

NEBRASKA

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DEPARTMENT OF REVENUE

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

ROCK COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Rock 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 Rock 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: TJ Ellermeier, Rock 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.

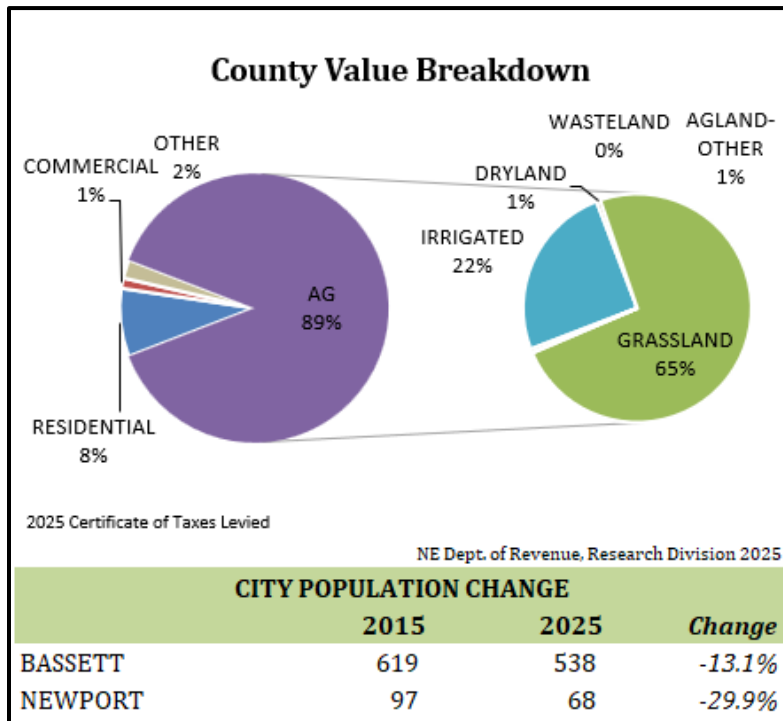
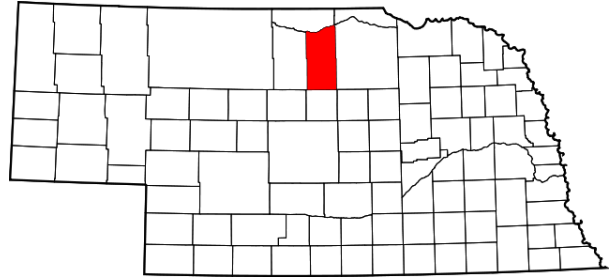
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 1,008 square miles, Rock County has 1,241 residents, a slight population decrease from the 2020 US Census.¹ The report indicates that 70% of county housing is owner occupied and 95% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$77,615.²



The majority of the commercial properties in Rock County are located in and around the county seat of Bassett. According to the latest information available from the U.S. Census Bureau, there are 47 employer establishments with a total employment figure of 350. This represents a 3% increase in total employment from 2022-2023.¹

Agricultural land is the largest contributor of the county's valuation base. Grassland makes up the majority of the agricultural land in the county. Rock is included in the Middle Niobrara, Lower Niobrara, Upper Elkhorn and Lower Loup Natural Resources Districts (NRD).

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

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 Rock 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 indicated that the Rock County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster finds that sales determinations were made without bias and that all arm's-length transactions were made available for measurement.

The residential class is stratified into four valuation groups, Bassett, Newport and the rural each have their own valuation group while the fourth valuation group is comprised of suburban around Bassett. The six-year review and inspection requirement is in compliance with the county assessor and staff completing the reviews.

The Rock County Assessor does have a written valuation methodology on file.

