

NEBRASKA

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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**PAWNEE COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 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,

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Stephanie Kaster, Pawnee County Assessor

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## Introduction

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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.

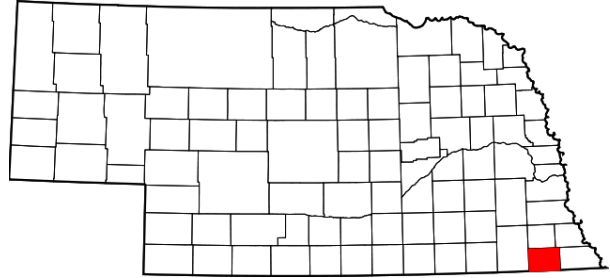
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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*

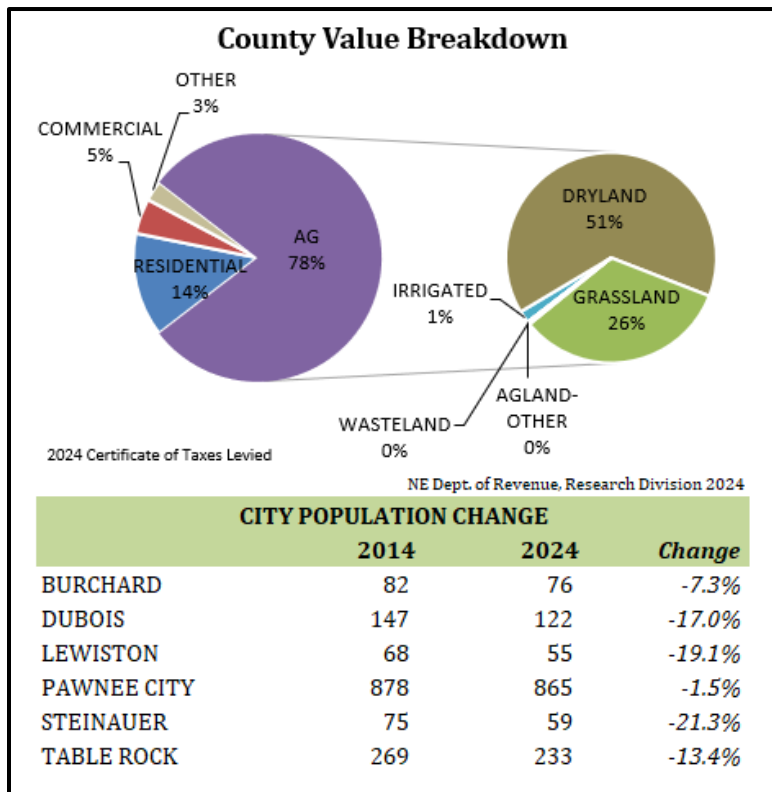


## County Overview

With a total area of 431 square miles, Pawnee County has 2,512 residents, per the Census Bureau Quick Facts for 2023, a 1% decrease from the 2020 U.S. Census. Reports indicate that 81% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$70,444 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 70 employer establishments with total employment of 764, for a 14% increase in total employment.



Agricultural land is the single greatest contributor to the county's valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county. Pawnee County is included in both the Lower Big Blue and Nemaha Natural Resources Districts (NRD).

# 2025 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 Pawnee County Assessor qualified residential sales below the state average however, review of the non-qualified and qualified sales support that all arm's-length sales were available for measurement.

Valuation groups are established in the residential class in nine different areas. These are reviewed to ensure that economic differences are adequately identified and stratified for analysis. The valuation groups are defined by assessor locations within the county. Valuation Group 1 is the largest city, the county seat, and its suburban areas. Valuation Group 2, 3, 6 and 7 are named for small towns with varying economic offerings. Valuation Group 4 is a recreation area. Valuation Group 5 is the rural residential properties.

The six-year inspection cycle meets the requirements set forth by statute. The previous assessor retired at the end of 2024 and did all the pickup work and reviews of residential properties.

A written property valuation methodology is on file.

2025 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*	2022	2024*	2020	
2	Burchard	2023*	2023*	2023	2023	
3	Dubois	2023*	2023*	2023	2023	
4	Fraziers Lake	2023*	2023*	2023	2023	
5	Rural Res	2021	2022	2019	2024*	
6	Steinauer	2023*	2023*	2024*	2023	
7	Table Rock	2020	2020	2020	2021	
8	Lewiston	2023*	2023*	2023	2023	
AG	Ag Improvements	2023*	2023*	2023	2024*	
Additional Comments: Pickup work and permit work completed.						

## Description of Analysis

The statistical profile includes 43 sales, with two of the overall measures of central tendency within the acceptable range. The weighted mean is low, and the COD and PRD are high. The sale price substrata reflect that assessments are regressive. Of the eight valuation groups, only four have a sufficient sample size to be analyzed and all are in the acceptable range Valuation Group 3 with 5 sales is with a median that is slightly low; the mean and weighted mean are both within the

## 2025 Residential Correlation for Pawnee County

acceptable range. The sales range around the median is 89% to 101%, suggesting that the median would shift significantly as sales come in and out of the sample. Comparing the statistical sample and the 2025 County Abstract of Assessment, Form 45 Compared with the 2024 Certificate of Taxes Levied (CTL) Report support that the values were uniformly applied to the residential class and accurately reflect the reported assessment actions.

### *Equalization and Quality of Assessment*

Review of all the data available indicates the assessments in Pawnee County are uniform and proportionate across the residential class. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	17	93.51	100.35	89.53	28.75	112.09
2	1	97.79	97.79	97.79	00.00	100.00
3	5	91.32	94.02	94.63	07.93	99.36
4	1	99.95	99.95	99.95	00.00	100.00
5	6	94.95	92.38	87.26	15.85	105.87
6	2	84.16	84.16	84.18	10.84	99.98
7	10	93.54	89.94	79.35	25.51	113.35
8	1	72.98	72.98	72.98	00.00	100.00
____ALL____	43	93.27	94.62	87.06	21.79	108.68

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Pawnee County is 93%.

## 2025 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 verification and qualification processes were reviewed. The sales usability rate is near the statewide average, review of the non-qualified determinations supported that all arm's-length sales have been utilized for measurement of the commercial class.

Pawnee County uses two valuation groups, for its commercial class. The majority of the properties are within Valuation Group 1, as it represents the county seat and biggest commercial market in the county.

The county is up to date with the six-year inspection and review cycle. Due to the small number of commercial parcels the county hires a lister to review the commercial properties.

2025 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	2022	2022	2022	2022	
3	Dubois, Steinauer, Table Rock, and rural commercial	2023*	2023*	2023	2023	
Additional comments: Permit and pickup work completed.						
* = assessment action for current year						

### *Description of Analysis*

The statistical profile for the commercial class shows eight qualified sales for measurement purposes. Only the median is within the acceptable range while the mean and weighted mean are low and corresponds with the high PRD. The COD is in the acceptable range. The sale price substratum shows a regressive pattern in the statistics.

With significant amount of dispersion within the class there is too much variability in the ratios, to rely upon the statistics as a point estimate of the level of value.

Analysis of the 2025 County Abstract for Real property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the assessment actions including routine maintenance were completed.

## 2025 Commercial Correlation for Pawnee County

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### *Equalization and Quality of Assessment*

Analysis of the sales file shows that there is dispersion in ratios and the sample is unreliable. Analysis of the assessment actions indicate that adjustments have been made to appraisal tables this, indicating that values were adjusted with the market. The quality of assessment of the commercial class of property adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	65.36	65.36	49.49	46.80	132.07
3	6	91.79	84.62	60.99	15.91	138.74
____ALL____	8	91.79	79.81	58.31	20.26	136.87

### *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 the statutory level of value of 100% of market value.

## 2025 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.

A sales verification review revealed that the Pawnee County Assessor qualified sales below the statewide average this year. There were several sales that adjoined the buyer, partial transfers and some family transfer sales went into trusts which were not qualified sales. All arm's-length sales were utilized for the measurement of the agricultural class. A review of the sales revealed that no apparent bias existed in the qualification determinations for the agricultural property sales.

There is one market area in Pawnee County. The soil types and geography in the county is very similar justifying only one grouping.

The six-year inspection is current; the land use was reviewed using aerial imagery. Irrigated land, Conservation Reserve Program (CRP) acres, and timber land were all increased 10% this year. Dry land was increased 6% and Grassland saw a 30% increase to bring the county into acceptable range. CRP acres are recognized using aerial photography and are valued between dryland and grassland. There is currently no intensive or special value use identified. The county assessor has a real property methodology on file.

2025 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	2019	2023*	2022	2024*	
AB DW	Agricultural dwellings	2019	2023*	2022	2024*	
<u>Additional comments:</u> Permit and pickup work completed.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire county	2024*	Irrigated, CRP & timber 10% increase; Dry 6% and Grass 30%
<u>Additional comments:</u> pickup work and land use were reviewed.			
* = assessment action for current year			

## 2025 Agricultural Correlation for Pawnee County

### *Description of Analysis*

The sample of agricultural sales includes 20 sales; the median and mean are in the acceptable range.

Further stratification of the agricultural sales into 80% Majority Land use (MLU) shows the individual MLU substrata is too high in dryland and the sample is insufficient for grassland and there is no irrigated land sales represented. Analysis showed that lowering dryland 15% would bring the dry MLU median to the midpoint of the acceptable range but brings overall median out of compliance at 67%. The oldest years sales are skewing the statistics because they are the higher ratio sales and are much heavier weighted in the sample. Based on the analysis, a non-binding recommendation will not be made, three statistics can be found in the appendix of this report. A substat of dryland before and after the 15% adjustment, as well as a statistical profile for the overall class reflecting the adjustment.

When comparing the counties schedule of values to the adjoining counties with similar markets it appears that Pawnee County's values are relatively similar and equalized.

Comparison of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with 2024 Certificate of Taxes levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the county assessor.

### *Equalization and Quality of Assessment*

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

All values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment in the agricultural 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
____ Dry ____						
County	10	85.23	73.50	76.40	19.37	96.20
1	10	85.23	73.50	76.40	19.37	96.20
____ Grass ____						
County	4	66.44	76.55	69.40	18.72	110.30
1	4	66.44	76.55	69.40	18.72	110.30
____ ALL ____	20	69.57	71.85	65.93	28.07	108.98

### *Level of Value*

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

## 2025 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	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.

*\*\*A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2025.



A handwritten signature in black ink, appearing to read "Sarah Scott", written over a horizontal line.

