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DEPARTMENT OF REVENUE

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

RICHARDSON COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Kimberly Riggs, Richardson County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

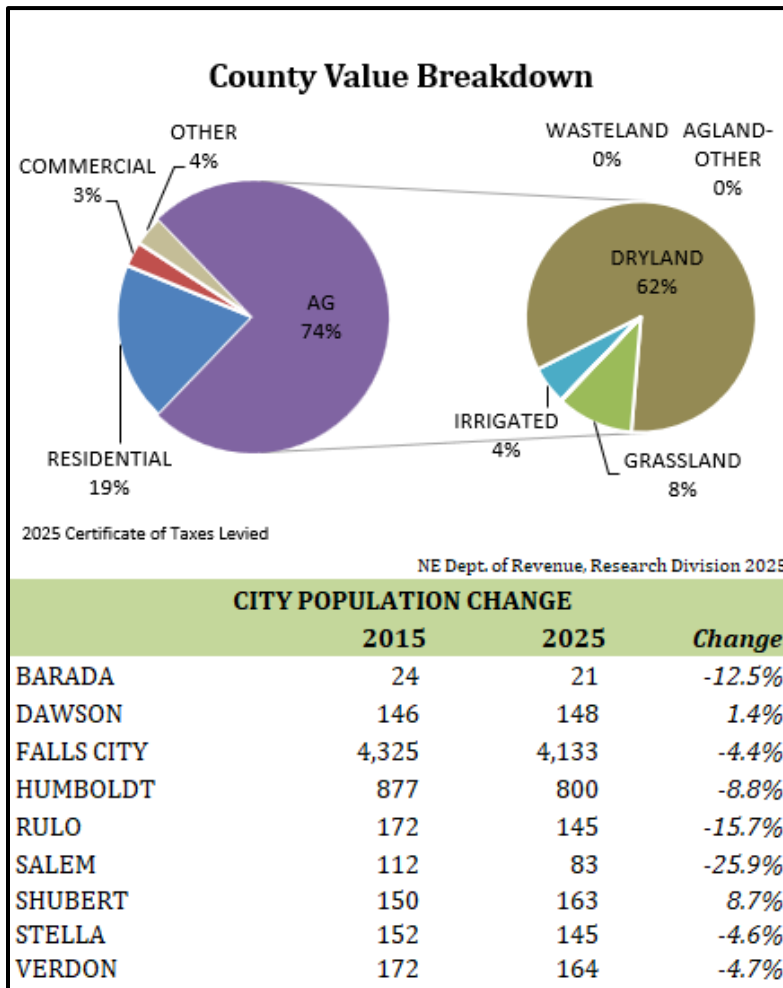
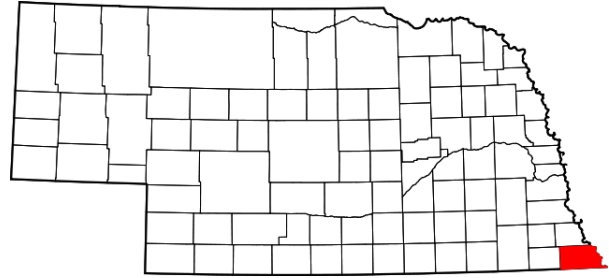
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 552 square miles, Richardson County has 7,666 residents, a 3% population decrease from the 2020 U.S. Census.¹ The report indicates that 77% of county housing is owner occupied and 88% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$87,583.²



The majority of the commercial properties in Richardson County are located in and around Falls City with some commercial contribution from Humboldt as well. According to the latest information available from the U.S. Census Bureau, there are 250 employer establishments with a total employment figure of 1,696. This represents a 2% increase in total employment from 2022-2023.¹

Agricultural land is the largest contributor to the county's valuation base. Dryland makes up the majority of the agricultural land in the county. Richardson County is included in the Nemaha Natural Resources District (NRD).

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

² *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 Residential Correlation for Richardson 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 and indicated that the Richardson County Assessor qualifies sales at a rate below the statewide average rate. A review of the sales roster indicated that there are several substantially changed and family sales among the non-qualified sales and that sales were qualified without bias. Sales questionnaires are sent to aid in the qualification process.

Richardson County is stratified into four valuation groups. The two largest towns and the rural parcels each have their own valuation group, while the remaining valuation group is comprised of the rest of the villages. The county assessor completes the review work and has a process that is followed to ensure that the six-year inspection and review requirement is met.

The Richardson County Assessor does have a written valuation methodology on file and should develop one for the current assessment year.

2026 Residential Assessment Details for Richardson 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	Falls City	2022	2025*	2022	2023	Improvements Increased 13%
3	Humboldt	2022	2025*	2022	2023	Improvements Increased 5%
6	Rulo, Salem, Stella, Shubert, Verdon, Barada	2022	2025*	2022	2022-2023	Improvements Decreased 13% Lot values decreased 7%
11	Rural Residential	2022	2023	2022	2023-2024	
Additional comments: All pick-up work completed.						
* = assessment action for current year						

Description of Analysis

The median and mean are within the acceptable range for the residential class and the weighted mean is low. The COD and PRD are above the IAAO recommended range for the overall class.

Each valuation group has a median within the acceptable range; however, the PRD is high, and assessments are regressive in all valuation groups, and the COD is high for Valuation Groups 1 and 3, which have the most sales in the county. The county assessor has consistently applied percent adjustments and has not accomplished the three-year plan. Reappraisal is needed. Outlier

2026 Residential Correlation for Richardson County

testing consistently produces medians within the acceptable range, therefore, the median is believed to adequately represent the level of value. A substat of each valuation group can be found in the appendix of this report.

The statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report indicate that the population changed in a similar manner to the sales. Changes made to both the population and the sales reflect the percentage increases reported as assessment actions.

Equalization and Quality of Assessment

The quality of assessment of residential property in Richardson County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	142	94.94	101.53	91.91	24.23	110.47
3	29	95.78	98.11	79.68	27.43	123.13
6	12	98.19	97.14	91.44	11.27	106.23
11	14	94.21	88.65	80.24	19.64	110.48
____ALL____	197	95.04	99.84	89.13	23.61	112.02

Level of Value

Based on analysis of all available information, the level of value for the residential property in Richardson County is 95%.

2026 Commercial Correlation for Richardson 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 and indicated that the Richardson County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows an adequate reason for disqualification and that all arm's-length sales were made available for measurement.

There is only one commercial valuation group utilized, due to the limited number of sales this is sufficient. A contract appraiser is hired to do the review of the commercial properties, and the county assessor is in compliance with the six-year inspection and review cycle requirement.

2026 Commercial Assessment Details for Richardson 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
2	Entire County	2025	2024*	2023	2024	
Additional comments: All pickup work completed.						
* = assessment action for current year						

Description of Analysis

The median is within the acceptable range, while the weighted mean and mean are low. The COD meets IAAO standards and the PRD is high. Review of the sales profile following a commercial reappraisal last year indicates that the statistics are generally within the acceptable range. However, the quality in the third study period year is broader, though not outside of IAAO recommended range, and the median has fallen drastically. This potentially indicates that the appraisal might need model adjustments. Thus, the overall median will not be used to determine level of value.

Analysis of the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) and the sales file reflects nominal changes only, as reported by the county assessor.

Equalization and Quality of Assessment

Based on the review of the county assessor's assessment practices for commercial property, the quality of assessment complies with generally accepted mass appraisal techniques.

2026 Commercial Correlation for Richardson County

Level of Value

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

2026 Agricultural Correlation for Richardson 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 process was reviewed and indicates that the Richardson County Assessor qualifies sales at a rate below the statewide average rate. Review of the sales roster shows a large number of family sales and partial interest sales, which supports that all arm's-length transactions were made available for measurement.

There are two market areas used for analysis in the agricultural class. Market Area 44 represents five precincts in the western portion of the county and Market Area 50 is the remainder of the county. The county assessor is up to date and in compliance with the six-year inspection and review cycle. The review work is completed by the county assessor and staff, and the land use is completed using aerial imagery. Intensive use is identified and consists of two feedlots within the county.

2026 Agricultural Assessment Details for Richardson County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2022	2022	2022*	2023-2024	
AB DW	Agricultural dwellings	2022	2022	2022*	2023-2024	
<u>Additional comments:</u> All 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
44	5 precincts in Western Richardson County	2025*	Dryland, Grassland, and CRP increased 3%
50	Remainder of County	2025*	Irrigated land increased 5%; Dryland and Grassland increased 5%.
<u>Additional comments:</u> All pickup work completed			
* = assessment action for current year			

Description of Analysis

The statistical sample for the agricultural class reveals all three measures of central tendency are within the acceptable range. The COD supports the median as an indicator of the level of value.

2026 Agricultural Correlation for Richardson County

A review of each class by 80% Majority Land Use (MLU) indicates that most of the sales are dryland in Market Area 50, with a median within the acceptable range.

Grassland is low with only six sales in the county, three in each market area. One market area is low; the other is high. With insufficient sales of grassland for measurement purposes, the values are better reviewed when compared to neighboring counties. Further analysis of the 2026 Average Acre Comparison chart indicates that Richardson County is comparable on irrigated land and dryland but the lowest in surrounding counties in both grass market areas. For that reason, Market Area 44 is not over assessed.

Market Area 50 with three grass sales at 49% is only adjacent to Nemaha County, where grassland is valued 17% higher. The median at 49% suggests the sample is 47% and is not a realistic measurement given the comparison to Nemaha County's grassland value. An adjustment of that magnitude would place the average value of grassland at \$4,505 a value that is higher than any grassland in the state. Based on the analysis, grassland within the county is believed to be assessed within the acceptable range.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the value changes reflect the stated assessment actions.

Equalization and Quality of Assessment

Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Richardson County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Dry </u>						
County	20	71.26	71.51	62.87	15.38	113.74
50	20	71.26	71.51	62.87	15.38	113.74
<u> Grass </u>						
County	6	60.86	65.98	67.39	27.67	97.91
44	3	83.19	82.83	75.89	16.13	109.14
50	3	49.38	49.14	47.96	13.73	102.46
<u> ALL </u>	43	70.46	73.45	69.54	19.98	105.62

Level of Value

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

2026 Opinions of the Property Tax Administrator for Richardson 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	95	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, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Richardson County

Residential Real Property - Current

Number of Sales	197	Median	95.04
Total Sales Price	\$20,221,667	Mean	99.84
Total Adj. Sales Price	\$20,221,667	Wgt. Mean	89.13
Total Assessed Value	\$18,024,479	Average Assessed Value of the Base	\$80,152
Avg. Adj. Sales Price	\$102,648	Avg. Assessed Value	\$91,495

Confidence Interval - Current

95% Median C.I	90.87 to 101.87
95% Wgt. Mean C.I	85.25 to 93.01
95% Mean C.I	95.84 to 103.84
% of Value of the Class of all Real Property Value in the County	17.17
% of Records Sold in the Study Period	4.59
% of Value Sold in the Study Period	5.24

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	176	93	93.18
2024	195	94	94.49
2023	218	94	94.33
2022	155	95	94.56

2026 Commission Summary for Richardson County

Commercial Real Property - Current

Number of Sales	26	Median	94.61
Total Sales Price	\$5,490,541	Mean	90.93
Total Adj. Sales Price	\$5,490,541	Wgt. Mean	86.50
Total Assessed Value	\$4,749,514	Average Assessed Value of the Base	\$91,199
Avg. Adj. Sales Price	\$211,175	Avg. Assessed Value	\$182,674

Confidence Interval - Current

95% Median C.I	82.54 to 100.00
95% Wgt. Mean C.I	71.27 to 101.73
95% Mean C.I	82.44 to 99.42
% of Value of the Class of all Real Property Value in the County	2.80
% of Records Sold in the Study Period	4.22
% of Value Sold in the Study Period	8.45

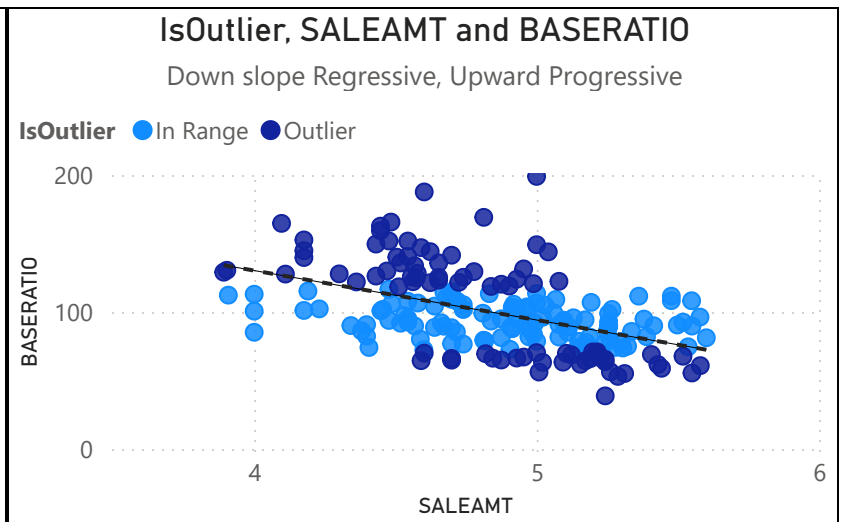
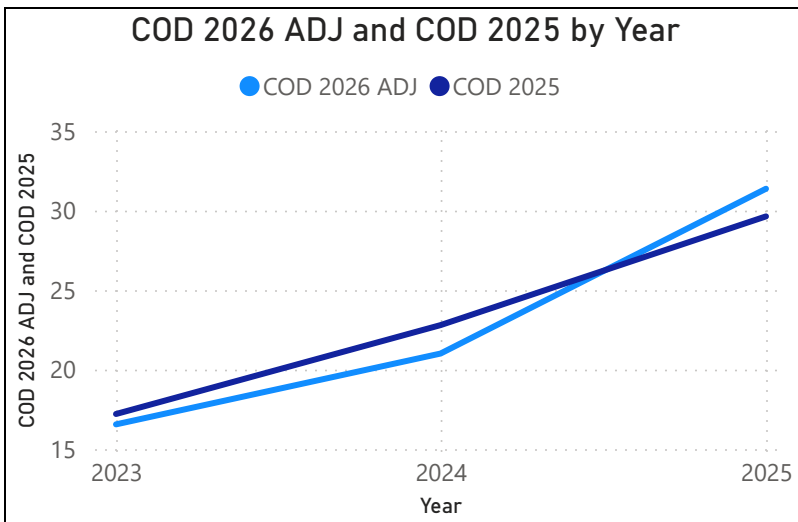
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	58	95	95.16
2024	35	100	93.27
2023	29	100	95.25
2022	18	100	98.25