2026 Residential Assessment Details for Rock 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	Bassett	2025*	2025*	2024	2024	
2	Bassett Suburban	2025*	2025*	2023	2024	
3	Newport	2025*	2025*	2019	2025*	
4	Rural	2025*	2025*	2017	2020-2021	
<u>Additional comments:</u>						
All pick-up work was completed and placed on the assessment roll.						
* = assessment action for current year						

Description of Analysis

Within the two-year study period, Rock County has 35 sales in the residential property class. The majority of the sales are in Valuation Group 1. For the overall measures of central tendency, the median and mean are within range, while the weighted mean is a little low. For the quality of assessment, the overall PRD, though slightly high, has no real regressive pattern. The overall COD is within range as well. Within Valuation Group 4, the PRD and COD are both high, but there are only four sales in the valuation group. The county assessor has, after several years of regressive patterns, made significant progress with equalization with the implementation of new valuation tables this year.

2026 Residential Correlation for Rock County

The 2026 County Abstract of Real Property Form 45, compared with the 2025 Certificate of Taxes Levied Report (CTL), reflects the assessment actions reported by the assessor.

Equalization and Quality of Assessment

All available information supports that the quality of assessment meets generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	23	96.37	94.73	94.02	10.35	100.76
2	5	91.39	91.97	92.28	05.62	99.66
3	3	97.64	97.15	96.57	02.20	100.60
4	4	97.68	94.48	77.40	20.99	122.07
____ALL____	35	95.03	94.51	90.83	10.55	104.05

Level of Value

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

2026 Commercial Correlation for Rock County

Assessment Practices & Actions

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

A review of the sales verification and qualification process was completed; the sales usability rate in Rock County is above the statewide average rate. A review of the sales roster provided adequate reasons for non-qualified sales and supported that all arm’s-length transactions were made available for measurement.

The Rock County Assessor only utilizes one valuation group in the commercial class; with a limited number of properties this is sufficient. The county assessor and staff complete the review work, and the six-year inspection and review cycle is in compliance with the statutory requirement.

2026 Commercial Assessment Details for Rock 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	Bassett, Newport, Rural	2025*	2025*	2025*	2023	
Additional comments: All pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

Within the class, there are 10 sales in the three-year study period. The measures of central tendency are within the acceptable range. The overall PRD is high, and the COD is within the standard range. Although the sample is somewhat regressive, with only 10 sales and some dispersion in the assessment-to-sale ratios, regressivity is difficult to conclude. The median drops 93% as one outlier is removed, suggesting that the level of value is within the acceptable range, but likely not precisely at the median statistic.

Analysis of the 2026 County Abstract of Assessment for Real Property Form 45, compared with the 2025 Certificate of Taxes Levied Report (CTL), reveals that the sales file changed 50 percentage points more than the abstract data. One sale is largely responsible for this disparity and highlights the impact of outliers on small samples. When this property is discounted, the change in the sold properties more closely parallels the change in the abstract.

2026 Commercial Correlation for Rock County

Equalization and Quality of Assessment

All information available supports that the quality of assessment meets generally accepted mass appraisal techniques.

Level of Value

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

2026 Agricultural Correlation for Rock 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 indicate that the Rock County Assessor qualifies sales at a rate above the statewide average rate. A review of the sales roster shows sufficient reasons for all disqualified sales and supports that all arm's-length sales were made available for measurement.

There are two market areas defined for the analysis of the agricultural class. Market Area 2 is the southern part of the county with mainly grassland; Market Area 3 is in the northern part of the county and has more irrigated land. The Rock County Assessor is in compliance with the statutory six-year inspection and review cycle requirement. The county assessor and staff complete the physical reviews. Intensive use has been identified in the county.

2026 Agricultural Assessment Details for Rock County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2019	2019	2017	2020-2021	
AB DW	Agricultural dwellings	2019	2019	2017	2020-2021	
Additional comments: All pick-up work was completed and placed on the assessment roll. *= assessment action current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
2	Southern portion of the county, majority is grassland	2022-2023	Irrigated land increased 8%, dryland increase 5%, grassland increased 5%.
3	North/northwest part of the county, more irrigated land	2022-2023	Irrigated land decreased 3%, dryland increase 5%, grassland decreased 2% - 5%.
Additional comments: Created an irrigated grass subclass in 2026. *= assessment action for current year			

2026 Agricultural Correlation for Rock County

Description of Analysis

There are 39 sales within the three-year study period for the agricultural class, all three measures of central tendency are in the acceptable range. The COD does support the median as an indicator of the level of value.

