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DEPARTMENT OF REVENUE

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

PAWNEE COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Pawnee 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 Pawnee 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: Stephanie Kaster, Pawnee County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

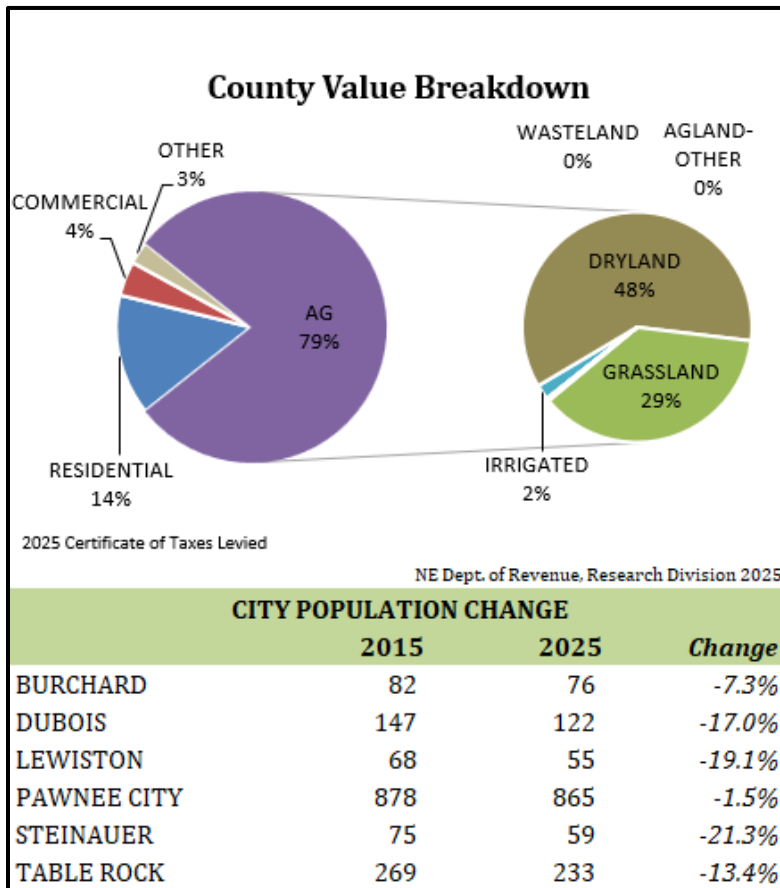
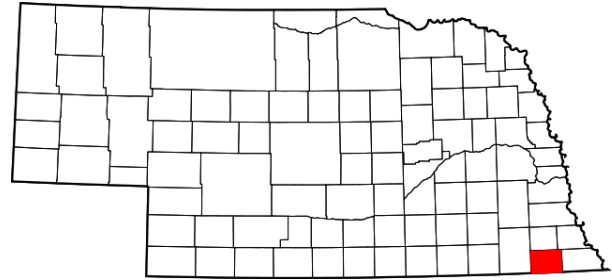
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 431 square miles, Pawnee County has 2,521 residents, a 1% decrease from the 2020 U.S. Census.¹ The report indicates that 80% of county housing is owner occupied and 95% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$85,262.²



The majority of the commercial properties in Pawnee County are located in and around Pawnee City. According to the latest information available from the U.S. Census Bureau, there are 69 employer establishments with a total employment figure of 691. This represents a 10% decrease in total employment from 2022-2023.¹

Agricultural land is the largest contributor to the county's valuation base. Dryland makes up the majority of the agricultural land in the county. Pawnee County is included in both the Lower Big Blue and Nemaha Natural Resources Districts (NRD).

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

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 Pawnee 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 with follow-up phone calls made to buyers and sellers if additional information is needed. The percentage of sales made for the residential class is below the statewide average. Review of the non-qualified sales roster indicates that all arm's-length transactions were used.

There are eight valuation groups defined by the assessor's locations within the county. Valuation Group 1 is the county seat and the suburban areas. Valuation Groups 2, 3, 6, 7 and 8 are small towns with varying economic offerings. Valuation Group 4 is a recreational area, while Valuation Group 5 is all rural residential in the county. There are too few sales outside of Pawnee City to warrant separate analysis.

The six-year inspection and review cycle is examined and is up to date. A contract appraiser physically reviews and inspects with new photos and measurements taken.

No valuation methodology has been filed since 2024, which is the last time that appraisal work occurred within the class as a whole.

2026 Residential Assessment Details for Pawnee 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	Pawnee City	2023	2025*	2024	2020	Improvements increased 18%
2	Burchard	2023	2025*	2023	2023	
3	Dubois	2023	2025*	2023	2023	
4	Fraziers Lake	2023	2025*	2023	2023	
5	Rural Res	2026*	2025*	2023	2024-2025*	
6	Steinauer	2023	2025*	2024	2023	
7	Table Rock	2020	2025*	2020	2021	
8	Lewiston	2023	2025*	2023	2023	Improvements increased 22%
Additional comments: Pick-up work completed.						
* = assessment action for current year						

Description of Analysis

The statistical profile includes 36 qualified sales representing seven of the eight valuation groups. Review of the overall sample indicates all three measures of central tendency are within the acceptable range. The COD is within the standard range, while the PRD is slightly high.

2026 Residential Correlation for Pawnee County

Only Valuation Group 1 has a sufficient sample of sales, several other valuation groups display ratios within the acceptable range but lack measurable samples. The Valuation Group 1 COD and PRD are high but do not indicate a clearly regressive sample. Outliers in the sample are impacting the qualitative statistics. A substat of Valuation Group 1 can be found in the appendices of this report.

Analysis of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflects the percentage increases reported by the county assessor.

Equalization and Quality of Assessment

The county assessor’s assessment practices have been reviewed, and the statistical information indicates that all the valuation groups with an adequate number of sales are within the acceptable range. The quality of assessment of residential property in Pawnee County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	20	91.82	99.08	93.15	23.35	106.37
3	3	97.92	102.74	100.02	07.89	102.72
4	1	111.43	111.43	111.43	00.00	100.00
5	1	96.97	96.97	96.97	00.00	100.00
6	2	98.37	98.37	98.40	11.77	99.97
7	5	83.30	86.84	87.87	27.88	98.83
8	4	91.66	90.22	91.62	06.87	98.47
<u> ALL </u>	36	94.12	96.95	93.21	19.29	104.01

Level of Value

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

2026 Commercial Correlation for Pawnee 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 percentage of sales used was below the statewide average. Further review of the disqualified sales roster indicates that all arm's-length sales were utilized for the measurement of the commercial class.

Pawnee County uses two valuation groups for the commercial class. The majority of parcels are within Valuation Group 1, the county seat. Valuation Group 2 is the remainder of the county.

The six-year inspection and review cycle is examined and is up to date. The contract appraiser physically reviews and inspects the parcels with new pictures and measurements.

2026 Commercial Assessment Details for Pawnee 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	Pawnee City	2024	2022	2022	2023	
3	Dubois, Steinauer, Table Rock, and rural commercial	2024	2022	2023	2023	
<p><u>Additional comments:</u> Pick-up work completed, including a large grain mill that was built outside of town doubling the commercial value in the county.</p> <p>* = assessment action for current year</p>						

Description of Analysis

There are eight qualified sales in the commercial statistics. The median and mean measures are within the acceptable range. Both the COD and PRD are high and are impacted by the sample size and the presence of outliers.

There were no reported assessment actions and no change in the abstract, excluding growth, but the sales file median shifted from 87% to 93% with the overall value in the small sample increasing 11%. The county assessor selectively reappraised two properties by changing the occupancy code to inflate value. The process is not a generally accepted mass appraisal technique, but given the size of the sample, and the fact that two sales could shift the median highlights that the sample is not reliable for purposes of determining the level of value.

2026 Commercial Correlation for Pawnee County

Without sufficient evidence to determine a level of value the statutory level is presumed. The county assessor should revalue the class next year and refrain from selectively reappraising property in the future. The adjustment of two sales is not sufficient evidence to call assessment practices out of compliance.

It should be noted there was over \$25 million in growth in Pawnee County that is attributable to a large grain mill facility that was built and put on the tax roll.

Equalization and Quality of Assessment

Based on all relevant information, the quality of assessment of the commercial property class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	5	95.93	106.14	95.74	21.92	110.86
3	3	82.96	70.02	45.72	21.81	153.15
____ALL____	8	93.26	92.59	68.17	24.48	135.82

Level of Value

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

2026 Agricultural Correlation for Pawnee 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 examined. Sales questionnaires are mailed, real estate listings are reviewed, and phone calls are made if necessary. The percentage of sales used is below the statewide average. Review of the non-qualified sales roster indicated several family transactions and partial interest sales. A review of the sales revealed no apparent bias existed in the qualification determinations.

There is one market area in Pawnee County based on soil types and geography. The six-year inspection and review cycle is current. Land use is reviewed using aerial imagery. The Conservation Reserve Program (CRP) acres are identified. There is currently no intensive use land identified.

2026 Agricultural Assessment Details for Pawnee 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	2026*	2025	2022	2024/2025*	
AB DW	Agricultural dwellings	2026*	2025	2022	2024/2025*	
<u>Additional comments:</u> Pick-up work was completed.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2025*	Irrigated, Dryland and Grassland increased 2%
<u>Additional comments:</u> Pick-up work completed.			
* = assessment action for current year			

Description of Analysis

The agricultural statistical sample consists of 12 agricultural sales. The median and weighted mean are within the acceptable range. Review of the 80% Majority Land Use (MLU) substrata indicates two and four sales respectively in dry and grassland with both within the acceptable parameters.

2026 Agricultural Correlation for Pawnee County

There is very little irrigated land in Pawnee County. Review of the Average Acre Value Comparison Chart supports that the county is comparable to surrounding counties.

Review of the 2026 Abstract of Assessment, Form 45 Compared to the 2025 Certificate of Taxes Levied (CTL) Report reflects the reported adjustments.

Equalization and Quality of Assessment

Review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are equalized and assessed at the statutory level. The quality of assessment in the agricultural land class of property in Pawnee County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area								
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX
<u> Dry </u>								
County	2	75.01	75.01	54.65	48.53	137.26	38.61	111.41
1	2	75.01	75.01	54.65	48.53	137.26	38.61	111.41
<u> Grass </u>								
County	4	68.58	87.27	76.96	34.78	113.40	62.04	149.86
1	4	68.58	87.27	76.96	34.78	113.40	62.04	149.86
<u> ALL </u>								
	12	68.93	82.17	71.31	34.21	115.23	38.61	149.86

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Pawnee County is 69%.

