.30%	72.00%	63,227,475	219,795	0.35%	37.28%	1,043,711,070	113,581,155	12.21%	-6.27%

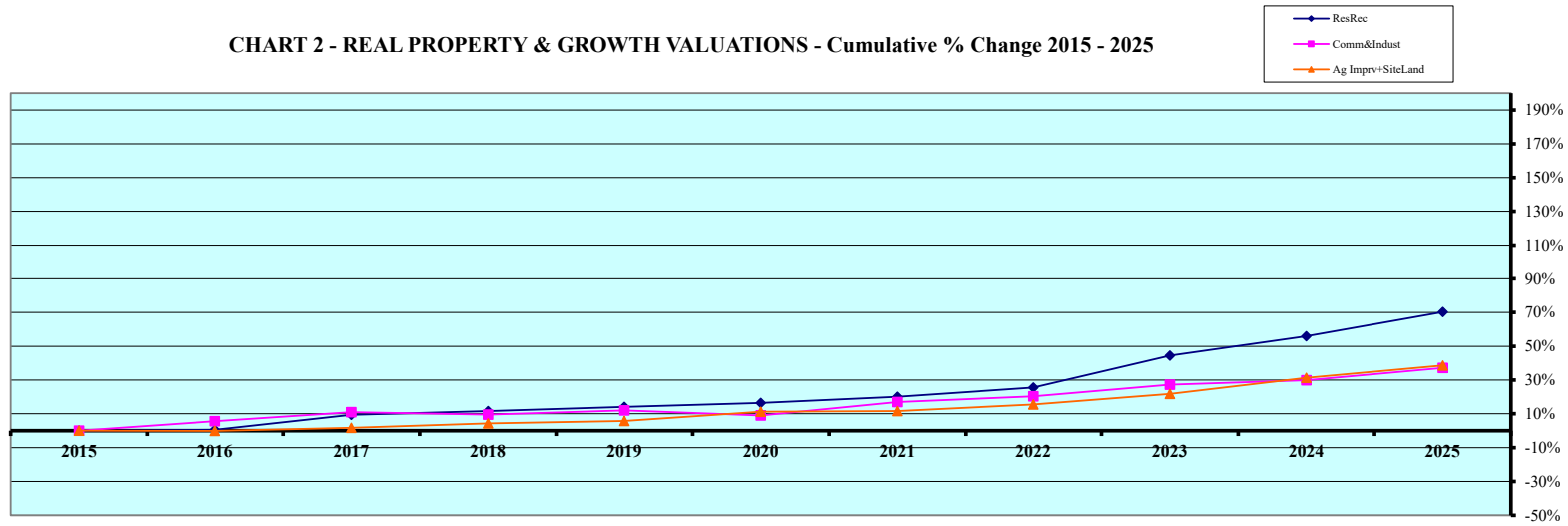
Rate Annual %chg: Residential & Recreational **5.57%** Commercial & Industrial **3.22%** Agricultural Land **-0.65%**

Cnty# **65**
County **NUCKOLLS**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	58,214,845	850,955	1.46%	57,363,890	--	--	46,056,625	6,888,530	14.96%	39,168,095	--	--
2016	59,624,510	1,128,970	1.89%	58,495,540	0.48%	0.48%	51,125,565	2,473,330	4.84%	48,652,235	5.64%	5.64%
2017	64,057,650	406,155	0.63%	63,651,495	6.75%	9.34%	51,653,715	541,480	1.05%	51,112,235	-0.03%	10.98%
2018	65,230,775	285,590	0.44%	64,945,185	1.39%	11.56%	51,901,980	1,481,045	2.85%	50,420,935	-2.39%	9.48%
2019	67,117,475	672,848	1.00%	66,444,627	1.86%	14.14%	51,731,190	121,215	0.23%	51,609,975	-0.56%	12.06%
2020	68,672,900	860,383	1.25%	67,812,517	1.04%	16.49%	51,964,525	1,747,460	3.36%	50,217,065	-2.93%	9.03%
2021	70,388,715	466,660	0.66%	69,922,055	1.82%	20.11%	54,823,100	974,530	1.78%	53,848,570	3.63%	16.92%
2022	73,990,685	857,075	1.16%	73,133,610	3.90%	25.63%	57,707,050	2,255,705	3.91%	55,451,345	1.15%	20.40%
2023	86,485,824	2,370,000	2.74%	84,115,824	13.68%	44.49%	59,137,130	491,175	0.83%	58,645,955	1.63%	27.33%
2024	92,455,169	1,624,635	1.76%	90,830,534	5.02%	56.03%	63,007,680	3,170,940	5.03%	59,836,740	1.18%	29.92%
2025	100,130,339	998,365	1.00%	99,131,974	7.22%	70.29%	63,227,475	47,780	0.08%	63,179,695	0.27%	37.18%
Rate Ann%chg	5.57%	Resid & Recreat w/o growth				4.32%	C & I w/o growth				0.76%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	46,908,980	25,442,470	72,351,450	4,613,265	6.38%	67,738,185	--	--
2016	47,554,630	26,309,675	73,864,305	1,611,040	2.18%	72,253,265	-0.14%	-0.14%
2017	47,699,215	26,582,775	74,281,990	663,915	0.89%	73,618,075	-0.33%	1.75%
2018	47,960,290	28,995,795	76,956,085	1,493,600	1.94%	75,462,485	1.59%	4.30%
2019	48,546,435	31,133,825	79,680,260	3,120,360	3.92%	76,559,900	-0.51%	5.82%
2020	48,335,640	33,249,410	81,585,050	1,098,550	1.35%	80,486,495	1.01%	11.24%
2021	50,878,280	32,566,215	83,444,495	2,730,920	3.27%	80,713,575	-1.07%	11.56%
2022	50,373,375	35,337,255	85,710,630	2,099,095	2.45%	83,611,535	0.20%	15.56%
2023	53,999,245	36,904,950	90,904,195	2,738,845	3.01%	88,165,350	2.86%	21.86%
2024	60,228,855	41,266,980	101,495,835	6,513,425	6.42%	94,982,410	4.49%	31.28%
2025	60,309,655	41,921,020	102,230,675	1,910,995	1.87%	100,319,680	-1.16%	38.66%
Rate Ann%chg	2.54%	5.12%	3.52%	Ag Imprv+Site w/o growth			0.69%	