Review of the 80% majority land use indicates that all subclasses have a median within the acceptable range, except Market Area 3 grassland.

Consisting of seven sales, grassland in Market Area 3 has a median that is above the acceptable range. The county assessor already decreased grassland this year, despite the market for grassland generally increasing across the state.

The COD is broad, suggesting that there is dispersion in the small sample. A 7% decrease to grassland values would put the median at the midpoint of the acceptable range. However, the Rock County 2026 Average Acre Value Comparison for grassland in Market Area 3 reflects that its weighted average price per acre is already lower than the price per acre for the majority of the surrounding counties, lowering grassland further would further erode equalization. For this reason, no adjustment is recommended.

The Rock County 2026 Average Acre Value Comparison supports that the weighted average price per acre for agricultural land in Rock County is near the weighted average price per acre for adjacent counties.

The 2026 County Abstract of Assessment for Real Property Form 45, compared with the 2025 Certificate of Taxes Levied (CTL), supports that the assessment actions affected the sales file and abstract similarly.

Equalization and Quality of Assessment

Agricultural outbuildings and dwellings are valued the same as rural residential property, achieving equalization. With all available information, the quality of assessment in Rock County meets generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	13	73.06	72.83	72.03	09.29	101.11
2	2	69.75	69.75	68.06	04.76	102.48
3	11	73.99	73.39	73.93	09.92	99.27
<u>Grass</u>						
County	21	72.53	77.61	73.37	25.18	105.78
2	14	71.62	79.11	74.35	22.34	106.40
3	7	77.36	74.62	65.79	28.55	113.42
<u>ALL</u>	39	70.71	75.10	72.20	19.66	104.02

2026 Agricultural Correlation for Rock County

Level of Value

Based on analysis of all available information, the level of value for the agricultural land in Rock County is 71%.

2026 Opinions of the Property Tax Administrator for Rock 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	71	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 Rock County

Residential Real Property - Current

Number of Sales	35	Median	95.03
Total Sales Price	\$3,677,975	Mean	94.51
Total Adj. Sales Price	\$3,677,975	Wgt. Mean	90.83
Total Assessed Value	\$3,340,680	Average Assessed Value of the Base	\$66,811
Avg. Adj. Sales Price	\$105,085	Avg. Assessed Value	\$95,448

Confidence Interval - Current

95% Median C.I	91.39 to 100.13
95% Wgt. Mean C.I	82.76 to 98.89
95% Mean C.I	89.74 to 99.28
% of Value of the Class of all Real Property Value in the County	6.08
% of Records Sold in the Study Period	4.45
% of Value Sold in the Study Period	6.36

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	41	93	92.92
2024	55	94	94.26
2023	61	98	97.74
2022	47	99	99.12

2026 Commission Summary for Rock County

Commercial Real Property - Current

Number of Sales	10	Median	96.44
Total Sales Price	\$2,036,570	Mean	99.14
Total Adj. Sales Price	\$2,036,570	Wgt. Mean	92.83
Total Assessed Value	\$1,890,470	Average Assessed Value of the Base	\$95,784
Avg. Adj. Sales Price	\$203,657	Avg. Assessed Value	\$189,047

Confidence Interval - Current

95% Median C.I	78.21 to 119.85
95% Wgt. Mean C.I	87.47 to 98.18
95% Mean C.I	84.75 to 113.53
% of Value of the Class of all Real Property Value in the County	1.59
% of Records Sold in the Study Period	6.99
% of Value Sold in the Study Period	13.80