2026 Opinions of the Property Tax Administrator for Pawnee County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	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 Pawnee County

Residential Real Property - Current

Number of Sales	36	Median	94.12
Total Sales Price	\$3,650,250	Mean	96.95
Total Adj. Sales Price	\$3,650,250	Wgt. Mean	93.21
Total Assessed Value	\$3,402,530	Average Assessed Value of the Base	\$68,090
Avg. Adj. Sales Price	\$101,396	Avg. Assessed Value	\$94,515

Confidence Interval - Current

95% Median C.I	87.02 to 101.04
95% Wgt. Mean C.I	84.76 to 101.66
95% Mean C.I	88.56 to 105.34
% of Value of the Class of all Real Property Value in the County	9.60
% of Records Sold in the Study Period	2.41
% of Value Sold in the Study Period	3.35

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	43	93	93.27
2024	49	92	92.35
2023	38	94	94.22
2022	52	95	94.69

2026 Commission Summary for Pawnee County

Commercial Real Property - Current

Number of Sales	8	Median	93.26
Total Sales Price	\$782,000	Mean	92.59
Total Adj. Sales Price	\$782,000	Wgt. Mean	68.17
Total Assessed Value	\$533,100	Average Assessed Value of the Base	\$260,306
Avg. Adj. Sales Price	\$97,750	Avg. Assessed Value	\$66,638

Confidence Interval - Current

95% Median C.I	36.41 to 172.08
95% Wgt. Mean C.I	28.07 to 108.27
95% Mean C.I	60.71 to 124.47
% of Value of the Class of all Real Property Value in the County	6.23
% of Records Sold in the Study Period	3.16
% of Value Sold in the Study Period	0.81

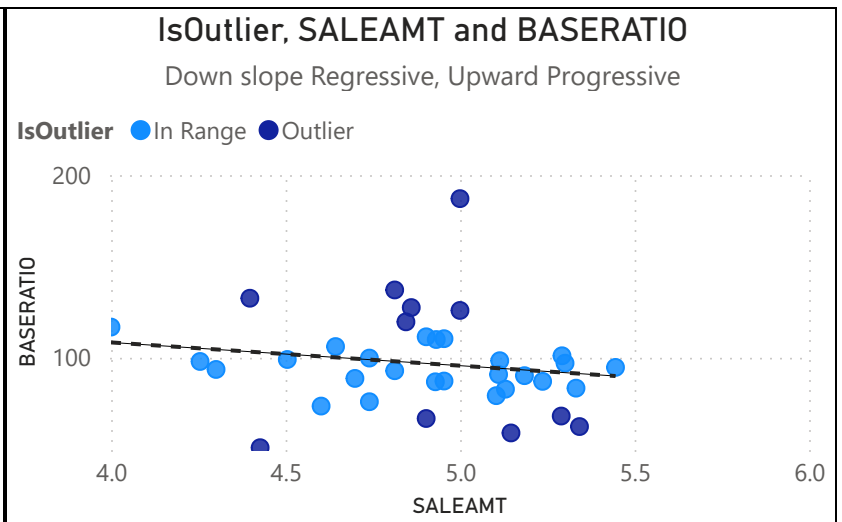
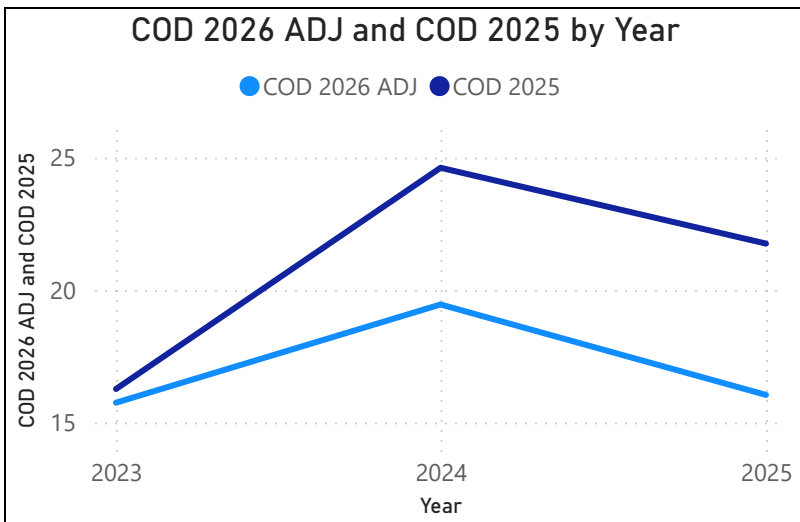
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	24	100	91.79
2024	10	100	104.59
2023	9	100	98.45
2022	9	100	88.13

Pawnee 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	20	91.82	75.58	21.49%	99.08	83.87	18.14%	93.15	76.90	21.12%
3	3	97.92	84.14	16.38%	102.74	90.90	13.03%	100.02	87.93	13.75%
4	1	111.43	97.79	13.95%	111.43	97.79	13.95%	111.43	97.79	13.95%
5	1	96.97	71.87	34.92%	96.97	71.87	34.92%	96.97	71.87	34.92%
6	2	98.36	84.16	16.89%	98.36	84.16	16.89%	98.40	84.18	16.89%
7	5	83.30	65.17	27.82%	86.84	68.15	27.44%	87.87	68.86	27.61%
8	4	91.66	63.34	44.71%	90.21	60.52	49.07%	91.62	62.99	45.45%
Total	36	94.11	75.10	25.31%	96.95	79.75	21.57%	93.21	74.37	25.34%

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	20	23.35	26.76	-12.75%	106.37	109.06	-2.46%	58.79	46.78	25.67%	187.06	153.08	22.20%
3	3	7.90	9.69	-18.46%	102.72	103.38	-0.64%	93.55	82.05	14.02%	116.75	106.50	9.62%
4	1	0.00	0.00	0.00%	100.00	100.00	0.00%	111.43	97.79	13.95%	111.43	97.79	13.95%
5	1	0.00	0.00	0.00%	100.00	100.00	0.00%	96.97	71.87	34.92%	96.97	71.87	34.92%
6	2	11.76	10.83	8.62%	99.97	99.97	-0.00%	86.79	75.04	15.66%	109.94	93.27	17.87%
7	5	27.87	28.79	-3.17%	98.83	98.97	-0.14%	50.71	39.83	27.31%	127.43	101.37	25.70%
8	4	6.87	16.21	-57.66%	98.47	96.07	2.49%	79.20	42.40	86.79%	98.34	72.98	34.74%
Total	36	19.29	24.35	-20.75%	104.00	107.23	-3.01%	50.71	39.83	27.31%	187.06	153.08	22.20%



**67 Pawnee
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 : 36
 Total Sales Price : 3,650,250
 Total Adj. Sales Price : 3,650,250
 Total Assessed Value : 3,402,530
 Avg. Adj. Sales Price : 101,396
 Avg. Assessed Value : 94,515

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 97
 COD : 19.29
 PRD : 104.01

COV : 26.48
 STD : 25.67
 Avg. Abs. Dev : 18.16
 MAX Sales Ratio : 187.06
 MIN Sales Ratio : 50.71

95% Median C.I. : 87.02 to 101.04
 95% Wgt. Mean C.I. : 84.76 to 101.66
 95% Mean C.I. : 88.56 to 105.34

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	4	121.24	115.71	101.24	15.75	114.29	83.30	137.07	N/A	97,625	98,833
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	5	98.34	96.53	88.69	16.82	108.84	68.04	127.43	N/A	115,300	102,260
01-JUL-24 To 30-SEP-24	9	90.15	88.30	89.97	18.39	98.14	50.71	119.61	66.69 to 116.75	76,083	68,453
01-OCT-24 To 31-DEC-24	5	97.92	113.14	108.17	21.31	104.59	87.02	187.06	N/A	120,300	130,125
01-JAN-25 To 31-MAR-25	4	89.49	91.31	90.69	15.39	100.68	75.88	110.39	N/A	81,750	74,136
01-APR-25 To 30-JUN-25	5	88.64	88.48	81.06	12.36	109.15	62.28	111.43	N/A	101,000	81,866
01-JUL-25 To 30-SEP-25	4	95.92	94.12	92.62	20.15	101.62	58.79	125.86	N/A	141,250	130,831
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	18	95.26	96.68	92.19	20.37	104.87	50.71	137.07	82.76 to 116.75	91,764	84,595
01-OCT-24 To 30-SEP-25	18	93.77	97.21	94.06	18.04	103.35	58.79	187.06	87.02 to 101.04	111,028	104,435
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	19	94.68	97.00	95.45	19.46	101.62	50.71	187.06	82.76 to 106.08	98,039	93,579
<u>ALL</u>	36	94.12	96.95	93.21	19.29	104.01	50.71	187.06	87.02 to 101.04	101,396	94,515

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	20	91.82	99.08	93.15	23.35	106.37	58.79	187.06	82.76 to 110.39	106,375	99,084
3	3	97.92	102.74	100.02	07.89	102.72	93.55	116.75	N/A	16,000	16,003
4	1	111.43	111.43	111.43	00.00	100.00	111.43	111.43	N/A	80,000	89,145
5	1	96.97	96.97	96.97	00.00	100.00	96.97	96.97	N/A	200,000	193,945
6	2	98.37	98.37	98.40	11.77	99.97	86.79	109.94	N/A	85,250	83,885
7	5	83.30	86.84	87.87	27.88	98.83	50.71	127.43	N/A	87,650	77,017
8	4	91.66	90.22	91.62	06.87	98.47	79.20	98.34	N/A	146,500	134,223
<u>ALL</u>	36	94.12	96.95	93.21	19.29	104.01	50.71	187.06	87.02 to 101.04	101,396	94,515

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	35	93.55	96.53	92.81	19.42	104.01	50.71	187.06	87.02 to 99.77	102,007	94,668
06	1	111.43	111.43	111.43	00.00	100.00	111.43	111.43	N/A	80,000	89,145
07											
<u>ALL</u>	36	94.12	96.95	93.21	19.29	104.01	50.71	187.06	87.02 to 101.04	101,396	94,515

**67 Pawnee
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 : 36
 Total Sales Price : 3,650,250
 Total Adj. Sales Price : 3,650,250
 Total Assessed Value : 3,402,530
 Avg. Adj. Sales Price : 101,396
 Avg. Assessed Value : 94,515

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 97
 COD : 19.29
 PRD : 104.01

COV : 26.48
 STD : 25.67
 Avg. Abs. Dev : 18.16
 MAX Sales Ratio : 187.06
 MIN Sales Ratio : 50.71

95% Median C.I. : 87.02 to 101.04
 95% Wgt. Mean C.I. : 84.76 to 101.66
 95% Mean C.I. : 88.56 to 105.34

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	116.75	116.75	116.75	00.00	100.00	116.75	116.75	N/A	10,000	11,675
Less Than 30,000	5	97.92	98.29	94.95	21.46	103.52	50.71	132.54	N/A	19,950	18,942
Ranges Excl. Low \$											
Greater Than 4,999	36	94.12	96.95	93.21	19.29	104.01	50.71	187.06	87.02 to 101.04	101,396	94,515
Greater Than 14,999	35	93.55	96.38	93.15	19.26	103.47	50.71	187.06	87.02 to 99.77	104,007	96,882
Greater Than 29,999	31	92.85	96.73	93.16	18.89	103.83	58.79	187.06	86.79 to 101.04	114,532	106,704
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	116.75	116.75	116.75	00.00	100.00	116.75	116.75	N/A	10,000	11,675
15,000 TO 29,999	4	95.74	93.68	92.52	22.51	101.25	50.71	132.54	N/A	22,438	20,759
30,000 TO 59,999	6	93.82	90.48	90.10	11.87	100.42	73.50	106.08	73.50 to 106.08	46,000	41,448
60,000 TO 99,999	10	110.17	104.94	103.92	14.75	100.98	66.69	137.07	86.79 to 127.43	78,300	81,367
100,000 TO 149,999	7	90.79	103.26	99.01	29.98	104.29	58.79	187.06	58.79 to 187.06	123,000	121,785
150,000 TO 249,999	7	87.02	84.11	83.52	12.24	100.71	62.28	101.04	62.28 to 101.04	193,071	161,261
250,000 TO 499,999	1	94.68	94.68	94.68	00.00	100.00	94.68	94.68	N/A	279,000	264,145
500,000 TO 999,999											
1,000,000 +											
ALL	36	94.12	96.95	93.21	19.29	104.01	50.71	187.06	87.02 to 101.04	101,396	94,515