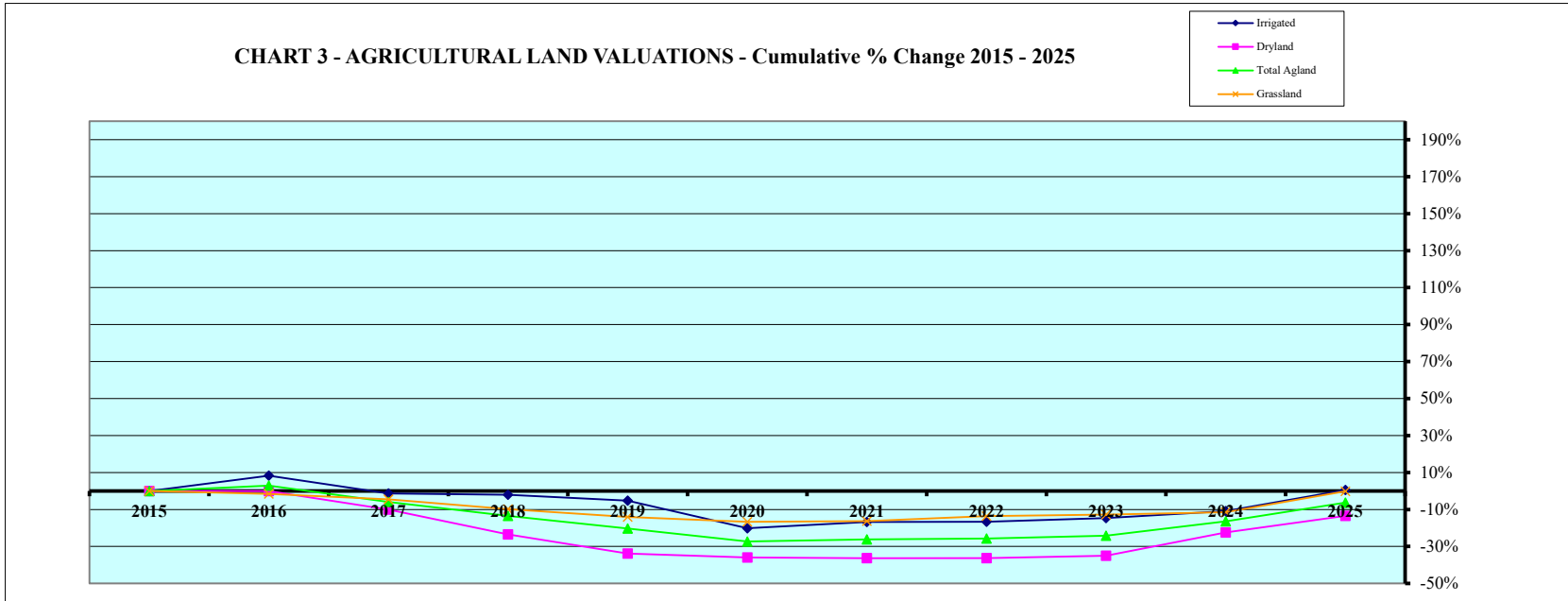
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 65
County NUCKOLLS

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	415,644,725	-	-	-	537,688,605	-	-	-	160,095,790	-	-	-
2016	450,033,195	34,388,470	8.27%	8.27%	537,323,480	-365,125	-0.07%	-0.07%	157,632,185	-2,463,605	-1.54%	-1.54%
2017	410,263,055	-39,770,140	-8.84%	-1.29%	483,389,795	-53,933,685	-10.04%	-10.10%	152,883,725	-4,748,460	-3.01%	-4.50%
2018	406,912,480	-3,350,575	-0.82%	-2.10%	411,480,820	-71,908,975	-14.88%	-23.47%	144,397,150	-8,486,575	-5.55%	-9.81%
2019	393,899,480	-13,013,000	-3.20%	-5.23%	355,499,275	-55,981,545	-13.60%	-33.88%	137,539,360	-6,857,790	-4.75%	-14.09%
2020	331,951,515	-61,947,965	-15.73%	-20.14%	344,039,725	-11,459,550	-3.22%	-36.02%	133,388,320	-4,151,040	-3.02%	-16.68%
2021	346,109,320	14,157,805	4.27%	-16.73%	342,184,775	-1,854,950	-0.54%	-36.36%	134,050,680	662,360	0.50%	-16.27%
2022	346,210,930	101,610	0.03%	-16.71%	342,293,885	109,110	0.03%	-36.34%	138,363,000	4,312,320	3.22%	-13.57%
2023	354,958,340	8,747,410	2.53%	-14.60%	349,487,765	7,193,880	2.10%	-35.00%	139,657,935	1,294,935	0.94%	-12.77%
2024	370,588,815	15,630,475	4.40%	-10.84%	417,294,265	67,806,500	19.40%	-22.39%	141,822,745	2,164,810	1.55%	-11.41%
2025	417,815,215	47,226,400	12.74%	0.52%	465,553,490	48,259,225	11.56%	-13.42%	159,880,180	18,057,435	12.73%	-0.13%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	74,795	-	-	-	19,955	-	-	-	1,113,523,870	-	-	-
2016	70,630	-4,165	-5.57%	-5.57%	833,425	813,470	4076.52%	4076.52%	1,145,892,915	32,369,045	2.91%	2.91%
2017	102,135	31,505	44.61%	36.55%	299,805	-533,620	-64.03%	1402.41%	1,046,938,515	-98,954,400	-8.64%	-5.98%
2018	102,590	455	0.45%	37.16%	299,805	0	0.00%	1402.41%	963,192,845	-83,745,670	-8.00%	-13.50%
2019	103,415	825	0.80%	38.26%	299,805	0	0.00%	1402.41%	887,341,335	-75,851,510	-7.88%	-20.31%
2020	96,280	-7,135	-6.90%	28.73%	2,125	-297,680	-99.29%	-89.35%	809,477,965	-77,863,370	-8.77%	-27.30%
2021	87,740	-8,540	-8.87%	17.31%	120,325	118,200	5562.35%	502.98%	822,552,840	13,074,875	1.62%	-26.13%
2022	82,450	-5,290	-6.03%	10.23%	126,825	6,500	5.40%	535.55%	827,077,090	4,524,250	0.55%	-25.72%
2023	85,730	3,280	3.98%	14.62%	147,955	21,130	16.66%	641.44%	844,337,725	17,260,635	2.09%	-24.17%
2024	89,180	3,450	4.02%	19.23%	334,910	186,955	126.36%	1578.33%	930,129,915	85,792,190	10.16%	-16.47%
2025	87,300	-1,880	-2.11%	16.72%	374,885	39,975	11.94%	1778.65%	1,043,711,070	113,581,155	12.21%	-6.27%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	413,562,140	68,867	6,005			538,766,550	159,482	3,378			160,546,350	119,759	1,341		
2016	449,567,130	70,416	6,384	6.31%	6.31%	537,167,365	158,893	3,381	0.07%	0.07%	157,849,790	117,907	1,339	-0.14%	-0.14%
2017	410,375,150	71,948	5,704	-10.66%	-5.02%	483,549,110	160,180	3,019	-10.70%	-10.64%	152,779,380	115,285	1,325	-1.01%	-1.14%
2018	406,768,070	72,390	5,619	-1.48%	-6.43%	411,781,330	159,876	2,576	-14.68%	-23.76%	144,408,010	115,150	1,254	-5.37%	-6.45%
2019	393,717,265	72,492	5,431	-3.34%	-9.56%	355,859,285	160,055	2,223	-13.68%	-34.19%	137,419,335	114,772	1,197	-4.53%	-10.69%
2020	331,913,675	72,580	4,573	-15.80%	-23.85%	344,209,100	159,949	2,152	-3.21%	-36.30%	133,330,780	115,021	1,159	-3.19%	-13.53%
2021	346,104,740	72,872	4,749	3.86%	-20.91%	342,179,475	158,936	2,153	0.04%	-36.27%	134,086,250	115,801	1,158	-0.11%	-13.63%
2022	346,210,930	72,896	4,749	0.00%	-20.91%	342,146,815	158,930	2,153	-0.01%	-36.27%	138,400,305	115,747	1,196	3.27%	-10.81%
2023	354,584,690	73,452	4,827	1.64%	-19.61%	349,632,355	159,288	2,195	1.96%	-35.03%	139,654,940	114,998	1,214	1.56%	-9.41%
2024	370,402,175	73,648	5,029	4.18%	-16.25%	417,478,860	159,596	2,616	19.17%	-22.57%	141,801,540	114,393	1,240	2.07%	-7.53%
2025	418,006,450	73,556	5,683	12.99%	-5.37%	465,302,950	158,792	2,930	12.02%	-13.26%	159,857,460	115,266	1,387	11.88%	3.45%