Richardson Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	142	94.94	81.97	15.82%	101.53	86.43	17.47%	91.91	77.87	18.03%
3	29	95.78	88.11	8.71%	98.11	86.73	13.12%	79.68	72.88	9.34%
6	12	98.19	110.80	-11.39%	97.14	109.84	-11.57%	91.44	103.56	-11.70%
11	14	94.21	84.05	12.09%	88.65	81.32	9.01%	80.24	74.72	7.39%
Total	197	95.04	85.36	11.34%	99.84	87.54	14.06%	89.13	77.71	14.70%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	142	24.23	23.85	1.58%	110.48	111.00	-0.47%	58.92	41.23	42.89%	198.99	162.40	22.53%
3	29	27.43	26.47	3.63%	123.13	119.01	3.46%	38.78	36.92	5.04%	162.68	139.05	16.99%
6	12	11.27	11.14	1.24%	106.22	106.07	0.15%	80.23	91.06	-11.90%	115.29	130.65	-11.76%
11	14	19.63	20.12	-2.40%	110.47	108.84	1.50%	55.10	51.49	7.01%	124.85	107.54	16.10%
Total	197	23.61	23.82	-0.89%	112.02	112.65	-0.56%	38.78	36.92	5.04%	198.99	162.40	22.53%



**74 Richardson
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 197
 Total Sales Price : 20,221,667
 Total Adj. Sales Price : 20,221,667
 Total Assessed Value : 18,024,479
 Avg. Adj. Sales Price : 102,648
 Avg. Assessed Value : 91,495

MEDIAN : 95
 WGT. MEAN : 89
 MEAN : 100
 COD : 23.61
 PRD : 112.02

COV : 28.70
 STD : 28.65
 Avg. Abs. Dev : 22.44
 MAX Sales Ratio : 198.99
 MIN Sales Ratio : 38.78

95% Median C.I. : 90.87 to 101.87
 95% Wgt. Mean C.I. : 85.25 to 93.01
 95% Mean C.I. : 95.84 to 103.84

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	33	106.53	108.76	94.31	16.55	115.32	67.72	152.60	101.13 to 124.85	72,812	68,671
01-JAN-24 To 31-MAR-24	14	96.99	96.92	96.51	16.91	100.42	64.47	127.67	78.90 to 121.94	108,261	104,486
01-APR-24 To 30-JUN-24	38	96.21	99.20	94.34	18.29	105.15	58.92	159.43	88.87 to 106.53	110,566	104,307
01-JUL-24 To 30-SEP-24	26	89.17	87.59	82.97	15.71	105.57	55.10	144.05	76.95 to 90.77	112,634	93,458
01-OCT-24 To 31-DEC-24	31	100.65	99.56	85.07	25.39	117.03	55.48	165.64	73.90 to 107.66	112,119	95,382
01-JAN-25 To 31-MAR-25	16	119.58	122.66	95.69	34.63	128.18	53.01	198.99	78.63 to 169.09	94,093	90,040
01-APR-25 To 30-JUN-25	18	93.05	95.90	90.75	21.34	105.67	63.39	162.68	69.83 to 110.44	90,956	82,539
01-JUL-25 To 30-SEP-25	21	81.74	90.55	79.02	27.71	114.59	38.78	151.83	70.88 to 112.31	121,661	96,133
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	111	95.06	99.03	91.62	19.12	108.09	55.10	159.43	90.87 to 102.28	99,535	91,194
01-OCT-24 To 30-SEP-25	86	93.15	100.89	86.14	29.94	117.12	38.78	198.99	85.21 to 105.64	106,666	91,883
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	109	92.66	96.24	89.21	21.00	107.88	55.10	165.64	89.20 to 99.13	111,205	99,204
<u>ALL</u>	197	95.04	99.84	89.13	23.61	112.02	38.78	198.99	90.87 to 101.87	102,648	91,495

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	142	94.94	101.53	91.91	24.23	110.47	58.92	198.99	89.98 to 102.62	105,235	96,717
3	29	95.78	98.11	79.68	27.43	123.13	38.78	162.68	76.95 to 118.39	70,757	56,379
6	12	98.19	97.14	91.44	11.27	106.23	80.23	115.29	81.72 to 112.31	49,734	45,478
11	14	94.21	88.65	80.24	19.64	110.48	55.10	124.85	60.87 to 111.56	187,821	150,715
<u>ALL</u>	197	95.04	99.84	89.13	23.61	112.02	38.78	198.99	90.87 to 101.87	102,648	91,495

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	197	95.04	99.84	89.13	23.61	112.02	38.78	198.99	90.87 to 101.87	102,648	91,495
06											
07											
<u>ALL</u>	197	95.04	99.84	89.13	23.61	112.02	38.78	198.99	90.87 to 101.87	102,648	91,495

**74 Richardson
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 197
 Total Sales Price : 20,221,667
 Total Adj. Sales Price : 20,221,667
 Total Assessed Value : 18,024,479
 Avg. Adj. Sales Price : 102,648
 Avg. Assessed Value : 91,495

MEDIAN : 95
 WGT. MEAN : 89
 MEAN : 100
 COD : 23.61
 PRD : 112.02

COV : 28.70
 STD : 28.65
 Avg. Abs. Dev : 22.44
 MAX Sales Ratio : 198.99
 MIN Sales Ratio : 38.78

95% Median C.I. : 90.87 to 101.87
 95% Wgt. Mean C.I. : 85.25 to 93.01
 95% Mean C.I. : 95.84 to 103.84

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	8	120.33	120.38	121.74	14.62	98.88	85.21	164.69	85.21 to 164.69	9,913	12,067
Less Than 30,000	29	121.94	118.78	118.33	17.26	100.38	74.09	164.69	101.13 to 129.94	19,152	22,663
Ranges Excl. Low \$											
Greater Than 4,999	197	95.04	99.84	89.13	23.61	112.02	38.78	198.99	90.87 to 101.87	102,648	91,495
Greater Than 14,999	189	94.00	98.98	89.01	23.62	111.20	38.78	198.99	90.27 to 101.13	106,573	94,857
Greater Than 29,999	168	92.41	96.58	88.31	23.09	109.36	38.78	198.99	89.14 to 96.29	117,061	103,377
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	8	120.33	120.38	121.74	14.62	98.88	85.21	164.69	85.21 to 164.69	9,913	12,067
15,000 TO 29,999	21	121.94	118.17	117.77	18.35	100.34	74.09	162.68	100.85 to 139.75	22,671	26,699
30,000 TO 59,999	56	109.83	112.52	111.02	20.26	101.35	64.47	187.63	102.05 to 121.64	41,716	46,312
60,000 TO 99,999	35	95.04	97.40	97.07	18.28	100.34	64.95	169.09	86.79 to 103.51	80,342	77,986
100,000 TO 149,999	30	90.01	92.96	91.25	23.46	101.87	56.20	198.99	73.90 to 96.13	120,426	109,890
150,000 TO 249,999	31	77.16	77.72	78.19	16.07	99.40	38.78	111.56	70.87 to 85.83	183,984	143,855
250,000 TO 499,999	16	85.46	82.29	82.43	18.86	99.83	55.48	111.57	61.65 to 96.29	325,119	268,005
500,000 TO 999,999											
1,000,000 +											
ALL	197	95.04	99.84	89.13	23.61	112.02	38.78	198.99	90.87 to 101.87	102,648	91,495

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	142	Median :	95	COV :	28.81	95% Median C.I. :	89.98 to 102.62
Total Sales Price :	14,943,400	Wgt. Mean :	92	STD :	29.25	95% Wgt. Mean C.I. :	87.72 to 96.09
Total Adj. Sales Price :	14,943,400	Mean :	102	Avg. Abs. Dev :	23.00	95% Mean C.I. :	96.72 to 106.34
Total Assessed Value :	13,733,754						
Avg. Adj. Sales Price :	105,235	COD :	24.23	MAX Sales Ratio :	198.99		
Avg. Assessed Value :	96,717	PRD :	110.47	MIN Sales Ratio :	58.92		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	25	104.94	108.68	93.33	17.21	116.45	67.72	152.60	95.06 to 125.32	80,100	74,760
01/01/2024 To 03/31/2024	10	96.99	97.27	96.81	14.46	100.48	64.47	127.67	78.90 to 121.94	124,190	120,232
04/01/2024 To 06/30/2024	30	91.89	98.34	94.36	20.50	104.22	58.92	159.43	86.20 to 105.35	118,483	111,799
07/01/2024 To 09/30/2024	19	89.14	90.55	85.38	16.13	106.06	64.48	144.05	76.58 to 94.00	115,316	98,456
10/01/2024 To 12/31/2024	21	101.86	103.94	92.58	25.83	112.27	63.27	165.64	73.90 to 121.64	111,690	103,407
01/01/2025 To 03/31/2025	9	151.81	149.30	127.81	21.57	116.81	68.96	198.99	109.21 to 187.63	72,167	92,233
04/01/2025 To 06/30/2025	14	88.89	90.96	87.26	21.70	104.24	63.39	131.45	66.37 to 118.93	93,157	81,289
07/01/2025 To 09/30/2025	14	80.06	89.81	78.47	24.33	114.45	61.65	141.45	70.09 to 121.94	118,164	92,723
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	84	94.94	99.53	92.28	19.48	107.86	58.92	159.43	90.50 to 102.88	107,023	98,761
10/01/2024 To 09/30/2025	58	95.33	104.44	91.34	30.98	114.34	61.65	198.99	81.74 to 110.44	102,647	93,755
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	80	91.34	97.83	92.13	21.58	106.19	58.92	165.64	86.79 to 99.39	116,661	107,481
<u>ALL</u>											
10/01/2023 To 09/30/2025	142	94.94	101.53	91.91	24.23	110.47	58.92	198.99	89.98 to 102.62	105,235	96,717

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	142	94.94	101.53	91.91	24.23	110.47	58.92	198.99	89.98 to 102.62	105,235	96,717
<u>ALL</u>											
10/01/2023 To 09/30/2025	142	94.94	101.53	91.91	24.23	110.47	58.92	198.99	89.98 to 102.62	105,235	96,717

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	142	Median :	95	COV :	28.81	95% Median C.I. :	89.98 to 102.62
Total Sales Price :	14,943,400	Wgt. Mean :	92	STD :	29.25	95% Wgt. Mean C.I. :	87.72 to 96.09
Total Adj. Sales Price :	14,943,400	Mean :	102	Avg. Abs. Dev :	23.00	95% Mean C.I. :	96.72 to 106.34
Total Assessed Value :	13,733,754						
Avg. Adj. Sales Price :	105,235	COD :	24.23	MAX Sales Ratio :	198.99		
Avg. Assessed Value :	96,717	PRD :	110.47	MIN Sales Ratio :	58.92		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	142	94.94	101.53	91.91	24.23	110.47	58.92	198.99	89.98 to 102.62	105,235	96,717
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	142	94.94	101.53	91.91	24.23	110.47	58.92	198.99	89.98 to 102.62	105,235	96,717

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	142	Median :	95	COV :	28.81	95% Median C.I. :	89.98 to 102.62
Total Sales Price :	14,943,400	Wgt. Mean :	92	STD :	29.25	95% Wgt. Mean C.I. :	87.72 to 96.09
Total Adj. Sales Price :	14,943,400	Mean :	102	Avg. Abs. Dev :	23.00	95% Mean C.I. :	96.72 to 106.34
Total Assessed Value :	13,733,754						
Avg. Adj. Sales Price :	105,235	COD :	24.23	MAX Sales Ratio :	198.99		
Avg. Assessed Value :	96,717	PRD :	110.47	MIN Sales Ratio :	58.92		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	3	130.46	140.94	142.19	09.46	99.12	127.67	164.69	N/A	11,133	15,831
Less Than 30,000	19	126.21	120.49	117.92	16.72	102.18	74.09	164.69	100.85 to 139.75	21,684	25,570
__ Ranges Excl. Low \$ __											
Greater Than 4,999	142	94.94	101.53	91.91	24.23	110.47	58.92	198.99	89.98 to 102.62	105,235	96,717
Greater Than 15,000	139	94.00	100.68	91.79	23.93	109.69	58.92	198.99	89.83 to 101.87	107,266	98,462
Greater Than 30,000	123	92.10	98.60	91.17	23.56	108.15	58.92	198.99	89.14 to 99.13	118,141	107,707
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	3	130.46	140.94	142.19	09.46	99.12	127.67	164.69	N/A	11,133	15,831
15,000 TO 29,999	16	121.94	116.65	115.78	17.84	100.75	74.09	159.43	90.77 to 139.75	23,663	27,397
30,000 TO 59,999	38	112.40	114.10	112.37	22.07	101.54	64.47	187.63	97.26 to 125.64	42,453	47,705
60,000 TO 99,999	30	97.09	99.77	99.33	18.08	100.44	64.95	169.09	87.79 to 103.76	80,300	79,762
100,000 TO 149,999	21	89.14	95.44	93.15	26.43	102.46	63.27	198.99	70.36 to 104.94	121,871	113,518
150,000 TO 249,999	21	77.68	79.49	79.83	10.80	99.57	63.74	107.02	70.88 to 85.83	182,238	145,483
250,000 TO 499,999	13	89.98	86.59	87.40	15.34	99.07	58.92	111.57	67.72 to 108.22	317,146	277,173
500,000 TO 999,999											
1,000,000 +											
____ ALL _____											
10/01/2023 To 09/30/2025	142	94.94	101.53	91.91	24.23	110.47	58.92	198.99	89.98 to 102.62	105,235	96,717

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	29	Median :	96	COV :	32.83	95% Median C.I. :	76.95 to 118.39
Total Sales Price :	2,051,965	Wgt. Mean :	80	STD :	32.21	95% Wgt. Mean C.I. :	67.09 to 92.27
Total Adj. Sales Price :	2,051,965	Mean :	98	Avg. Abs. Dev :	26.27	95% Mean C.I. :	85.86 to 110.36
Total Assessed Value :	1,634,983						
Avg. Adj. Sales Price :	70,757	COD :	27.43	MAX Sales Ratio :	162.68		
Avg. Assessed Value :	56,379	PRD :	123.13	MIN Sales Ratio :	38.78		

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>											
10/01/2023 To 12/31/2023	3	125.31	123.03	120.45	03.81	102.14	114.74	129.04	N/A	34,267	41,276
01/01/2024 To 03/31/2024	2	95.19	95.19	85.83	29.50	110.91	67.11	123.26	N/A	67,500	57,935
04/01/2024 To 06/30/2024	5	107.86	102.91	90.56	12.40	113.64	74.13	118.39	N/A	85,000	76,972
07/01/2024 To 09/30/2024	3	76.95	75.67	68.11	16.31	111.10	56.20	93.85	N/A	60,667	41,318
10/01/2024 To 12/31/2024	5	100.65	94.76	68.52	25.53	138.30	56.35	144.75	N/A	78,636	53,885
01/01/2025 To 03/31/2025	6	86.87	93.00	79.67	23.85	116.73	53.01	146.98	53.01 to 146.98	79,331	63,206
04/01/2025 To 06/30/2025	2	127.70	127.70	123.81	27.40	103.14	92.71	162.68	N/A	31,500	39,000
07/01/2025 To 09/30/2025	3	66.28	85.63	58.11	56.85	147.36	38.78	151.83	N/A	91,667	53,271
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	13	107.86	100.08	88.60	18.90	112.96	56.20	129.04	74.13 to 123.26	64,985	57,578
10/01/2024 To 09/30/2025	16	90.62	96.51	73.43	33.01	131.43	38.78	162.68	65.98 to 144.75	75,448	55,405
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	15	95.78	93.72	78.76	22.89	118.99	56.20	144.75	67.11 to 118.39	75,679	59,607
<u>ALL</u>											
10/01/2023 To 09/30/2025	29	95.78	98.11	79.68	27.43	123.13	38.78	162.68	76.95 to 118.39	70,757	56,379