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	92	COV :	30.58	95% Median C.I. :	82.76 to 110.39
Total Sales Price :	2,127,500	Wgt. Mean :	93	STD :	30.30	95% Wgt. Mean C.I. :	78.35 to 107.94
Total Adj. Sales Price :	2,127,500	Mean :	99	Avg. Abs. Dev :	21.44	95% Mean C.I. :	84.90 to 113.26
Total Assessed Value :	1,981,685						
Avg. Adj. Sales Price :	106,375	COD :	23.35	MAX Sales Ratio :	187.06		
Avg. Assessed Value :	99,084	PRD :	106.37	MIN Sales Ratio :	58.79		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	2	134.81	134.81	135.81	01.68	99.26	132.54	137.07	N/A	45,000	61,115
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	75.40	75.40	74.06	09.76	101.81	68.04	82.76	N/A	165,000	122,200
07/01/2024 To 09/30/2024	3	90.15	94.42	95.46	17.05	98.91	73.50	119.61	N/A	87,667	83,683
10/01/2024 To 12/31/2024	3	99.00	124.36	121.13	33.69	102.67	87.02	187.06	N/A	101,500	122,952
01/01/2025 To 03/31/2025	3	99.77	95.35	97.98	11.53	97.32	75.88	110.39	N/A	66,667	65,320
04/01/2025 To 06/30/2025	3	87.21	80.78	73.56	11.68	109.82	62.28	92.85	N/A	125,000	91,955
07/01/2025 To 09/30/2025	4	95.92	94.12	92.62	20.15	101.62	58.79	125.86	N/A	141,250	130,831
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	7	90.15	100.52	90.44	26.13	111.15	68.04	137.07	68.04 to 137.07	97,571	88,240
10/01/2024 To 09/30/2025	13	92.85	98.30	94.43	21.64	104.10	58.79	187.06	75.88 to 110.39	111,115	104,923
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	8	88.59	100.89	96.30	26.03	104.77	68.04	187.06	68.04 to 187.06	112,188	108,038
<u>ALL</u>											
10/01/2023 To 09/30/2025	20	91.82	99.08	93.15	23.35	106.37	58.79	187.06	82.76 to 110.39	106,375	99,084

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	20	91.82	99.08	93.15	23.35	106.37	58.79	187.06	82.76 to 110.39	106,375	99,084
<u>ALL</u>											
10/01/2023 To 09/30/2025	20	91.82	99.08	93.15	23.35	106.37	58.79	187.06	82.76 to 110.39	106,375	99,084

PAD 2026 R&O Statistics 2026 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	92	COV :	30.58	95% Median C.I. :	82.76 to 110.39
Total Sales Price :	2,127,500	Wgt. Mean :	93	STD :	30.30	95% Wgt. Mean C.I. :	78.35 to 107.94
Total Adj. Sales Price :	2,127,500	Mean :	99	Avg. Abs. Dev :	21.44	95% Mean C.I. :	84.90 to 113.26
Total Assessed Value :	1,981,685						
Avg. Adj. Sales Price :	106,375	COD :	23.35	MAX Sales Ratio :	187.06		
Avg. Assessed Value :	99,084	PRD :	106.37	MIN Sales Ratio :	58.79		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	20	91.82	99.08	93.15	23.35	106.37	58.79	187.06	82.76 to 110.39	106,375	99,084
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	20	91.82	99.08	93.15	23.35	106.37	58.79	187.06	82.76 to 110.39	106,375	99,084

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	92	COV :	30.58	95% Median C.I. :	82.76 to 110.39
Total Sales Price :	2,127,500	Wgt. Mean :	93	STD :	30.30	95% Wgt. Mean C.I. :	78.35 to 107.94
Total Adj. Sales Price :	2,127,500	Mean :	99	Avg. Abs. Dev :	21.44	95% Mean C.I. :	84.90 to 113.26
Total Assessed Value :	1,981,685						
Avg. Adj. Sales Price :	106,375	COD :	23.35	MAX Sales Ratio :	187.06		
Avg. Assessed Value :	99,084	PRD :	106.37	MIN Sales Ratio :	58.79		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	132.54	132.54	132.54		100.00	132.54	132.54	N/A	25,000	33,135
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	20	91.82	99.08	93.15	23.35	106.37	58.79	187.06	82.76 to 110.39	106,375	99,084
Greater Than 15,000	20	91.82	99.08	93.15	23.35	106.37	58.79	187.06	82.76 to 110.39	106,375	99,084
Greater Than 30,000	19	90.79	97.32	92.68	22.44	105.01	58.79	187.06	75.88 to 110.39	110,658	102,555
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	132.54	132.54	132.54		100.00	132.54	132.54	N/A	25,000	33,135
30,000 TO 59,999	4	87.44	87.04	86.64	14.12	100.46	73.50	99.77	N/A	45,500	39,423
60,000 TO 99,999	5	110.39	109.43	108.16	13.88	101.17	87.21	137.07	N/A	76,000	82,202
100,000 TO 149,999	5	90.79	109.05	103.32	37.75	105.55	58.79	187.06	N/A	120,800	124,814
150,000 TO 249,999	5	87.02	81.71	80.70	13.99	101.25	62.28	101.04	N/A	187,300	151,156
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	20	91.82	99.08	93.15	23.35	106.37	58.79	187.06	82.76 to 110.39	106,375	99,084

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

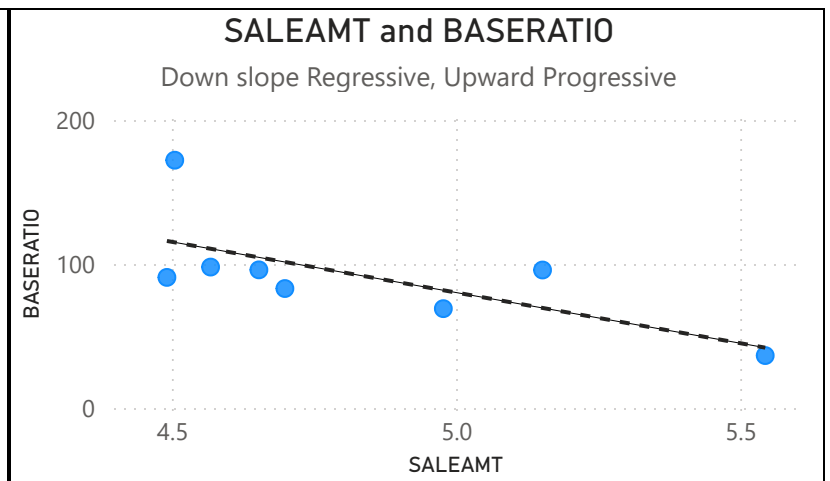
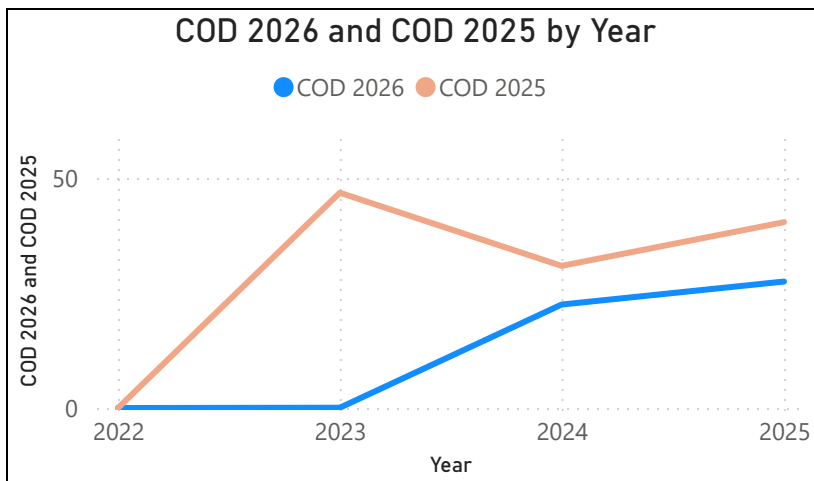
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	0%

What IF

Pawnee Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	5	95.93	95.94	-0.01%	106.14	97.73	8.60%	95.74	80.38	19.12%
3	3	82.96	82.96	0.00%	70.02	70.02	0.00%	45.72	45.72	0.00%
Total	8	93.26	86.83	7.41%	92.59	87.34	6.02%	68.17	61.27	11.26%

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	5	21.92	36.97	-40.71%	110.86	121.59	8.60%	68.99	34.77	98.39%	172.08	171.72	0.21%
3	3	21.81	21.81	0.00%	153.16	153.16	0.00%	36.41	36.41	0.00%	90.69	90.69	0.00%
Total	8	24.48	35.21	-30.48%	135.83	142.54	6.02%	36.41	34.77	4.72%	172.08	171.72	0.21%



**67 Pawnee
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 8
 Total Sales Price : 782,000
 Total Adj. Sales Price : 782,000
 Total Assessed Value : 533,100
 Avg. Adj. Sales Price : 97,750
 Avg. Assessed Value : 66,638

MEDIAN : 93
 WGT. MEAN : 68
 MEAN : 93
 COD : 24.48
 PRD : 135.82

COV : 41.18
 STD : 38.13
 Avg. Abs. Dev : 22.83
 MAX Sales Ratio : 172.08
 MIN Sales Ratio : 36.41

95% Median C.I. : 36.41 to 172.08
 95% Wgt. Mean C.I. : 28.07 to 108.27
 95% Mean C.I. : 60.71 to 124.47

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DATE OF SALE *	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	90.69	90.69	90.69	00.00	100.00	90.69	90.69	N/A	31,000	28,115
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	1	95.93	95.93	95.93	00.00	100.00	95.93	95.93	N/A	45,000	43,170
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	95.82	95.82	95.82	00.00	100.00	95.82	95.82	N/A	142,000	136,070
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	2	59.69	59.69	42.23	39.00	141.35	36.41	82.96	N/A	200,000	84,465
01-OCT-24 To 31-DEC-24	1	68.99	68.99	68.99	00.00	100.00	68.99	68.99	N/A	95,000	65,540
01-JAN-25 To 31-MAR-25	1	97.86	97.86	97.86	00.00	100.00	97.86	97.86	N/A	37,000	36,210
01-APR-25 To 30-JUN-25	1	172.08	172.08	172.08	00.00	100.00	172.08	172.08	N/A	32,000	55,065
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	2	93.31	93.31	93.80	02.81	99.48	90.69	95.93	N/A	38,000	35,643
01-OCT-23 To 30-SEP-24	3	82.96	71.73	56.27	23.87	127.47	36.41	95.82	N/A	180,667	101,667
01-OCT-24 To 30-SEP-25	3	97.86	112.98	95.62	35.11	118.16	68.99	172.08	N/A	54,667	52,272
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	2	95.88	95.88	95.85	00.06	100.03	95.82	95.93	N/A	93,500	89,620
01-JAN-24 To 31-DEC-24	3	68.99	62.79	47.37	22.50	132.55	36.41	82.96	N/A	165,000	78,157
<u>ALL</u>	8	93.26	92.59	68.17	24.48	135.82	36.41	172.08	36.41 to 172.08	97,750	66,638

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	95.93	106.14	95.74	21.92	110.86	68.99	172.08	N/A	70,200	67,211
3	3	82.96	70.02	45.72	21.81	153.15	36.41	90.69	N/A	143,667	65,682
<u>ALL</u>	8	93.26	92.59	68.17	24.48	135.82	36.41	172.08	36.41 to 172.08	97,750	66,638

**67 Pawnee
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 8	MEDIAN : 93	COV : 41.18	95% Median C.I. : 36.41 to 172.08
Total Sales Price : 782,000	WGT. MEAN : 68	STD : 38.13	95% Wgt. Mean C.I. : 28.07 to 108.27
Total Adj. Sales Price : 782,000	MEAN : 93	Avg. Abs. Dev : 22.83	95% Mean C.I. : 60.71 to 124.47
Total Assessed Value : 533,100			
Avg. Adj. Sales Price : 97,750	COD : 24.48	MAX Sales Ratio : 172.08	
Avg. Assessed Value : 66,638	PRD : 135.82	MIN Sales Ratio : 36.41	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	8	93.26	92.59	68.17	24.48	135.82	36.41	172.08	36.41 to 172.08	97,750	66,638
04											
<u>ALL</u>	<u>8</u>	<u>93.26</u>	<u>92.59</u>	<u>68.17</u>	<u>24.48</u>	<u>135.82</u>	<u>36.41</u>	<u>172.08</u>	<u>36.41 to 172.08</u>	<u>97,750</u>	<u>66,638</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											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	8	93.26	92.59	68.17	24.48	135.82	36.41	172.08	36.41 to 172.08	97,750	66,638
Greater Than 14,999	8	93.26	92.59	68.17	24.48	135.82	36.41	172.08	36.41 to 172.08	97,750	66,638
Greater Than 29,999	8	93.26	92.59	68.17	24.48	135.82	36.41	172.08	36.41 to 172.08	97,750	66,638
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	5	95.93	107.90	104.64	20.08	103.12	82.96	172.08	N/A	39,000	40,808
60,000 TO 99,999	1	68.99	68.99	68.99	00.00	100.00	68.99	68.99	N/A	95,000	65,540
100,000 TO 149,999	1	95.82	95.82	95.82	00.00	100.00	95.82	95.82	N/A	142,000	136,070
150,000 TO 249,999											
250,000 TO 499,999	1	36.41	36.41	36.41	00.00	100.00	36.41	36.41	N/A	350,000	127,450
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>8</u>	<u>93.26</u>	<u>92.59</u>	<u>68.17</u>	<u>24.48</u>	<u>135.82</u>	<u>36.41</u>	<u>172.08</u>	<u>36.41 to 172.08</u>	<u>97,750</u>	<u>66,638</u>