Rate Annual %chg Average Value/Acre: 0.11%

-1.46%

-0.04%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	55,610	483	115			0	0				1,112,930,650	348,591	3,193		
2016	70,885	561	126	9.87%	9.87%	833,425	693	1,202			1,145,488,595	348,471	3,287	2.96%	2.96%
2017	102,135	832	123	-2.94%	6.64%	299,805	266	1,129	-6.11%		1,047,105,580	348,510	3,005	-8.60%	-5.89%
2018	102,060	832	123	0.00%	6.64%	299,805	266	1,129	0.00%		963,359,275	348,513	2,764	-8.00%	-13.42%
2019	103,535	844	123	-0.09%	6.55%	299,805	266	1,129	0.00%		887,399,225	348,430	2,547	-7.86%	-20.23%
2020	96,280	837	115	-6.17%	-0.03%	2,125	18	115	-89.79%		809,551,960	348,406	2,324	-8.77%	-27.22%
2021	87,740	763	115	-0.02%	-0.04%	116,555	130	893	675.16%		822,574,760	348,503	2,360	1.58%	-26.07%
2022	82,450	717	115	0.00%	-0.05%	126,825	141	901	0.87%		826,967,325	348,430	2,373	0.55%	-25.66%
2023	85,730	714	120	4.31%	4.26%	147,955	149	996	10.55%		844,105,670	348,601	2,421	2.02%	-24.16%
2024	89,180	743	120	-0.01%	4.25%	334,910	157	2,130	113.79%		930,106,665	348,538	2,669	10.21%	-16.41%
2025	87,300	728	120	0.00%	4.25%	374,885	173	2,164	1.60%		1,043,629,045	348,515	2,995	12.21%	-6.21%