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	29	95.78	98.11	79.68	27.43	123.13	38.78	162.68	76.95 to 118.39	70,757	56,379
<u>ALL</u>											
10/01/2023 To 09/30/2025	29	95.78	98.11	79.68	27.43	123.13	38.78	162.68	76.95 to 118.39	70,757	56,379

RESIDENTIAL IMPROVED

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Total Assessed Value :	1,634,983						
Avg. Adj. Sales Price :	70,757	COD :	27.43	MAX Sales Ratio :	162.68		
Avg. Assessed Value :	56,379	PRD :	123.13	MIN Sales Ratio :	38.78		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	29	95.78	98.11	79.68	27.43	123.13	38.78	162.68	76.95 to 118.39	70,757	56,379
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	29	95.78	98.11	79.68	27.43	123.13	38.78	162.68	76.95 to 118.39	70,757	56,379

RESIDENTIAL IMPROVED

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Avg. Assessed Value :	56,379	PRD :	123.13	MIN Sales Ratio :	38.78		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	3	100.65	104.97	103.06	14.52	101.85	85.21	129.04	N/A	9,267	9,550
Less Than 30,000	5	129.04	124.47	135.47	18.84	91.88	85.21	162.68	N/A	14,160	19,183
__ Ranges Excl. Low \$ __											
Greater Than 4,999	29	95.78	98.11	79.68	27.43	123.13	38.78	162.68	76.95 to 118.39	70,757	56,379
Greater Than 15,000	26	94.82	97.32	79.36	28.93	122.63	38.78	162.68	74.13 to 118.39	77,853	61,782
Greater Than 30,000	24	93.28	92.62	77.69	26.51	119.22	38.78	151.83	67.11 to 114.74	82,549	64,128
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	3	100.65	104.97	103.06	14.52	101.85	85.21	129.04	N/A	9,267	9,550
15,000 TO 29,999	2	153.72	153.72	156.42	05.84	98.27	144.75	162.68	N/A	21,500	33,631
30,000 TO 59,999	13	114.74	112.68	111.50	14.62	101.06	76.95	151.83	92.71 to 125.31	38,822	43,284
60,000 TO 99,999	3	67.11	79.68	80.03	19.55	99.56	66.28	105.64	N/A	80,995	64,820
100,000 TO 149,999	3	78.63	76.87	78.71	16.77	97.66	56.20	95.78	N/A	112,333	88,419
150,000 TO 249,999	5	56.35	57.65	57.63	17.14	100.03	38.78	74.13	N/A	179,300	103,332
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
____ ALL _____											
10/01/2023 To 09/30/2025	29	95.78	98.11	79.68	27.43	123.13	38.78	162.68	76.95 to 118.39	70,757	56,379

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	98	COV :	13.22	95% Median C.I. :	81.72 to 112.31
Total Sales Price :	596,802	Wgt. Mean :	91	STD :	12.84	95% Wgt. Mean C.I. :	84.53 to 98.36
Total Adj. Sales Price :	596,802	Mean :	97	Avg. Abs. Dev :	11.07	95% Mean C.I. :	88.98 to 105.30
Total Assessed Value :	545,739						
Avg. Adj. Sales Price :	49,734	COD :	11.27	MAX Sales Ratio :	115.29		
Avg. Assessed Value :	45,478	PRD :	106.23	MIN Sales Ratio :	80.23		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	4	91.89	94.52	87.11	14.15	108.51	81.32	112.98	N/A	65,000	56,620
01/01/2024 To 03/31/2024	1	80.23	80.23	80.23		100.00	80.23	80.23	N/A	38,750	31,088
04/01/2024 To 06/30/2024	1	102.28	102.28	102.28		100.00	102.28	102.28	N/A	17,000	17,387
07/01/2024 To 09/30/2024	2	92.21	92.21	93.77	02.30	98.34	90.09	94.32	N/A	85,236	79,929
10/01/2024 To 12/31/2024	2	109.81	109.81	107.21	05.00	102.43	104.32	115.29	N/A	29,500	31,626
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	2	100.52	100.52	92.43	11.73	108.75	88.73	112.31	N/A	25,790	23,838
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	8	92.21	93.12	89.43	10.61	104.13	80.23	112.98	80.23 to 112.98	60,778	54,352
10/01/2024 To 09/30/2025	4	108.32	105.16	100.31	07.98	104.84	88.73	115.29	N/A	27,645	27,732
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	6	98.30	97.76	95.22	09.70	102.67	80.23	115.29	80.23 to 115.29	47,537	45,264
<u>ALL</u>											
10/01/2023 To 09/30/2025	12	98.19	97.14	91.44	11.27	106.23	80.23	115.29	81.72 to 112.31	49,734	45,478

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
6	12	98.19	97.14	91.44	11.27	106.23	80.23	115.29	81.72 to 112.31	49,734	45,478
<u>ALL</u>											
10/01/2023 To 09/30/2025	12	98.19	97.14	91.44	11.27	106.23	80.23	115.29	81.72 to 112.31	49,734	45,478

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	98	COV :	13.22	95% Median C.I. :	81.72 to 112.31
Total Sales Price :	596,802	Wgt. Mean :	91	STD :	12.84	95% Wgt. Mean C.I. :	84.53 to 98.36
Total Adj. Sales Price :	596,802	Mean :	97	Avg. Abs. Dev :	11.07	95% Mean C.I. :	88.98 to 105.30
Total Assessed Value :	545,739						
Avg. Adj. Sales Price :	49,734	COD :	11.27	MAX Sales Ratio :	115.29		
Avg. Assessed Value :	45,478	PRD :	106.23	MIN Sales Ratio :	80.23		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	12	98.19	97.14	91.44	11.27	106.23	80.23	115.29	81.72 to 112.31	49,734	45,478
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	12	98.19	97.14	91.44	11.27	106.23	80.23	115.29	81.72 to 112.31	49,734	45,478

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	98	COV :	13.22	95% Median C.I. :	81.72 to 112.31
Total Sales Price :	596,802	Wgt. Mean :	91	STD :	12.84	95% Wgt. Mean C.I. :	84.53 to 98.36
Total Adj. Sales Price :	596,802	Mean :	97	Avg. Abs. Dev :	11.07	95% Mean C.I. :	88.98 to 105.30
Total Assessed Value :	545,739						
Avg. Adj. Sales Price :	49,734	COD :	11.27	MAX Sales Ratio :	115.29		
Avg. Assessed Value :	45,478	PRD :	106.23	MIN Sales Ratio :	80.23		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	2	112.65	112.65	112.68	00.30	99.97	112.31	112.98	N/A	9,050	10,198
Less Than 30,000	5	112.31	106.59	103.96	06.39	102.53	90.09	115.29	N/A	14,520	15,094
__ Ranges Excl. Low \$ __											
Greater Than 4,999	12	98.19	97.14	91.44	11.27	106.23	80.23	115.29	81.72 to 112.31	49,734	45,478
Greater Than 15,000	10	92.21	94.04	90.78	10.43	103.59	80.23	115.29	81.32 to 104.32	57,870	52,534
Greater Than 30,000	7	88.73	90.38	89.71	09.24	100.75	80.23	104.32	80.23 to 104.32	74,886	67,181
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	2	112.65	112.65	112.68	00.30	99.97	112.31	112.98	N/A	9,050	10,198
15,000 TO 29,999	3	102.28	102.55	101.06	08.21	101.47	90.09	115.29	N/A	18,167	18,359
30,000 TO 59,999	4	95.39	93.83	94.71	09.80	99.07	80.23	104.32	N/A	45,183	42,794
60,000 TO 99,999	1	81.32	81.32	81.32		100.00	81.32	81.32	N/A	75,000	60,990
100,000 TO 149,999	2	88.02	88.02	88.69	07.16	99.24	81.72	94.32	N/A	134,236	119,051
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
____ ALL _____											
10/01/2023 To 09/30/2025	12	98.19	97.14	91.44	11.27	106.23	80.23	115.29	81.72 to 112.31	49,734	45,478

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	6	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	94	COV :	26.15	95% Median C.I. :	60.87 to 111.56
Total Sales Price :	2,629,500	Wgt. Mean :	80	STD :	23.18	95% Wgt. Mean C.I. :	66.23 to 94.26
Total Adj. Sales Price :	2,629,500	Mean :	89	Avg. Abs. Dev :	18.50	95% Mean C.I. :	75.27 to 102.03
Total Assessed Value :	2,110,003						
Avg. Adj. Sales Price :	187,821	COD :	19.64	MAX Sales Ratio :	124.85		
Avg. Assessed Value :	150,715	PRD :	110.48	MIN Sales Ratio :	55.10		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	1	124.85	124.85	124.85	100.00	124.85	124.85		N/A	37,500	46,820
01/01/2024 To 03/31/2024	1	113.53	113.53	113.53	100.00	113.53	113.53		N/A	100,000	113,534
04/01/2024 To 06/30/2024	2	101.33	101.33	101.21	05.13	100.12	96.13	106.53	N/A	102,500	103,736
07/01/2024 To 09/30/2024	2	72.69	72.69	71.54	24.20	101.61	55.10	90.27	N/A	192,500	137,715
10/01/2024 To 12/31/2024	3	61.85	70.08	66.76	20.16	104.97	55.48	92.90	N/A	226,000	150,870
01/01/2025 To 03/31/2025	1	60.87	60.87	60.87	100.00	60.87	60.87		N/A	380,000	231,302
04/01/2025 To 06/30/2025	2	98.70	98.70	99.87	03.22	98.83	95.52	101.87	N/A	135,000	134,828
07/01/2025 To 09/30/2025	2	93.08	93.08	89.40	19.86	104.12	74.59	111.56	N/A	287,000	256,590
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	6	101.33	97.74	88.42	17.01	110.54	55.10	124.85	55.10 to 124.85	121,250	107,209
10/01/2024 To 09/30/2025	8	83.75	81.83	77.12	22.24	106.11	55.48	111.56	55.48 to 111.56	237,750	183,344
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	8	91.59	83.97	76.68	19.98	109.51	55.10	113.53	55.10 to 113.53	171,000	131,131
<u>ALL</u>											
10/01/2023 To 09/30/2025	14	94.21	88.65	80.24	19.64	110.48	55.10	124.85	60.87 to 111.56	187,821	150,715

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
11	14	94.21	88.65	80.24	19.64	110.48	55.10	124.85	60.87 to 111.56	187,821	150,715
<u>ALL</u>											
10/01/2023 To 09/30/2025	14	94.21	88.65	80.24	19.64	110.48	55.10	124.85	60.87 to 111.56	187,821	150,715

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	94	COV :	26.15	95% Median C.I. :	60.87 to 111.56
Total Sales Price :	2,629,500	Wgt. Mean :	80	STD :	23.18	95% Wgt. Mean C.I. :	66.23 to 94.26
Total Adj. Sales Price :	2,629,500	Mean :	89	Avg. Abs. Dev :	18.50	95% Mean C.I. :	75.27 to 102.03
Total Assessed Value :	2,110,003						
Avg. Adj. Sales Price :	187,821	COD :	19.64	MAX Sales Ratio :	124.85		
Avg. Assessed Value :	150,715	PRD :	110.48	MIN Sales Ratio :	55.10		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	14	94.21	88.65	80.24	19.64	110.48	55.10	124.85	60.87 to 111.56	187,821	150,715
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	14	94.21	88.65	80.24	19.64	110.48	55.10	124.85	60.87 to 111.56	187,821	150,715

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	94	COV :	26.15	95% Median C.I. :	60.87 to 111.56
Total Sales Price :	2,629,500	Wgt. Mean :	80	STD :	23.18	95% Wgt. Mean C.I. :	66.23 to 94.26
Total Adj. Sales Price :	2,629,500	Mean :	89	Avg. Abs. Dev :	18.50	95% Mean C.I. :	75.27 to 102.03
Total Assessed Value :	2,110,003						
Avg. Adj. Sales Price :	187,821	COD :	19.64	MAX Sales Ratio :	124.85		
Avg. Assessed Value :	150,715	PRD :	110.48	MIN Sales Ratio :	55.10		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	14	94.21	88.65	80.24	19.64	110.48	55.10	124.85	60.87 to 111.56	187,821	150,715
Greater Than 15,000	14	94.21	88.65	80.24	19.64	110.48	55.10	124.85	60.87 to 111.56	187,821	150,715
Greater Than 30,000	14	94.21	88.65	80.24	19.64	110.48	55.10	124.85	60.87 to 111.56	187,821	150,715
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	124.85	124.85	124.85		100.00	124.85	124.85	N/A	37,500	46,820
60,000 TO 99,999	1	95.52	95.52	95.52		100.00	95.52	95.52	N/A	85,000	81,196
100,000 TO 149,999	4	101.33	94.51	91.40	15.32	103.40	61.85	113.53	N/A	112,000	102,364
150,000 TO 249,999	5	92.90	90.34	90.58	14.65	99.74	55.10	111.56	N/A	196,000	177,539
250,000 TO 499,999	3	60.87	63.65	63.47	10.46	100.28	55.48	74.59	N/A	359,667	228,279
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	14	94.21	88.65	80.24	19.64	110.48	55.10	124.85	60.87 to 111.56	187,821	150,715