**67 Pawnee
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 8
 Total Sales Price : 782,000
 Total Adj. Sales Price : 782,000
 Total Assessed Value : 533,100
 Avg. Adj. Sales Price : 97,750
 Avg. Assessed Value : 66,638

MEDIAN : 93
 WGT. MEAN : 68
 MEAN : 93
 COD : 24.48
 PRD : 135.82

COV : 41.18
 STD : 38.13
 Avg. Abs. Dev : 22.83
 MAX Sales Ratio : 172.08
 MIN Sales Ratio : 36.41

95% Median C.I. : 36.41 to 172.08
 95% Wgt. Mean C.I. : 28.07 to 108.27
 95% Mean C.I. : 60.71 to 124.47

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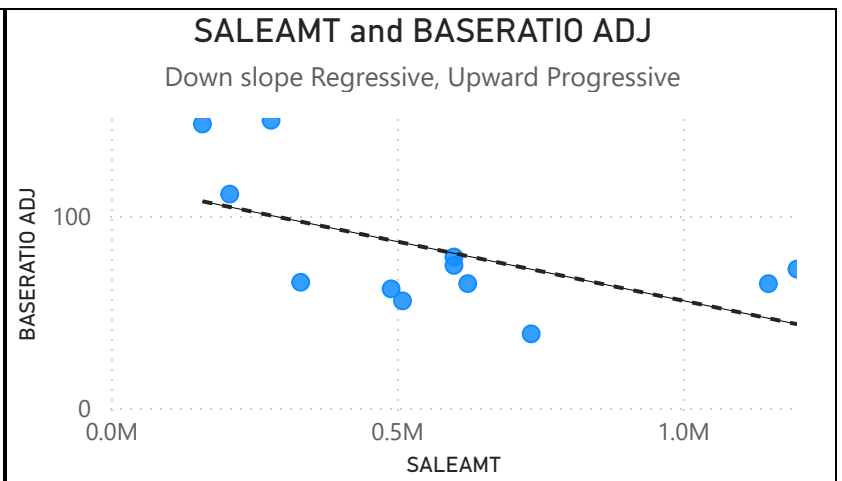
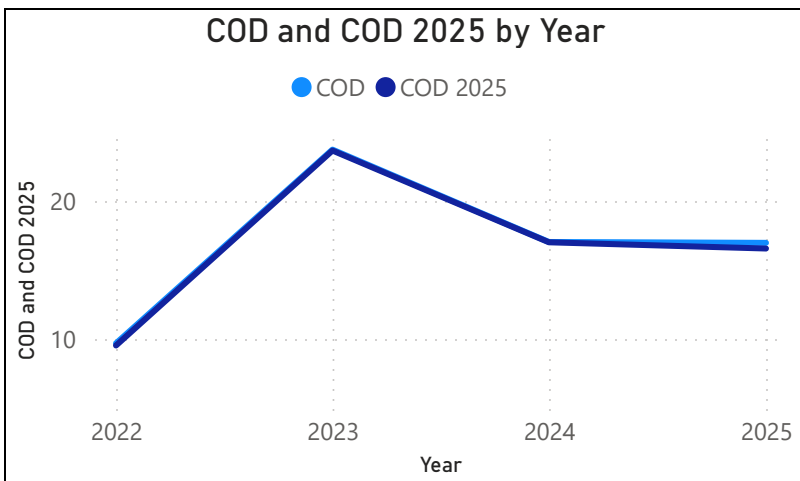
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	68.99	68.99	68.99	00.00	100.00	68.99	68.99	N/A	95,000	65,540
344	1	95.93	95.93	95.93	00.00	100.00	95.93	95.93	N/A	45,000	43,170
353	2	94.28	94.28	94.60	03.81	99.66	90.69	97.86	N/A	34,000	32,163
406	1	95.82	95.82	95.82	00.00	100.00	95.82	95.82	N/A	142,000	136,070
442	2	127.52	127.52	117.74	34.94	108.31	82.96	172.08	N/A	41,000	48,273
557	1	36.41	36.41	36.41	00.00	100.00	36.41	36.41	N/A	350,000	127,450
<u>ALL</u>	8	93.26	92.59	68.17	24.48	135.82	36.41	172.08	36.41 to 172.08	97,750	66,638

Pawnee 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	12	68.92	67.63	1.91%	82.17	80.64	1.90%	71.31	69.99	1.89%
Total	12	68.92	67.63	1.91%	82.17	80.64	1.90%	71.31	69.99	1.89%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	12	34.21	34.07	0.43%	115.22	115.21	0.01%
Total	12	34.21	34.07	0.43%	115.22	115.21	0.01%



67 Pawnee
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 : 12
Total Sales Price : 6,888,600
Total Adj. Sales Price : 6,888,600
Total Assessed Value : 4,912,405
Avg. Adj. Sales Price : 574,050
Avg. Assessed Value : 409,367

MEDIAN : 69
WGT. MEAN : 71
MEAN : 82
COD : 34.21
PRD : 115.23

COV : 43.13
STD : 35.44
Avg. Abs. Dev : 23.58
MAX Sales Ratio : 149.86
MIN Sales Ratio : 38.61

95% Median C.I. : 62.04 to 111.41
95% Wgt. Mean C.I. : 58.56 to 84.06
95% Mean C.I. : 59.65 to 104.69

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	2	71.71	71.71	69.52	09.69	103.15	64.76	78.65	N/A	875,000	608,343	
01-JAN-23 To 31-MAR-23	1	111.41	111.41	111.41	00.00	100.00	111.41	111.41	N/A	207,695	231,395	
01-APR-23 To 30-JUN-23												
01-JUL-23 To 30-SEP-23												
01-OCT-23 To 31-DEC-23	2	65.15	65.15	65.04	00.54	100.17	64.80	65.49	N/A	477,953	310,845	
01-JAN-24 To 31-MAR-24												
01-APR-24 To 30-JUN-24	2	148.90	148.90	149.15	00.65	99.83	147.93	149.86	N/A	220,000	328,140	
01-JUL-24 To 30-SEP-24	1	74.28	74.28	74.28	00.00	100.00	74.28	74.28	N/A	600,000	445,655	
01-OCT-24 To 31-DEC-24												
01-JAN-25 To 31-MAR-25	2	67.20	67.20	69.37	07.68	96.87	62.04	72.36	N/A	845,000	586,155	
01-APR-25 To 30-JUN-25	1	55.80	55.80	55.80	00.00	100.00	55.80	55.80	N/A	510,000	284,600	
01-JUL-25 To 30-SEP-25	1	38.61	38.61	38.61	00.00	100.00	38.61	38.61	N/A	735,000	283,790	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	3	78.65	84.94	73.97	19.77	114.83	64.76	111.41	N/A	652,565	482,693	
01-OCT-23 To 30-SEP-24	5	74.28	100.47	86.36	45.10	116.34	64.80	149.86	N/A	399,181	344,725	
01-OCT-24 To 30-SEP-25	4	58.92	57.20	59.31	16.97	96.44	38.61	72.36	N/A	733,750	435,175	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	3	65.49	80.57	73.31	23.73	109.90	64.80	111.41	N/A	387,867	284,362	
01-JAN-24 To 31-DEC-24	3	147.93	124.02	105.96	17.03	117.04	74.28	149.86	N/A	346,667	367,312	
<u>ALL</u>	12	68.93	82.17	71.31	34.21	115.23	38.61	149.86	62.04 to 111.41	574,050	409,367	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	12	68.93	82.17	71.31	34.21	115.23	38.61	149.86	62.04 to 111.41	574,050	409,367	
<u>ALL</u>	12	68.93	82.17	71.31	34.21	115.23	38.61	149.86	62.04 to 111.41	574,050	409,367	

67 Pawnee
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 : 12
 Total Sales Price : 6,888,600
 Total Adj. Sales Price : 6,888,600
 Total Assessed Value : 4,912,405
 Avg. Adj. Sales Price : 574,050
 Avg. Assessed Value : 409,367

MEDIAN : 69
 WGT. MEAN : 71
 MEAN : 82
 COD : 34.21
 PRD : 115.23

COV : 43.13
 STD : 35.44
 Avg. Abs. Dev : 23.58
 MAX Sales Ratio : 149.86
 MIN Sales Ratio : 38.61

95% Median C.I. : 62.04 to 111.41
 95% Wgt. Mean C.I. : 58.56 to 84.06
 95% Mean C.I. : 59.65 to 104.69

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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
<u> Dry </u>											
County	2	75.01	75.01	54.65	48.53	137.26	38.61	111.41	N/A	471,348	257,593
1	2	75.01	75.01	54.65	48.53	137.26	38.61	111.41	N/A	471,348	257,593
<u> Grass </u>											
County	2	63.42	63.42	63.59	02.18	99.73	62.04	64.80	N/A	557,053	354,203
1	2	63.42	63.42	63.59	02.18	99.73	62.04	64.80	N/A	557,053	354,203
<u> ALL </u>	12	68.93	82.17	71.31	34.21	115.23	38.61	149.86	62.04 to 111.41	574,050	409,367

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
<u> Dry </u>											
County	2	75.01	75.01	54.65	48.53	137.26	38.61	111.41	N/A	471,348	257,593
1	2	75.01	75.01	54.65	48.53	137.26	38.61	111.41	N/A	471,348	257,593
<u> Grass </u>											
County	4	68.58	87.27	76.96	34.78	113.40	62.04	149.86	N/A	648,526	499,076
1	4	68.58	87.27	76.96	34.78	113.40	62.04	149.86	N/A	648,526	499,076
<u> ALL </u>	12	68.93	82.17	71.31	34.21	115.23	38.61	149.86	62.04 to 111.41	574,050	409,367

Pawnee County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Pawnee	1	5,300	5,250	4,821	4,825	4,200	3,630	3,445	3,445	4,424
Gage	1	8,425	n/a	8,413	8,413	6,830	n/a	6,775	6,775	7,945
Gage	2	6,070	n/a	5,465	5,465	4,555	n/a	4,210	4,210	4,873
Johnson	1	10,100	n/a	9,100	9,100	5,860	5,860	5,440	5,440	8,298
Nemaha	1	9,460	n/a	8,620	8,620	n/a	6,010	5,360	5,360	8,025
Richardson	44	6,000	5,900	5,350	5,350	n/a	5,100	3,650	3,500	5,214
Richardson	50	8,705	8,505	7,777	7,777	n/a	7,373	5,302	5,151	7,462

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Pawnee	1	4,265	4,210	3,852	3,875	3,365	2,925	2,770	2,770	3,371
Gage	1	6,445	6,450	6,240	6,240	4,670	n/a	4,445	4,445	5,513
Gage	2	5,515	5,515	5,510	5,510	n/a	4,475	4,030	4,030	4,820
Johnson	1	6,860	6,140	5,640	5,100	4,480	4,480	4,200	3,740	4,976
Nemaha	1	7,170	7,170	5,975	5,315	5,175	5,663	3,715	3,450	5,776
Richardson	44	5,293	5,200	4,850	4,750	4,325	3,875	2,825	2,825	4,193
Richardson	50	7,676	7,509	7,040	6,935	6,250	5,570	4,100	4,100	6,140