65
NUCKOLLS

Rate Annual %chg Average Value/Acre: -0.64%

(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
4,095	NUCKOLLS	73,173,429	23,466,558	31,569,719	100,130,339	60,433,925	2,793,550	0	1,043,711,070	60,309,655	41,921,020	0	1,437,509,265
cnty sectorvalue % of total value:		5.09%	1.63%	2.20%	6.97%	4.20%	0.19%		72.61%	4.20%	2.92%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
97	HARDY	434,856	135,299	4,246	1,298,265	0	32,550	2,069,395	3,690	841,735	3,510	0	4,823,546
2.37%	%sector of county sector	0.59%	0.58%	0.01%	1.30%		1.17%	0.01%	0.00%	1.40%	0.01%		0.34%
	%sector of municipality	9.02%	2.80%	0.09%	26.92%		0.67%	42.90%	0.08%	17.45%	0.07%		100.00%
272	LAWRENCE	426,212	137,930	8,313	12,216,800	0	392,625	1,017,250	0	149,350	20,870	0	14,369,350
6.64%	%sector of county sector	0.58%	0.59%	0.03%	12.20%		14.05%	7.08%		0.25%	0.05%		1.00%
	%sector of municipality	2.97%	0.96%	0.06%	85.02%		2.73%			1.04%	0.15%		100.00%
456	NELSON	224,968	853,519	38,010	12,995,075	0	0	1,747,115	0	217,390	11,610	0	16,087,687
11.14%	%sector of county sector	0.31%	3.64%	0.12%	12.98%					0.36%	0.03%		1.12%
	%sector of municipality	1.40%	5.31%	0.24%	80.78%			10.86%		1.35%	0.07%		100.00%
21	NORA	596	5,167	162	601,445	0	20,250	865	0	299,050	1,468,435	0	2,395,970
0.51%	%sector of county sector	0.00%	0.02%	0.00%	0.60%		0.72%			0.50%	3.50%		0.17%
	%sector of municipality	0.02%	0.22%	0.01%	25.10%		0.85%	0.04%		12.48%	61.29%		100.00%
54	OAK	9,981	0	0	1,135,580	0	0	40,825	0	124,150	243,800	0	1,554,336
1.32%	%sector of county sector	0.01%			1.13%					0.21%	0.58%		0.11%
	%sector of municipality	0.64%			73.06%			2.63%		7.99%	15.69%		100.00%
105	RUSKIN	1,271,662	198,536	8,087	4,621,230	0	15,095	5,198,435	0	225,640	76,495	0	11,615,180
2.56%	%sector of county sector	1.74%	0.85%	0.03%	4.62%		0.54%			0.37%	0.18%		0.81%
	%sector of municipality	10.95%	1.71%	0.07%	39.79%		0.13%	44.76%		1.94%	0.66%		100.00%
1,825	SUPERIOR	7,122,243	1,247,410	1,851,818	60,915,339	0	0	28,475,720	399,190	91,170	29,665	0	100,132,555
44.57%	%sector of county sector	9.73%	5.32%	5.87%	60.84%				0.04%	0.15%	0.07%		6.97%
	%sector of municipality	7.11%	1.25%	1.85%	60.83%			28.44%	0.40%	0.09%	0.03%		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												
2,831	Total Municipalities	9,490,518	2,577,861	1,910,636	93,783,739	0	460,520	38,549,606	402,880	1,948,485	1,854,386	0	150,978,631
69.13%	%all municip.sectors of cnty	12.97%	10.99%	6.05%	93.66%		16.49%	#DIV/0!	0.04%	3.23%	4.42%		10.50%

65 NUCKOLLS

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 : 5,640	Value : 1,371,470,804	Growth 6,563,695	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	304	1,015,464	0	0	103	212,650	407	1,228,114	
02. Res Improve Land	1,621	6,974,720	0	0	61	559,210	1,682	7,533,930	
03. Res Improvements	1,629	87,749,905	0	0	62	6,964,205	1,691	94,714,110	
04. Res Total	1,933	95,740,089	0	0	165	7,736,065	2,098	103,476,154	1,513,840
% of Res Total	92.14	92.52	0.00	0.00	7.86	7.48	37.20	7.54	23.06
05. Com UnImp Land	60	390,270	0	0	4	78,270	64	468,540	
06. Com Improve Land	265	2,365,630	0	0	17	753,265	282	3,118,895	
07. Com Improvements	270	36,345,820	0	0	28	21,073,610	298	57,419,430	
08. Com Total	330	39,101,720	0	0	32	21,905,145	362	61,006,865	1,078,890
% of Com Total	91.16	64.09	0.00	0.00	8.84	35.91	6.42	4.45	16.44
09. Ind UnImp Land	2	38,650	0	0	3	28,435	5	67,085	
10. Ind Improve Land	2	47,935	0	0	2	78,605	4	126,540	
11. Ind Improvements	2	316,295	0	0	2	2,284,890	4	2,601,185	
12. Ind Total	4	402,880	0	0	5	2,391,930	9	2,794,810	0
% of Ind Total	44.44	14.42	0.00	0.00	55.56	85.58	0.16	0.20	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,933	95,740,089	0	0	165	7,736,065	2,098	103,476,154	1,513,840
% of Res & Rec Total	92.14	92.52	0.00	0.00	7.86	7.48	37.20	7.54	23.06
Com & Ind Total	334	39,504,600	0	0	37	24,297,075	371	63,801,675	1,078,890
% of Com & Ind Total	90.03	61.92	0.00	0.00	9.97	38.08	6.58	4.65	16.44
17. Taxable Total	2,267	135,244,689	0	0	202	32,033,140	2,469	167,277,829	2,592,730
% of Taxable Total	91.82	80.85	0.00	0.00	8.18	19.15	43.78	12.20	39.50

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	20,000	1,720,310	0	0	0
19. Commercial	1	649,640	14,016,680	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	5	20,000	1,720,310
19. Commercial	0	0	0	1	649,640	14,016,680
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				6	669,640	15,736,990

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	264	0	637	901

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	83	1,538,565	0	0	2,070	796,399,930	2,153	797,938,495
28. Ag-Improved Land	18	901,720	0	0	929	314,764,740	947	315,666,460
29. Ag Improvements	18	2,267,570	0	0	1,000	88,320,450	1,018	90,588,020

30. Ag Total					3,171	1,204,192,975
--------------	--	--	--	--	-------	---------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	0.48	160	0	0.00	0	
32. HomeSite Improv Land	3	2.00	30,115	0	0.00	0	
33. HomeSite Improvements	4	0.00	440,310	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	4	6.33	2,635	0	0.00	0	
36. FarmSite Improv Land	7	9.00	17,410	0	0.00	0	
37. FarmSite Improvements	18	0.00	1,827,260	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	4.14	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	48	47.46	711,840	49	47.94	712,000	
32. HomeSite Improv Land	553	557.76	8,366,520	556	559.76	8,396,635	
33. HomeSite Improvements	583	0.00	51,869,205	587	0.00	52,309,515	2,054,970
34. HomeSite Total				636	607.70	61,418,150	
35. FarmSite UnImp Land	145	344.57	413,560	149	350.90	416,195	
36. FarmSite Improv Land	778	2,731.12	4,001,255	785	2,740.12	4,018,665	
37. FarmSite Improvements	958	0.00	36,451,245	976	0.00	38,278,505	1,915,995
38. FarmSite Total				1,125	3,091.02	42,713,365	
39. Road & Ditches	2,376	6,834.87	0	2,378	6,839.01	0	
40. Other- Non Ag Use	15	247.15	264,535	15	247.15	264,535	
41. Total Section VI				1,761	10,784.88	104,396,050	3,970,965

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	118.56	447,160	2	118.56	447,160