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

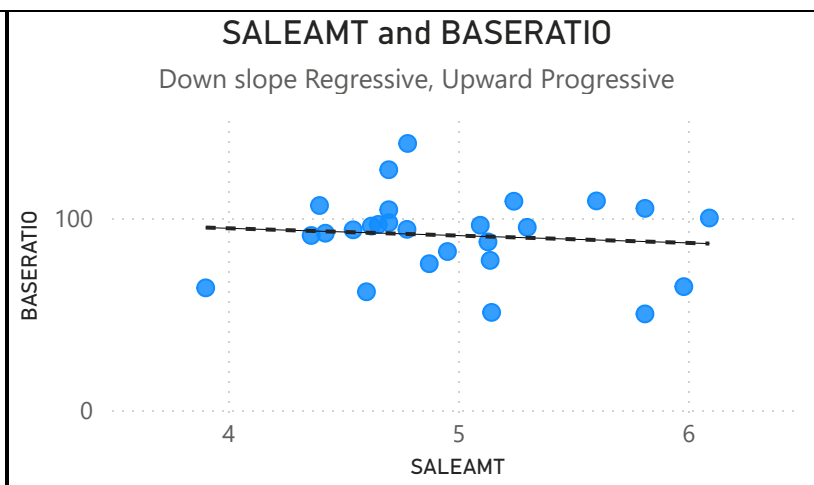
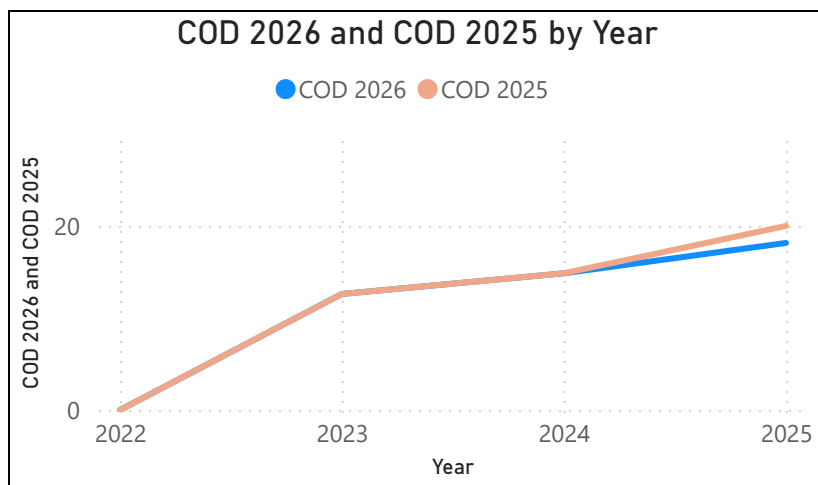
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	11	Total	Increase	0%

What IF

Richardson Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
2	26	94.61	95.47	-0.90%	90.93	92.44	-1.63%	86.50	87.04	-0.62%
Total	26	94.61	95.47	-0.90%	90.93	92.44	-1.63%	86.50	87.04	-0.62%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
2	26	15.99	15.90	0.56%	105.12	106.21	-1.63%	50.05	50.05	0.00%	138.83	138.83	0.00%
Total	26	15.99	15.90	0.56%	105.12	106.21	-1.63%	50.05	50.05	0.00%	138.83	138.83	0.00%



**74 Richardson
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 26
 Total Sales Price : 5,490,541
 Total Adj. Sales Price : 5,490,541
 Total Assessed Value : 4,749,514
 Avg. Adj. Sales Price : 211,175
 Avg. Assessed Value : 182,674

MEDIAN : 95
 WGT. MEAN : 87
 MEAN : 91
 COD : 15.99
 PRD : 105.12

COV : 23.11
 STD : 21.01
 Avg. Abs. Dev : 15.13
 MAX Sales Ratio : 138.83
 MIN Sales Ratio : 50.05

95% Median C.I. : 82.54 to 100.00
 95% Wgt. Mean C.I. : 71.27 to 101.73
 95% Mean C.I. : 82.44 to 99.42

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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>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	1	125.14	125.14	125.14	00.00	100.00	125.14	125.14	N/A	50,000	62,570
01-JAN-23 To 31-MAR-23	3	106.50	102.04	106.63	05.58	95.70	90.90	108.72	N/A	74,333	79,265
01-APR-23 To 30-JUN-23	3	64.26	70.32	59.56	24.18	118.07	50.05	96.66	N/A	551,333	328,350
01-JUL-23 To 30-SEP-23	2	96.68	96.68	96.75	00.91	99.93	95.80	97.55	N/A	46,000	44,505
01-OCT-23 To 31-DEC-23	2	98.55	98.55	104.50	06.57	94.31	92.08	105.01	N/A	338,250	353,469
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	1	87.56	87.56	87.56	00.00	100.00	87.56	87.56	N/A	135,000	118,211
01-JUL-24 To 30-SEP-24	3	95.13	99.37	103.38	05.19	96.12	94.09	108.90	N/A	220,000	227,438
01-OCT-24 To 31-DEC-24	3	93.84	98.76	117.78	26.72	83.85	63.61	138.83	N/A	34,465	40,593
01-JAN-25 To 31-MAR-25	1	104.30	104.30	104.30	00.00	100.00	104.30	104.30	N/A	50,000	52,152
01-APR-25 To 30-JUN-25	5	82.54	83.65	95.94	13.75	87.19	61.58	100.00	N/A	326,329	313,078
01-JUL-25 To 30-SEP-25	2	63.51	63.51	59.68	19.97	106.42	50.83	76.19	N/A	107,500	64,152
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	9	96.66	92.84	68.07	15.74	136.39	50.05	125.14	64.26 to 108.72	224,333	152,714
01-OCT-23 To 30-SEP-24	6	94.61	97.13	102.44	06.23	94.82	87.56	108.90	87.56 to 108.90	245,250	251,244
01-OCT-24 To 30-SEP-25	11	82.54	85.99	93.38	22.36	92.09	50.83	138.83	61.58 to 104.30	181,822	169,784
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	10	96.23	90.75	76.31	12.62	118.92	50.05	108.72	64.26 to 106.50	264,550	201,879
01-JAN-24 To 31-DEC-24	7	94.09	97.42	102.66	14.86	94.90	63.61	138.83	63.61 to 138.83	128,342	131,758
<u>ALL</u>	26	94.61	90.93	86.50	15.99	105.12	50.05	138.83	82.54 to 100.00	211,175	182,674

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	26	94.61	90.93	86.50	15.99	105.12	50.05	138.83	82.54 to 100.00	211,175	182,674
<u>ALL</u>	26	94.61	90.93	86.50	15.99	105.12	50.05	138.83	82.54 to 100.00	211,175	182,674

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	95.16	95.16	95.54	01.12	99.60	94.09	96.23	N/A	92,500	88,372
03	23	93.84	89.95	83.56	17.60	107.65	50.05	138.83	77.92 to 100.00	202,415	169,141
04	1	105.01	105.01	105.01	00.00	100.00	105.01	105.01	N/A	650,000	682,536
<u>ALL</u>	26	94.61	90.93	86.50	15.99	105.12	50.05	138.83	82.54 to 100.00	211,175	182,674

**74 Richardson
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 26
 Total Sales Price : 5,490,541
 Total Adj. Sales Price : 5,490,541
 Total Assessed Value : 4,749,514
 Avg. Adj. Sales Price : 211,175
 Avg. Assessed Value : 182,674

MEDIAN : 95
 WGT. MEAN : 87
 MEAN : 91
 COD : 15.99
 PRD : 105.12

COV : 23.11
 STD : 21.01
 Avg. Abs. Dev : 15.13
 MAX Sales Ratio : 138.83
 MIN Sales Ratio : 50.05

95% Median C.I. : 82.54 to 100.00
 95% Wgt. Mean C.I. : 71.27 to 101.73
 95% Mean C.I. : 82.44 to 99.42

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	63.61	63.61	63.61	00.00	100.00	63.61	63.61	N/A	8,000	5,089
Less Than 30,000	4	91.49	88.27	93.36	12.05	94.55	63.61	106.50	N/A	20,625	19,255
Ranges Excl. Low \$											
Greater Than 4,999	26	94.61	90.93	86.50	15.99	105.12	50.05	138.83	82.54 to 100.00	211,175	182,674
Greater Than 14,999	25	95.13	92.02	86.54	15.21	106.33	50.05	138.83	87.56 to 100.00	219,302	189,777
Greater Than 29,999	22	95.47	91.42	86.40	16.34	105.81	50.05	138.83	77.92 to 104.30	245,820	212,386
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	63.61	63.61	63.61	00.00	100.00	63.61	63.61	N/A	8,000	5,089
15,000 TO 29,999	3	92.08	96.49	96.55	05.65	99.94	90.90	106.50	N/A	24,833	23,977
30,000 TO 59,999	7	96.66	96.41	97.66	11.19	98.72	61.58	125.14	61.58 to 125.14	44,571	43,529
60,000 TO 99,999	4	88.32	97.91	95.21	21.00	102.84	76.19	138.83	N/A	71,349	67,933
100,000 TO 149,999	4	82.74	78.14	77.55	16.63	100.76	50.83	96.23	N/A	134,500	104,299
150,000 TO 249,999	2	101.93	101.93	101.47	06.67	100.45	95.13	108.72	N/A	187,500	190,265
250,000 TO 499,999	1	108.90	108.90	108.90	00.00	100.00	108.90	108.90	N/A	400,000	435,597
500,000 TO 999,999	3	64.26	73.11	71.89	28.51	101.70	50.05	105.01	N/A	753,000	541,362
1,000,000 TO 1,999,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	1,238,646	1,238,646
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	26	94.61	90.93	86.50	15.99	105.12	50.05	138.83	82.54 to 100.00	211,175	182,674

**74 Richardson
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 26
 Total Sales Price : 5,490,541
 Total Adj. Sales Price : 5,490,541
 Total Assessed Value : 4,749,514
 Avg. Adj. Sales Price : 211,175
 Avg. Assessed Value : 182,674

MEDIAN : 95
 WGT. MEAN : 87
 MEAN : 91
 COD : 15.99
 PRD : 105.12

COV : 23.11
 STD : 21.01
 Avg. Abs. Dev : 15.13
 MAX Sales Ratio : 138.83
 MIN Sales Ratio : 50.05

95% Median C.I. : 82.54 to 100.00
 95% Wgt. Mean C.I. : 71.27 to 101.73
 95% Mean C.I. : 82.44 to 99.42

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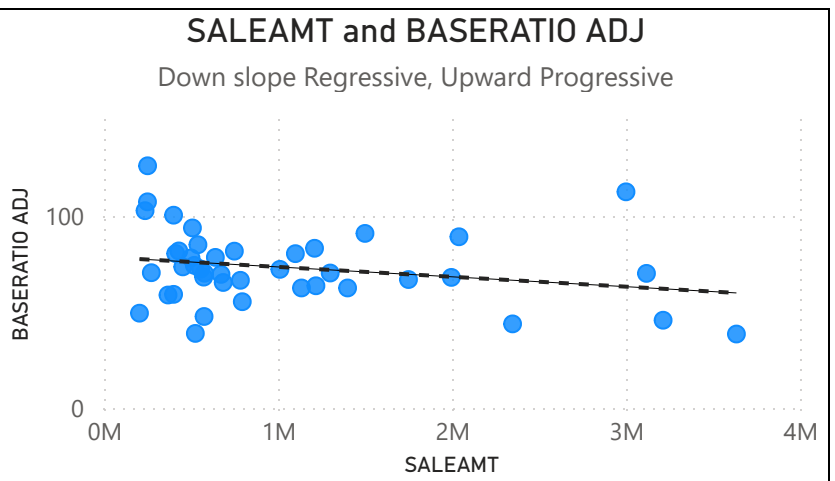
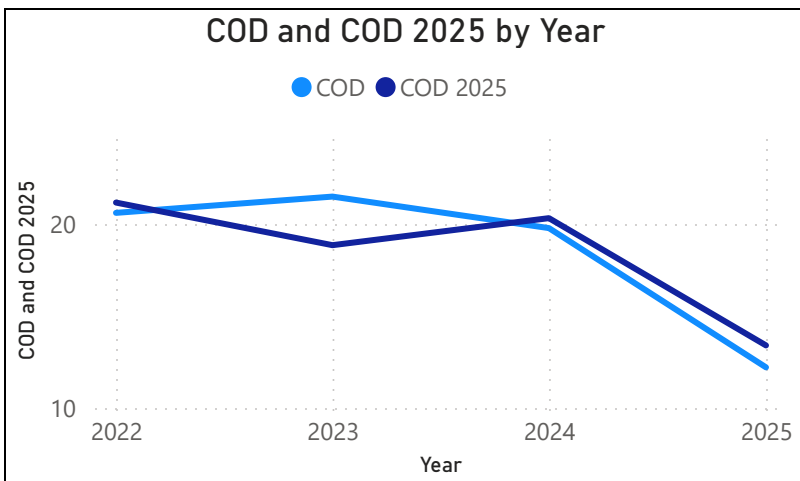
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	2	94.82	94.82	95.65	02.89	99.13	92.08	97.55	N/A	38,250	36,588
344	4	106.60	107.49	104.74	15.37	102.63	77.92	138.83	N/A	162,099	169,782
350	3	96.66	100.17	100.96	04.69	99.22	95.13	108.72	N/A	140,000	141,343
352	2	95.16	95.16	95.54	01.12	99.60	94.09	96.23	N/A	92,500	88,372
353	5	90.90	98.53	93.68	13.54	105.18	82.54	125.14	N/A	64,600	60,520
406	5	95.80	88.12	100.50	13.61	87.68	63.61	105.01	N/A	402,729	404,730
442	1	50.83	50.83	50.83	00.00	100.00	50.83	50.83	N/A	140,000	71,160
470	1	64.26	64.26	64.26	00.00	100.00	64.26	64.26	N/A	959,000	616,215
471	1	50.05	50.05	50.05	00.00	100.00	50.05	50.05	N/A	650,000	325,336
477	1	93.84	93.84	93.84	00.00	100.00	93.84	93.84	N/A	35,000	32,845
528	1	61.58	61.58	61.58	00.00	100.00	61.58	61.58	N/A	40,000	24,630
<u>ALL</u>	26	94.61	90.93	86.50	15.99	105.12	50.05	138.83	82.54 to 100.00	211,175	182,674

Richardson Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
44	6	72.85	71.21	2.30%	74.62	72.69	2.66%	71.77	69.98	2.56%
50	37	70.46	67.56	4.30%	73.26	70.22	4.32%	69.30	66.22	4.65%
Total	43	70.46	67.56	4.30%	73.45	70.57	4.08%	69.54	66.58	4.44%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
44	6	21.57	21.36	0.94%	103.97	103.88	0.09%
50	37	19.60	19.08	2.73%	105.71	106.04	-0.32%
Total	43	19.98	19.56	2.14%	105.62	105.98	-0.34%



74 Richardson
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 43
Total Sales Price : 44,279,655
Total Adj. Sales Price : 44,279,655
Total Assessed Value : 30,791,466
Avg. Adj. Sales Price : 1,029,759
Avg. Assessed Value : 716,081

MEDIAN : 70
WGT. MEAN : 70
MEAN : 73
COD : 19.98
PRD : 105.62

COV : 25.95
STD : 19.06
Avg. Abs. Dev : 14.08
MAX Sales Ratio : 126.15
MIN Sales Ratio : 38.53

95% Median C.I. : 66.91 to 80.39
95% Wgt. Mean C.I. : 60.08 to 79.00
95% Mean C.I. : 67.75 to 79.15