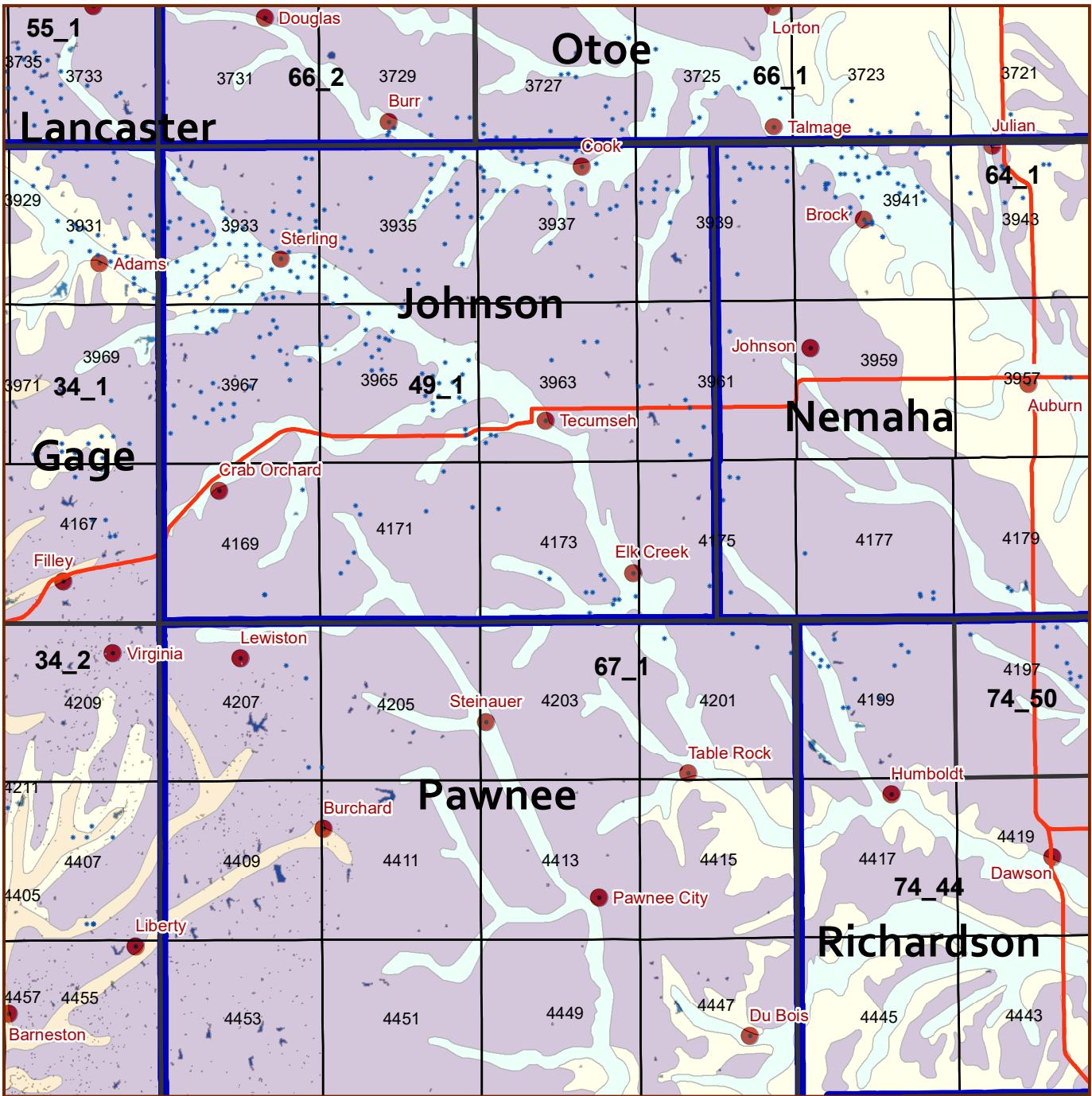
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Pawnee	1	2,692	2,691	2,661	n/a	2,580	2,502	n/a	2,345	2,673
Gage	1	2,360	2,360	2,360	2,360	2,360	2,360	n/a	2,360	2,360
Gage	2	2,360	2,360	2,360	n/a	2,360	n/a	n/a	2,360	2,360
Johnson	1	3,060	2,920	2,740	n/a	2,740	n/a	2,740	2,740	2,980
Nemaha	1	3,160	3,160	2,525	n/a	2,525	2,525	n/a	2,525	3,066
Richardson	44	2,149	2,025	2,025	n/a	2,020	1,900	n/a	1,715	2,106
Richardson	50	2,573	2,310	2,310	n/a	2,310	2,310	n/a	2,205	2,524

County	Mkt Area	CRP	TIMBER	WASTE
Pawnee	1	2,917	1,277	937
Gage	1	4,504	1,000	200
Gage	2	3,856	1,000	200
Johnson	1	3,000	1,200	150
Nemaha	1	3,382	1,040	99
Richardson	44	3,259	1,000	150
Richardson	50	3,627	1,000	150

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

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

PAWNEE COUNTY



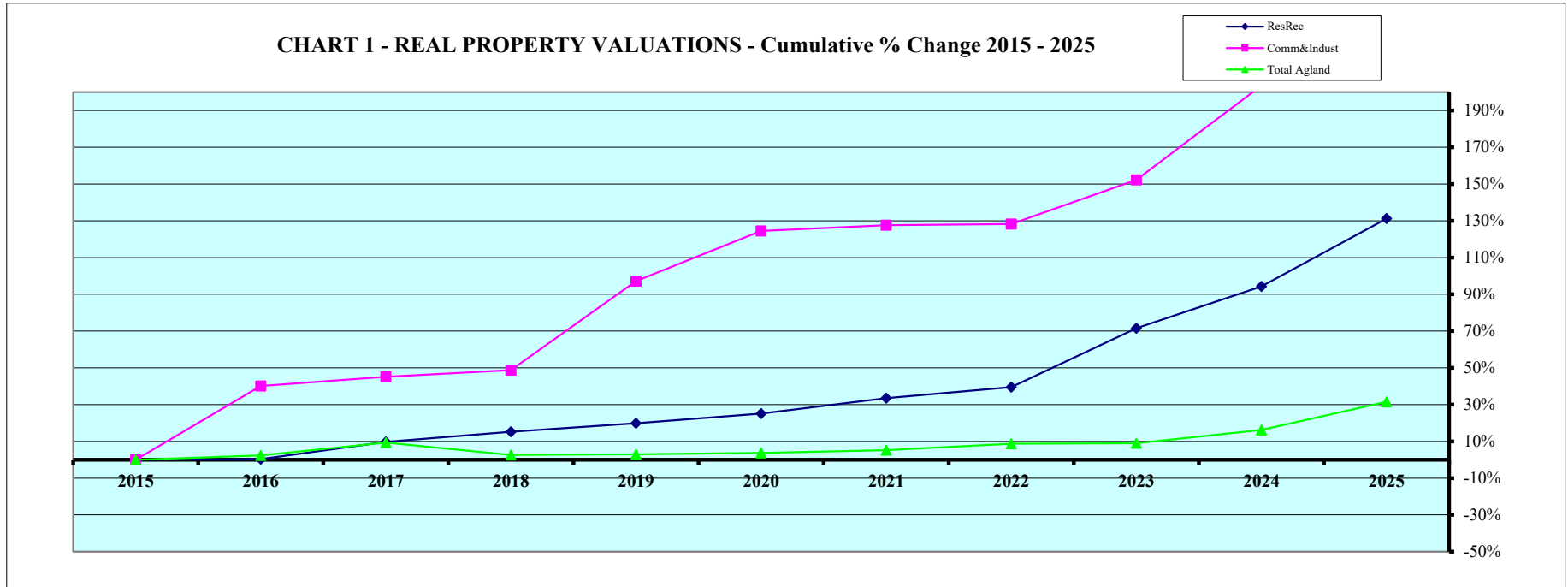
Legend

- 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	36,296,100	-	-	-	12,846,320	-	-	-	576,673,485	-	-	-
2016	36,439,315	143,215	0.39%	0.39%	17,998,655	5,152,335	40.11%	40.11%	590,329,185	13,655,700	2.37%	2.37%
2017	39,812,555	3,373,240	9.26%	9.69%	18,636,890	638,235	3.55%	45.08%	630,804,285	40,475,100	6.86%	9.39%
2018	41,830,170	2,017,615	5.07%	15.25%	19,115,370	478,480	2.57%	48.80%	591,977,350	-38,826,935	-6.16%	2.65%
2019	43,498,750	1,668,580	3.99%	19.84%	25,334,635	6,219,265	32.54%	97.21%	593,539,520	1,562,170	0.26%	2.92%
2020	45,396,675	1,897,925	4.36%	25.07%	28,830,440	3,495,805	13.80%	124.43%	598,269,835	4,730,315	0.80%	3.74%
2021	48,470,800	3,074,125	6.77%	33.54%	29,239,670	409,230	1.42%	127.61%	607,092,180	8,822,345	1.47%	5.27%
2022	50,632,000	2,161,200	4.46%	39.50%	29,319,205	79,535	0.27%	128.23%	627,101,795	20,009,615	3.30%	8.74%
2023	62,246,900	11,614,900	22.94%	71.50%	32,397,155	3,077,950	10.50%	152.19%	628,167,770	1,065,975	0.17%	8.93%
2024	70,520,596	8,273,696	13.29%	94.29%	39,000,215	6,603,060	20.38%	203.59%	670,012,690	41,844,920	6.66%	16.19%
2025	83,901,541	13,380,945	18.97%	131.16%	39,698,625	698,410	1.79%	209.03%	758,460,320	88,447,630	13.20%	31.52%