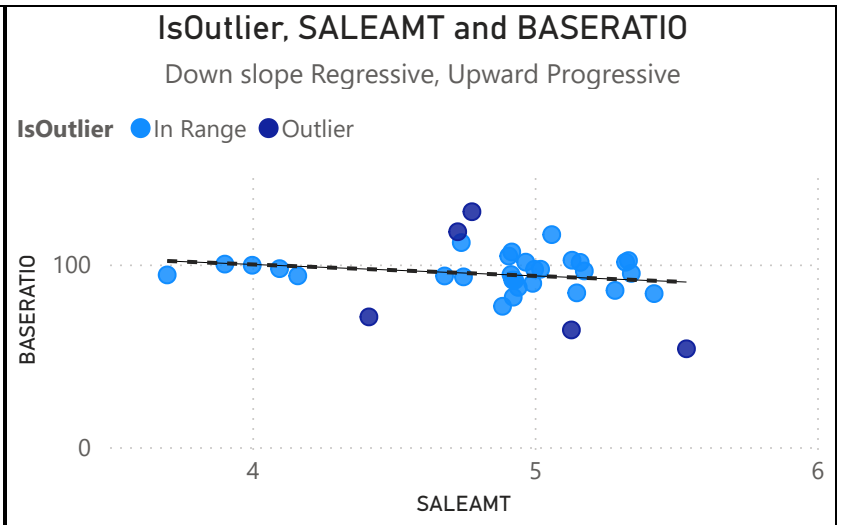
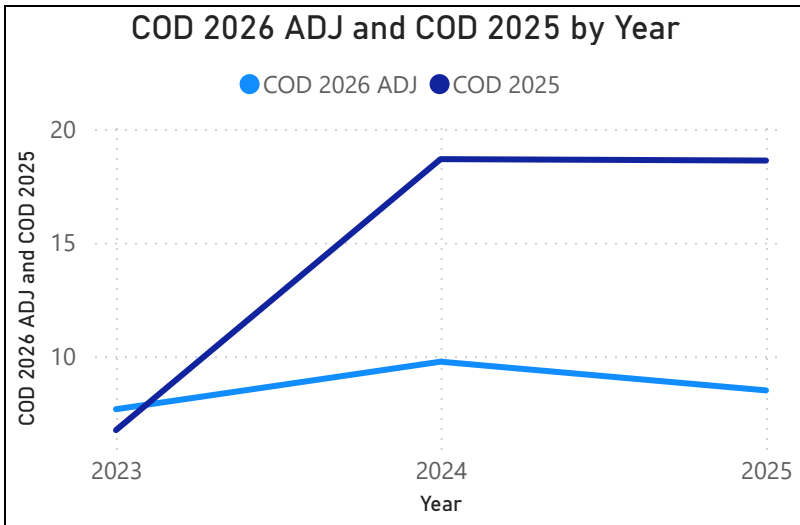
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	21	100	99.78
2024	10	100	98.86
2023	10	100	96.88
2022	12	100	95.32

Rock 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	23	96.37	90.96	5.95%	94.73	89.47	5.87%	94.02	88.09	6.73%
2	5	91.39	85.38	7.04%	91.97	84.74	8.53%	92.28	87.89	5.00%
3	3	97.64	99.00	-1.37%	97.15	107.35	-9.50%	96.57	105.74	-8.67%
4	4	97.68	71.13	37.34%	94.48	78.24	20.76%	77.40	64.19	20.59%
Total	35	95.03	88.63	7.23%	94.51	89.05	6.14%	90.83	84.18	7.90%

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	23	10.35	16.70	-38.03%	100.76	101.58	-0.81%	64.08	50.47	26.95%	117.84	135.93	-13.31%
2	5	5.63	8.44	-33.31%	99.66	96.42	3.36%	83.97	65.94	27.35%	102.05	94.36	8.15%
3	3	2.20	34.47	-93.63%	100.60	101.52	-0.91%	93.69	60.34	55.26%	100.13	162.72	-38.47%
4	4	20.99	30.65	-31.53%	122.06	121.89	0.14%	53.76	46.58	15.42%	128.80	124.13	3.76%
Total	35	10.56	19.87	-46.87%	104.06	105.78	-1.63%	53.76	46.58	15.42%	128.80	162.72	-20.85%