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	6	84.79	82.31	70.90	20.60	116.09	43.81	107.38	43.81 to 107.38	1,212,368	859,517	
01-JAN-23 To 31-MAR-23	5	70.19	71.32	69.88	05.37	102.06	63.66	80.43	N/A	1,267,278	885,627	
01-APR-23 To 30-JUN-23	1	81.81	81.81	81.81	00.00	100.00	81.81	81.81	N/A	430,000	351,765	
01-JUL-23 To 30-SEP-23	3	93.79	92.01	91.92	06.61	100.10	81.81	100.42	N/A	446,113	410,068	
01-OCT-23 To 31-DEC-23	5	45.72	49.84	44.82	21.33	111.20	38.53	78.45	N/A	1,717,629	769,920	
01-JAN-24 To 31-MAR-24												
01-APR-24 To 30-JUN-24	1	69.60	69.60	69.60	00.00	100.00	69.60	69.60	N/A	672,500	468,029	
01-JUL-24 To 30-SEP-24	1	68.16	68.16	68.16	00.00	100.00	68.16	68.16	N/A	573,000	390,562	
01-OCT-24 To 31-DEC-24	11	68.02	77.75	81.72	23.21	95.14	55.36	126.15	58.85 to 112.59	1,049,710	857,834	
01-JAN-25 To 31-MAR-25	3	65.38	67.40	65.62	06.01	102.71	62.52	74.30	N/A	868,067	569,605	
01-APR-25 To 30-JUN-25	6	74.31	72.19	77.26	15.35	93.44	49.38	90.93	49.38 to 90.93	726,708	561,481	
01-JUL-25 To 30-SEP-25	1	72.36	72.36	72.36	00.00	100.00	72.36	72.36	N/A	555,808	402,197	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	15	80.43	80.55	72.61	15.45	110.94	43.81	107.38	70.19 to 93.79	1,025,262	744,481	
01-OCT-23 To 30-SEP-24	7	47.66	55.28	47.88	27.91	115.46	38.53	78.45	38.53 to 78.45	1,404,807	672,599	
01-OCT-24 To 30-SEP-25	21	70.46	74.43	78.23	17.80	95.14	49.38	126.15	62.52 to 81.70	907,956	710,289	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	14	71.20	68.83	59.07	21.49	116.52	38.53	100.42	45.72 to 81.81	1,192,348	704,265	
01-JAN-24 To 31-DEC-24	13	68.16	76.39	80.48	19.78	94.92	55.36	126.15	59.19 to 85.04	984,024	791,905	
<u>ALL</u>	43	70.46	73.45	69.54	19.98	105.62	38.53	126.15	66.91 to 80.39	1,029,759	716,081	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
44	6	72.86	74.62	71.77	21.56	103.97	55.36	102.77	55.36 to 102.77	713,967	512,424	
50	37	70.46	73.26	69.30	19.60	105.71	38.53	126.15	68.02 to 78.45	1,080,969	749,106	
<u>ALL</u>	43	70.46	73.45	69.54	19.98	105.62	38.53	126.15	66.91 to 80.39	1,029,759	716,081	

74 Richardson
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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 WGT. MEAN : 70
 MEAN : 73
 COD : 19.98
 PRD : 105.62

COV : 25.95
 STD : 19.06
 Avg. Abs. Dev : 14.08
 MAX Sales Ratio : 126.15
 MIN Sales Ratio : 38.53

95% Median C.I. : 66.91 to 80.39
 95% Wgt. Mean C.I. : 60.08 to 79.00
 95% Mean C.I. : 67.75 to 79.15

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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	9	72.36	72.91	65.57	11.76	111.19	45.72	93.79	65.38 to 81.70	1,071,315	702,425
50	9	72.36	72.91	65.57	11.76	111.19	45.72	93.79	65.38 to 81.70	1,071,315	702,425
_____Grass_____											
County	4	54.29	62.55	57.44	33.95	108.90	38.85	102.77	N/A	341,250	196,002
44	1	102.77	102.77	102.77	00.00	100.00	102.77	102.77	N/A	236,000	242,543
50	3	49.38	49.14	47.96	13.73	102.46	38.85	59.19	N/A	376,333	180,488
_____ALL_____	43	70.46	73.45	69.54	19.98	105.62	38.53	126.15	66.91 to 80.39	1,029,759	716,081

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	20	71.26	71.51	62.87	15.38	113.74	38.53	100.42	68.16 to 80.39	1,229,784	773,209
50	20	71.26	71.51	62.87	15.38	113.74	38.53	100.42	68.16 to 80.39	1,229,784	773,209
_____Grass_____											
County	6	60.86	65.98	67.39	27.67	97.91	38.85	102.77	38.85 to 102.77	618,342	416,703
44	3	83.19	82.83	75.89	16.13	109.14	62.52	102.77	N/A	860,351	652,918
50	3	49.38	49.14	47.96	13.73	102.46	38.85	59.19	N/A	376,333	180,488
_____ALL_____	43	70.46	73.45	69.54	19.98	105.62	38.53	126.15	66.91 to 80.39	1,029,759	716,081

Richardson County 2026 Average Acre Value Comparison

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

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Richardson	44	5,293	5,200	4,850	4,750	4,325	3,875	2,825	2,825	4,193
Nemaha	1	7,170	7,170	5,975	5,315	5,175	5,663	3,715	3,450	5,776
Pawnee	1	4,265	4,210	3,852	3,875	3,365	2,925	2,770	2,770	3,371
Richardson	50	7,676	7,509	7,040	6,935	6,250	5,570	4,100	4,100	6,140
Nemaha	1	7,170	7,170	5,975	5,315	5,175	5,663	3,715	3,450	5,776

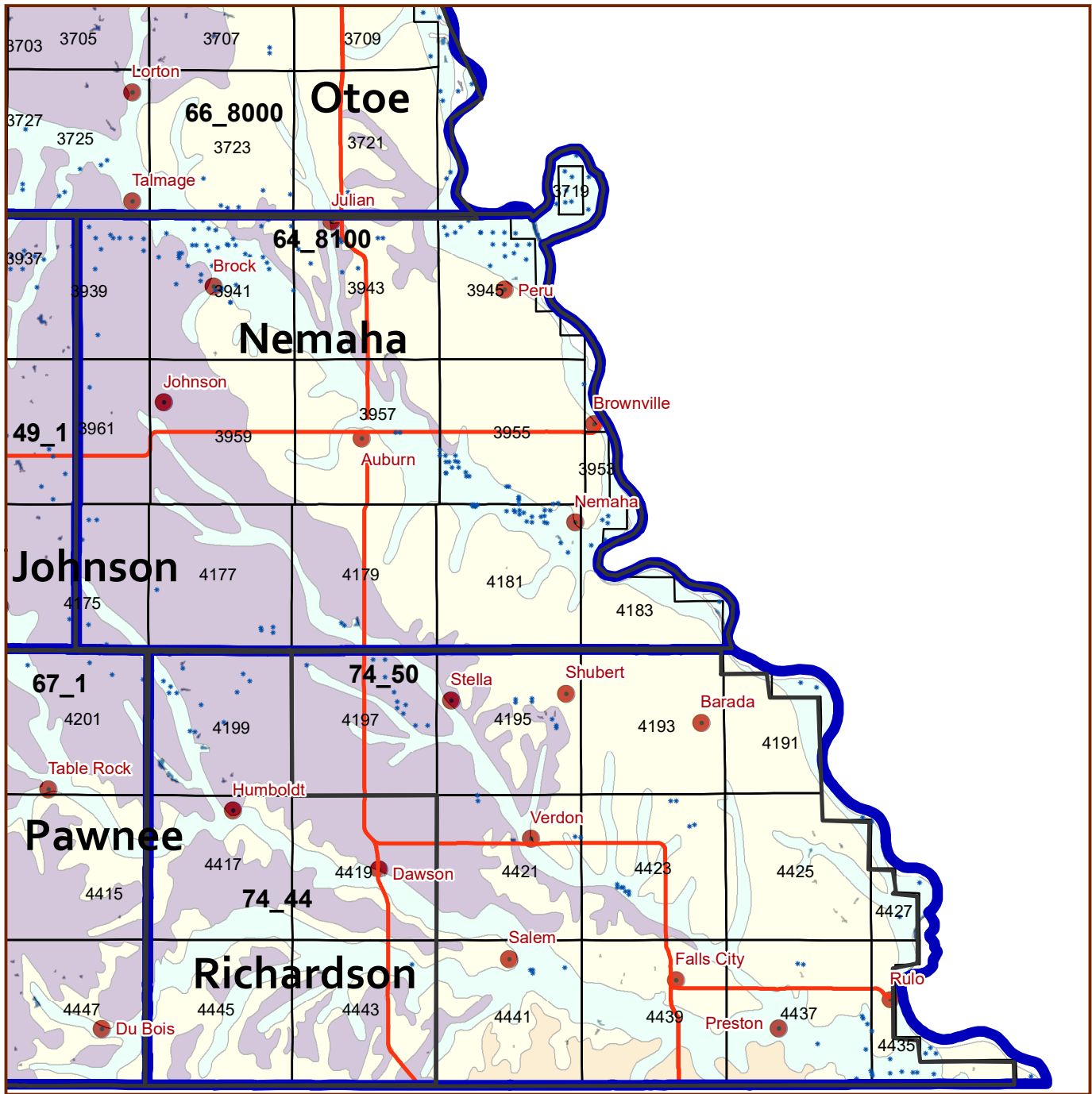
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Richardson	44	2,149	2,025	2,025	n/a	2,020	1,900	n/a	1,715	2,106
Nemaha	1	3,160	3,160	2,525	n/a	2,525	2,525	n/a	2,525	3,066
Pawnee	1	2,692	2,691	2,661	n/a	2,580	2,502	n/a	2,345	2,673
Richardson	50	2,573	2,310	2,310	n/a	2,310	2,310	n/a	2,205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

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

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

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

RICHARDSON COUNTY



Legend

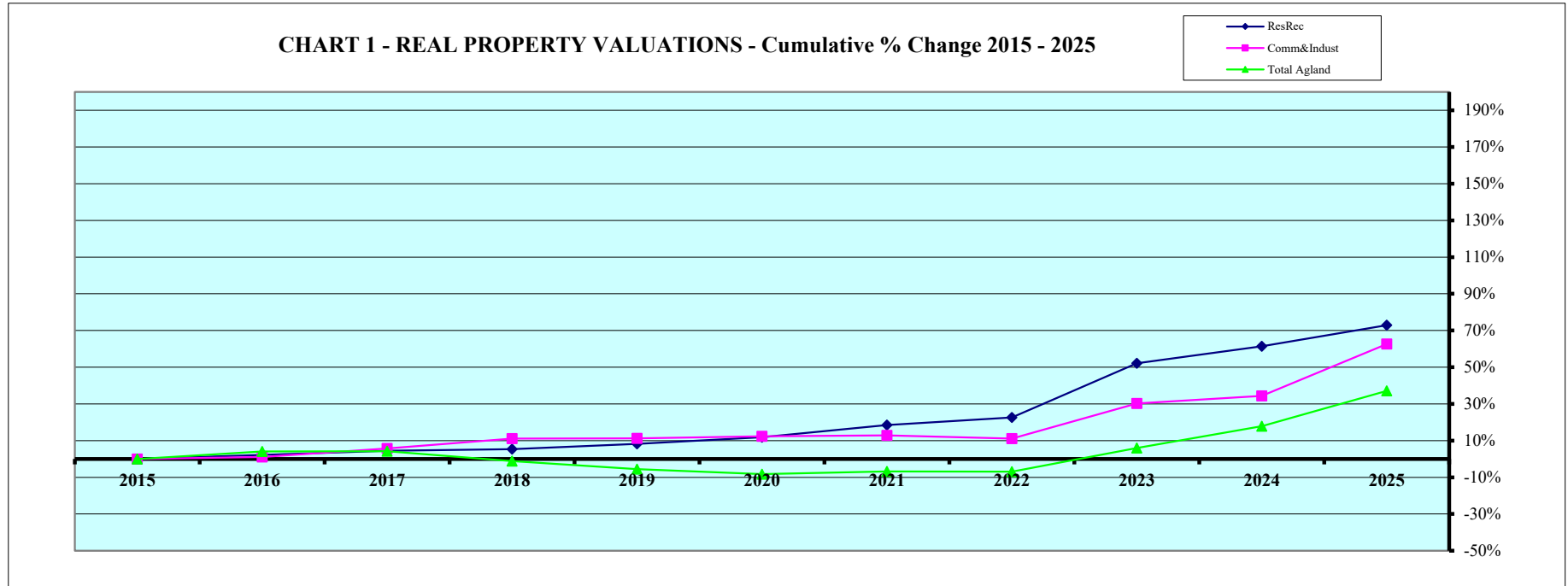
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	178,555,913	-	-	-	34,786,495	-	-	-	1,028,239,794	-	-	-
2016	182,618,043	4,062,130	2.27%	2.27%	35,160,406	373,911	1.07%	1.07%	1,070,732,923	42,493,129	4.13%	4.13%
2017	186,596,204	3,978,161	2.18%	4.50%	36,790,601	1,630,195	4.64%	5.76%	1,071,110,002	377,079	0.04%	4.17%
2018	188,169,261	1,573,057	0.84%	5.38%	38,633,615	1,843,014	5.01%	11.06%	1,016,203,278	-54,906,724	-5.13%	-1.17%
2019	193,169,194	4,999,933	2.66%	8.18%	38,704,363	70,748	0.18%	11.26%	970,957,777	-45,245,501	-4.45%	-5.57%
2020	199,731,899	6,562,705	3.40%	11.86%	39,073,138	368,775	0.95%	12.32%	943,398,206	-27,559,571	-2.84%	-8.25%
2021	211,523,727	11,791,828	5.90%	18.46%	39,266,534	193,396	0.49%	12.88%	958,148,032	14,749,826	1.56%	-6.82%
2022	218,996,719	7,472,992	3.53%	22.65%	38,648,777	-617,757	-1.57%	11.10%	957,661,140	-486,892	-0.05%	-6.86%
2023	271,666,616	52,669,897	24.05%	52.15%	45,293,659	6,644,882	17.19%	30.20%	1,090,199,554	132,538,414	13.84%	6.03%
2024	288,080,341	16,413,725	6.04%	61.34%	46,761,017	1,467,358	3.24%	34.42%	1,211,870,007	121,670,453	11.16%	17.86%
2025	308,693,988	20,613,647	7.16%	72.88%	56,564,502	9,803,485	20.97%	62.60%	1,409,696,812	197,826,805	16.32%	37.10%