Rate Annual %chg: Residential & Recreational **8.74%**

Commercial & Industrial **11.94%**

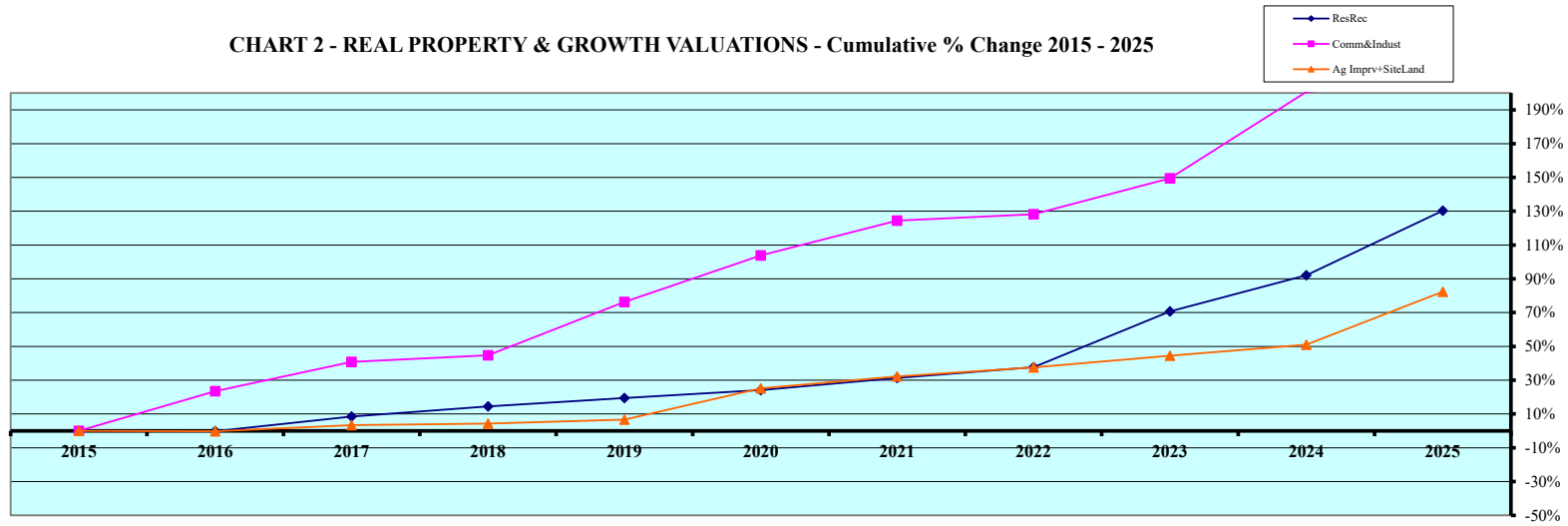
Agricultural Land **2.78%**

Cnty# **67**
County **PAWNEE**

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	36,296,100	576,590	1.59%	35,719,510	--	--	12,846,320	85,695	0.67%	12,760,625	--	--	
2016	36,439,315	209,220	0.57%	36,230,095	-0.18%	-0.18%	17,998,655	2,131,685	11.84%	15,866,970	23.51%	23.51%	
2017	39,812,555	432,145	1.09%	39,380,410	8.07%	8.50%	18,636,890	536,025	2.88%	18,100,865	0.57%	40.90%	
2018	41,830,170	251,895	0.60%	41,578,275	4.44%	14.55%	19,115,370	513,660	2.69%	18,601,710	-0.19%	44.80%	
2019	43,498,750	163,995	0.38%	43,334,755	3.60%	19.39%	25,334,635	2,688,045	10.61%	22,646,590	18.47%	76.29%	
2020	45,396,675	358,330	0.79%	45,038,345	3.54%	24.09%	28,830,440	2,652,895	9.20%	26,177,545	3.33%	103.77%	
2021	48,470,800	795,065	1.64%	47,675,735	5.02%	31.35%	29,239,670	414,505	1.42%	28,825,165	-0.02%	124.38%	
2022	50,632,000	652,760	1.29%	49,979,240	3.11%	37.70%	29,319,205	0	0.00%	29,319,205	0.27%	128.23%	
2023	62,246,900	284,545	0.46%	61,962,355	22.38%	70.71%	32,397,155	343,305	1.06%	32,053,850	9.33%	149.52%	
2024	70,520,596	811,580	1.15%	69,709,016	11.99%	92.06%	39,000,215	373,750	0.96%	38,626,465	19.23%	200.68%	
2025	83,901,541	307,895	0.37%	83,593,646	18.54%	130.31%	39,698,625	0	0.00%	39,698,625	1.79%	209.03%	
Rate Ann%chg	8.74%	Resid & Recreat w/o growth				8.05%		11.94%	C & I w/o growth				7.63%

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	28,921,360	15,643,380	44,564,740	1,667,725	3.74%	42,897,015	--	--
2016	29,693,055	16,623,305	46,316,360	1,853,545	4.00%	44,462,815	-0.23%	-0.23%
2017	29,875,470	17,185,800	47,061,270	958,310	2.04%	46,102,960	-0.46%	3.45%
2018	29,898,055	17,333,740	47,231,795	731,960	1.55%	46,499,835	-1.19%	4.34%
2019	31,060,805	17,684,430	48,745,235	1,235,685	2.53%	47,509,550	0.59%	6.61%
2020	37,371,870	19,119,135	56,491,005	688,310	1.22%	55,802,695	14.48%	25.22%
2021	39,586,670	19,554,870	59,141,540	238,550	0.40%	58,902,990	4.27%	32.17%
2022	41,887,275	20,272,925	62,160,200	836,270	1.35%	61,323,930	3.69%	37.61%
2023	43,775,670	22,018,615	65,794,285	1,427,160	2.17%	64,367,125	3.55%	44.44%
2024	44,951,580	22,586,270	67,537,850	234,290	0.35%	67,303,560	2.29%	51.02%
2025	55,574,445	26,174,040	81,748,485	478,510	0.59%	81,269,975	20.33%	82.36%
Rate Ann%chg	6.75%	5.28%	6.25%	Ag Imprv+Site w/o growth			4.73%	

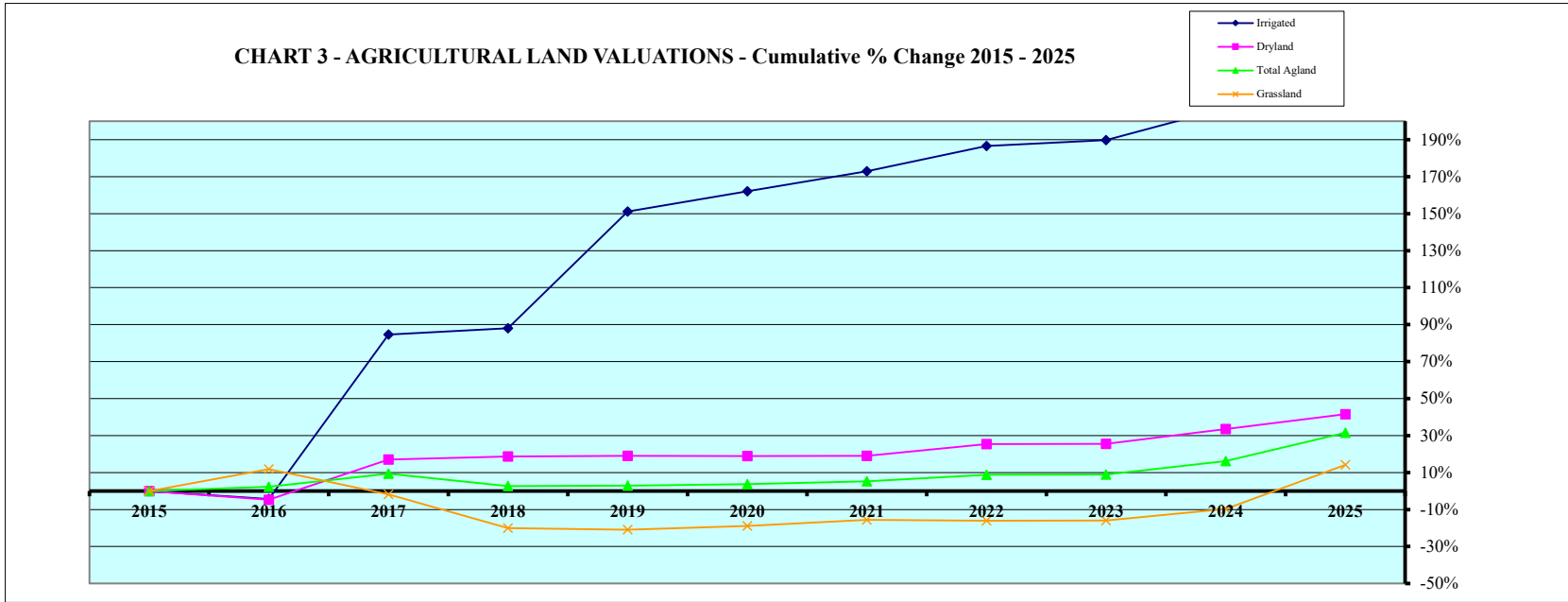
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 67
County PAWNEE

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	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg
2015	4,122,390	-	-	-	323,576,535	-	-	-	246,383,700	-	-	-
2016	3,944,090	-178,300	-4.33%	-4.33%	308,327,600	-15,248,935	-4.71%	-4.71%	275,469,495	29,085,795	11.81%	11.81%
2017	7,612,995	3,668,905	93.02%	84.67%	378,555,175	70,227,575	22.78%	16.99%	241,932,310	-33,537,185	-12.17%	-1.81%
2018	7,752,855	139,860	1.84%	88.07%	384,107,680	5,552,505	1.47%	18.71%	196,968,525	-44,963,785	-18.59%	-20.06%
2019	10,354,165	2,601,310	33.55%	151.17%	385,240,680	1,133,000	0.29%	19.06%	194,830,305	-2,138,220	-1.09%	-20.92%
2020	10,804,530	450,365	4.35%	162.09%	384,868,170	-372,510	-0.10%	18.94%	199,738,760	4,908,455	2.52%	-18.93%
2021	11,250,890	446,360	4.13%	172.92%	385,125,350	257,180	0.07%	19.02%	207,870,605	8,131,845	4.07%	-15.63%
2022	11,816,105	565,215	5.02%	186.63%	405,649,905	20,524,555	5.33%	25.36%	206,788,250	-1,082,355	-0.52%	-16.07%
2023	11,943,870	127,765	1.08%	189.73%	406,274,360	624,455	0.15%	25.56%	207,223,155	434,905	0.21%	-15.89%
2024	12,659,245	715,375	5.99%	207.09%	431,984,755	25,710,395	6.33%	33.50%	222,501,240	15,278,085	7.37%	-9.69%
2025	16,336,490	3,677,245	29.05%	296.29%	458,027,625	26,042,870	6.03%	41.55%	281,239,510	58,738,270	26.40%	14.15%

Rate Ann.%chg: Irrigated **14.76%** Dryland **3.54%** Grassland **1.33%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg
2015	2,472,660	-	-	-	118,200	-	-	-	576,673,485	-	-	-
2016	2,477,600	4,940	0.20%	0.20%	110,400	-7,800	-6.60%	-6.60%	590,329,185	13,655,700	2.37%	2.37%
2017	2,587,425	109,825	4.43%	4.64%	116,380	5,980	5.42%	-1.54%	630,804,285	40,475,100	6.86%	9.39%
2018	2,864,290	276,865	10.70%	15.84%	284,000	167,620	144.03%	140.27%	591,977,350	-38,826,935	-6.16%	2.65%
2019	2,831,635	-32,655	-1.14%	14.52%	282,735	-1,265	-0.45%	139.20%	593,539,520	1,562,170	0.26%	2.92%
2020	2,575,645	-255,990	-9.04%	4.16%	282,730	-5	0.00%	139.20%	598,269,835	4,730,315	0.80%	3.74%
2021	2,584,110	8,465	0.33%	4.51%	261,225	-21,505	-7.61%	121.00%	607,092,180	8,822,345	1.47%	5.27%
2022	2,586,310	2,200	0.09%	4.60%	261,225	0	0.00%	121.00%	627,101,795	20,009,615	3.30%	8.74%
2023	2,465,160	-121,150	-4.68%	-0.30%	261,225	0	0.00%	121.00%	628,167,770	1,065,975	0.17%	8.93%
2024	2,593,420	128,260	5.20%	4.88%	274,030	12,805	4.90%	131.84%	670,012,690	41,844,920	6.66%	16.19%
2025	2,582,665	-10,755	-0.41%	4.45%	274,030	0	0.00%	131.84%	758,460,320	88,447,630	13.20%	31.52%

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Rate Ann.%chg: Total Agric Land **2.78%**

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	4,122,390	1,081	3,814			323,751,840	109,708	2,951			246,361,590	147,748	1,667		
2016	3,944,090	1,081	3,649	-4.33%	-4.33%	308,245,545	109,674	2,811	-4.76%	-4.76%	275,571,630	147,782	1,865	11.83%	11.83%
2017	6,143,570	1,644	3,738	2.44%	-1.99%	377,526,510	128,339	2,942	4.66%	-0.32%	245,415,870	128,088	1,916	2.75%	14.91%
2018	7,437,920	2,088	3,562	-4.71%	-6.61%	378,575,085	133,999	2,825	-3.96%	-4.26%	200,844,265	122,058	1,645	-14.12%	-1.32%
2019	9,861,795	2,847	3,463	-2.76%	-9.19%	383,372,190	135,988	2,819	-0.21%	-4.47%	196,292,345	119,267	1,646	0.02%	-1.30%
2020	10,804,530	3,066	3,524	1.74%	-7.60%	384,865,645	137,259	2,804	-0.54%	-4.98%	199,903,010	117,780	1,697	3.13%	1.79%
2021	11,250,890	3,191	3,526	0.08%	-7.53%	385,524,875	137,538	2,803	-0.03%	-5.02%	207,609,710	117,286	1,770	4.29%	6.16%
2022	11,816,105	3,191	3,703	5.02%	-2.89%	406,145,795	138,067	2,942	4.95%	-0.32%	206,445,370	116,780	1,768	-0.13%	6.02%
2023	11,943,870	3,222	3,707	0.09%	-2.80%	406,280,190	138,155	2,941	-0.03%	-0.35%	207,660,085	114,035	1,821	3.01%	9.21%
2024	12,659,245	3,222	3,929	5.99%	3.02%	431,468,450	138,342	3,119	6.06%	5.69%	222,538,260	113,500	1,961	7.67%	17.59%
2025	13,925,680	3,222	4,322	10.00%	13.33%	459,644,460	138,984	3,307	6.04%	12.07%	281,766,205	113,047	2,492	27.12%	49.48%