Sarah Scott  
Property Tax Administrator



## APPENDICES

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## 2025 Commission Summary for Pawnee County

### Residential Real Property - Current

Number of Sales	43	Median	93.27
Total Sales Price	\$4,010,380	Mean	94.62
Total Adj. Sales Price	\$4,010,380	Wgt. Mean	87.06
Total Assessed Value	\$3,491,590	Average Assessed Value of the Base	\$56,475
Avg. Adj. Sales Price	\$93,265	Avg. Assessed Value	\$81,200

### Confidence Interval - Current

95% Median C.I	83.02 to 101.00
95% Wgt. Mean C.I	79.96 to 94.17
95% Mean C.I	85.78 to 103.46
% of Value of the Class of all Real Property Value in the County	8.78
% of Records Sold in the Study Period	2.87
% of Value Sold in the Study Period	4.13

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	49	94	92.35
2023	38	94	94.22
2022	52	95	94.69
2021	53	98	97.77

## 2025 Commission Summary for Pawnee County

### Commercial Real Property - Current

Number of Sales	8	Median	91.79
Total Sales Price	\$802,000	Mean	79.81
Total Adj. Sales Price	\$802,000	Wgt. Mean	58.31
Total Assessed Value	\$467,645	Average Assessed Value of the Base	\$156,620
Avg. Adj. Sales Price	\$100,250	Avg. Assessed Value	\$58,456

### Confidence Interval - Current

95% Median C.I	34.77 to 106.33
95% Wgt. Mean C.I	27.59 to 89.03
95% Mean C.I	56.32 to 103.30
% of Value of the Class of all Real Property Value in the County	4.08
% of Records Sold in the Study Period	3.19
% of Value Sold in the Study Period	1.19

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	10	100	104.59
2023	9	100	98.45
2022	9	100	88.13
2021	13	100	77.94

**67 Pawnee****RESIDENTIAL****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 43	MEDIAN : 93	COV : 31.27	95% Median C.I. : 83.02 to 101.00
Total Sales Price : 4,010,380	WGT. MEAN : 87	STD : 29.59	95% Wgt. Mean C.I. : 79.96 to 94.17
Total Adj. Sales Price : 4,010,380	MEAN : 95	Avg. Abs. Dev : 20.32	95% Mean C.I. : 85.78 to 103.46
Total Assessed Value : 3,491,590			
Avg. Adj. Sales Price : 93,265	COD : 21.79	MAX Sales Ratio : 216.71	
Avg. Assessed Value : 81,200	PRD : 108.68	MIN Sales Ratio : 39.83	

*Printed:3/20/2025 10:53:35AM***DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	4	99.40	99.55	102.41	05.02	97.21	91.32	108.08	N/A	116,250	119,049
01-JAN-23 To 31-MAR-23	3	102.37	107.39	105.66	12.29	101.64	91.04	128.77	N/A	58,667	61,990
01-APR-23 To 30-JUN-23	7	111.83	109.65	101.04	10.86	108.52	91.30	141.67	91.30 to 141.67	99,214	100,244
01-JUL-23 To 30-SEP-23	10	87.03	94.37	83.35	19.64	113.22	67.61	142.02	68.81 to 127.52	97,713	81,442
01-OCT-23 To 31-DEC-23	4	101.08	95.66	81.81	16.26	116.93	65.17	115.32	N/A	97,625	79,868
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	6	78.15	99.88	81.49	43.40	122.57	56.62	216.71	56.62 to 216.71	103,750	84,549
01-JUL-24 To 30-SEP-24	9	71.87	72.79	71.05	20.26	102.45	39.83	106.50	51.04 to 93.51	76,083	54,059
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	24	98.33	101.32	94.19	14.80	107.57	67.61	142.02	91.04 to 111.83	96,360	90,762
01-OCT-23 To 30-SEP-24	19	75.04	86.16	77.36	30.85	111.38	39.83	216.71	65.17 to 101.37	89,355	69,121
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	24	98.33	100.67	90.32	16.74	111.46	65.17	142.02	89.24 to 111.84	93,255	84,232
<u>ALL</u>	43	93.27	94.62	87.06	21.79	108.68	39.83	216.71	83.02 to 101.00	93,265	81,200

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	17	93.51	100.35	89.53	28.75	112.09	56.62	216.71	68.27 to 116.83	98,331	88,039
2	1	97.79	97.79	97.79	00.00	100.00	97.79	97.79	N/A	85,000	83,125
3	5	91.32	94.02	94.63	07.93	99.36	82.05	106.50	N/A	47,500	44,951
4	1	99.95	99.95	99.95	00.00	100.00	99.95	99.95	N/A	10,000	9,995
5	6	94.95	92.38	87.26	15.85	105.87	68.81	111.84	68.81 to 111.84	179,333	156,492
6	2	84.16	84.16	84.18	10.84	99.98	75.04	93.27	N/A	85,250	71,765
7	10	93.54	89.94	79.35	25.51	113.35	39.83	141.67	51.04 to 127.52	62,975	49,969
8	1	72.98	72.98	72.98	00.00	100.00	72.98	72.98	N/A	130,000	94,880
<u>ALL</u>	43	93.27	94.62	87.06	21.79	108.68	39.83	216.71	83.02 to 101.00	93,265	81,200

**67 Pawnee**  
**RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 43  
 Total Sales Price : 4,010,380  
 Total Adj. Sales Price : 4,010,380  
 Total Assessed Value : 3,491,590  
 Avg. Adj. Sales Price : 93,265  
 Avg. Assessed Value : 81,200

MEDIAN : 93  
 WGT. MEAN : 87  
 MEAN : 95  
 COD : 21.79  
 PRD : 108.68

COV : 31.27  
 STD : 29.59  
 Avg. Abs. Dev : 20.32  
 MAX Sales Ratio : 216.71  
 MIN Sales Ratio : 39.83

95% Median C.I. : 83.02 to 101.00  
 95% Wgt. Mean C.I. : 79.96 to 94.17  
 95% Mean C.I. : 85.78 to 103.46

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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
01	42	92.30	94.49	87.03	22.37	108.57	39.83	216.71	83.02 to 101.00	95,247	82,895
06	1	99.95	99.95	99.95	00.00	100.00	99.95	99.95	N/A	10,000	9,995
07											
<u>ALL</u>	43	93.27	94.62	87.06	21.79	108.68	39.83	216.71	83.02 to 101.00	93,265	81,200

**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	2	103.23	103.23	103.23	03.18	100.00	99.95	106.50	N/A	10,000	10,323
Less Than 30,000	9	106.50	105.65	103.64	21.77	101.94	39.83	142.02	82.05 to 141.67	20,472	21,217
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	43	93.27	94.62	87.06	21.79	108.68	39.83	216.71	83.02 to 101.00	93,265	81,200
Greater Than 14,999	41	91.32	94.20	86.98	22.76	108.30	39.83	216.71	82.14 to 101.00	97,326	84,657
Greater Than 29,999	34	91.17	91.70	86.27	20.17	106.29	51.04	216.71	75.04 to 98.60	112,533	97,078
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	103.23	103.23	103.23	03.18	100.00	99.95	106.50	N/A	10,000	10,323
15,000 TO 29,999	7	115.32	106.35	103.69	23.94	102.57	39.83	142.02	39.83 to 142.02	23,464	24,330
30,000 TO 59,999	7	98.05	111.73	113.12	30.84	98.77	63.63	216.71	63.63 to 216.71	45,929	51,954
60,000 TO 99,999	14	93.39	91.81	91.55	13.55	100.28	51.04	116.83	75.04 to 108.88	76,116	69,686
100,000 TO 149,999	5	82.14	86.76	85.30	16.85	101.71	68.27	111.83	N/A	118,000	100,656
150,000 TO 249,999	6	70.21	73.69	74.21	14.47	99.30	56.62	108.08	56.62 to 108.08	201,333	149,403
250,000 TO 499,999	2	87.16	87.16	87.62	04.75	99.48	83.02	91.30	N/A	320,500	280,823
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	43	93.27	94.62	87.06	21.79	108.68	39.83	216.71	83.02 to 101.00	93,265	81,200

**67 Pawnee**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 8  
 Total Sales Price : 802,000  
 Total Adj. Sales Price : 802,000  
 Total Assessed Value : 467,645  
 Avg. Adj. Sales Price : 100,250  
 Avg. Assessed Value : 58,456

MEDIAN : 92  
 WGT. MEAN : 58  
 MEAN : 80  
 COD : 20.26  
 PRD : 136.87

COV : 35.20  
 STD : 28.09  
 Avg. Abs. Dev : 18.60  
 MAX Sales Ratio : 106.33  
 MIN Sales Ratio : 34.77

95% Median C.I. : 34.77 to 106.33  
 95% Wgt. Mean C.I. : 27.59 to 89.03  
 95% Mean C.I. : 56.32 to 103.30

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-21 To 31-DEC-21	1	98.46	98.46	98.46	00.00	100.00	98.46	98.46	N/A	80,000	78,765
01-JAN-22 To 31-MAR-22	1	106.33	106.33	106.33	00.00	100.00	106.33	106.33	N/A	20,000	21,265
01-APR-22 To 30-JUN-22	1	92.88	92.88	92.88	00.00	100.00	92.88	92.88	N/A	84,000	78,015
01-JUL-22 To 30-SEP-22											
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	95.94	95.94	95.94	00.00	100.00	95.94	95.94	N/A	45,000	43,175
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	34.77	34.77	34.77	00.00	100.00	34.77	34.77	N/A	142,000	49,380
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
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	3	98.46	99.22	96.76	04.55	102.54	92.88	106.33	N/A	61,333	59,348
01-OCT-22 To 30-SEP-23	2	93.32	93.32	93.80	02.82	99.49	90.69	95.94	N/A	38,000	35,645
01-OCT-23 To 30-SEP-24	3	36.41	51.38	40.28	44.11	127.56	34.77	82.96	N/A	180,667	72,770
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	3	92.88	96.63	94.37	05.61	102.39	90.69	106.33	N/A	45,000	42,465
01-JAN-23 To 31-DEC-23	2	65.36	65.36	49.49	46.80	132.07	34.77	95.94	N/A	93,500	46,278
<u>ALL</u>	8	91.79	79.81	58.31	20.26	136.87	34.77	106.33	34.77 to 106.33	100,250	58,456

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	2	65.36	65.36	49.49	46.80	132.07	34.77	95.94	N/A	93,500	46,278
3	6	91.79	84.62	60.99	15.91	138.74	36.41	106.33	36.41 to 106.33	102,500	62,515
<u>ALL</u>	8	91.79	79.81	58.31	20.26	136.87	34.77	106.33	34.77 to 106.33	100,250	58,456

**67 Pawnee**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 8  
 Total Sales Price : 802,000  
 Total Adj. Sales Price : 802,000  
 Total Assessed Value : 467,645  
 Avg. Adj. Sales Price : 100,250  
 Avg. Assessed Value : 58,456

MEDIAN : 92  
 WGT. MEAN : 58  
 MEAN : 80  
 COD : 20.26  
 PRD : 136.87

COV : 35.20  
 STD : 28.09  
 Avg. Abs. Dev : 18.60  
 MAX Sales Ratio : 106.33  
 MIN Sales Ratio : 34.77

95% Median C.I. : 34.77 to 106.33  
 95% Wgt. Mean C.I. : 27.59 to 89.03  
 95% Mean C.I. : 56.32 to 103.30

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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	91.79	79.81	58.31	20.26	136.87	34.77	106.33	34.77 to 106.33	100,250	58,456
04											
<u>ALL</u>	<u>8</u>	91.79	79.81	58.31	20.26	136.87	34.77	106.33	34.77 to 106.33	100,250	58,456

**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	1	106.33	106.33	106.33	00.00	100.00	106.33	106.33	N/A	20,000	21,265
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	8	91.79	79.81	58.31	20.26	136.87	34.77	106.33	34.77 to 106.33	100,250	58,456
Greater Than 14,999	8	91.79	79.81	58.31	20.26	136.87	34.77	106.33	34.77 to 106.33	100,250	58,456
Greater Than 29,999	7	90.69	76.02	57.08	20.97	133.18	34.77	98.46	34.77 to 98.46	111,714	63,769
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	106.33	106.33	106.33	00.00	100.00	106.33	106.33	N/A	20,000	21,265
30,000 TO 59,999	3	90.69	89.86	89.50	04.77	100.40	82.96	95.94	N/A	42,000	37,590
60,000 TO 99,999	2	95.67	95.67	95.60	02.92	100.07	92.88	98.46	N/A	82,000	78,390
100,000 TO 149,999	1	34.77	34.77	34.77	00.00	100.00	34.77	34.77	N/A	142,000	49,380
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>	91.79	79.81	58.31	20.26	136.87	34.77	106.33	34.77 to 106.33	100,250	58,456