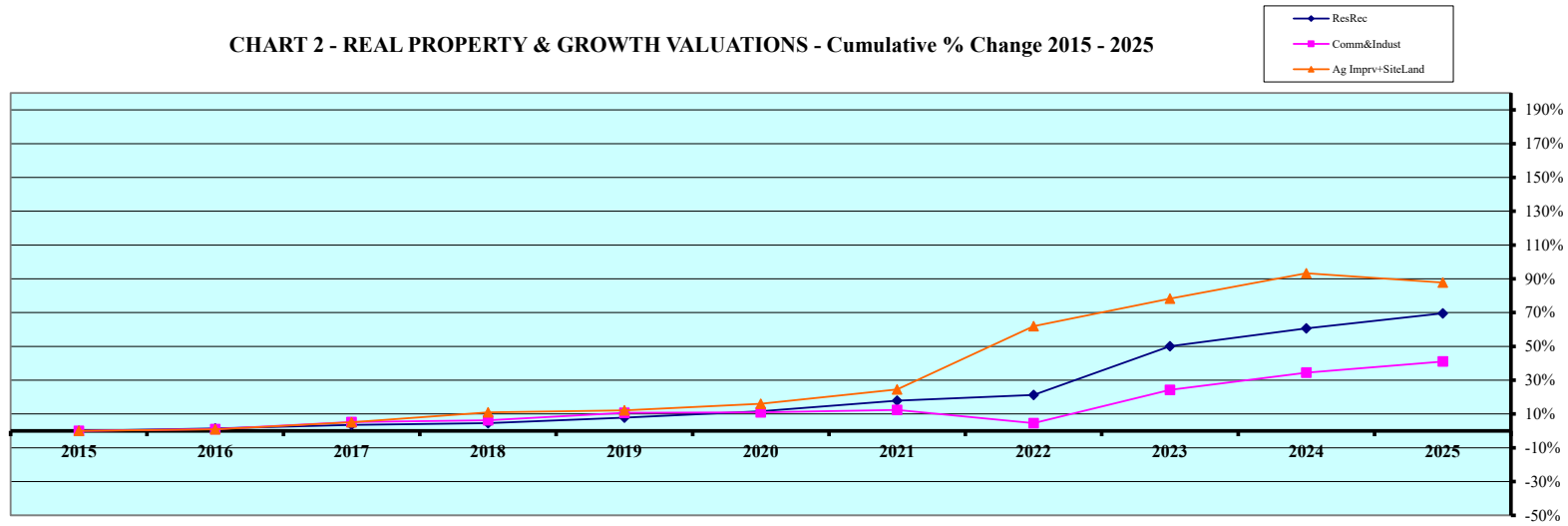
Rate Annual %chg: Residential & Recreational **5.63%** Commercial & Industrial **4.98%** Agricultural Land **3.21%**

Cnty# **74**
County **RICHARDSON**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	178,555,913	1,703,746	0.95%	176,852,167	--	--	34,786,495	1,053,315	3.03%	33,733,180	--	--
2016	182,618,043	1,498,096	0.82%	181,119,947	1.44%	1.44%	35,160,406	8,268	0.02%	35,152,138	1.05%	1.05%
2017	186,596,204	1,826,008	0.98%	184,770,196	1.18%	3.48%	36,790,601	181,961	0.49%	36,608,640	4.12%	5.24%
2018	188,169,261	1,503,132	0.80%	186,666,129	0.04%	4.54%	38,633,615	1,677,587	4.34%	36,956,028	0.45%	6.24%
2019	193,169,194	619,413	0.32%	192,549,781	2.33%	7.84%	38,704,363	203,272	0.53%	38,501,091	-0.34%	10.68%
2020	199,731,899	501,241	0.25%	199,230,658	3.14%	11.58%	39,073,138	474,966	1.22%	38,598,172	-0.27%	10.96%
2021	211,523,727	1,026,424	0.49%	210,497,303	5.39%	17.89%	39,266,534	161,696	0.41%	39,104,838	0.08%	12.41%
2022	218,996,719	2,450,256	1.12%	216,546,463	2.37%	21.28%	38,648,777	2,255,971	5.84%	36,392,806	-7.32%	4.62%
2023	271,666,616	3,769,205	1.39%	267,897,411	22.33%	50.04%	45,293,659	2,056,410	4.54%	43,237,249	11.87%	24.29%
2024	288,080,341	1,299,959	0.45%	286,780,382	5.56%	60.61%	46,761,017	13,560	0.03%	46,747,457	3.21%	34.38%
2025	308,693,988	5,894,314	1.91%	302,799,674	5.11%	69.58%	56,564,502	7,502,740	13.26%	49,061,762	4.92%	41.04%
Rate Ann%chg	5.63%	Resid & Recreat w/o growth				4.89%	C & I w/o growth				1.78%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	31,237,544	25,644,484	56,882,028	1,342,483	2.36%	55,539,545	--	--
2016	34,656,294	25,720,326	60,376,620	2,944,033	4.88%	57,432,587	0.97%	0.97%
2017	36,348,612	26,665,285	63,013,897	3,237,574	5.14%	59,776,323	-0.99%	5.09%
2018	37,435,841	26,582,657	64,018,498	882,496	1.38%	63,136,002	0.19%	10.99%
2019	38,031,817	26,933,466	64,965,283	1,163,066	1.79%	63,802,217	-0.34%	12.17%
2020	33,217,443	33,870,325	67,087,768	1,057,902	1.58%	66,029,866	1.64%	16.08%
2021	37,285,000	35,185,913	72,470,913	1,619,698	2.23%	70,851,215	5.61%	24.56%
2022	52,932,361	43,626,775	96,559,136	4,427,634	4.59%	92,131,502	27.13%	61.97%
2023	50,102,215	54,191,781	104,293,996	2,920,655	2.80%	101,373,341	4.99%	78.22%
2024	49,942,586	60,581,922	110,524,508	574,720	0.52%	109,949,788	5.42%	93.29%
2025	51,609,274	62,794,639	114,403,913	7,596,858	6.64%	106,807,055	-3.36%	87.77%
Rate Ann%chg	5.15%	9.37%	7.24%	Ag Imprv+Site w/o growth			4.13%	

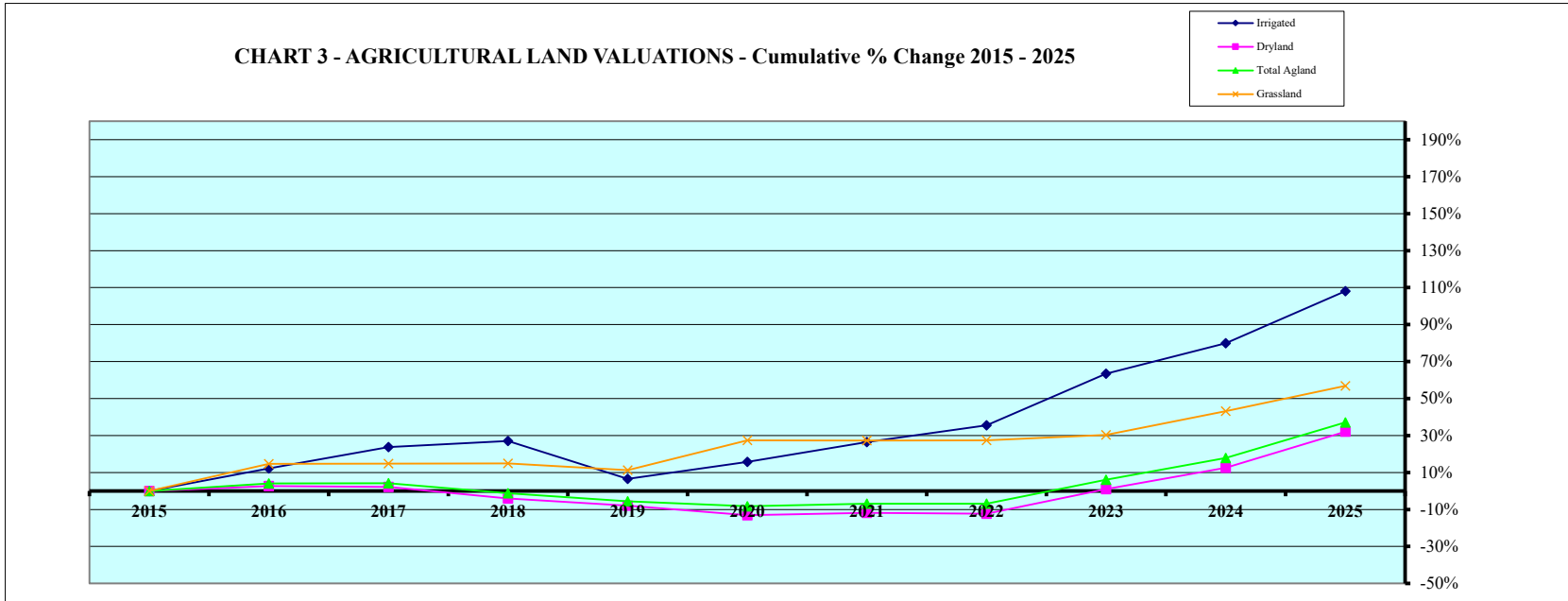
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 74
County RICHARDSON

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	36,257,952	-	-	-	894,425,683	-	-	-	96,620,192	-	-	-
2016	40,687,176	4,429,224	12.22%	12.22%	918,310,386	23,884,703	2.67%	2.67%	110,753,735	14,133,543	14.63%	14.63%
2017	44,865,444	4,178,268	10.27%	23.74%	914,363,379	-3,947,007	-0.43%	2.23%	110,891,797	138,062	0.12%	14.77%
2018	46,069,694	1,204,250	2.68%	27.06%	858,081,454	-56,281,925	-6.16%	-4.06%	111,058,446	166,649	0.15%	14.94%
2019	38,624,633	-7,445,061	-16.16%	6.53%	823,849,725	-34,231,729	-3.99%	-7.89%	107,488,928	-3,569,518	-3.21%	11.25%
2020	41,964,058	3,339,425	8.65%	15.74%	777,334,754	-46,514,971	-5.65%	-13.09%	123,032,879	15,543,951	14.46%	27.34%
2021	45,841,494	3,877,436	9.24%	26.43%	788,293,119	10,958,365	1.41%	-11.87%	122,939,079	-93,800	-0.08%	27.24%
2022	49,130,864	3,289,370	7.18%	35.50%	784,421,900	-3,871,219	-0.49%	-12.30%	123,033,916	94,837	0.08%	27.34%
2023	59,240,329	10,109,465	20.58%	63.39%	903,972,578	119,550,678	15.24%	1.07%	125,913,140	2,879,224	2.34%	30.32%
2024	65,217,077	5,976,748	10.09%	79.87%	1,006,743,512	102,770,934	11.37%	12.56%	138,302,734	12,389,594	9.84%	43.14%
2025	75,442,304	10,225,227	15.68%	108.07%	1,181,112,906	174,369,394	17.32%	32.05%	151,543,756	13,241,022	9.57%	56.84%

Rate Ann.%chg: Irrigated **7.60%** Dryland **2.82%** Grassland **4.60%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	925,967	-	-	-	10,000	-	-	-	1,028,239,794	-	-	-
2016	971,626	45,659	4.93%	4.93%	10,000	0	0.00%	0.00%	1,070,732,923	42,493,129	4.13%	4.13%
2017	979,382	7,756	0.80%	5.77%	10,000	0	0.00%	0.00%	1,071,110,002	377,079	0.04%	4.17%
2018	983,684	4,302	0.44%	6.23%	10,000	0	0.00%	0.00%	1,016,203,278	-54,906,724	-5.13%	-1.17%
2019	984,491	807	0.08%	6.32%	10,000	0	0.00%	0.00%	970,957,777	-45,245,501	-4.45%	-5.57%
2020	1,066,515	82,024	8.33%	15.18%	0	-10,000	-100.00%	-100.00%	943,398,206	-27,559,571	-2.84%	-8.25%
2021	1,074,340	7,825	0.73%	16.02%	0	0	-	-100.00%	958,148,032	14,749,826	1.56%	-6.82%
2022	1,074,460	120	0.01%	16.04%	0	0	-	-100.00%	957,661,140	-486,892	-0.05%	-6.86%
2023	1,073,507	-953	-0.09%	15.93%	0	0	-	-100.00%	1,090,199,554	132,538,414	13.84%	6.03%
2024	1,606,684	533,177	49.67%	73.51%	0	0	-	-100.00%	1,211,870,007	121,670,453	11.16%	17.86%
2025	1,597,846	-8,838	-0.55%	72.56%	0	0	-	-100.00%	1,409,696,812	197,826,805	16.32%	37.10%

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County **RICHARDSON**

Rate Ann.%chg: Total Agric Land **3.21%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	36,257,952	7,892	4,594			895,007,250	227,809	3,929			96,511,292	78,990	1,222		
2016	40,687,176	8,615	4,723	2.81%	2.81%	918,453,238	226,962	4,047	3.00%	3.00%	111,128,568	78,838	1,410	15.37%	15.37%
2017	44,865,444	9,459	4,743	0.43%	3.25%	914,550,236	226,024	4,046	-0.01%	2.99%	110,751,463	78,589	1,409	-0.02%	15.34%
2018	46,069,694	9,603	4,798	1.14%	4.43%	857,893,504	225,696	3,801	-6.06%	-3.25%	111,089,692	78,704	1,411	0.16%	15.52%
2019	45,444,814	9,635	4,717	-1.69%	2.67%	841,228,721	225,705	3,727	-1.95%	-5.13%	107,410,074	78,635	1,366	-3.23%	11.80%
2020	41,964,058	10,154	4,133	-12.38%	-10.05%	778,464,505	222,822	3,494	-6.26%	-11.07%	122,417,482	81,251	1,507	10.30%	23.31%
2021	46,441,084	10,287	4,515	9.25%	-1.73%	788,863,004	222,457	3,546	1.50%	-9.74%	122,908,792	81,477	1,508	0.12%	23.46%
2022	50,450,006	11,238	4,489	-0.56%	-2.28%	784,841,617	221,413	3,545	-0.04%	-9.78%	123,034,526	81,482	1,510	0.10%	23.58%
2023	59,240,329	11,418	5,188	15.57%	12.93%	904,771,479	221,224	4,090	15.38%	4.10%	125,334,166	81,233	1,543	2.18%	26.28%
2024	65,217,077	11,311	5,766	11.13%	25.51%	1,007,048,958	221,218	4,552	11.31%	15.87%	138,455,759	81,421	1,700	10.21%	39.18%
2025	75,442,304	11,311	6,670	15.68%	45.19%	1,181,394,886	221,168	5,342	17.34%	35.96%	151,534,900	81,184	1,867	9.77%	52.77%

Rate Annual %chg Average Value/Acre: 7.60%

2.82%

4.61%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	909,321	9,100	100			119,790	1,099	109			1,028,805,605	324,890	3,167		
2016	935,734	9,364	100	0.00%	0.00%	122,467	1,126	109	-0.20%	-0.20%	1,071,327,183	324,904	3,297	4.13%	4.13%
2017	975,985	9,767	100	0.00%	0.01%	123,387	1,135	109	-0.07%	-0.26%	1,071,266,515	324,973	3,296	-0.03%	4.10%
2018	982,072	9,827	100	0.00%	0.01%	123,387	1,135	109	0.00%	-0.26%	1,016,158,349	324,965	3,127	-5.14%	-1.25%
2019	984,491	9,852	100	0.00%	0.01%	123,387	1,135	109	0.00%	-0.26%	995,191,487	324,962	3,062	-2.06%	-3.29%
2020	985,135	9,858	100	0.00%	0.01%	88,101	782	113	3.61%	3.34%	943,919,281	324,868	2,906	-5.12%	-8.24%
2021	1,074,148	10,741	100	0.07%	0.07%	0	0				959,287,028	324,963	2,952	1.60%	-6.78%
2022	1,074,545	10,745	100	0.00%	0.07%	0	0				959,400,694	324,879	2,953	0.04%	-6.74%
2023	1,075,167	10,752	100	0.00%	0.07%	0	0				1,090,421,141	324,626	3,359	13.74%	6.08%
2024	1,605,817	10,702	150	50.05%	50.16%	0	0				1,212,327,611	324,651	3,734	11.17%	17.92%
2025	1,603,345	10,686	150	0.00%	50.16%	0	0				1,409,975,435	324,348	4,347	16.41%	37.28%