Rate Annual %chg Average Value/Acre: 12.94%

3.57%

1.35%

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	2,449,260	2,730	897			128,400	107	1,200			576,813,480	261,374	2,207		
2016	2,476,560	2,751	900	0.34%	0.34%	110,400	92	1,200	0.00%	0.00%	590,348,225	261,380	2,259	2.34%	2.34%
2017	2,657,590	2,823	942	4.59%	4.95%	116,380	92	1,265	5.42%	5.42%	631,859,920	260,986	2,421	7.19%	9.71%
2018	2,761,585	2,806	984	4.52%	9.69%	284,000	225	1,265	0.00%	5.42%	589,902,855	261,176	2,259	-6.71%	2.35%
2019	2,831,775	2,860	990	0.60%	10.35%	282,735	224	1,265	0.00%	5.42%	592,640,840	261,186	2,269	0.46%	2.82%
2020	2,575,645	2,861	900	-9.05%	0.36%	282,735	224	1,265	0.00%	5.42%	598,431,565	261,190	2,291	0.98%	3.82%
2021	2,584,110	2,871	900	-0.04%	0.32%	261,225	207	1,265	0.00%	5.42%	607,230,810	261,093	2,326	1.51%	5.39%
2022	2,584,660	2,872	900	-0.01%	0.31%	261,225	207	1,265	0.00%	5.42%	627,253,155	261,117	2,402	3.29%	8.85%
2023	2,465,160	2,760	893	-0.75%	-0.45%	261,225	207	1,265	0.00%	5.42%	628,610,530	258,379	2,433	1.28%	10.24%
2024	2,585,925	2,762	936	4.85%	4.38%	274,030	205	1,340	5.93%	11.67%	669,525,910	258,030	2,595	6.65%	17.58%
2025	2,582,370	2,756	937	0.06%	4.44%	274,030	205	1,340	0.00%	11.67%	758,192,745	258,214	2,936	13.16%	33.05%

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Rate Annual %chg Average Value/Acre: 2.77%

(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
Aglnd 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
2,544	PAWNEE	26,688,185	9,333,186	19,068,070	74,716,526	25,684,655	14,013,970	9,185,015	758,460,320	55,574,445	26,174,040	1,200	1,018,899,612
cnty sectorvalue % of total value:		2.62%	0.92%	1.87%	7.33%	2.52%	1.38%	0.90%	74.44%	5.45%	2.57%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
76	BURCHARD	78,410	117,772	3,696	2,056,040	0	0	11,676,630	0	0	0	0	13,932,548
2.99%	%sector of county sector	0.29%	1.26%	0.02%	2.75%			127.13%					1.37%
	%sector of municipality	0.56%	0.85%	0.03%	14.76%			83.81%					100.00%
122	DUBOIS	20,820	122,896	3,857	4,519,700	0	0	751,675	0	0	0	0	5,418,948
4.80%	%sector of county sector	0.08%	1.32%	0.02%	6.05%			8.18%					0.53%
	%sector of municipality	0.36%	2.27%	0.07%	83.41%			13.87%					100.00%
55	LEWISTON	15,325	19,546	613	2,202,290	0	0	77,935	0	0	0	0	2,315,709
2.16%	%sector of county sector	0.06%	0.21%	0.00%	2.95%			0.85%					0.23%
	%sector of municipality	0.66%	0.84%	0.03%	95.10%			3.37%					100.00%
865	PAWNEE CITY	497,830	1,092,327	447,391	33,489,525	0	0	8,250,540	0	0	0	0	43,777,613
34.00%	%sector of county sector	1.87%	11.70%	2.35%	44.82%			89.83%					4.30%
	%sector of municipality	1.14%	2.50%	1.02%	76.50%			18.85%					100.00%
59	STEINAUER	12,730	94,579	2,968	2,705,505	0	0	125,480	0	0	0	0	2,941,262
2.32%	%sector of county sector	0.05%	1.01%	0.02%	3.62%			1.37%					0.29%
	%sector of municipality	0.43%	3.22%	0.10%	91.98%			4.27%					100.00%
233	TABLE ROCK	579,610	459,841	1,630,896	8,740,660	0	0	2,031,425	184,755	79,720	0	0	13,706,907
9.16%	%sector of county sector	2.17%	4.93%	8.55%	11.70%			22.12%	0.02%	0.14%			1.35%
	%sector of municipality	4.23%	3.35%	11.90%	63.77%			14.82%	1.35%	0.58%			100.00%
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
1,411	Total Municipalities	1,204,725	1,906,961	2,089,421	53,713,725	0	0	22,913,689	184,755	79,720	0	0	82,092,993
55.45%	%all municip.sectors of cnty	4.51%	20.43%	10.96%	71.89%			249.47%	0.02%	0.14%			8.06%

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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 : 4,181	Value : 1,057,791,376	Growth 32,122,915
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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	227	1,287,260	23	458,440	115	2,815,776	365	4,561,476	
02. Res Improve Land	841	7,518,320	23	353,375	108	1,726,310	972	9,598,005	
03. Res Improvements	847	56,868,425	26	3,415,125	116	17,340,020	989	77,623,570	
04. Res Total	1,074	65,674,005	49	4,226,940	231	21,882,106	1,354	91,783,051	2,670,540
% of Res Total	79.32	71.55	3.62	4.61	17.06	23.84	32.38	8.68	8.31
05. Com UnImp Land	46	191,265	4	42,015	5	226,920	55	460,200	
06. Com Improve Land	167	956,415	7	175,530	8	106,380	182	1,238,325	
07. Com Improvements	175	21,883,890	10	2,843,850	10	25,417,115	195	50,144,855	
08. Com Total	221	23,031,570	14	3,061,395	15	25,750,415	250	51,843,380	25,982,860
% of Com Total	88.40	44.43	5.60	5.91	6.00	49.67	5.98	4.90	80.89
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	12,685	1	48,000	1	18,685	3	79,370	
11. Ind Improvements	1	172,070	1	13,400,740	1	361,790	3	13,934,600	
12. Ind Total	1	184,755	1	13,448,740	1	380,475	3	14,013,970	0
% of Ind Total	33.33	1.32	33.33	95.97	33.33	2.71	0.07	1.32	0.00
13. Rec UnImp Land	0	0	1	68,465	85	4,015,190	86	4,083,655	
14. Rec Improve Land	0	0	0	0	51	3,611,855	51	3,611,855	
15. Rec Improvements	0	0	0	0	52	2,111,650	52	2,111,650	
16. Rec Total	0	0	1	68,465	137	9,738,695	138	9,807,160	0
% of Rec Total	0.00	0.00	0.72	0.70	99.28	99.30	3.30	0.93	0.00
Res & Rec Total	1,074	65,674,005	50	4,295,405	368	31,620,801	1,492	101,590,211	2,670,540
% of Res & Rec Total	71.98	64.65	3.35	4.23	24.66	31.13	35.69	9.60	8.31
Com & Ind Total	222	23,216,325	15	16,510,135	16	26,130,890	253	65,857,350	25,982,860
% of Com & Ind Total	87.75	35.25	5.93	25.07	6.32	39.68	6.05	6.23	80.89
17. Taxable Total	1,296	88,890,330	65	20,805,540	384	57,751,691	1,745	167,447,561	28,653,400
% of Taxable Total	74.27	53.09	3.72	12.43	22.01	34.49	41.74	15.83	89.20

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	1,225	1	1,225	0
25. Total	0	0	0	0	1	1,225	1	1,225	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	111	18	94	223

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	266,085	29	4,446,660	1,508	454,722,570	1,539	459,435,315
28. Ag-Improved Land	0	0	15	2,496,710	863	322,306,660	878	324,803,370
29. Ag Improvements	0	0	15	1,982,795	881	104,121,110	896	106,103,905

30. Ag Total				2,435	890,342,590
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	16,500	
32. HomeSite Improv Land	0	0.00	0	10	10.00	165,000	
33. HomeSite Improvements	0	0.00	0	10	0.00	1,164,435	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	10	12.44	31,100	
37. FarmSite Improvements	0	0.00	0	13	0.00	818,360	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	24	42.57	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	22	21.50	354,750	23	22.50	371,250	
32. HomeSite Improv Land	452	453.50	7,482,750	462	463.50	7,647,750	
33. HomeSite Improvements	482	0.00	70,669,645	492	0.00	71,834,080	555,350
34. HomeSite Total				515	486.00	79,853,080	
35. FarmSite UnImp Land	29	16.91	42,275	29	16.91	42,275	
36. FarmSite Improv Land	750	1,054.71	2,659,400	760	1,067.15	2,690,500	
37. FarmSite Improvements	863	0.00	33,451,465	876	0.00	34,269,825	2,914,165
38. FarmSite Total				905	1,084.06	37,002,600	
39. Road & Ditches	2,020	5,175.74	0	2,044	5,218.31	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,420	6,788.37	116,855,680	3,469,515

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	10	1,407.98	3,257,695	10	1,407.98	3,257,695

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	404.99	10.75%	2,146,450	12.88%	5,300.01
46. 1A	108.25	2.87%	568,315	3.41%	5,250.02
47. 2A1	265.50	7.05%	1,279,970	7.68%	4,820.98
48. 2A	1,479.33	39.28%	7,137,835	42.84%	4,825.05
49. 3A1	290.99	7.73%	1,222,160	7.33%	4,200.01
50. 3A	618.36	16.42%	2,244,650	13.47%	3,630.01
51. 4A1	546.00	14.50%	1,881,045	11.29%	3,445.14
52. 4A	53.00	1.41%	182,600	1.10%	3,445.28
53. Total	3,766.42	100.00%	16,663,025	100.00%	4,424.10
Dry					
54. 1D1	3,641.63	2.63%	15,532,980	3.33%	4,265.39
55. 1D	11,394.97	8.22%	47,976,370	10.27%	4,210.31
56. 2D1	12,033.61	8.69%	46,351,095	9.93%	3,851.80
57. 2D	30,651.23	22.12%	118,774,915	25.43%	3,875.05
58. 3D1	9,620.57	6.94%	32,373,975	6.93%	3,365.08
59. 3D	56,475.22	40.76%	165,187,600	35.37%	2,924.96
60. 4D1	10,810.83	7.80%	29,946,015	6.41%	2,770.00
61. 4D	3,917.08	2.83%	10,850,375	2.32%	2,770.02
62. Total	138,545.14	100.00%	466,993,325	100.00%	3,370.69
Grass					
63. 1G1	64,868.99	57.48%	170,888,810	59.55%	2,634.37
64. 1G	18,118.47	16.06%	47,346,060	16.50%	2,613.14
65. 2G1	13,881.42	12.30%	34,934,470	12.17%	2,516.64
66. 2G	0.80	0.00%	2,285	0.00%	2,856.25
67. 3G1	11,398.27	10.10%	23,782,290	8.29%	2,086.48
68. 3G	4,555.98	4.04%	9,962,135	3.47%	2,186.61
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	24.63	0.02%	57,815	0.02%	2,347.34
71. Total	112,848.56	100.00%	286,973,865	100.00%	2,543.00
Irrigated Total					
	3,766.42	1.46%	16,663,025	2.15%	4,424.10
Dry Total					
	138,545.14	53.67%	466,993,325	60.38%	3,370.69
Grass Total					
	112,848.56	43.72%	286,973,865	37.10%	2,543.00
72. Waste	2,756.50	1.07%	2,582,665	0.33%	936.94
73. Other	204.50	0.08%	274,030	0.04%	1,340.00
74. Exempt	281.98	0.11%	0	0.00%	0.00
75. Market Area Total	258,121.12	100.00%	773,486,910	100.00%	2,996.60