**67 Pawnee**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 8	MEDIAN : 92	COV : 35.20	95% Median C.I. : 34.77 to 106.33
Total Sales Price : 802,000	WGT. MEAN : 58	STD : 28.09	95% Wgt. Mean C.I. : 27.59 to 89.03
Total Adj. Sales Price : 802,000	MEAN : 80	Avg. Abs. Dev : 18.60	95% Mean C.I. : 56.32 to 103.30
Total Assessed Value : 467,645			
Avg. Adj. Sales Price : 100,250	COD : 20.26	MAX Sales Ratio : 106.33	
Avg. Assessed Value : 58,456	PRD : 136.87	MIN Sales Ratio : 34.77	

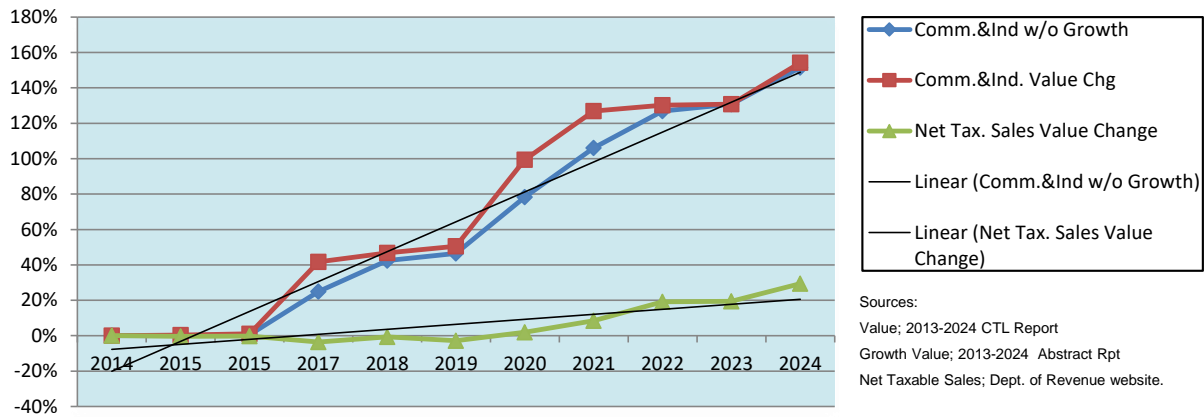
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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	1	95.94	95.94	95.94	00.00	100.00	95.94	95.94	N/A	45,000	43,175
346	1	92.88	92.88	92.88	00.00	100.00	92.88	92.88	N/A	84,000	78,015
353	1	90.69	90.69	90.69	00.00	100.00	90.69	90.69	N/A	31,000	28,115
406	1	34.77	34.77	34.77	00.00	100.00	34.77	34.77	N/A	142,000	49,380
442	1	82.96	82.96	82.96	00.00	100.00	82.96	82.96	N/A	50,000	41,480
470	2	102.40	102.40	100.03	03.85	102.37	98.46	106.33	N/A	50,000	50,015
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>	<u>8</u>	91.79	79.81	58.31	20.26	136.87	34.77	106.33	34.77 to 106.33	100,250	58,456



### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 12,702,695	\$ 4,460	0.04%	\$ 12,698,235		\$ 11,424,437	
2014	\$ 12,740,080	\$ 28,115	0.22%	\$ 12,711,965	0.07%	\$ 11,374,684	-0.44%
2015	\$ 12,846,320	\$ 85,695	0.67%	\$ 12,760,625	0.16%	\$ 11,401,829	0.24%
2015	\$ 17,998,655	\$ 2,131,685	11.84%	\$ 15,866,970	23.51%	\$ 11,016,074	-3.38%
2017	\$ 18,636,890	\$ 536,025	2.88%	\$ 18,100,865	0.57%	\$ 11,356,417	3.09%
2018	\$ 19,115,370	\$ 513,660	2.69%	\$ 18,601,710	-0.19%	\$ 11,096,390	-2.29%
2019	\$ 25,334,635	\$ 2,688,045	10.61%	\$ 22,646,590	18.47%	\$ 11,643,746	4.93%
2020	\$ 28,830,440	\$ 2,652,895	9.20%	\$ 26,177,545	3.33%	\$ 12,388,971	6.40%
2021	\$ 29,239,670	\$ 414,505	1.42%	\$ 28,825,165	-0.02%	\$ 13,612,443	9.88%
2022	\$ 29,320,800	\$ -	0.00%	\$ 29,320,800	0.28%	\$ 13,648,616	0.27%
2023	\$ 32,297,305	\$ 343,305	1.06%	\$ 31,954,000	8.98%	\$ 14,783,232	8.31%
2024	\$ 39,984,285	\$ 373,750	0.93%	\$ 39,610,535	22.64%	\$ 15,400,038	4.17%
Ann %chg	12.12%			Average	7.07%	3.08%	2.83%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	0.07%	0.29%	-0.44%
2015	0.46%	1.13%	-0.20%
2016	24.91%	41.69%	-3.57%
2017	42.50%	46.72%	-0.60%
2018	46.44%	50.48%	-2.87%
2019	78.28%	99.44%	1.92%
2020	106.08%	126.96%	8.44%
2021	126.92%	130.18%	19.15%
2022	130.82%	130.82%	19.47%
2023	151.55%	154.26%	29.40%
2024	211.83%	214.77%	34.80%

County Number	67
County Name	Pawnee

**67 Pawnee****AGRICULTURAL LAND****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 20  
 Total Sales Price : 11,193,514  
 Total Adj. Sales Price : 11,193,514  
 Total Assessed Value : 7,380,136  
 Avg. Adj. Sales Price : 559,676  
 Avg. Assessed Value : 369,007

MEDIAN : 70  
 WGT. MEAN : 66  
 MEAN : 72  
 COD : 28.07  
 PRD : 108.98

COV : 37.20  
 STD : 26.73  
 Avg. Abs. Dev : 19.53  
 MAX Sales Ratio : 116.87  
 MIN Sales Ratio : 00.00

95% Median C.I. : 63.70 to 85.39  
 95% Wgt. Mean C.I. : 52.71 to 79.16  
 95% Mean C.I. : 59.34 to 84.36

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-21 To 31-DEC-21	6	93.20	80.69	82.98	30.35	97.24	00.00	116.87	00.00 to 116.87	329,330	273,276
01-JAN-22 To 31-MAR-22	5	66.75	72.50	67.96	18.19	106.68	52.76	92.99	N/A	547,562	372,126
01-APR-22 To 30-JUN-22	2	74.44	74.44	74.06	08.48	100.51	68.13	80.74	N/A	543,000	402,163
01-JUL-22 To 30-SEP-22	3	85.23	67.29	53.49	21.17	125.80	31.26	85.39	N/A	942,627	504,173
01-OCT-22 To 31-DEC-22	1	63.70	63.70	63.70	00.00	100.00	63.70	63.70	N/A	1,150,000	732,570
01-JAN-23 To 31-MAR-23	1	47.98	47.98	47.98	00.00	100.00	47.98	47.98	N/A	459,940	220,685
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	2	63.93	63.93	63.79	00.72	100.22	63.47	64.38	N/A	477,953	304,875
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	16	82.99	74.84	67.42	24.59	111.01	00.00	116.87	64.75 to 92.99	539,229	363,571
01-OCT-22 To 30-SEP-23	2	55.84	55.84	59.21	14.08	94.31	47.98	63.70	N/A	804,970	476,628
01-OCT-23 To 30-SEP-24	2	63.93	63.93	63.79	00.72	100.22	63.47	64.38	N/A	477,953	304,875
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	11	68.13	70.63	62.94	20.06	112.22	31.26	92.99	52.76 to 85.39	709,244	446,368
01-JAN-23 To 31-DEC-23	3	63.47	58.61	58.65	08.62	99.93	47.98	64.38	N/A	471,948	276,812
<u>ALL</u>	20	69.57	71.85	65.93	28.07	108.98	00.00	116.87	63.70 to 85.39	559,676	369,007

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	20	69.57	71.85	65.93	28.07	108.98	00.00	116.87	63.70 to 85.39	559,676	369,007
<u>ALL</u>	20	69.57	71.85	65.93	28.07	108.98	00.00	116.87	63.70 to 85.39	559,676	369,007

**67 Pawnee**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 20	MEDIAN : 70	COV : 37.20	95% Median C.I. : 63.70 to 85.39
Total Sales Price : 11,193,514	WGT. MEAN : 66	STD : 26.73	95% Wgt. Mean C.I. : 52.71 to 79.16
Total Adj. Sales Price : 11,193,514	MEAN : 72	Avg. Abs. Dev : 19.53	95% Mean C.I. : 59.34 to 84.36
Total Assessed Value : 7,380,136			
Avg. Adj. Sales Price : 559,676	COD : 28.07	MAX Sales Ratio : 116.87	
Avg. Assessed Value : 369,007	PRD : 108.98	MIN Sales Ratio : 00.00	

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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
____Dry____											
County	6	85.23	72.44	76.39	23.89	94.83	00.00	100.20	00.00 to 100.20	376,324	287,458
1	6	85.23	72.44	76.39	23.89	94.83	00.00	100.20	00.00 to 100.20	376,324	287,458
____Grass____											
County	4	66.44	76.55	69.40	18.72	110.30	63.47	109.86	N/A	499,141	346,420
1	4	66.44	76.55	69.40	18.72	110.30	63.47	109.86	N/A	499,141	346,420
____ALL____	20	69.57	71.85	65.93	28.07	108.98	00.00	116.87	63.70 to 85.39	559,676	369,007

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Dry____											
County	10	85.23	73.50	76.40	19.37	96.20	00.00	100.20	47.98 to 92.99	438,639	335,107
1	10	85.23	73.50	76.40	19.37	96.20	00.00	100.20	47.98 to 92.99	438,639	335,107
____Grass____											
County	4	66.44	76.55	69.40	18.72	110.30	63.47	109.86	N/A	499,141	346,420
1	4	66.44	76.55	69.40	18.72	110.30	63.47	109.86	N/A	499,141	346,420
____ALL____	20	69.57	71.85	65.93	28.07	108.98	00.00	116.87	63.70 to 85.39	559,676	369,007

## Pawnee County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Pawnee	1	5,200	5,145	4,730	4,730	4,115	3,560	3,375	3,375	4,322
Gage	1	8,260	n/a	8,250	8,250	6,830	n/a	6,645	6,645	7,792
Gage	2	6,070	n/a	5,465	5,465	4,555	n/a	4,210	4,210	4,873
Johnson	1	10,000	n/a	9,000	9,000	5,800	5,800	5,380	5,380	8,225
Nemaha	1	8,600	n/a	7,840	7,840	n/a	6,010	4,870	4,870	7,396
Richardson	44	6,000	5,900	5,350	5,350	n/a	5,100	3,650	3,500	5,215
Richardson	50	8,300	8,100	7,400	7,400	n/a	7,000	5,050	4,900	7,131

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Pawnee	1	4,180	4,130	3,800	3,800	3,300	2,865	2,715	2,715	3,307
Gage	1	6,196	6,200	5,890	5,890	4,490	n/a	4,195	4,195	5,209
Gage	2	5,460	5,460	5,455	5,455	n/a	4,430	3,990	3,990	4,772
Johnson	1	6,200	5,540	5,100	4,600	4,040	4,040	3,780	3,360	4,489
Nemaha	1	6,830	6,830	5,683	5,060	4,862	5,392	3,540	3,290	5,496
Richardson	44	5,144	5,050	4,725	4,625	4,200	3,750	2,750	2,750	4,067
Richardson	50	7,299	7,150	6,700	6,600	5,950	5,300	3,900	3,900	5,840

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Pawnee	1	2,636	2,636	2,606	n/a	2,530	2,452	n/a	2,300	2,618
Gage	1	2,335	2,335	2,335	2,335	2,335	2,335	n/a	2,335	2,335
Gage	2	2,325	2,325	2,325	n/a	2,325	n/a	n/a	2,325	2,325
Johnson	1	2,460	2,360	2,220	n/a	2,220	n/a	2,202	2,220	2,401
Nemaha	1	2,530	2,530	2,020	n/a	1,770	1,770	n/a	1,770	2,422
Richardson	44	2,094	1,960	1,960	n/a	1,955	1,850	n/a	1,660	2,047
Richardson	50	2,450	2,200	2,200	n/a	2,200	2,200	n/a	2,100	2,402

County	Mkt Area	CRP	TIMBER	WASTE
Pawnee	1	2,871	1,249	937
Gage	1	-	-	200
Gage	2	-	-	200
Johnson	1	2,706	1,200	150
Nemaha	1	3,381	1,040	99
Richardson	44	3,162	1,000	150
Richardson	50	3,642	1,000	150

Source: 2025 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.

## AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	20	Median :	73	COV :	27.40	95% Median C.I. :	64.38 to 85.39
Total Sales Price :	11,193,514	Wgt. Mean :	68	STD :	20.70	95% Wgt. Mean C.I. :	54.01 to 81.16
Total Adj. Sales Price :	11,193,514	Mean :	76	Avg.Abs.Dev :	16.13	95% Mean C.I. :	65.86 to 85.24
Total Assessed Value :	7,565,390						
Avg. Adj. Sales Price :	559,676	COD :	22.23	MAX Sales Ratio :	116.87		
Avg. Assessed Value :	378,270	PRD :	111.78	MIN Sales Ratio :	31.26		

Printed : 04/04/2025

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Qrtrs_____											
10/01/2021 To 12/31/2021	6	93.20	93.04	92.35	17.10	100.75	71.01	116.87	71.01 to 116.87	329,330	304,152
01/01/2022 To 03/31/2022	5	66.75	72.50	67.96	18.19	106.68	52.76	92.99	N/A	547,562	372,126
04/01/2022 To 06/30/2022	2	74.44	74.44	74.06	08.48	100.51	68.13	80.74	N/A	543,000	402,163
07/01/2022 To 09/30/2022	3	85.23	67.29	53.49	21.17	125.80	31.26	85.39	N/A	942,627	504,173
10/01/2022 To 12/31/2022	1	63.70	63.70	63.70		100.00	63.70	63.70	N/A	1,150,000	732,570
01/01/2023 To 03/31/2023	1	47.98	47.98	47.98		100.00	47.98	47.98	N/A	459,940	220,685
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	2	63.93	63.93	63.79	00.72	100.22	63.47	64.38	N/A	477,953	304,875
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
_____Study Yrs_____											
10/01/2021 To 09/30/2022	16	82.99	79.47	69.57	19.01	114.23	31.26	116.87	66.75 to 92.99	539,229	375,149
10/01/2022 To 09/30/2023	2	55.84	55.84	59.21	14.08	94.31	47.98	63.70	N/A	804,970	476,628
10/01/2023 To 09/30/2024	2	63.93	63.93	63.79	00.72	100.22	63.47	64.38	N/A	477,953	304,875
_____Calendar Yrs_____											
01/01/2022 To 12/31/2022	11	68.13	70.63	62.94	20.06	112.22	31.26	92.99	52.76 to 85.39	709,244	446,368
01/01/2023 To 12/31/2023	3	63.47	58.61	58.65	08.62	99.93	47.98	64.38	N/A	471,948	276,812
_____ALL_____											
10/01/2021 To 09/30/2024	20	72.56	75.55	67.59	22.23	111.78	31.26	116.87	64.38 to 85.39	559,676	378,270

## AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	20	Median :	73	COV :	27.40	95% Median C.I. :	64.38 to 85.39
Total Sales Price :	11,193,514	Wgt. Mean :	68	STD :	20.70	95% Wgt. Mean C.I. :	54.01 to 81.16
Total Adj. Sales Price :	11,193,514	Mean :	76	Avg.Abs.Dev :	16.13	95% Mean C.I. :	65.86 to 85.24
Total Assessed Value :	7,565,390						
Avg. Adj. Sales Price :	559,676	COD :	22.23	MAX Sales Ratio :	116.87		
Avg. Assessed Value :	378,270	PRD :	111.78	MIN Sales Ratio :	31.26		

Printed : 04/04/2025

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	20	72.56	75.55	67.59	22.23	111.78	31.26	116.87	64.38 to 85.39	559,676	378,270
_____ALL_____											
10/01/2021 To 09/30/2024	20	72.56	75.55	67.59	22.23	111.78	31.26	116.87	64.38 to 85.39	559,676	378,270

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	6	85.23	84.79	84.59	09.40	100.24	71.01	100.20	71.01 to 100.20	376,324	318,333
1	6	85.23	84.79	84.59	09.40	100.24	71.01	100.20	71.01 to 100.20	376,324	318,333
_____Grass_____											
County	4	66.44	76.55	69.40	18.72	110.30	63.47	109.86	N/A	499,141	346,420
1	4	66.44	76.55	69.40	18.72	110.30	63.47	109.86	N/A	499,141	346,420
_____ALL_____											
10/01/2021 To 09/30/2024	20	72.56	75.55	67.59	22.23	111.78	31.26	116.87	64.38 to 85.39	559,676	378,270

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	10	85.23	80.91	80.62	10.68	100.36	47.98	100.20	71.01 to 92.99	438,639	353,632
1	10	85.23	80.91	80.62	10.68	100.36	47.98	100.20	71.01 to 92.99	438,639	353,632
_____Grass_____											
County	4	66.44	76.55	69.40	18.72	110.30	63.47	109.86	N/A	499,141	346,420
1	4	66.44	76.55	69.40	18.72	110.30	63.47	109.86	N/A	499,141	346,420
_____ALL_____											
10/01/2021 To 09/30/2024	20	72.56	75.55	67.59	22.23	111.78	31.26	116.87	64.38 to 85.39	559,676	378,270

## AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	72	COV :	17.64	95% Median C.I. :	60.36 to 79.04
Total Sales Price :	4,386,385	Wgt. Mean :	69	STD :	12.13	95% Wgt. Mean C.I. :	54.86 to 82.19
Total Adj. Sales Price :	4,386,385	Mean :	69	Avg. Abs. Dev :	07.73	95% Mean C.I. :	60.09 to 77.45
Total Assessed Value :	3,005,873						
Avg. Adj. Sales Price :	438,639	COD :	10.67	MAX Sales Ratio :	85.17		
Avg. Assessed Value :	300,587	PRD :	100.35	MIN Sales Ratio :	40.78		

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>											
10/01/2021 To 12/31/2021	4	68.13	70.45	70.60	12.87	99.79	60.36	85.17	N/A	348,870	246,317
01/01/2022 To 03/31/2022	2	75.75	75.75	74.57	04.36	101.58	72.45	79.04	N/A	428,483	319,501
04/01/2022 To 06/30/2022	1	68.63	68.63	68.63		100.00	68.63	68.63	N/A	511,000	350,706
07/01/2022 To 09/30/2022	2	72.52	72.52	72.51	00.10	100.01	72.45	72.58	N/A	581,500	421,658
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	40.78	40.78	40.78		100.00	40.78	40.78	N/A	459,940	187,582
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	9	72.45	71.88	71.78	07.00	100.14	60.36	85.17	62.99 to 79.04	436,272	313,143
10/01/2022 To 09/30/2023	1	40.78	40.78	40.78		100.00	40.78	40.78	N/A	459,940	187,582
10/01/2023 To 09/30/2024											
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	5	72.45	73.03	72.42	02.91	100.84	68.63	79.04	N/A	506,193	366,604
01/01/2023 To 12/31/2023	1	40.78	40.78	40.78		100.00	40.78	40.78	N/A	459,940	187,582

## AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	72	COV :	17.64	95% Median C.I. :	60.36 to 79.04
Total Sales Price :	4,386,385	Wgt. Mean :	69	STD :	12.13	95% Wgt. Mean C.I. :	54.86 to 82.19
Total Adj. Sales Price :	4,386,385	Mean :	69	Avg. Abs. Dev :	07.73	95% Mean C.I. :	60.09 to 77.45
Total Assessed Value :	3,005,873						
Avg. Adj. Sales Price :	438,639	COD :	10.67	MAX Sales Ratio :	85.17		
Avg. Assessed Value :	300,587	PRD :	100.35	MIN Sales Ratio :	40.78		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	10	72.45	68.77	68.53	10.67	100.35	40.78	85.17	60.36 to 79.04	438,639	300,587

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 Value
_____Dry_____											
County	6	72.45	72.08	71.90	09.40	100.25	60.36	85.17	60.36 to 85.17	376,324	270,584
1	6	72.45	72.08	71.90	09.40	100.25	60.36	85.17	60.36 to 85.17	376,324	270,584

\_\_\_\_\_ALL\_\_\_\_\_

10/01/2021 To 09/30/2024	10	72.45	68.77	68.53	10.67	100.35	40.78	85.17	60.36 to 79.04	438,639	300,587
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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 Value
_____Dry_____											
County	10	72.45	68.77	68.53	10.67	100.35	40.78	85.17	60.36 to 79.04	438,639	300,587
1	10	72.45	68.77	68.53	10.67	100.35	40.78	85.17	60.36 to 79.04	438,639	300,587

\_\_\_\_\_ALL\_\_\_\_\_

10/01/2021 To 09/30/2024	10	72.45	68.77	68.53	10.67	100.35	40.78	85.17	60.36 to 79.04	438,639	300,587
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SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_1	Total	Decrease	15%

What IF

## AGRICULTURAL

Type : Qualified

Number of Sales :	20	Median :	67	COV :	27.76	95% Median C.I. :	63.47 to 72.58
Total Sales Price :	11,193,514	Wgt. Mean :	63	STD :	19.29	95% Wgt. Mean C.I. :	50.11 to 75.58
Total Adj. Sales Price :	11,193,514	Mean :	69	Avg. Abs. Dev :	12.36	95% Mean C.I. :	60.45 to 78.51
Total Assessed Value :	7,034,943						
Avg. Adj. Sales Price :	559,676	COD :	18.33	MAX Sales Ratio :	116.87		
Avg. Assessed Value :	351,747	PRD :	110.55	MIN Sales Ratio :	31.26		

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>											
10/01/2021 To 12/31/2021	6	79.22	84.75	83.56	24.25	101.42	60.36	116.87	60.36 to 116.87	329,330	275,173
01/01/2022 To 03/31/2022	5	66.75	67.15	63.84	10.19	105.18	52.76	79.04	N/A	547,562	349,573
04/01/2022 To 06/30/2022	2	68.38	68.38	68.36	00.37	100.03	68.13	68.63	N/A	543,000	371,218
07/01/2022 To 09/30/2022	3	72.45	58.76	48.22	19.01	121.86	31.26	72.58	N/A	942,627	454,567
10/01/2022 To 12/31/2022	1	63.70	63.70	63.70		100.00	63.70	63.70	N/A	1,150,000	732,570
01/01/2023 To 03/31/2023	1	40.78	40.78	40.78		100.00	40.78	40.78	N/A	459,940	187,582
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	2	63.93	63.93	63.79	00.72	100.22	63.47	64.38	N/A	477,953	304,875
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	16	70.54	72.33	63.81	18.26	113.35	31.26	116.87	62.99 to 79.04	539,229	344,065
10/01/2022 To 09/30/2023	2	52.24	52.24	57.15	21.94	91.41	40.78	63.70	N/A	804,970	460,076
10/01/2023 To 09/30/2024	2	63.93	63.93	63.79	00.72	100.22	63.47	64.38	N/A	477,953	304,875
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	11	68.13	64.77	58.79	11.46	110.17	31.26	79.04	52.76 to 72.58	709,244	416,961
01/01/2023 To 12/31/2023	3	63.47	56.21	56.31	12.40	99.82	40.78	64.38	N/A	471,948	265,777