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Rate Annual %chg Average Value/Acre: 3.20%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
7,871	RICHARDSON	66,496,441	23,348,884	72,821,557	307,370,830	48,460,043	8,104,459	1,323,158	1,409,696,812	51,609,274	62,794,639	6,006,400	2,058,032,497
cnty sectorvalue % of total value:		3.23%	1.13%	3.54%	14.94%	2.35%	0.39%	0.06%	68.50%	2.51%	3.05%	0.29%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
21	BARADA	0	2,374	433	648,431	0	0	30,751	0	0	0	0	681,989
0.27%	%sector of county sector		0.01%	0.00%	0.21%			2.32%					0.03%
	%sector of municipality		0.35%	0.06%	95.08%			4.51%					100.00%
148	DAWSON	56,323	788,869	458,423	3,667,927	0	0	662,856	0	0	0	0	5,634,398
1.88%	%sector of county sector	0.08%	3.38%	0.63%	1.19%			50.10%					0.27%
	%sector of municipality	1.00%	14.00%	8.14%	65.10%			11.76%					100.00%
4,133	FALLS CITY	8,970,413	2,683,544	3,227,573	151,740,837	0	24,730	35,055,452	8,014,691	406,396	94,227	0	210,217,863
52.51%	%sector of county sector	13.49%	11.49%	4.43%	49.37%		0.31%	2649.38%	0.57%	0.79%	0.15%		10.21%
	%sector of municipality	4.27%	1.28%	1.54%	72.18%		0.01%	16.68%	3.81%	0.19%	0.04%		100.00%
800	HUMBOLDT	461,251	1,081,552	1,560,094	22,899,716	0	0	4,228,151	89,768	194,854	12,900	0	30,528,286
10.16%	%sector of county sector	0.69%	4.63%	2.14%	7.45%			319.55%	0.01%	0.38%	0.02%		1.48%
	%sector of municipality	1.51%	3.54%	5.11%	75.01%			13.85%	0.29%	0.64%	0.04%		100.00%
145	RULO	26,273	317,433	1,258,795	6,019,451	220	0	928,068	0	93,918	7,085	0	8,651,243
1.84%	%sector of county sector	0.04%	1.36%	1.73%	1.96%	0.00%		70.14%		0.18%	0.01%		0.42%
	%sector of municipality	0.30%	3.67%	14.55%	69.58%	0.00%		10.73%		1.09%	0.08%		100.00%
83	SALEM	1,079,985	56,178	10,246	2,691,497	0	0	106,973	0	73,894	0	0	4,018,773
1.05%	%sector of county sector	1.62%	0.24%	0.01%	0.88%			8.08%		0.14%			0.20%
	%sector of municipality	26.87%	1.40%	0.25%	66.97%			2.66%		1.84%			100.00%
163	SHUBERT	340	37,697	6,875	4,445,981	0	0	256,551	0	28,008	174,720	0	4,950,172
2.07%	%sector of county sector	0.00%	0.16%	0.01%	1.45%			19.39%		0.05%	0.28%		0.24%
	%sector of municipality	0.01%	0.76%	0.14%	89.81%			5.18%		0.57%	3.53%		100.00%
145	STELLA	1,616,650	132,543	400,711	3,886,424	0	0	803,373	0	0	0	0	6,839,701
1.84%	%sector of county sector	2.43%	0.57%	0.55%	1.26%			60.72%					0.33%
	%sector of municipality	23.64%	1.94%	5.86%	56.82%			11.75%					100.00%
164	VERDON	1,077,220	150,270	696,447	4,384,136	0	0	540,518	0	0	0	0	6,848,591
2.08%	%sector of county sector	1.62%	0.64%	0.96%	1.43%			40.85%					0.33%
	%sector of municipality	15.73%	2.19%	10.17%	64.02%			7.89%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
5,803	Total Municipalities	13,288,456	5,250,461	7,619,598	200,384,407	220	24,730	42,612,726	8,104,459	797,070	288,932	0	278,371,025
73.72%	%all municip.sectors of cnty	19.98%	22.49%	10.46%	65.19%	0.00%	0.31%	3220.53%	0.57%	1.54%	0.46%		13.53%

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Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 9,040	Value : 2,003,662,544	Growth 7,601,899	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	705	3,899,394	12	98,100	52	1,399,978	769	5,397,472	
02. Res Improve Land	2,906	14,206,073	72	3,135,140	488	20,078,937	3,466	37,420,150	
03. Res Improvements	2,932	207,190,175	74	10,478,395	503	82,296,125	3,509	299,964,695	
04. Res Total	3,637	225,295,642	86	13,711,635	555	103,775,040	4,278	342,782,317	1,495,366
% of Res Total	85.02	65.73	2.01	4.00	12.97	30.27	47.32	17.11	19.67
05. Com UnImp Land	115	954,176	18	367,754	13	105,586	146	1,427,516	
06. Com Improve Land	407	3,159,953	24	1,317,402	12	427,442	443	4,904,797	
07. Com Improvements	410	33,821,401	23	4,644,655	17	3,275,575	450	41,741,631	
08. Com Total	525	37,935,530	41	6,329,811	30	3,808,603	596	48,073,944	1,053,880
% of Com Total	88.09	78.91	6.88	13.17	5.03	7.92	6.59	2.40	13.86
09. Ind UnImp Land	2	54,738	10	1,071,172	0	0	12	1,125,910	
10. Ind Improve Land	3	118,635	5	574,243	0	0	8	692,878	
11. Ind Improvements	3	1,352,405	5	4,933,266	0	0	8	6,285,671	
12. Ind Total	5	1,525,778	15	6,578,681	0	0	20	8,104,459	0
% of Ind Total	25.00	18.83	75.00	81.17	0.00	0.00	0.22	0.40	0.00
13. Rec UnImp Land	0	0	4	166,370	6	499,246	10	665,616	
14. Rec Improve Land	0	0	2	121,926	1	326,580	3	448,506	
15. Rec Improvements	1	220	2	79,250	1	34,805	4	114,275	
16. Rec Total	1	220	6	367,546	7	860,631	14	1,228,397	0
% of Rec Total	7.14	0.02	42.86	29.92	50.00	70.06	0.15	0.06	0.00
Res & Rec Total	3,638	225,295,862	92	14,079,181	562	104,635,671	4,292	344,010,714	1,495,366
% of Res & Rec Total	84.76	65.49	2.14	4.09	13.09	30.42	47.48	17.17	19.67
Com & Ind Total	530	39,461,308	56	12,908,492	30	3,808,603	616	56,178,403	1,053,880
% of Com & Ind Total	86.04	70.24	9.09	22.98	4.87	6.78	6.81	2.80	13.86
17. Taxable Total	4,168	264,757,170	148	26,987,673	592	108,444,274	4,908	400,189,117	2,549,246
% of Taxable Total	84.92	66.16	3.02	6.74	12.06	27.10	54.29	19.97	33.53

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	12	208,334	2,185,155	3	403,721	5,234,186
20. Industrial	0	0	0	1	675,216	927,209
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	15	612,055	7,419,341
20. Industrial	0	0	0	1	675,216	927,209
21. Other	0	0	0	0	0	0
22. Total Sch II				16	1,287,271	8,346,550

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	150	3,732,490	150	3,732,490	0
24. Non-Producing	1	0	0	0	3	0	4	0	0
25. Total	1	0	0	0	153	3,732,490	154	3,732,490	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	434	94	351	879

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	663,784	349	93,282,836	2,588	926,398,892	2,952	1,020,345,512
28. Ag-Improved Land	1	47,973	119	49,631,110	889	437,964,052	1,009	487,643,135
29. Ag Improvements	3	29,354	119	9,045,173	904	82,677,763	1,026	91,752,290

30. Ag Total				3,978	1,599,740,937
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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	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	59	0.00	5,719,642	
34. HomeSite Total							
35. FarmSite UnImp Land	2	5.30	22,900	20	33.33	437,550	
36. FarmSite Improv Land	1	0.58	5,750	99	249.29	3,265,860	
37. FarmSite Improvements	3	0.00	29,354	113	0.00	3,325,531	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	275	433.68	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	432	0.00	46,389,581	491	0.00	52,109,223	154,868
34. HomeSite Total				491	0.00	52,109,223	
35. FarmSite UnImp Land	188	264.58	3,574,330	210	303.21	4,034,780	
36. FarmSite Improv Land	776	1,968.55	26,483,136	876	2,218.42	29,754,746	
37. FarmSite Improvements	865	0.00	36,288,182	981	0.00	39,643,067	4,897,785
38. FarmSite Total				1,191	2,521.63	73,432,593	
39. Road & Ditches	2,553	5,014.67	0	2,828	5,448.35	0	
40. Other- Non Ag Use	38	2,051.12	2,141,089	38	2,051.12	2,141,089	
41. Total Section VI				1,682	10,021.10	127,682,905	5,052,653

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	21	871.98	1,959,850	21	871.98	1,959,850

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 44

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	502.55	18.46%	3,015,300	21.24%	6,000.00
46. 1A	69.77	2.56%	411,643	2.90%	5,900.00
47. 2A1	437.28	16.06%	2,339,470	16.48%	5,350.05
48. 2A	508.69	18.68%	2,721,504	19.17%	5,350.02
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	906.99	33.31%	4,625,649	32.58%	5,100.00
51. 4A1	289.54	10.63%	1,056,829	7.44%	3,650.03
52. 4A	8.16	0.30%	28,560	0.20%	3,500.00
53. Total	2,722.98	100.00%	14,198,955	100.00%	5,214.49
Dry					
54. 1D1	6,510.97	10.50%	34,448,992	13.25%	5,290.92
55. 1D	4,779.00	7.71%	24,825,701	9.55%	5,194.75
56. 2D1	5,637.20	9.09%	27,304,989	10.50%	4,843.71
57. 2D	117.02	0.19%	555,848	0.21%	4,750.03
58. 3D1	5,730.05	9.24%	24,782,496	9.53%	4,325.01
59. 3D	35,475.76	57.20%	137,438,553	52.86%	3,874.15
60. 4D1	2,416.06	3.90%	6,825,432	2.63%	2,825.03
61. 4D	1,351.51	2.18%	3,817,554	1.47%	2,824.66
62. Total	62,017.57	100.00%	259,999,565	100.00%	4,192.35
Grass					
63. 1G1	17,659.01	45.08%	37,120,001	48.80%	2,102.04
64. 1G	1,296.27	3.31%	1,626,374	2.14%	1,254.66
65. 2G1	3,655.06	9.33%	7,027,779	9.24%	1,922.75
66. 2G	468.96	1.20%	468,955	0.62%	999.99
67. 3G1	10,641.40	27.17%	23,630,717	31.06%	2,220.64
68. 3G	61.51	0.16%	74,520	0.10%	1,211.51
69. 4G1	1,707.63	4.36%	2,434,532	3.20%	1,425.68
70. 4G	3,679.89	9.39%	3,687,482	4.85%	1,002.06
71. Total	39,169.73	100.00%	76,070,360	100.00%	1,942.07
Irrigated Total					
	2,722.98	2.55%	14,198,955	4.05%	5,214.49
Dry Total					
	62,017.57	58.18%	259,999,565	74.14%	4,192.35
Grass Total					
	39,169.73	36.75%	76,070,360	21.69%	1,942.07
72. Waste	2,684.86	2.52%	402,799	0.11%	150.03
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1,277.94	1.20%	923,475	0.26%	722.63
75. Market Area Total	106,595.14	100.00%	350,671,679	100.00%	3,289.75

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 50

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	874.01	10.44%	7,608,260	12.18%	8,705.00
46. 1A	212.54	2.54%	1,807,652	2.89%	8,505.00
47. 2A1	2,683.47	32.07%	20,869,345	33.42%	7,777.00
48. 2A	2,597.99	31.05%	20,204,538	32.36%	7,776.99
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	652.85	7.80%	4,813,483	7.71%	7,373.03
51. 4A1	1,339.00	16.00%	7,099,366	11.37%	5,301.99
52. 4A	8.15	0.10%	41,982	0.07%	5,151.17
53. Total	8,368.01	100.00%	62,444,626	100.00%	7,462.30
Dry					
54. 1D1	10,918.83	6.92%	83,812,951	8.65%	7,676.00
55. 1D	28,383.20	17.98%	213,137,129	22.00%	7,509.27
56. 2D1	14,512.50	9.20%	102,167,277	10.54%	7,039.95
57. 2D	6,696.50	4.24%	46,440,237	4.79%	6,935.00
58. 3D1	7,643.50	4.84%	47,771,972	4.93%	6,250.01
59. 3D	73,473.97	46.56%	409,220,851	42.23%	5,569.60
60. 4D1	6,620.76	4.20%	27,145,124	2.80%	4,100.00
61. 4D	9,567.52	6.06%	39,225,122	4.05%	4,099.82
62. Total	157,816.78	100.00%	968,920,663	100.00%	6,139.53
Grass					
63. 1G1	20,147.01	42.10%	48,779,103	54.50%	2,421.16
64. 1G	2,832.76	5.92%	3,631,188	4.06%	1,281.86
65. 2G1	4,446.57	9.29%	8,329,996	9.31%	1,873.35
66. 2G	564.05	1.18%	564,054	0.63%	1,000.01
67. 3G1	5,096.96	10.65%	11,759,357	13.14%	2,307.13
68. 3G	1,560.82	3.26%	1,587,555	1.77%	1,017.13
69. 4G1	3,506.94	7.33%	5,119,498	5.72%	1,459.82
70. 4G	9,697.04	20.26%	9,724,658	10.87%	1,002.85
71. Total	47,852.15	100.00%	89,495,409	100.00%	1,870.25
Irrigated Total					
	8,368.01	3.85%	62,444,626	5.57%	7,462.30
Dry Total					
	157,816.78	72.55%	968,920,663	86.40%	6,139.53
Grass Total					
	47,852.15	22.00%	89,495,409	7.98%	1,870.25
72. Waste	3,502.84	1.61%	525,655	0.05%	150.07
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	2,068.60	0.95%	4,332,940	0.39%	2,094.62
75. Market Area Total	217,539.78	100.00%	1,121,386,353	100.00%	5,154.86

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	783.13	5,280,484	10,307.86	71,363,097	11,090.99	76,643,581
77. Dry Land	152.93	643,080	20,533.31	119,628,082	199,148.11	1,108,649,066	219,834.35	1,228,920,228
78. Grass	29.07	39,657	7,503.02	14,205,892	79,489.79	151,320,220	87,021.88	165,565,769
79. Waste	2.47	370	640.76	96,078	5,544.47	832,006	6,187.70	928,454
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	155.81	273,605	33.88	35,320	3,156.85	4,947,490	3,346.54	5,256,415
82. Total	184.47	683,107	29,460.22	139,210,536	294,490.23	1,332,164,389	324,134.92	1,472,058,032