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	22,525.15	30.46%	151,188,855	32.70%	6,712.00
46. 1A	7,976.25	10.79%	53,536,490	11.58%	6,711.99
47. 2A1	25,190.39	34.06%	151,872,850	32.85%	6,029.00
48. 2A	11,793.12	15.95%	71,100,800	15.38%	6,029.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	660.18	0.89%	3,938,665	0.85%	5,966.05
51. 4A1	2,026.86	2.74%	10,707,890	2.32%	5,282.99
52. 4A	3,781.53	5.11%	19,977,845	4.32%	5,283.01
53. Total	73,953.48	100.00%	462,323,395	100.00%	6,251.54
Dry					
54. 1D1	22,683.34	14.30%	71,271,000	15.03%	3,142.00
55. 1D	32,728.86	20.63%	102,833,935	21.69%	3,142.00
56. 2D1	43,413.53	27.36%	128,931,295	27.19%	2,969.84
57. 2D	40,556.32	25.56%	120,452,345	25.40%	2,970.00
58. 3D1	1,063.21	0.67%	2,854,755	0.60%	2,685.03
59. 3D	21.68	0.01%	58,210	0.01%	2,684.96
60. 4D1	10,879.54	6.86%	28,591,485	6.03%	2,628.00
61. 4D	7,308.38	4.61%	19,206,605	4.05%	2,628.02
62. Total	158,654.86	100.00%	474,199,630	100.00%	2,988.88
Grass					
63. 1G1	29,322.24	25.47%	37,268,035	22.89%	1,270.98
64. 1G	2,079.22	1.81%	2,779,810	1.71%	1,336.95
65. 2G1	82,224.10	71.42%	121,107,070	74.39%	1,472.89
66. 2G	451.47	0.39%	552,660	0.34%	1,224.13
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	50.50	0.04%	74,995	0.05%	1,485.05
69. 4G1	1.07	0.00%	1,590	0.00%	1,485.98
70. 4G	995.84	0.87%	1,024,220	0.63%	1,028.50
71. Total	115,124.44	100.00%	162,808,380	100.00%	1,414.19
Irrigated Total					
Irrigated Total	73,953.48	21.21%	462,323,395	42.04%	6,251.54
Dry Total					
Dry Total	158,654.86	45.51%	474,199,630	43.12%	2,988.88
Grass Total					
Grass Total	115,124.44	33.02%	162,808,380	14.80%	1,414.19
72. Waste	727.59	0.21%	90,490	0.01%	124.37
73. Other	173.25	0.05%	375,030	0.03%	2,164.68
74. Exempt	17.05	0.00%	300	0.00%	17.60
75. Market Area Total	348,633.62	100.00%	1,099,796,925	100.00%	3,154.59

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	149.79	948,130	0.00	0	73,803.69	461,375,265	73,953.48	462,323,395
77. Dry Land	344.87	1,024,325	0.00	0	158,309.99	473,175,305	158,654.86	474,199,630
78. Grass	285.55	415,400	0.00	0	114,838.89	162,392,980	115,124.44	162,808,380
79. Waste	16.77	2,110	0.00	0	710.82	88,380	727.59	90,490
80. Other	0.00	0	0.00	0	173.25	375,030	173.25	375,030
81. Exempt	1.57	0	0.00	0	15.48	300	17.05	300
82. Total	796.98	2,389,965	0.00	0	347,836.64	1,097,406,960	348,633.62	1,099,796,925

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	73,953.48	21.21%	462,323,395	42.04%	6,251.54
Dry Land	158,654.86	45.51%	474,199,630	43.12%	2,988.88
Grass	115,124.44	33.02%	162,808,380	14.80%	1,414.19
Waste	727.59	0.21%	90,490	0.01%	124.37
Other	173.25	0.05%	375,030	0.03%	2,164.68
Exempt	17.05	0.00%	300	0.00%	17.60
Total	348,633.62	100.00%	1,099,796,925	100.00%	3,154.59

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Hardy	38	71,710	71	51,105	74	1,145,485	112	1,268,300	0
83.2 Lawrence	22	86,815	171	604,820	171	11,640,700	193	12,332,335	17,305
83.3 Nelson	58	200,300	286	990,910	287	12,145,565	345	13,336,775	37,425
83.4 Nora	12	16,560	11	10,070	12	575,045	24	601,675	0
83.5 Oak	17	2,050	40	5,980	40	1,169,650	57	1,177,680	27,275
83.6 Rural	2	350	8	1,240	9	176,170	11	177,760	0
83.7 Rural Acg	101	212,300	53	557,970	53	6,788,035	154	7,558,305	561,615
83.8 Ruskin	31	20,920	81	66,325	82	4,700,050	113	4,787,295	68,625
83.9 Superior	126	617,109	961	5,245,510	963	56,373,410	1,089	62,236,029	801,595
84 Residential Total	407	1,228,114	1,682	7,533,930	1,691	94,714,110	2,098	103,476,154	1,513,840

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Hardy	11	19,215	19	25,450	20	2,028,420	31	2,073,085	0
85.2	Lawrence	6	15,980	25	17,185	26	987,810	32	1,020,975	0
85.3	Nelson	6	1,915	41	34,045	42	1,991,140	48	2,027,100	304,085
85.4	Nora	1	865	0	0	0	0	1	865	0
85.5	Oak	3	770	5	1,710	5	38,345	8	40,825	0
85.6	Rural	3	84,390	13	1,301,445	20	20,955,835	23	22,341,670	0
85.7	Rural Acg	5	57,275	12	320,705	15	3,679,955	20	4,057,935	510,860
85.8	Ruskin	5	9,630	18	72,015	19	5,116,790	24	5,198,435	0
85.9	Superior	29	345,585	153	1,472,880	155	25,222,320	184	27,040,785	263,945
86	Commercial Total	69	535,625	286	3,245,435	302	60,020,615	371	63,801,675	1,078,890