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	109.50	488,610	3,656.92	16,174,415	3,766.42	16,663,025
77. Dry Land	43.63	126,500	1,594.62	5,159,740	136,906.89	461,707,085	138,545.14	466,993,325
78. Grass	68.50	139,585	446.14	1,074,230	112,333.92	285,760,050	112,848.56	286,973,865
79. Waste	0.00	0	14.00	8,190	2,742.50	2,574,475	2,756.50	2,582,665
80. Other	0.00	0	0.00	0	204.50	274,030	204.50	274,030
81. Exempt	0.00	0	7.51	0	274.47	0	281.98	0
82. Total	112.13	266,085	2,164.26	6,730,770	255,844.73	766,490,055	258,121.12	773,486,910

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,766.42	1.46%	16,663,025	2.15%	4,424.10
Dry Land	138,545.14	53.67%	466,993,325	60.38%	3,370.69
Grass	112,848.56	43.72%	286,973,865	37.10%	2,543.00
Waste	2,756.50	1.07%	2,582,665	0.33%	936.94
Other	204.50	0.08%	274,030	0.04%	1,340.00
Exempt	281.98	0.11%	0	0.00%	0.00
Total	258,121.12	100.00%	773,486,910	100.00%	2,996.60

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 Burchard	26	54,180	61	157,335	61	2,150,755	87	2,362,270	0
83.2 Co Recreation	1	14,155	2	31,140	2	38,910	3	84,205	0
83.3 Dubois	33	177,835	94	259,765	95	4,721,415	128	5,159,015	0
83.4 Dubois Suburban	1	2,640	0	0	0	0	1	2,640	0
83.5 Frazier Lake	52	48,675	34	48,675	35	414,005	87	511,355	0
83.6 Lewiston	8	21,935	41	140,305	41	3,108,000	49	3,270,240	321,665
83.7 Pawnee City	83	659,425	440	6,037,825	446	34,578,885	529	41,276,135	1,970,905
83.8 Pawnee City Sub	19	426,700	20	319,275	22	2,862,180	41	3,608,155	238,975
83.9 Rural	1	10,340	0	0	0	0	1	10,340	0
83.10 Rural Farm	35	4,004,510	17	3,559,465	18	2,593,465	53	10,157,440	5,235
83.11 Rural Residential	110	2,812,211	107	1,724,875	114	16,850,440	224	21,387,526	111,395
83.12 Steinauer	31	102,640	46	148,020	46	2,853,720	77	3,104,380	0
83.13 Table Rock	51	309,885	161	783,180	161	9,563,445	212	10,656,510	22,365
84 Residential Total	451	8,645,131	1,023	13,209,860	1,041	79,735,220	1,492	101,590,211	2,670,540

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Burchard	7	23,560	14	76,580	16	11,737,690	23	11,837,830	0
85.2 Dubois	9	29,455	20	71,085	21	652,000	30	752,540	0
85.3 Lewiston	2	3,430	9	14,585	9	59,920	11	77,935	0
85.4 Pawnee City	11	55,670	90	862,170	93	47,660,835	104	48,578,675	25,238,265
85.5 Pawnee City Sub	1	29,450	1	28,865	1	4,660	2	62,975	0
85.6 Rural	3	56,925	5	91,020	6	601,695	9	749,640	0
85.7 Rural Farm	2	169,995	0	0	0	0	2	169,995	0
85.8 Steinauer	0	0	5	11,295	5	114,185	5	125,480	0
85.9 Table Rock	20	91,715	41	162,095	47	3,248,470	67	3,502,280	744,595
86 Commercial Total	55	460,200	185	1,317,695	198	64,079,455	253	65,857,350	25,982,860

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	55,871.18	59.55%	150,425,245	59.97%	2,692.36
88. 1G	15,880.94	16.93%	42,742,010	17.04%	2,691.40
89. 2G1	11,915.29	12.70%	31,711,260	12.64%	2,661.39
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	6,945.53	7.40%	17,921,985	7.15%	2,580.36
92. 3G	3,186.79	3.40%	7,973,500	3.18%	2,502.05
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	24.13	0.03%	56,590	0.02%	2,345.21
95. Total	93,823.86	100.00%	250,830,590	100.00%	2,673.42
CRP					
96. 1C1	5,311.43	73.53%	15,632,520	74.19%	2,943.18
97. 1C	1,060.22	14.68%	3,065,095	14.55%	2,891.00
98. 2C1	435.94	6.04%	1,235,550	5.86%	2,834.22
99. 2C	0.80	0.01%	2,285	0.01%	2,856.25
100. 3C1	188.28	2.61%	513,410	2.44%	2,726.84
101. 3C	226.18	3.13%	619,740	2.94%	2,740.03
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.50	0.01%	1,225	0.01%	2,450.00
104. Total	7,223.35	100.00%	21,069,825	100.00%	2,916.90
Timber					
105. 1T1	3,686.38	31.24%	4,831,045	32.05%	1,310.51
106. 1T	1,177.31	9.98%	1,538,955	10.21%	1,307.18
107. 2T1	1,530.19	12.97%	1,987,660	13.19%	1,298.96
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	4,264.46	36.14%	5,346,895	35.47%	1,253.83
110. 3T	1,143.01	9.69%	1,368,895	9.08%	1,197.62
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	11,801.35	100.00%	15,073,450	100.00%	1,277.26
<hr/>					
Grass Total	93,823.86	83.14%	250,830,590	87.41%	2,673.42
CRP Total	7,223.35	6.40%	21,069,825	7.34%	2,916.90
Timber Total	11,801.35	10.46%	15,073,450	5.25%	1,277.26
<hr/>					
114. Market Area Total	112,848.56	100.00%	286,973,865	100.00%	2,543.00

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

67 Pawnee

	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	74,716,526	91,783,051	17,066,525	22.84%	2,670,540	19.27%
02. Recreational	9,185,015	9,807,160	622,145	6.77%	0	6.77%
03. Ag-Homesite Land, Ag-Res Dwelling	55,574,445	79,853,080	24,278,635	43.69%	555,350	42.69%
04. Total Residential (sum lines 1-3)	139,475,986	181,443,291	41,967,305	30.09%	3,225,890	27.78%
05. Commercial	25,684,655	51,843,380	26,158,725	101.85%	25,982,860	0.68%
06. Industrial	14,013,970	14,013,970	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	39,698,625	65,857,350	26,158,725	65.89%	25,982,860	0.44%
08. Ag-Farmsite Land, Outbuildings	26,174,040	37,002,600	10,828,560	41.37%	2,914,165	30.24%
09. Minerals	1,200	1,225	25	2.08	0	2.08%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	26,175,240	37,003,825	10,828,585	41.37%	2,914,165	30.24%
12. Irrigated	16,336,490	16,663,025	326,535	2.00%		
13. Dryland	458,027,625	466,993,325	8,965,700	1.96%		
14. Grassland	281,239,510	286,973,865	5,734,355	2.04%		
15. Wasteland	2,582,665	2,582,665	0	0.00%		
16. Other Agland	274,030	274,030	0	0.00%		
17. Total Agricultural Land	758,460,320	773,486,910	15,026,590	1.98%		
18. Total Value of all Real Property (Locally Assessed)	963,810,171	1,057,791,376	93,981,205	9.75%	32,122,915	6.42%

2026 Assessment Survey for Pawnee County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$108,944.07
7.	Adopted budget, or granted budget if different from above:
	\$108,944.07
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$42,240 1st half + \$36,400 2nd half both from the General Fund for Small Town review
10.	Part of the assessor's budget that is dedicated to the computer system:
	Paid out of the Misc. General Fund
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 750.00 for Dues, Subscriptions & Registrations combined.
12.	Amount of last year's assessor's budget not used:
	\$0.00

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?
	No, no longer using them.
5.	If so, who maintains the Cadastral Maps?
	Maintained electronically, per state statute.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, https://pawnee.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks, Google Earth, Google Street View, Eagleview Pictometry
10.	When was the aerial imagery last updated?
	gWorks 2024, Google Earth 7/2019 - West of the Airport and 4/2016 East of the Airport, and Streetview 2024. Eagleview flown March 2025.

C. Zoning Information

1.	Does the county have zoning?
	Yes.
2.	If so, is the zoning countywide?
	Pawnee City and rural Areas only.

3.	What municipalities in the county are zoned?
	Pawnee City.
4.	When was zoning implemented?
	2001.

D. Contracted Services

1.	Appraisal Services:
	Central Plains Valuations: Brian Elliot, Jared Elliott and Travis Buckminster.
2.	GIS Services:
	gWorks.
3.	Other services:
	None.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Listing services - Central Plains Valuation; Brian Elliot , Jared Elliott and Travis Buckminster
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Past history working with the contractor
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?
	Advice is given and discussed with the Assessor before values are set.

2026 Residential Assessment Survey for Pawnee County

1.	Valuation data collection done by:
	Assessor and Deputy Assessor Centrals Plains Valuation
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	RCNLD - replacement cost new less depreciation, using market study for each valuation group.
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 depreciation tables based on local market information.
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
5.	Describe the methodology used to determine the residential lot values?
	The county uses a square foot basis which is derived from a market study and sales analysis.
6.	How are rural residential site values developed?
	Rural residential site values are currently developed by market study, using adjustments for potential local costs for improvement and development.
7.	Are there form 191 applications on file?
	No.
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	Vacant lots are valued by using a square foot basis which is derived from a market study and sales analysis.

2026 Commercial Assessment Survey for Pawnee County

1.	Valuation data collection done by:
	Central Plains Valuations, LLC
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Market Value uses all 3 approaches. Cost Approach is most relevant.
2a.	Describe the process used to determine the value of unique commercial properties.
	Use Cost Approach with effective age depreciation. Use Income Approach on certain income producing properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county develops depreciation from sales study.
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.
	Depreciation tables are developed on the valuation groups when there are enough sales. The county develops tables for different occupancy codes within the valuation groups.
5.	Describe the methodology used to determine the commercial lot values.
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.

2026 Agricultural Assessment Survey for Pawnee County

1.	Valuation data collection done by:
	Assessor and Deputy Assessor
2.	Describe the process used to determine and monitor market areas.
	The County Assessor conducts a sales analysis by majority land use to determine if the sales trends are generally the same for each geographic area of the County.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Pawnee County utilizes a process which could be described as classifying by the present use of the property. Land that is not used for recreation, residential or commercial purposes is considered agricultural land. In addition, this process of identification and classification generally follows the zoning that is allowed in the county.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	No intensive use has been identified.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A - Currently, there are no WRP parcels in the county.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Yes, CRP - valued between dryland and grassland. We also track CRP expirations and update the expired contracts to determine current use.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	There are no parcels with a special valuation application on file.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	NA
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	NA
7d.	Where is the influenced area located within the county?

	NA
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	NA

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

In accordance with 77-1311.02 , the Pawnee County Assessor's office has made a 3 year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows

2026: Residential in Townships of Miles, Plum Creek, Table Rock, Clear Creek, Steinauer & Turkey Creek

2027: Pawnee City residential

2028: Burchard, Du Bois, Lewiston, Steinauer and Table Rock residential

The purpose of the inspections is to make sure all information on the property record card of each parcel is correct and to correct any information that is needed and to take an updated picture of the parcel. The Assessor's office shall then make any changes that are needed to have all parcels comply with the ruling and guidelines set forth by the statues of the Legislative body and the Department of Revenue, Property Tax Division.

This may include updated Marshall & Swift pricing, either Marshall & Swift or in house depreciation schedules, based on the study of sales rosters, that will give a uniform level of assessment to all classes and subclasses of property.

This schedule of events may change based on the need of the properties to meet the level of assessment set forth by the state or if the budgeted amount needed to make these inspections may change on a yearly basis.

Pawnee County Assessor