## AGRICULTURAL

Type : Qualified

Number of Sales :	20	Median :	67	COV :	27.76	95% Median C.I. :	63.47 to 72.58
Total Sales Price :	11,193,514	Wgt. Mean :	63	STD :	19.29	95% Wgt. Mean C.I. :	50.11 to 75.58
Total Adj. Sales Price :	11,193,514	Mean :	69	Avg.Abs.Dev :	12.36	95% Mean C.I. :	60.45 to 78.51
Total Assessed Value :	7,034,943						
Avg. Adj. Sales Price :	559,676	COD :	18.33	MAX Sales Ratio :	116.87		
Avg. Assessed Value :	351,747	PRD :	110.55	MIN Sales Ratio :	31.26		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	20	67.44	69.48	62.85	18.33	110.55	31.26	116.87	63.47 to 72.58	559,676	351,747

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	6	72.45	72.08	71.90	09.40	100.25	60.36	85.17	60.36 to 85.17	376,324	270,584
1	6	72.45	72.08	71.90	09.40	100.25	60.36	85.17	60.36 to 85.17	376,324	270,584
_____Grass_____											
County	4	66.44	76.55	69.40	18.72	110.30	63.47	109.86	N/A	499,141	346,420
1	4	66.44	76.55	69.40	18.72	110.30	63.47	109.86	N/A	499,141	346,420
_____ALL_____											
10/01/2021 To 09/30/2024	20	67.44	69.48	62.85	18.33	110.55	31.26	116.87	63.47 to 72.58	559,676	351,747

80%MLU By Market Area

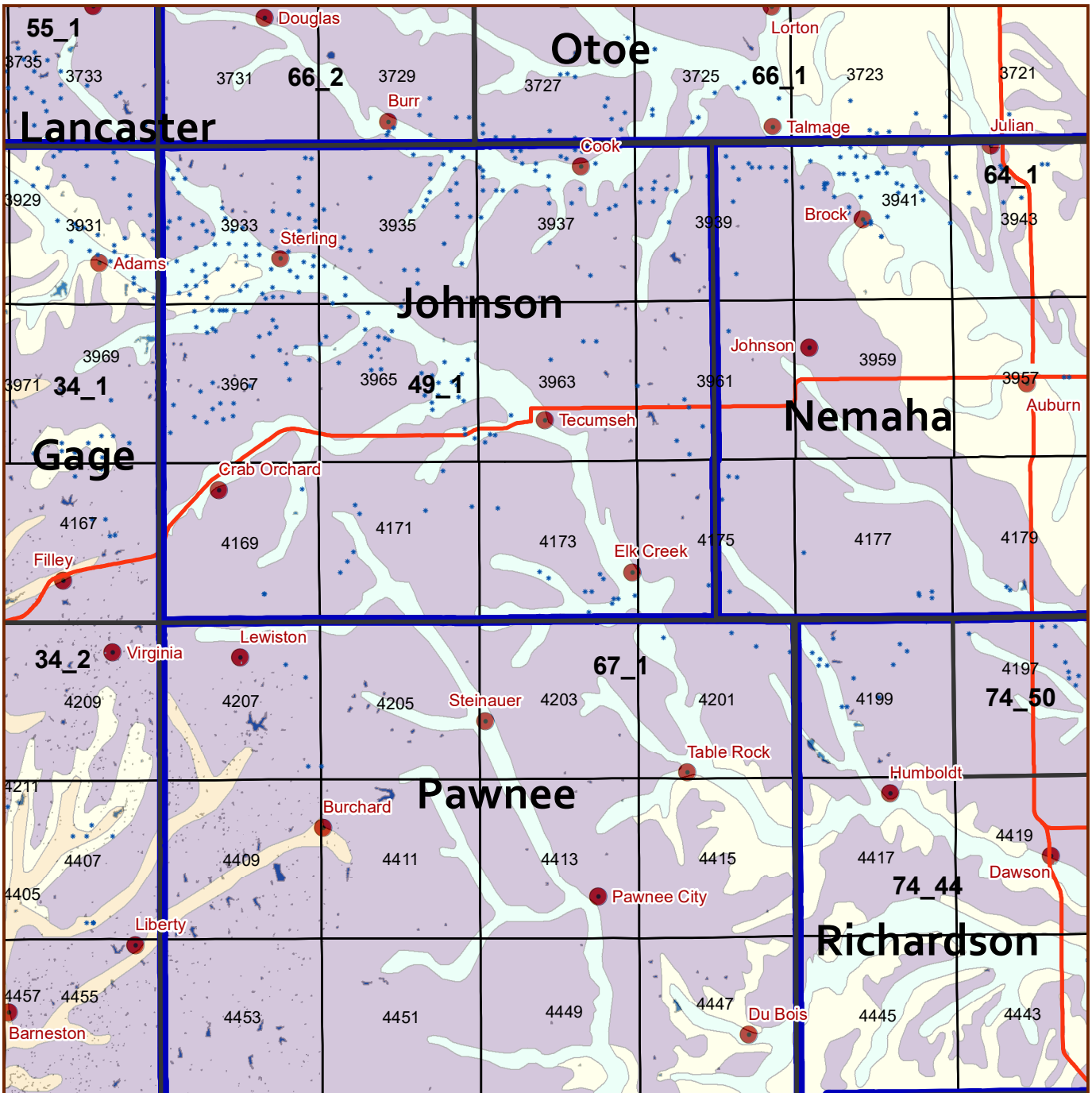
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	10	72.45	68.77	68.53	10.67	100.35	40.78	85.17	60.36 to 79.04	438,639	300,587
1	10	72.45	68.77	68.53	10.67	100.35	40.78	85.17	60.36 to 79.04	438,639	300,587
_____Grass_____											
County	4	66.44	76.55	69.40	18.72	110.30	63.47	109.86	N/A	499,141	346,420
1	4	66.44	76.55	69.40	18.72	110.30	63.47	109.86	N/A	499,141	346,420
_____ALL_____											
10/01/2021 To 09/30/2024	20	67.44	69.48	62.85	18.33	110.55	31.26	116.87	63.47 to 72.58	559,676	351,747

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_1	Total	Decrease	15%

What IF

# PAWNEE COUNTY



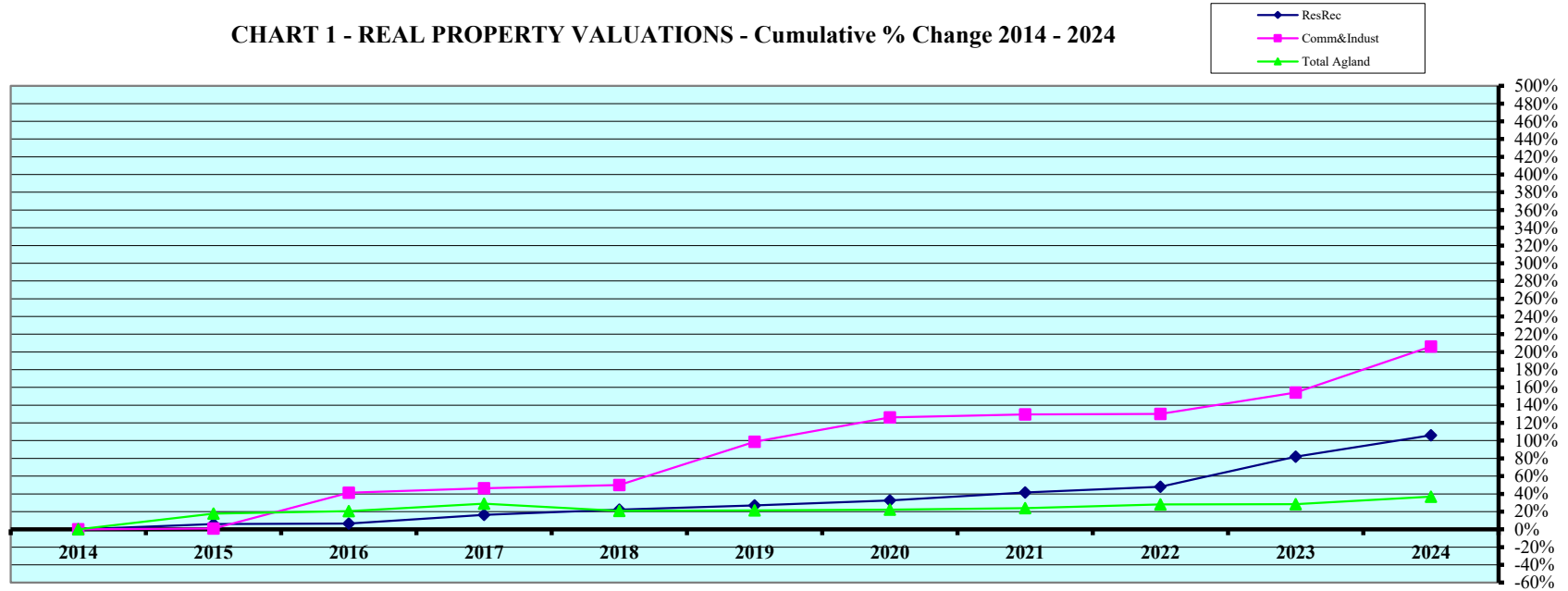
## Legend

- 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 2014 - 2024



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
2014	34,223,675	-	-	-	12,740,080	-	-	-	489,500,360	-	-	-
2015	36,296,100	2,072,425	6.06%	6.06%	12,846,320	106,240	0.83%	0.83%	576,673,485	87,173,125	17.81%	17.81%
2016	36,439,315	143,215	0.39%	6.47%	17,998,655	5,152,335	40.11%	41.28%	590,329,185	13,655,700	2.37%	20.60%
2017	39,812,555	3,373,240	9.26%	16.33%	18,636,890	638,235	3.55%	46.29%	630,804,285	40,475,100	6.86%	28.87%
2018	41,830,170	2,017,615	5.07%	22.23%	19,115,370	478,480	2.57%	50.04%	591,977,350	-38,826,935	-6.16%	20.94%
2019	43,498,750	1,668,580	3.99%	27.10%	25,334,635	6,219,265	32.54%	98.86%	593,539,520	1,562,170	0.26%	21.25%
2020	45,396,675	1,897,925	4.36%	32.65%	28,830,440	3,495,805	13.80%	126.30%	598,269,835	4,730,315	0.80%	22.22%
2021	48,470,800	3,074,125	6.77%	41.63%	29,239,670	409,230	1.42%	129.51%	607,092,180	8,822,345	1.47%	24.02%
2022	50,632,000	2,161,200	4.46%	47.94%	29,319,205	79,535	0.27%	130.13%	627,101,795	20,009,615	3.30%	28.11%
2023	62,246,900	11,614,900	22.94%	81.88%	32,397,155	3,077,950	10.50%	154.29%	628,167,770	1,065,975	0.17%	28.33%
2024	70,520,596	8,273,696	13.29%	106.06%	39,000,215	6,603,060	20.38%	206.12%	670,012,690	41,844,920	6.66%	36.88%