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	24,150.95	22.54%	36,419,595	22.68%	1,508.00
88. 1G	1,805.08	1.68%	2,722,060	1.70%	1,508.00
89. 2G1	80,112.94	74.77%	119,849,185	74.63%	1,496.00
90. 2G	361.88	0.34%	541,370	0.34%	1,495.99
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	50.50	0.05%	74,995	0.05%	1,485.05
93. 4G1	1.07	0.00%	1,590	0.00%	1,485.98
94. 4G	661.30	0.62%	982,065	0.61%	1,485.05
95. Total	107,143.72	100.00%	160,590,860	100.00%	1,498.84
CRP					
96. 1C1	164.90	16.13%	217,675	16.24%	1,320.04
97. 1C	19.43	1.90%	25,650	1.91%	1,320.12
98. 2C1	837.74	81.97%	1,097,430	81.85%	1,309.99
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,022.07	100.00%	1,340,755	100.00%	1,311.80
Timber					
105. 1T1	5,006.39	71.94%	630,765	71.94%	125.99
106. 1T	254.71	3.66%	32,100	3.66%	126.03
107. 2T1	1,273.42	18.30%	160,455	18.30%	126.00
108. 2T	89.59	1.29%	11,290	1.29%	126.02
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	334.54	4.81%	42,155	4.81%	126.01
113. Total	6,958.65	100.00%	876,765	100.00%	126.00
<hr/>					
Grass Total	107,143.72	93.07%	160,590,860	98.64%	1,498.84
CRP Total	1,022.07	0.89%	1,340,755	0.82%	1,311.80
Timber Total	6,958.65	6.04%	876,765	0.54%	126.00
<hr/>					
114. Market Area Total	115,124.44	100.00%	162,808,380	100.00%	1,414.19

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

65 Nuckolls

	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	100,130,339	103,476,154	3,345,815	3.34%	1,513,840	1.83%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	60,309,655	61,418,150	1,108,495	1.84%	2,054,970	-1.57%
04. Total Residential (sum lines 1-3)	160,439,994	164,894,304	4,454,310	2.78%	3,568,810	0.55%
05. Commercial	60,433,925	61,006,865	572,940	0.95%	1,078,890	-0.84%
06. Industrial	2,793,550	2,794,810	1,260	0.05%	0	0.05%
07. Total Commercial (sum lines 5-6)	63,227,475	63,801,675	574,200	0.91%	1,078,890	-0.80%
08. Ag-Farmsite Land, Outbuildings	41,656,485	42,713,365	1,056,880	2.54%	1,915,995	-2.06%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	264,535	264,535	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	41,921,020	42,977,900	1,056,880	2.52%	1,915,995	-2.05%
12. Irrigated	417,815,215	462,323,395	44,508,180	10.65%		
13. Dryland	465,553,490	474,199,630	8,646,140	1.86%		
14. Grassland	159,880,180	162,808,380	2,928,200	1.83%		
15. Wasteland	87,300	90,490	3,190	3.65%		
16. Other Agland	374,885	375,030	145	0.04%		
17. Total Agricultural Land	1,043,711,070	1,099,796,925	56,085,855	5.37%		
18. Total Value of all Real Property (Locally Assessed)	1,309,299,559	1,371,470,804	62,171,245	4.75%	6,563,695	4.25%

2026 Assessment Survey for Nuckolls County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$313,362.33
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$25,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$50,000.00 from county general if needed
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$2,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000
12.	Amount of last year's assessor's budget not used:
	\$ - 2.078.96

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor and Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes https://nuckolls.gworks.com
8.	Who maintains the GIS software and maps?
	Office Staff maintains the maps and gWorks assists with the software
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks (but only to measure ag-land changes, identify newly added improvements.
10.	When was the aerial imagery last updated?
	2024 imagery from gWorks.

C. Zoning Information

1.	Does the county have zoning?
	Not county wide, but limited (Only cities of Superior and Nelson)
2.	If so, is the zoning countywide?
	No

3.	What municipalities in the county are zoned?
	Superior and Nelson are both zoned.
4.	When was zoning implemented?
	Unknown

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Services
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, Stanard Appraisal
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Must be licensed and approved by State Appraisal Board
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The County Assessor reviews all work performed by all appraisers and listers and works hand-in-hand with them on establishing the values that are set in place.

2026 Residential Assessment Survey for Nuckolls County

1.	Valuation data collection done by:
	County Assessor, staff & Stanard Appraisal.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost Approach - entered into the CAMA system; depreciation tables are developed. Sales Comparison/Market Analysis-Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified.
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?
	Nuckolls County develops tables with the assistance of appraiser for depreciation studies.
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.
	Yes, as revaluations for each group are completed
5.	Describe the methodology used to determine the residential lot values?
	Square foot value upon completing a revaluation for said area.
6.	How are rural residential site values developed?
	Rural residential spread countywide with no real special influences. We identify rural residential on five acres or less without being contiguous with farming or livestock operator as we determine what acres are used for.
7.	Are there form 191 applications on file?
	N/A
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	At this time, we are unaware of any vacant lots that are being held for sale or resale. When revaluations of different areas are performed, we send questionnaires to gather information on all lots and lands in that specific category. They are valued the same as other lots.

2026 Commercial Assessment Survey for Nuckolls County

1.	Valuation data collection done by:
	County Assessor, staff and Stanard Appraisal
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	<p>Cost Approach - entered into the CAMA system; depreciation tables are developed</p> <p>Sales Comparison/Market Analysis - Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified</p> <p>Income Approach - the county assessor and contract appraiser gather as much information for the income approach as possible. However, people are usually very reluctant to give out much information in order for us to be able to use this as reliable approach.</p> <p>Nuckolls County has limited qualifying commercial sales each year and has a wide spread of usability codes.</p>
2a.	Describe the process used to determine the value of unique commercial properties.
	Gather information to determine the best approach to use for each property with the contract appraiser and take note of any change in use. When necessary, we look outside our county for similar sales and borrow sales as needed.
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 develops their depreciation tables with the aid of the contract appraiser.
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.
	The commercial properties are looked at as one valuation group countywide.
5.	Describe the methodology used to determine the commercial lot values.
	Lot values are determined using square footage and also by using any vacant sales that may occur for analysis purposes.