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	11,090.99	3.42%	76,643,581	5.21%	6,910.44
Dry Land	219,834.35	67.82%	1,228,920,228	83.48%	5,590.21
Grass	87,021.88	26.85%	165,565,769	11.25%	1,902.58
Waste	6,187.70	1.91%	928,454	0.06%	150.05
Other	0.00	0.00%	0	0.00%	0.00
Exempt	3,346.54	1.03%	5,256,415	0.36%	1,570.70
Total	324,134.92	100.00%	1,472,058,032	100.00%	4,541.50

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 Acreage	3	122,210	82	3,248,473	82	12,814,341	85	16,185,024	0
83.2 Barada	14	78,559	18	106,630	19	422,502	33	607,691	0
83.3 Dawson	39	190,873	86	432,883	86	2,663,217	125	3,286,973	0
83.4 Falls City	226	1,200,134	1,864	8,932,708	1,880	165,900,650	2,106	176,033,492	573,857
83.5 Humboldt	95	604,235	414	1,887,549	416	21,705,562	511	24,197,346	28,860
83.6 Preston	0	0	1	1,200	1	21,025	1	22,225	0
83.7 Rulo	141	770,847	112	618,964	115	4,081,480	256	5,471,291	78,523
83.8 Rural	80	2,070,364	503	20,723,570	518	80,962,060	598	103,755,994	755,876
83.9 Salem	94	607,467	70	403,639	72	1,503,904	166	2,515,010	0
83.10 Shubert	25	110,578	115	514,922	118	3,395,701	143	4,021,201	0
83.11 Stella	35	159,799	101	493,919	102	3,152,902	137	3,806,620	0
83.12 Verdon	27	148,022	103	504,199	104	3,455,626	131	4,107,847	58,250
84 Residential Total	779	6,063,088	3,469	37,868,656	3,513	300,078,970	4,292	344,010,714	1,495,366

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Barada	0	0	2	8,876	2	21,875	2	30,751	0
85.2	Dawson	5	15,220	12	52,326	12	662,410	17	729,956	58,620
85.3	Falls City	77	2,127,338	268	3,752,701	264	36,055,307	341	41,935,346	270,890
85.4	Humboldt	18	83,078	77	380,841	80	3,726,185	98	4,190,104	10,000
85.5	Rulo	18	103,082	11	68,243	12	748,580	30	919,905	0
85.6	Rural	20	156,237	25	1,122,360	30	5,381,540	50	6,660,137	714,370
85.7	Salem	2	2,250	6	22,523	6	82,200	8	106,973	0
85.8	Shubert	8	24,561	12	43,875	12	188,115	20	256,551	0
85.9	Stella	6	26,204	22	77,228	23	715,920	29	819,352	0
85.10	Verdon	4	15,456	16	68,702	17	445,170	21	529,328	0
86	Commercial Total	158	2,553,426	451	5,597,675	458	48,027,302	616	56,178,403	1,053,880

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

Market Area 44

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	15,870.55	66.01%	34,107,044	67.37%	2,149.08
88. 1G	322.68	1.34%	653,437	1.29%	2,025.03
89. 2G1	2,830.54	11.77%	5,731,885	11.32%	2,025.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	4,995.93	20.78%	10,089,453	19.93%	2,019.53
92. 3G	15.69	0.07%	29,811	0.06%	1,900.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	7.71	0.03%	13,222	0.03%	1,714.92
95. Total	24,043.10	100.00%	50,624,852	100.00%	2,105.59
CRP					
96. 1C1	404.79	8.86%	1,629,287	10.94%	4,025.02
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	181.30	3.97%	652,680	4.38%	3,600.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	3,470.66	75.97%	11,366,448	76.34%	3,275.01
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	510.26	11.17%	1,237,389	8.31%	2,425.02
103. 4C	1.60	0.04%	3,680	0.02%	2,300.00
104. Total	4,568.61	100.00%	14,889,484	100.00%	3,259.08
Timber					
105. 1T1	1,383.67	13.11%	1,383,670	13.11%	1,000.00
106. 1T	973.59	9.22%	972,937	9.22%	999.33
107. 2T1	643.22	6.09%	643,214	6.09%	999.99
108. 2T	468.96	4.44%	468,955	4.44%	999.99
109. 3T1	2,174.81	20.60%	2,174,816	20.60%	1,000.00
110. 3T	45.82	0.43%	44,709	0.42%	975.75
111. 4T1	1,197.37	11.34%	1,197,143	11.34%	999.81
112. 4T	3,670.58	34.77%	3,670,580	34.77%	1,000.00
113. Total	10,558.02	100.00%	10,556,024	100.00%	999.81
Grass Total					
	24,043.10	61.38%	50,624,852	66.55%	2,105.59
CRP Total					
	4,568.61	11.66%	14,889,484	19.57%	3,259.08
Timber Total					
	10,558.02	26.95%	10,556,024	13.88%	999.81
114. Market Area Total	39,169.73	100.00%	76,070,360	100.00%	1,942.07

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

Market Area 50

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	17,179.81	81.60%	44,195,466	83.16%	2,572.52
88. 1G	609.47	2.89%	1,407,893	2.65%	2,310.03
89. 2G1	2,049.32	9.73%	4,733,946	8.91%	2,310.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	1,182.52	5.62%	2,731,626	5.14%	2,310.00
92. 3G	20.40	0.10%	47,123	0.09%	2,309.95
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	12.90	0.06%	28,444	0.05%	2,204.96
95. Total	21,054.42	100.00%	53,144,498	100.00%	2,524.15
CRP					
96. 1C1	445.90	12.26%	2,062,315	15.64%	4,625.06
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	380.57	10.47%	1,579,378	11.97%	4,150.03
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	1,893.80	52.08%	7,007,082	53.13%	3,700.01
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	908.48	24.98%	2,521,047	19.11%	2,775.02
103. 4C	7.43	0.20%	19,507	0.15%	2,625.44
104. Total	3,636.18	100.00%	13,189,329	100.00%	3,627.25
Timber					
105. 1T1	2,521.30	10.89%	2,521,322	10.89%	1,000.01
106. 1T	2,223.29	9.60%	2,223,295	9.60%	1,000.00
107. 2T1	2,016.68	8.71%	2,016,672	8.71%	1,000.00
108. 2T	564.05	2.44%	564,054	2.44%	1,000.01
109. 3T1	2,020.64	8.72%	2,020,649	8.72%	1,000.00
110. 3T	1,540.42	6.65%	1,540,432	6.65%	1,000.01
111. 4T1	2,598.46	11.22%	2,598,451	11.22%	1,000.00
112. 4T	9,676.71	41.78%	9,676,707	41.78%	1,000.00
113. Total	23,161.55	100.00%	23,161,582	100.00%	1,000.00
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Grass Total	21,054.42	44.00%	53,144,498	59.38%	2,524.15
CRP Total	3,636.18	7.60%	13,189,329	14.74%	3,627.25
Timber Total	23,161.55	48.40%	23,161,582	25.88%	1,000.00
<hr/>					
114. Market Area Total	47,852.15	100.00%	89,495,409	100.00%	1,870.25

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

74 Richardson

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	307,370,830	342,782,317	35,411,487	11.52%	1,495,366	11.03%
02. Recreational	1,323,158	1,228,397	-94,761	-7.16%	0	-7.16%
03. Ag-Homesite Land, Ag-Res Dwelling	51,609,274	52,109,223	499,949	0.97%	154,868	0.67%
04. Total Residential (sum lines 1-3)	360,303,262	396,119,937	35,816,675	9.94%	1,650,234	9.48%
05. Commercial	48,460,043	48,073,944	-386,099	-0.80%	1,053,880	-2.97%
06. Industrial	8,104,459	8,104,459	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	56,564,502	56,178,403	-386,099	-0.68%	1,053,880	-2.55%
08. Ag-Farmsite Land, Outbuildings	60,844,099	73,432,593	12,588,494	20.69%	4,897,785	12.64%
09. Minerals	6,006,400	3,732,490	-2,273,910	-37.86	0	-37.86%
10. Non Ag Use Land	1,950,540	2,141,089	190,549	9.77%		
11. Total Non-Agland (sum lines 8-10)	68,801,039	79,306,172	10,505,133	15.27%	4,897,785	8.15%
12. Irrigated	75,442,304	76,643,581	1,201,277	1.59%		
13. Dryland	1,181,112,906	1,228,920,228	47,807,322	4.05%		
14. Grassland	151,543,756	165,565,769	14,022,013	9.25%		
15. Wasteland	1,597,846	928,454	-669,392	-41.89%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	1,409,696,812	1,472,058,032	62,361,220	4.42%		
18. Total Value of all Real Property (Locally Assessed)	1,895,365,615	2,003,662,544	108,296,929	5.71%	7,601,899	5.31%

2026 Assessment Survey for Richardson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$234,625.13
7.	Adopted budget, or granted budget if different from above:
	\$234,625.13
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$2,500 is for the Pritchard & Abbott for mineral appraisal. \$6,400 is for Brad Hill for commercial
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$22,000
11.	Amount of the assessor's budget set aside for education/workshops:
	Funded out of County's General Fund
12.	Amount of last year's assessor's budget not used:
	\$12,716.83

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	County assessor and staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. Beacon/Schneider
8.	Who maintains the GIS software and maps?
	Beacon/Schneider
9.	What type of aerial imagery is used in the cyclical review of properties?
	Connect Explorer - Pictometry
10.	When was the aerial imagery last updated?
	2024

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Falls City and Humboldt are zoned.
4.	When was zoning implemented?
	Unknown

D. Contracted Services

1.	Appraisal Services:
	Prichard & Abbot - mineral interests.
2.	GIS Services:
	Beacon/Schneider
3.	Other services:
	Connect Explorer - Pictometry

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Pritchard & Abbott for mineral appraisal services.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	No certifications or qualifications.
4.	Have the existing contracts been approved by the PTA?
	Yes.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Pritchard and Abbot establish values for oil royalty and working interest.

2026 Residential Assessment Survey for Richardson County

1.	Valuation data collection done by:
	County assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost Approach and Market Analysis. The county uses the cost approach using Marshall & Swift tables to then determine market value by applying various tables of depreciation within their CAMA system.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The County utilizes Marshall & Swift Cost tables plus local sales market information is used to develop the depreciation tables.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes. Depreciation tables are reviewed during the 6 year reappraisal cycle. These are Marshall & Swift derived depreciation tables that are adjusted for local market.
5.	Describe the methodology used to determine the residential lot values?
	The County completes a market analysis on the vacant land sales and uses that market analysis of so much per square foot in a neighborhood. No size adjustments.
6.	How are rural residential site values developed?
	A market study is conducted on rural residential sales.
7.	Are there form 191 applications on file?
	No.
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	N/A

2026 Commercial Assessment Survey for Richardson County

1.	Valuation data collection done by:
	County assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost approach is a basis for value with adjustments in depreciation to arrive at market value.
2a.	Describe the process used to determine the value of unique commercial properties.
	In addition to utilizing the cost approach, the county relies on sales of similar property outside of its boundaries. Multipliers are then applied accordingly to adjust to the local market of commercial properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county develops depreciation tables based on the local market and utilizes those in their CAMA system.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	The county develops depreciations tables for the valuation group as they are reviewed and re-appraised.
5.	Describe the methodology used to determine the commercial lot values.
	The county uses a square foot method derived from vacant lot sales.

2026 Agricultural Assessment Survey for Richardson County

1.	Valuation data collection done by:
	County assessor and staff.
2.	Describe the process used to determine and monitor market areas.
	A market analysis is conducted, including a review of sales and LCG's when determining if a market area exists for valuation purposes. Sales assessment ratios within various townships are utilized to observe market trends with dates of sale now being a key variable when considering ratios. A percentage increase was applied last year to each market area.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	During sales review of parcels, the county observes present use and, if variables are not indicative of normal market conditions, either buyer or seller is contacted to further inquire regarding the intention of use for parcel.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes, currently farm home sites are valued at \$25,000 for the first acre. Rural residential home sites are valued at \$25,000 for the first acre. Available market data is used to determine if each supports a distinct value.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Two feedlots in this county: values ground at \$3,000/acre and individually measures all improvements to parcel, including concrete.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	A thorough sales verification process is in place. The county uses similar sales within the county to arrive at the market value for the parcels enrolled. Currently \$1,000 per acre is value assessed for WRP and US Army Corp of Engineers (Exempt).
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No.
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	None.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.

	N/A
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2026-2027-2028 PLAN OF ASSESSMENT FOR RICHARDSON COUNTY, NE

To: Richardson County Board of Equalization
Nebraska Department of Revenue-Property Assessment Division

As required by Nebr. Sec. 77-1311.02, R.R.S. as amended by 2007 Neb. Laws LB334, Section 64, the assessor shall prepare a Plan of Assessment on or before June 15 of each year, which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter and submit such plan to the County Board of Equalization on or before July 31 of each year, any may amend the plan, if necessary, after a budget is approved by the County Board, and submit a copy of the plan and any amendments of the Nebraska Department of Revenue, Property Assessment Division on or before October 31 each year. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions.

The following is a plan of assessment for:

Tax Year 2026:

Residential—

1. Continue review of Rural Houses in Richardson County. This would include all related buildings associated with the main structure, new photos of the property, implementation of new market analysis and depreciation, implementation of new replacement cost new, and new assessed value for 2026. Also, the cost table will be updated to 2024.
2. Pick up new construction and verify the removal of buildings.
3. Review preliminary sale statistics developed in-house, and preliminary statistical information received from the Nebraska Department of Revenue, Property Assessment Division, and analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.

Commercial/Recreational—

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

Agricultural/Horticultural Land—

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

TAX YEAR 2027:

Residential—

1. Finish a review of rural residential & farm outbuildings in Richardson County. This would include all related buildings associated with the main structure, new photos of the property, new market analysis and depreciation, implementation of new replacement cost, and establishing new assessed value for 2027.
2. Pick up new construction and verify the removal of buildings.
3. Review preliminary sale statistics developed in-house, and preliminary statistical information received from the Nebraska Department of Revenue, Property Assessment Division, and analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.

Commercial/Recreational—

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

Agricultural/Horticultural Land—

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

TAX YEAR 2028:

Residential—

1. Review of Barada, Shubert, and Stella houses and outbuildings in Richardson County. This would include all related buildings associated with the main structure, new photos of the property, implementation of new market analysis and depreciation, implementation of new replacement cost, and new assessed value for 2028.
2. Pick up new construction and verify the removal of buildings.
3. Review preliminary sale statistics developed in-house, and preliminary statistical information received from the Nebraska Department of Revenue, Property Assessment Division, and analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.

Commercial/Recreational—

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

Agricultural/Horticultural Land—

1. Review remaining rural improvements and preliminary sale statistics developed in-house and preliminary statistical information received from the Nebraska Department of Revenue, Property Assessment Division, and analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
2. Continue with review and analysis of sales as they occur.
3. Continue land use updates when discovered or identified with the use of Eagleview/GIS.