Rate Annual %chg: Residential & Recreational **7.50%**

Commercial & Industrial **11.84%**

Agricultural Land **3.19%**

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

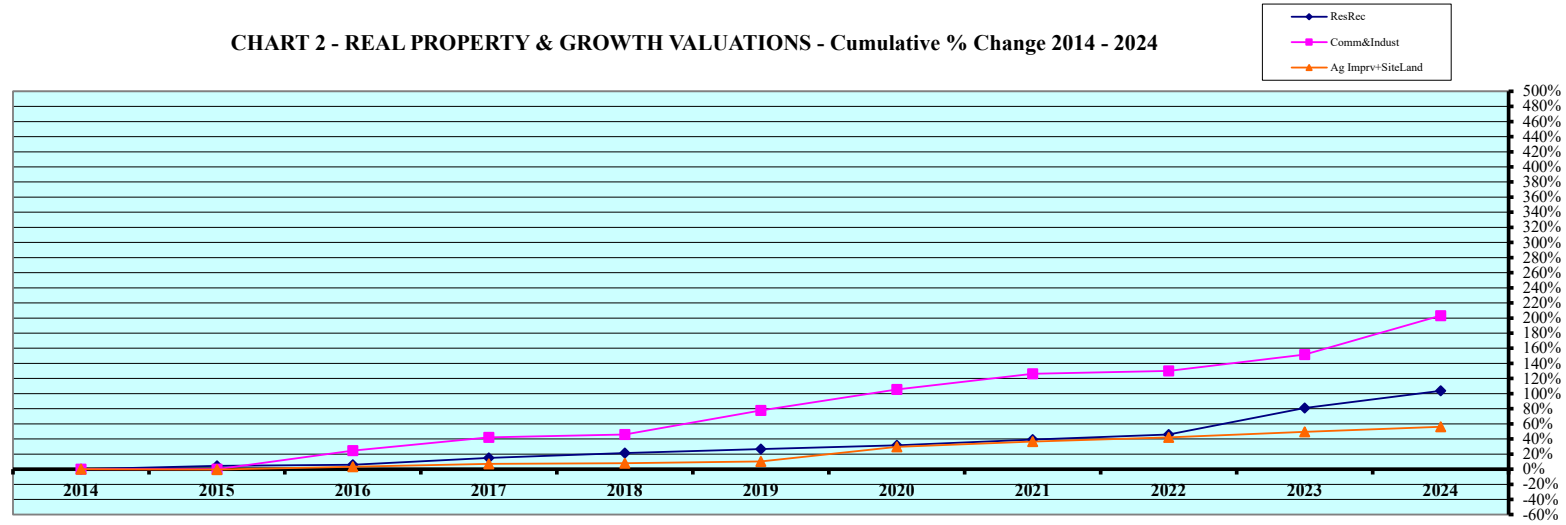
CHART 1

(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.

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	34,223,675	285,765	0.83%	33,937,910	--	--	12,740,080	28,115	0.22%	12,711,965	--	--
2015	36,296,100	576,590	1.59%	35,719,510	4.37%	4.37%	12,846,320	85,695	0.67%	12,760,625	0.16%	0.16%
2016	36,439,315	209,220	0.57%	36,230,095	-0.18%	5.86%	17,998,655	2,131,685	11.84%	15,866,970	23.51%	24.54%
2017	39,812,555	432,145	1.09%	39,380,410	8.07%	15.07%	18,636,890	536,025	2.88%	18,100,865	0.57%	42.08%
2018	41,830,170	251,895	0.60%	41,578,275	4.44%	21.49%	19,115,370	513,660	2.69%	18,601,710	-0.19%	46.01%
2019	43,498,750	163,995	0.38%	43,334,755	3.60%	26.62%	25,334,635	2,688,045	10.61%	22,646,590	18.47%	77.76%
2020	45,396,675	358,330	0.79%	45,038,345	3.54%	31.60%	28,830,440	2,652,895	9.20%	26,177,545	3.33%	105.47%
2021	48,470,800	795,065	1.64%	47,675,735	5.02%	39.31%	29,239,670	414,505	1.42%	28,825,165	-0.02%	126.26%
2022	50,632,000	652,760	1.29%	49,979,240	3.11%	46.04%	29,319,205	0	0.00%	29,319,205	0.27%	130.13%
2023	62,246,900	284,545	0.46%	61,962,355	22.38%	81.05%	32,397,155	343,305	1.06%	32,053,850	9.33%	151.60%
2024	70,520,596	811,580	1.15%	69,709,016	11.99%	103.69%	39,000,215	373,750	0.96%	38,626,465	19.23%	203.19%
Rate Ann%chg	7.50%	Resid & Recreat w/o growth				6.63%	11.84%	C & I w/o growth				7.47%

Tax Year	Ag Improvements & Site Land (1)							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	Ann.%chg w/o grwth	
2014	28,272,160	14,841,600	43,113,760	973,965	2.26%	42,139,795	--	--
2015	28,921,360	15,643,380	44,564,740	1,667,725	3.74%	42,897,015	-0.50%	-0.50%
2016	29,693,055	16,623,305	46,316,360	1,853,545	4.00%	44,462,815	-0.23%	3.13%
2017	29,875,470	17,185,800	47,061,270	958,310	2.04%	46,102,960	-0.46%	6.93%
2018	29,898,055	17,333,740	47,231,795	731,960	1.55%	46,499,835	-1.19%	7.85%
2019	31,060,805	17,684,430	48,745,235	1,235,685	2.53%	47,509,550	0.59%	10.20%
2020	37,371,870	19,119,135	56,491,005	688,310	1.22%	55,802,695	14.48%	29.43%
2021	39,586,670	19,554,870	59,141,540	238,550	0.40%	58,902,990	4.27%	36.62%
2022	41,887,275	20,272,925	62,160,200	836,270	1.35%	61,323,930	3.69%	42.24%
2023	43,775,670	22,018,615	65,794,285	1,427,160	2.17%	64,367,125	3.55%	49.30%
2024	44,951,580	22,586,270	67,537,850	234,290	0.35%	67,303,560	2.29%	56.11%
Rate Ann%chg	4.75%	4.29%	4.59%	Ag Imprv+Site w/o growth			2.65%	

(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; 2014 - 2024 CTL  
 Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.  
 Prepared as of 02/11/2025

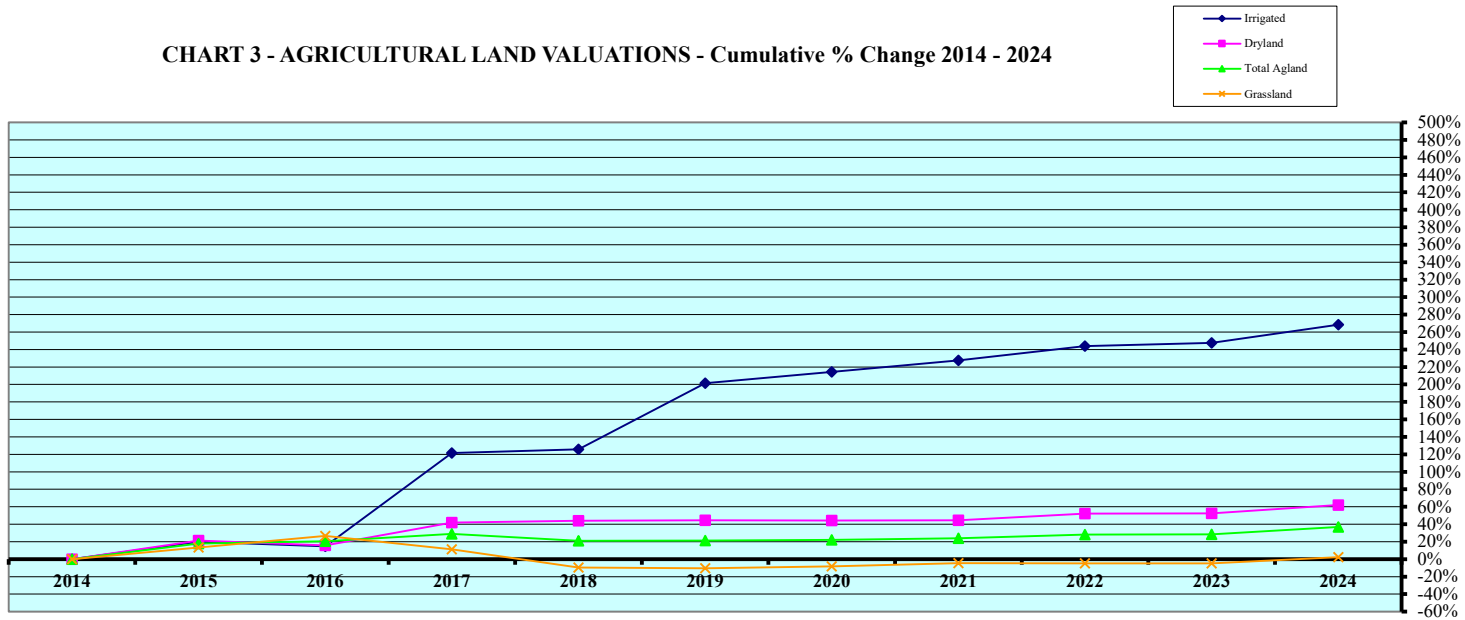
Cnty#  
County

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PAWNEE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	3,436,080	-	-	-	266,614,205	-	-	-	217,515,410	-	-	-
2015	4,122,390	686,310	19.97%	19.97%	323,576,535	56,962,330	21.37%	21.37%	246,383,700	28,868,290	13.27%	13.27%
2016	3,944,090	-178,300	-4.33%	14.78%	308,327,600	-15,248,935	-4.71%	15.65%	275,469,495	29,085,795	11.81%	26.64%
2017	7,612,995	3,668,905	93.02%	121.56%	378,555,175	70,227,575	22.78%	41.99%	241,932,310	-33,537,185	-12.17%	11.23%
2018	7,752,855	139,860	1.84%	125.63%	384,107,680	5,552,505	1.47%	44.07%	196,968,525	-44,963,785	-18.59%	-9.45%
2019	10,354,165	2,601,310	33.55%	201.34%	385,240,680	1,133,000	0.29%	44.49%	194,830,305	-2,138,220	-1.09%	-10.43%
2020	10,804,530	450,365	4.35%	214.44%	384,868,170	-372,510	-0.10%	44.35%	199,738,760	4,908,455	2.52%	-8.17%
2021	11,250,890	446,360	4.13%	227.43%	385,125,350	257,180	0.07%	44.45%	207,870,605	8,131,845	4.07%	-4.43%
2022	11,816,105	565,215	5.02%	243.88%	405,649,905	20,524,555	5.33%	52.15%	206,788,250	-1,082,355	-0.52%	-4.93%
2023	11,943,870	127,765	1.08%	247.60%	406,274,360	624,455	0.15%	52.38%	207,223,155	434,905	0.21%	-4.73%
2024	12,659,245	715,375	5.99%	268.42%	431,984,755	25,710,395	6.33%	62.03%	222,501,240	15,278,085	7.37%	2.29%