2026 Agricultural Assessment Survey for Nuckolls County

1.	Valuation data collection done by:
	County Assessor, staff & Stanard Appraisal.
2.	Describe the process used to determine and monitor market areas.
	Sales are plotted annually; NRD restrictions are reviewed, and all sales are reviewed.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	No differences have been determined in Nuckolls. Reviews for land usage completed annually, review hunting leases if available. and there are no recreational use acres.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	They carry the same value and are based on \$15,000 for the first acre. Sales are reviewed to determine if a premium is being paid due to rural home/acreage location.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	The county is currently working on identifying and properly classifying intensive use. There are limited sales, so it is an ongoing process of looking for sales in contiguous counties. Some feedlots in county and checking surrounding county values.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There have not been any sales with acres enrolled in the Wetland Reserve Program but grassland values are used for this class.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	N/A.
	<u>If your county has special value applications, please answer the following</u>
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
	<u>If your county recognizes a special value, please answer the following</u>
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

2025 - 3 Year Plan of Assessment
For Assessment years 2026, 2027 and 2028
Nuckolls County
Date: June 13, 2025

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a Plan of Assessment, (herein after referred to as the “Plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The Plan shall contain information as to what actions and functions the County Assessor will be performing which includes: the classes and subclasses of real property that will be examined during the years contained in the Plan. It shall also outline the assessment actions necessary to achieve the level of values and quality of assessment practices as required by law. As per Nebraska State Statute 77-1311.02, the Plan shall be presented to the County Board of Equalization on or before July 31 each year and the Department of Property Assessment and Taxation on or before October 31 each year. The Plan may be amended to reflect any changes that may be necessary after the original plan was created.

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 in actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Assessment levels required by the Statute for real property are as follows:

- 1) 92% to 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 69% to 75% of actual value for agricultural and horticultural land
- 3) 45 to 50% if the agricultural and horticultural lands lie in a school district that has a bond issued after January 1, 2022

Level of Value, Quality and Uniformity for Assessment Year 2025 are as follows:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	98.0	4.16	101.03
Commercial	97.0	25.77	109.99
Agricultural land	71.0	22.03	107.98

Nuckolls County population base has been declining since the 2000 Census numbers which indicated a population of 5,057. The 2020 Census number was 4,095. However, the 2025 census numbers show a slight up-tick in population to 4,147.

The Assessor's Office staff consists of the assessor, deputy assessor and a full-time office clerk. All the staff work in every area and aspect of the office; including but not limited to, real estate, personal property, homesteads exemptions, permissive exemptions, and GIS mapping. The assessor and deputy assessor attend continuing education classes to remain certified. The office clerk sits in on all webinars (as time permits) and on occasion will attend remote meetings with the assessor and deputy assessor. Current statutes and regulations are followed to the best of our ability. All staff is kept up to date with any changes that may be made to the statutes and regulations.

The assessor is responsible for filing the reports as follows:

- Aircraft Report-due on or before March 1
- Abstract- due on or before March 19
- Notice of Valuation Change - prior to June 1
- Personal Property Abstract – No longer required
- Certification of Values - due on or before August 20
- School District Taxable Value Report - due on or before August 20
- Form 458VAverage Assessed Values of Resi Prop. By Sept. 1
- Joint Public Hearing Notices-Information received by Sept. 4
(Notice have to be processed and mailed 7 days prior to hearing)
- Three-year Plan of Assessment – Drafted prior to June 15, filed with County Board of Equalization by July 31 and sent to Property Assessment Division by October 31
- Submit Permissive Exemptions electronic list and proof of publication on or before November 1
- Generate Tax Roll and deliver to Treasurer on or before November 22
- Certificate of Taxes Levied - due on or before December 1

Tax list corrections – with reasons to correct errors

The Assessor's Office staff maintains the Cadastral and GIS maps as needed due to any recorded property splits, etc. The property record cards are in good condition and include the required legal, ownership, classification codes, and valuation by year as required by regulation. There are a host of other dates we adhere to but the ones listed above are the main dates.

The assessor enters sales into the State Sales File on a monthly basis. Office procedure is to change name/ownership on property record cards, lots and lands books for both the assessor's office and the treasurer's office, computer generated records, sales files and to the Department of Property Assessment and Taxation. The NRD's serving Nuckolls County requested updates as changes are made. The assessor and/or contract appraiser verifies sales by telephone, in person visits and/or questionnaires.

Office computers and software

- Computers- 3-Dell OptiPlex 3000's
- Current programming used-MIPS PC Administration System/CAMA/gWorks Arcview Software vendors-Mips/County Solutions LLC, gWorks and ESRI

Assessment Action Years

2026, 2027 & 2028

- CAMA system data has been entered on all improvements.
- Digital pictures are being taken as a review is done and added to the CAMA system.

The assessor, staff and contract appraiser(s) do all the pick-up work, usually in September through February, so entry of data and pricing can be completed before the March 19th deadline. The City of Nelson submits building permits to the Assessor's Office on a regular basis. The City of Superior has not been forthcoming with their building permits, even with repeated requests for them. I have visited with my liaison about this and the course of action for this is to have the County Attorney persuade the City of Superior to be more forthcoming as he is also the Attorney for the City. This office strives to use good assessment practices to ensure acceptable levels of

value, quality and uniformity county-wide in all classes and subclasses of property. Nuckolls County has a maintenance contract with Darrel Stanard of Stanard Appraisal Services Inc. gWorks developed a website for Nuckolls County, and the data is to be updated on a daily basis by gWorks. MIPS has also added our information to the Nebraska Assessors Online website, so that our information can be viewed there as well.

- Aerial imagery for Nuckolls County rural parcels was completed in 2024. New soil codes are completed and reviewed in an ongoing manner to keep our ag-land uses current. In-depth revaluations were completed for all residential parcels located in the towns of Nelson and Lawrence for Tax Year 2025. A lot study was performed and new pricing for lots were implemented as a part of the revaluation. The lots in these villages are now valued on a per square foot basis instead of the front foot pricing that was utilized for several years. This creates a more equalized and uniform valuing of the lots.