Rate Ann.%chg: Irrigated **13.93%** Dryland **4.94%** Grassland **0.23%**

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	1,827,665	-	-	-	107,000	-	-	-	489,500,360	-	-	-
2015	2,472,660	644,995	35.29%	35.29%	118,200	11,200	10.47%	10.47%	576,673,485	87,173,125	17.81%	17.81%
2016	2,477,600	4,940	0.20%	35.56%	110,400	-7,800	-6.60%	3.18%	590,329,185	13,655,700	2.37%	20.60%
2017	2,587,425	109,825	4.43%	41.57%	116,380	5,980	5.42%	8.77%	630,804,285	40,475,100	6.86%	28.87%
2018	2,864,290	276,865	10.70%	56.72%	284,000	167,620	144.03%	165.42%	591,977,350	-38,826,935	-6.16%	20.94%
2019	2,831,635	-32,655	-1.14%	54.93%	282,735	-1,265	-0.45%	164.24%	593,539,520	1,562,170	0.26%	21.25%
2020	2,575,645	-255,990	-9.04%	40.93%	282,730	-5	0.00%	164.23%	598,269,835	4,730,315	0.80%	22.22%
2021	2,584,110	8,465	0.33%	41.39%	261,225	-21,505	-7.61%	144.14%	607,092,180	8,822,345	1.47%	24.02%
2022	2,586,310	2,200	0.09%	41.51%	261,225	0	0.00%	144.14%	627,101,795	20,009,615	3.30%	28.11%
2023	2,465,160	-121,150	-4.68%	34.88%	261,225	0	0.00%	144.14%	628,167,770	1,065,975	0.17%	28.33%
2024	2,593,420	128,260	5.20%	41.90%	274,030	12,805	4.90%	156.10%	670,012,690	41,844,920	6.66%	36.88%

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

Rate Ann.%chg: Total Agric Land **3.19%**



**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	3,436,080	1,081	3,179			266,346,335	109,368	2,435			217,701,310	148,074	1,470		
2015	4,122,390	1,081	3,814	19.97%	19.97%	323,751,840	109,708	2,951	21.18%	21.18%	246,361,590	147,748	1,667	13.41%	13.41%
2016	3,944,090	1,081	3,649	-4.33%	14.78%	308,245,545	109,674	2,811	-4.76%	15.41%	275,571,630	147,782	1,865	11.83%	26.83%
2017	6,143,570	1,644	3,738	2.44%	17.59%	377,526,510	128,339	2,942	4.66%	20.79%	245,415,870	128,088	1,916	2.75%	30.32%
2018	7,437,920	2,088	3,562	-4.71%	12.05%	378,575,085	133,999	2,825	-3.96%	16.01%	200,844,265	122,058	1,645	-14.12%	11.92%
2019	9,861,795	2,847	3,463	-2.76%	8.95%	383,372,190	135,988	2,819	-0.21%	15.76%	196,292,345	119,267	1,646	0.02%	11.94%
2020	10,804,530	3,066	3,524	1.74%	10.85%	384,865,645	137,259	2,804	-0.54%	15.14%	199,903,010	117,780	1,697	3.13%	15.44%
2021	11,250,890	3,191	3,526	0.08%	10.93%	385,524,875	137,538	2,803	-0.03%	15.10%	207,609,710	117,286	1,770	4.29%	20.40%
2022	11,816,105	3,191	3,703	5.02%	16.51%	406,145,795	138,067	2,942	4.95%	20.79%	206,445,370	116,780	1,768	-0.13%	20.24%
2023	11,943,870	3,222	3,707	0.09%	16.62%	406,280,190	138,155	2,941	-0.03%	20.75%	207,660,085	114,035	1,821	3.01%	23.86%
2024	12,659,245	3,222	3,929	5.99%	23.60%	431,468,450	138,342	3,119	6.06%	28.07%	222,538,260	113,500	1,961	7.67%	33.36%

Rate Annual %chg Average Value/Acre: 13.93%

4.94%

0.22%

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
2014	1,835,265	2,755	666			107,000	107	1,000			489,425,990	261,385	1,872		
2015	2,449,260	2,730	897	34.67%	34.67%	128,400	107	1,200	20.00%	20.00%	576,813,480	261,374	2,207	17.86%	17.86%
2016	2,476,560	2,751	900	0.34%	35.13%	110,400	92	1,200	0.00%	20.00%	590,348,225	261,380	2,259	2.34%	20.62%
2017	2,657,590	2,823	942	4.59%	41.33%	116,380	92	1,265	5.42%	26.50%	631,859,920	260,986	2,421	7.19%	29.30%
2018	2,761,585	2,806	984	4.52%	47.72%	284,000	225	1,265	0.00%	26.50%	589,902,855	261,176	2,259	-6.71%	20.63%
2019	2,831,775	2,860	990	0.60%	48.61%	282,735	224	1,265	0.00%	26.50%	592,640,840	261,186	2,269	0.46%	21.18%
2020	2,575,645	2,861	900	-9.05%	35.16%	282,735	224	1,265	0.00%	26.50%	598,431,565	261,190	2,291	0.98%	22.36%
2021	2,584,110	2,871	900	-0.04%	35.10%	261,225	207	1,265	0.00%	26.50%	607,230,810	261,093	2,326	1.51%	24.21%
2022	2,584,660	2,872	900	-0.01%	35.08%	261,225	207	1,265	0.00%	26.50%	627,253,155	261,117	2,402	3.29%	28.29%
2023	2,465,160	2,760	893	-0.75%	34.06%	261,225	207	1,265	0.00%	26.50%	628,610,530	258,379	2,433	1.28%	29.93%
2024	2,585,925	2,762	936	4.85%	40.57%	274,030	205	1,340	5.93%	34.00%	669,525,910	258,030	2,595	6.65%	38.58%

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PAWNEE

Rate Annual %chg Average Value/Acre: 3.18%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports  
 Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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	21,988,155	8,371,464	20,808,985	62,951,966	24,986,245	14,013,970	7,568,630	670,012,690	44,951,580	22,586,270	1,095	898,241,050
cnty sectorvalue % of total value:		2.45%	0.93%	2.32%	7.01%	2.78%	1.56%	0.84%	74.59%	5.00%	2.51%	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	78,275	124,001	3,789	2,058,895	11,647,750	0	0	0	0	0	0	13,912,710
2.99%	%sector of county sector	0.36%	1.48%	0.02%	3.27%	46.62%							1.55%
	%sector of municipality	0.56%	0.89%	0.03%	14.80%	83.72%							100.00%
122	DUBOIS	28,515	129,396	3,954	4,552,990	748,620	0	0	0	0	0	0	5,463,475
4.80%	%sector of county sector	0.13%	1.55%	0.02%	7.23%	3.00%							0.61%
	%sector of municipality	0.52%	2.37%	0.07%	83.34%	13.70%							100.00%
55	LEWISTON	21,885	20,580	629	2,077,170	77,850	0	0	0	0	0	0	2,198,114
2.16%	%sector of county sector	0.10%	0.25%	0.00%	3.30%	0.31%							0.24%
	%sector of municipality	1.00%	0.94%	0.03%	94.50%	3.54%							100.00%
865	PAWNEE CITY	596,600	1,142,777	499,288	25,519,950	8,283,495	0	0	0	0	0	0	36,042,110
34.00%	%sector of county sector	2.71%	13.65%	2.40%	40.54%	33.15%							4.01%
	%sector of municipality	1.66%	3.17%	1.39%	70.81%	22.98%							100.00%
59	STEINAUER	27,630	99,582	3,043	2,703,310	124,355	0	0	0	0	0	0	2,957,920
2.32%	%sector of county sector	0.13%	1.19%	0.01%	4.29%	0.50%							0.33%
	%sector of municipality	0.93%	3.37%	0.10%	91.39%	4.20%							100.00%
233	TABLE ROCK	564,175	471,273	1,807,298	7,648,580	1,728,040	184,755	0	75,220	0	0	0	12,479,341
9.16%	%sector of county sector	2.57%	5.63%	8.69%	12.15%	6.92%	1.32%		0.01%				1.39%
	%sector of municipality	4.52%	3.78%	14.48%	61.29%	13.85%	1.48%		0.60%				100.00%
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Total Real Property Sum Lines 17, 25, & 30	Records : 4,174	Value : 963,097,706	Growth 786,405	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	234	1,869,715	22	382,530	116	2,822,106	372	5,074,351	
02. Res Improve Land	839	7,813,570	23	353,375	108	1,726,310	970	9,893,255	
03. Res Improvements	845	44,871,400	25	2,490,540	117	13,102,040	987	60,463,980	
04. Res Total	1,079	54,554,685	47	3,226,445	233	17,650,456	1,359	75,431,586	307,895
% of Res Total	79.40	72.32	3.46	4.28	17.14	23.40	32.56	7.83	39.15
05. Com UnImp Land	45	206,630	4	42,015	3	56,925	52	305,570	
06. Com Improve Land	169	987,425	7	192,045	7	58,380	183	1,237,850	
07. Com Improvements	177	21,487,245	10	2,088,015	9	178,850	196	23,754,110	
08. Com Total	222	22,681,300	14	2,322,075	12	294,155	248	25,297,530	0
% of Com Total	89.52	89.66	5.65	9.18	4.84	1.16	5.94	2.63	0.00
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	1.46	0.00
13. Rec UnImp Land	0	0	2	135,915	84	4,381,795	86	4,517,710	
14. Rec Improve Land	0	0	0	0	52	3,113,795	52	3,113,795	
15. Rec Improvements	0	0	0	0	53	1,535,905	53	1,535,905	
16. Rec Total	0	0	2	135,915	137	9,031,495	139	9,167,410	0
% of Rec Total	0.00	0.00	1.44	1.48	98.56	98.52	3.33	0.95	0.00
Res & Rec Total	1,079	54,554,685	49	3,362,360	370	26,681,951	1,498	84,598,996	307,895
% of Res & Rec Total	72.03	64.49	3.27	3.97	24.70	31.54	35.89	8.78	39.15
Com & Ind Total	223	22,866,055	15	15,770,815	13	674,630	251	39,311,500	0
% of Com & Ind Total	88.84	58.17	5.98	40.12	5.18	1.72	6.01	4.08	0.00
17. Taxable Total	1,302	77,420,740	64	19,133,175	383	27,356,581	1,749	123,910,496	307,895
% of Taxable Total	74.44	62.48	3.66	15.44	21.90	22.08	41.90	12.87	39.15

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban 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
	Records	Rural Value Base	Value Excess		Records	Total 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	1,200	1	1,200	0
25. Total	0	0	0	0	1	1,200	1	1,200	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	108	18	93	219

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	2	260,705	29	4,358,575	1,507	444,833,190	1,538	449,452,470
28. Ag-Improved Land	0	0	14	2,447,460	854	317,018,940	868	319,466,400
29. Ag Improvements	0	0	14	1,703,815	872	68,563,325	886	70,267,140

30. Ag Total				2,424	839,186,010
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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	957,785	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	9	13.00	32,500	
37. FarmSite Improvements	0	0.00	0	12	0.00	746,030	
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	Growth
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	26	26.50	437,250	27	27.50	453,750	
32. HomeSite Improv Land	449	449.50	7,416,750	459	459.50	7,581,750	
33. HomeSite Improvements	470	0.00	45,807,735	480	0.00	46,765,520	0
34. HomeSite Total				507	487.00	54,801,020	
35. FarmSite UnImp Land	26	17.13	42,825	26	17.13	42,825	
36. FarmSite Improv Land	749	1,046.12	2,615,300	758	1,059.12	2,647,800	
37. FarmSite Improvements	848	0.00	22,755,590	860	0.00	23,501,620	478,510
38. FarmSite Total				886	1,076.25	26,192,245	
39. Road & Ditches	2,016	5,177.24	0	2,040	5,219.81	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,393	6,783.06	80,993,265	478,510

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	3,193,055	10	1,407.98	3,193,055

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	308.81	9.58%	1,605,810	11.53%	5,199.99
46. 1A	108.25	3.36%	556,955	4.00%	5,145.08
47. 2A1	228.50	7.09%	1,080,810	7.76%	4,730.02
48. 2A	1,254.37	38.93%	5,933,175	42.61%	4,730.00
49. 3A1	234.25	7.27%	963,955	6.92%	4,115.07
50. 3A	612.86	19.02%	2,181,780	15.67%	3,560.00
51. 4A1	453.00	14.06%	1,528,940	10.98%	3,375.14
52. 4A	22.00	0.68%	74,255	0.53%	3,375.23
53. Total	3,222.04	100.00%	13,925,680	100.00%	4,322.01
Dry					
54. 1D1	3,727.63	2.68%	15,582,525	3.39%	4,180.28
55. 1D	11,480.22	8.26%	47,416,770	10.32%	4,130.30
56. 2D1	12,071.55	8.69%	45,873,035	9.98%	3,800.09
57. 2D	30,701.24	22.09%	116,664,710	25.38%	3,800.00
58. 3D1	9,743.08	7.01%	32,152,175	7.00%	3,300.00
59. 3D	56,544.93	40.68%	161,998,975	35.24%	2,864.96
60. 4D1	10,798.02	7.77%	29,318,355	6.38%	2,715.16
61. 4D	3,917.75	2.82%	10,637,915	2.31%	2,715.31
62. Total	138,984.42	100.00%	459,644,460	100.00%	3,307.17
Grass					
63. 1G1	65,034.14	57.53%	167,886,310	59.58%	2,581.51
64. 1G	18,146.35	16.05%	46,471,950	16.49%	2,560.95
65. 2G1	13,882.31	12.28%	34,226,225	12.15%	2,465.46
66. 2G	0.80	0.00%	2,240	0.00%	2,800.00
67. 3G1	11,402.39	10.09%	23,361,435	8.29%	2,048.82
68. 3G	4,556.04	4.03%	9,761,345	3.46%	2,142.51
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	24.63	0.02%	56,700	0.02%	2,302.07
71. Total	113,046.66	100.00%	281,766,205	100.00%	2,492.48
Irrigated Total	3,222.04	1.25%	13,925,680	1.84%	4,322.01
Dry Total	138,984.42	53.83%	459,644,460	60.62%	3,307.17
Grass Total	113,046.66	43.78%	281,766,205	37.16%	2,492.48
72. Waste	2,756.00	1.07%	2,582,370	0.34%	937.00
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	258,213.62	100.00%	758,192,745	100.00%	2,936.30

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	478,905	3,112.54	13,446,775	3,222.04	13,925,680
77. Dry Land	43.63	123,925	1,596.12	5,061,410	137,344.67	454,459,125	138,984.42	459,644,460
78. Grass	68.50	136,780	441.32	1,043,530	112,536.84	280,585,895	113,046.66	281,766,205
79. Waste	0.00	0	14.00	8,190	2,742.00	2,574,180	2,756.00	2,582,370
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	260,705	2,160.94	6,592,035	255,940.55	751,340,005	258,213.62	758,192,745

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,222.04	1.25%	13,925,680	1.84%	4,322.01
Dry Land	138,984.42	53.83%	459,644,460	60.62%	3,307.17
Grass	113,046.66	43.78%	281,766,205	37.16%	2,492.48
Waste	2,756.00	1.07%	2,582,370	0.34%	937.00
Other	204.50	0.08%	274,030	0.04%	1,340.00
Exempt	281.98	0.11%	0	0.00%	0.00
Total	258,213.62	100.00%	758,192,745	100.00%	2,936.30



## 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	1,844,525	87	2,056,040	0
83.2 Co Recreation	1	13,865	2	30,770	2	18,245	3	62,880	0
83.3 Dubois	33	177,835	94	259,765	95	4,082,100	128	4,519,700	0
83.4 Dubois Suburban	1	2,640	0	0	0	0	1	2,640	0
83.5 Frazier Lake	50	46,200	36	51,150	37	341,355	87	438,705	0
83.6 Lewiston	8	21,935	41	140,305	41	2,044,080	49	2,206,320	0
83.7 Pawnee City	92	1,251,205	437	6,332,490	443	26,875,235	535	34,458,930	299,545
83.8 Pawnee City Sub	19	418,240	20	319,275	21	2,095,010	40	2,832,525	0
83.9 Rural	1	10,340	0	0	0	0	1	10,340	0
83.10 Rural Farm	36	4,373,525	16	3,059,405	17	1,607,105	53	9,040,035	0
83.11 Rural Residential	110	2,806,501	107	1,724,770	115	12,979,605	225	17,510,876	8,350
83.12 Steinauer	31	102,640	46	148,020	46	2,454,845	77	2,705,505	0
83.13 Table Rock	50	312,955	162	783,765	162	7,657,780	212	8,754,500	0
84 Residential Total	458	9,592,061	1,022	13,007,050	1,040	61,999,885	1,498	84,598,996	307,895

## Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I 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	11,625,690	23	11,725,830	0
85.2	Dubois	8	28,590	20	71,085	21	652,000	29	751,675	0
85.3	Lewiston	2	3,430	9	14,585	9	59,920	11	77,935	0
85.4	Pawnee City	11	71,900	91	861,695	94	22,440,820	105	23,374,415	0
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	Steinauer	0	0	5	11,295	5	114,185	5	125,480	0
85.8	Table Rock	20	91,715	41	162,095	47	2,189,740	67	2,443,550	0
86	Commercial Total	52	305,570	186	1,317,220	199	37,688,710	251	39,311,500	0

## 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	56,056.79	59.58%	147,779,125	59.99%	2,636.24
88. 1G	15,916.85	16.92%	41,959,020	17.03%	2,636.14
89. 2G1	11,922.19	12.67%	31,074,880	12.61%	2,606.47
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	6,978.61	7.42%	17,658,405	7.17%	2,530.36
92. 3G	3,187.10	3.39%	7,814,815	3.17%	2,452.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	24.13	0.03%	55,500	0.02%	2,300.04
95. Total	94,085.67	100.00%	246,341,745	100.00%	2,618.27
CRP					
96. 1C1	5,323.55	73.55%	15,430,795	74.25%	2,898.59
97. 1C	1,062.82	14.68%	3,025,075	14.56%	2,846.27
98. 2C1	435.94	6.02%	1,211,665	5.83%	2,779.43
99. 2C	0.80	0.01%	2,240	0.01%	2,800.00
100. 3C1	188.28	2.60%	503,250	2.42%	2,672.88
101. 3C	226.18	3.12%	607,305	2.92%	2,685.05
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.50	0.01%	1,200	0.01%	2,400.00
104. Total	7,238.07	100.00%	20,781,530	100.00%	2,871.14
Timber					
105. 1T1	3,653.80	31.17%	4,676,390	31.94%	1,279.87
106. 1T	1,166.68	9.95%	1,487,855	10.16%	1,275.29
107. 2T1	1,524.18	13.00%	1,939,680	13.25%	1,272.61
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	4,235.50	36.13%	5,199,780	35.51%	1,227.67
110. 3T	1,142.76	9.75%	1,339,225	9.15%	1,171.92
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	11,722.92	100.00%	14,642,930	100.00%	1,249.09
Grass Total	94,085.67	83.23%	246,341,745	87.43%	2,618.27
CRP Total	7,238.07	6.40%	20,781,530	7.38%	2,871.14
Timber Total	11,722.92	10.37%	14,642,930	5.20%	1,249.09
114. Market Area Total	113,046.66	100.00%	281,766,205	100.00%	2,492.48

**2025 County Abstract of Assessment for Real Property, Form 45**  
**Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

67 Pawnee

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	62,951,966	75,431,586	12,479,620	19.82%	307,895	19.33%
02. Recreational	7,568,630	9,167,410	1,598,780	21.12%	0	21.12%
03. Ag-Homesite Land, Ag-Res Dwelling	44,951,580	54,801,020	9,849,440	21.91%	0	21.91%
<b>04. Total Residential (sum lines 1-3)</b>	<b>115,472,176</b>	<b>139,400,016</b>	<b>23,927,840</b>	<b>20.72%</b>	<b>307,895</b>	<b>20.46%</b>
05. Commercial	24,986,245	25,297,530	311,285	1.25%	0	1.25%
06. Industrial	14,013,970	14,013,970	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>39,000,215</b>	<b>39,311,500</b>	<b>311,285</b>	<b>0.80%</b>	<b>0</b>	<b>0.80%</b>
08. Ag-Farmsite Land, Outbuildings	22,586,270	26,192,245	3,605,975	15.97%	478,510	13.85%
09. Minerals	1,095	1,200	105	9.59	0	9.59%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>22,587,365</b>	<b>26,193,445</b>	<b>3,606,080</b>	<b>15.97%</b>	<b>478,510</b>	<b>13.85%</b>
12. Irrigated	12,659,245	13,925,680	1,266,435	10.00%		
13. Dryland	431,984,755	459,644,460	27,659,705	6.40%		
14. Grassland	222,501,240	281,766,205	59,264,965	26.64%		
15. Wasteland	2,593,420	2,582,370	-11,050	-0.43%		
16. Other Agland	274,030	274,030	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>670,012,690</b>	<b>758,192,745</b>	<b>88,180,055</b>	<b>13.16%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>847,072,446</b>	<b>963,097,706</b>	<b>116,025,260</b>	<b>13.70%</b>	<b>786,405</b>	<b>13.60%</b>

## 2025 Assessment Survey for Pawnee County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$103,462.56
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$18850.00 2023- 2024 and \$10150.00 2024-2025 from the General Fund for Small Town review
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	Paid out of the Misc. General Fund
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,037.00 for Dues, Subscriptions & Registrations combined.
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$0.00 was left

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	County Assessor and Deputy Assessor
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="https://pawnee.gworks.com/">https://pawnee.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks, Google Earth, Google Street View, Websoil Survey, (No Pictometry)
10.	<b>When was the aerial imagery last updated?</b>
	gWorks 2022, Google Earth 7/2019 - West of the Airport and 4/2016 East of the Airport, and Streetview 2016. Websoil Survey has 2022 aerials.

## C. Zoning Information

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

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

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

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

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Listing services - Central Plains Valuation; Brian Elliot , Jared Elliott and Travis Buckminster
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Past history working with the contractor
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Advice is given and discussed with the Assessor before values are set.

## 2025 Residential Assessment Survey for Pawnee County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and Deputy Assessor Centrals Plains Valuation
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	RCNLD - replacement cost new less depreciation, using market study for each valuation group.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The County develops depreciation tables based on local market information.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The county uses a square foot basis which is derived from a market study and sales analysis.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Rural residential site values are currently developed by market study, using adjustments for potential local costs for improvement and development.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No.
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Vacant lots are valued by using a square foot basis which is derived from a market study and sales analysis.



## 2025 Commercial Assessment Survey for Pawnee County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Central Plains Valuations, LLC
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	Market Value uses all 3 approaches. Cost Approach is most relevant.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Use Cost Approach with effective age depreciation. Use Income Approach on certain income producing properties.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The county develops depreciation from sales study.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	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.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.

## 2025 Agricultural Assessment Survey for Pawnee County

1.	<b>Valuation data collection done by:</b>
	Assessor and Deputy Assessor
2.	<b>Describe the process used to determine and monitor market areas.</b>
	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.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	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.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	No intensive use has been identified.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	N/A - Currently, there are no WRP parcels in the county.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Yes, CRP - valued between dryland and grassland. We also track CRP expirations and update the expired contracts to determine current use.
	<b><u>If your county has special value applications, please answer the following</u></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	There are no parcels with a special valuation application on file.
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	NA
	<b><u>If your county recognizes a special value, please answer the following</u></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	NA
7d.	<b>Where is the influenced area located within the county?</b>

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

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

2024 3 Year Plan of Assessment

In accordance with 77-1311 section 9, as amended by LB 263, 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

2025: Residential in Townships of Mission Creek, West Branch, Clay, South Fork, Sheridan & Pawnee

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

2027: Pawnee City 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 statutes 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

Dated: 06-15-2024