Residential

- The Nuckolls County Assessor, staff and Stanard Appraisal Services Inc., completes all pick-up work in a timely manner.
- The Assessor and Darrel Stanard of Stanard Appraisal Services Inc work on the verification of all residential sales.
- Continue monitoring any changes that may affect the values or have an influence on the market in these parcels and if necessary, perform reappraisals before the end of the 6-year cycle and adjust values as necessary.
- A complete revaluation of the residential parcels within the towns of Nelson and Lawrence was completed for Tax Year 2025 and the Marshall and Swift Costing Manual, within the MIPS programming, was used for the costing and depreciation table to those residential parcels (March 2022 is the date of the current costing tables).
- All of the residential properties for the east half of the county will be re-evaluated for Tax Year 2026 and current costing tables will be utilized as a part of this process. A lot study will be completed, and the County will be converting from a front foot value to a per square foot value for the lots in the respective areas.

Commercial

- Nuckolls County Assessor, Stanard Appraisal Services Inc and staff assessed, priced and entered any and all changes to commercial properties.
- Reappraisal of all Commercial property was completed in tax year 2022 and will be done again in 2027.
- A lot study was performed and the County moved to pricing all commercial lots on a per square foot method. The costing manual used was 07-2019 and will be updated to the current cost manual.

MIPS CAMA Commercial software data has been entered by Nuckolls County staff and Stanard Appraisal. Stanard Appraisal Services, Inc and the Assessor are in the continuing process of verifying all the sales. With very limited sales on commercial properties with similar characteristics, it is more and more challenging to set values without looking outside of the county for comparable sales.

Agricultural

The Nuckolls County Assessor and staff are continually reviewing rural parcels, listing any new construction or changes to ag-land usage.

- All pick-up work was completed in a timely manner.
- After spreadsheet analysis and plotting sales on a map, no separate market areas have identified. After market analysis all irrigated and dryland remained unchanged in valuation. All ag-land values increased anywhere from 12-13%.
- Continuous updates are being made to the rural property record cards.
- We continue to use good assessment practices to ensure an acceptable level of value, quality and uniformity countywide.
- Reviewing the land use is an ongoing process; with changes made when either found on a review or reported to us by the landowners.
- The aerial photography is done by gWorks.
- The newest soil conversion was completed in December 2019.
- All sales are reviewed and verified by the Assessor and staff with assistance from Stanard Appraisal.

The Assessor's Office is continuing to budget for a maintenance contract with an appraisal company. I have continued to have conversation with the County Board about the laws in place that my office must abide by, to ensure that all properties are reappraised within the required six-year cycle.

- The Assessor's Office will continue to use good assessment practices to ensure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property.
- The County General Budget has a line item allocated for GIS. The Treasurer and Assessor were the only offices to utilize the GIS programming until 2021 when the Clerk started utilizing a tab in the system. GIS data is being utilized by the Assessor's Office to ensure appropriate land use and is recorded for our property record cards. Aerial photography is completed in a timely manner.
- An analysis will be completed based on the RCN and sales to determine the valuation of residential properties.
- We will continue to utilize the CAMA system and the State Sales File for sales analysis. We strive to stay current with all updates to all programs utilized by this office.
- Review of all sales and analysis for acceptable levels of quality and uniformity will be performed each year as we continue to correlate information for sales comparison of all properties.
- Review surrounding homes to those that have sold to see if a change in the valuation of those properties is warranted.
- Utilize GIS deeded acres for current and future use.
- Utilize FSA (if provided to us by the owners) and the Natural Resources District's information.
- Complete all pick-up work so it can be implemented by March 19, deadline.
- New photos are taken of improvements, and listing is performed when a review of a property is warranted.
- Continue to do an analysis of the RCN and any sales to determine the valuations and if any need for location factors to be applied.
- Continue with the review and pick-up work.
- Continue work on GIS mapping.
- Conduct an analysis of the ag-land sales. Ensure all sales have been reviewed and any changes are made in a timely manner.

2026-2028

The Assessor's Office will continue to request sufficient funding to budget for a maintenance contract with a contract appraisal service.

- We will continue to use good assessment practices to ensure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property.
- Complete all pick-up work and data entry in a timely manner.
- We will continue to request to add funds for GIS maintenance.
- All properties will continue to be reviewed as required by statute. The revaluation of all properties within the county is an on-going process.
- When working with new sales we strive to ensure all sales get entered into the State Sales File in a timely manner.
- We send questionnaires out on all new sales and reviewed comparable properties.
- Our primary focus for review for Tax Year 2026 is all Residential properties located in the east half of the county.
- The Nuckolls Assessor and staff will be conducting a complete revaluation of all residential properties in said towns. This will entail a physical on-sight review of each parcel along with updated photos, measurements and information being gathered from the questionnaires, phone and in person interviews, to ensure fair and equalized valuation of each property within the County.
- We will be using the newest costing manual, so that it may aid in setting the newest and best pricing in accordance with six-year inspection cycle. A lot study is being performed to determine where to set the lot values. We will be transitioning from valuing the lots from front foot to a per square foot value.
- We will be looking ahead to Tax Year 2027 when we will be doing a revaluation of the W ½ Rural Nuckolls County improvements. We will also be doing a review of aerial imagery to double-check that accurate use of ag-land is being assessed.
- For Tax Year 2028 a revaluation of the improved commercial properties of Nuckolls County. We will also be doing a review of aerial imagery to double-check that accurate use of ag-land is being assessed.

The assessor's office will continue to request sufficient funding to budget for a maintenance contract with a contract appraisal service. We strive to use good assessment practices to ensure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property. This office serves the citizens of Nuckolls County, and it is our policy to be respectful, courteous and professional.

Nuckolls County Assessor
Samantha Haba

Samantha Haba
Nuckolls County Assessor
(402) 225-2401 ext.#3
www.nuckolls.gworks.com

**Re: METHODOLOGY REPORT OF SPECIAL VALUATION FOR
NUCKOLLS COUNTY**

A review of all parcels is completed each year while setting values to determine if any qualify for Special Valuation in Nuckolls County.

We currently do not have any parcels within the county that would qualify for the Special Valuation. And we have had no applications for consideration for Special Valuation as-of-to-date.

We will continue to review and identify any such parcels that may qualify in future years.

If any such property is identified, it will be determined at that time what approach would be used to value the property fairly and equitably.

Respectfully submitted:

Samantha Haba
Nuckolls County Assessor