**75 Rock
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 : 35
 Total Sales Price : 3,677,975
 Total Adj. Sales Price : 3,677,975
 Total Assessed Value : 3,340,680
 Avg. Adj. Sales Price : 105,085
 Avg. Assessed Value : 95,448

MEDIAN : 95
 WGT. MEAN : 91
 MEAN : 95
 COD : 10.55
 PRD : 104.05

COV : 15.25
 STD : 14.41
 Avg. Abs. Dev : 10.03
 MAX Sales Ratio : 128.80
 MIN Sales Ratio : 53.76

95% Median C.I. : 91.39 to 100.13
 95% Wgt. Mean C.I. : 82.76 to 98.89
 95% Mean C.I. : 89.74 to 99.28

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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-23 To 31-DEC-23	2	109.45	109.45	105.58	07.67	103.67	101.06	117.84	N/A	99,213	104,748
01-JAN-24 To 31-MAR-24	4	94.30	95.47	94.23	01.91	101.32	93.13	100.13	N/A	37,875	35,689
01-APR-24 To 30-JUN-24	7	99.50	91.20	80.39	14.08	113.45	53.76	111.90	53.76 to 111.90	125,929	101,229
01-JUL-24 To 30-SEP-24	7	101.16	102.96	103.39	10.30	99.58	82.03	128.80	82.03 to 128.80	88,929	91,941
01-OCT-24 To 31-DEC-24	5	97.30	97.33	94.30	05.90	103.21	83.97	106.77	N/A	147,750	139,335
01-JAN-25 To 31-MAR-25	2	91.49	91.49	89.66	06.31	102.04	85.72	97.26	N/A	146,350	131,218
01-APR-25 To 30-JUN-25	2	92.48	92.48	91.62	01.31	100.94	91.27	93.69	N/A	49,750	45,583
01-JUL-25 To 30-SEP-25	6	85.89	82.25	84.54	10.50	97.29	64.08	95.03	64.08 to 95.03	115,517	97,660
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	20	99.82	97.99	91.94	10.52	106.58	53.76	128.80	93.64 to 102.05	92,696	85,222
01-OCT-24 To 30-SEP-25	15	91.39	89.87	89.70	08.80	100.19	64.08	106.77	84.38 to 97.26	121,603	109,082
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	23	97.64	96.85	91.54	09.76	105.80	53.76	128.80	93.64 to 102.05	104,098	95,288
<u>ALL</u>	35	95.03	94.51	90.83	10.55	104.05	53.76	128.80	91.39 to 100.13	105,085	95,448

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	23	96.37	94.73	94.02	10.35	100.76	64.08	117.84	89.59 to 101.19	93,555	87,957
2	5	91.39	91.97	92.28	05.62	99.66	83.97	102.05	N/A	174,240	160,794
3	3	97.64	97.15	96.57	02.20	100.60	93.69	100.13	N/A	11,667	11,267
4	4	97.68	94.48	77.40	20.99	122.07	53.76	128.80	N/A	155,000	119,976
<u>ALL</u>	35	95.03	94.51	90.83	10.55	104.05	53.76	128.80	91.39 to 100.13	105,085	95,448

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	34	95.70	94.52	90.82	10.76	104.07	53.76	128.80	91.27 to 101.06	108,029	98,117
06	1	94.20	94.20	94.20	00.00	100.00	94.20	94.20	N/A	5,000	4,710
07											
<u>ALL</u>	35	95.03	94.51	90.83	10.55	104.05	53.76	128.80	91.39 to 100.13	105,085	95,448

**75 Rock
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 : 35
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MEDIAN : 95
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 MEAN : 95
 COD : 10.55
 PRD : 104.05

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 STD : 14.41
 Avg. Abs. Dev : 10.03
 MAX Sales Ratio : 128.80
 MIN Sales Ratio : 53.76

95% Median C.I. : 91.39 to 100.13
 95% Wgt. Mean C.I. : 82.76 to 98.89
 95% Mean C.I. : 89.74 to 99.28

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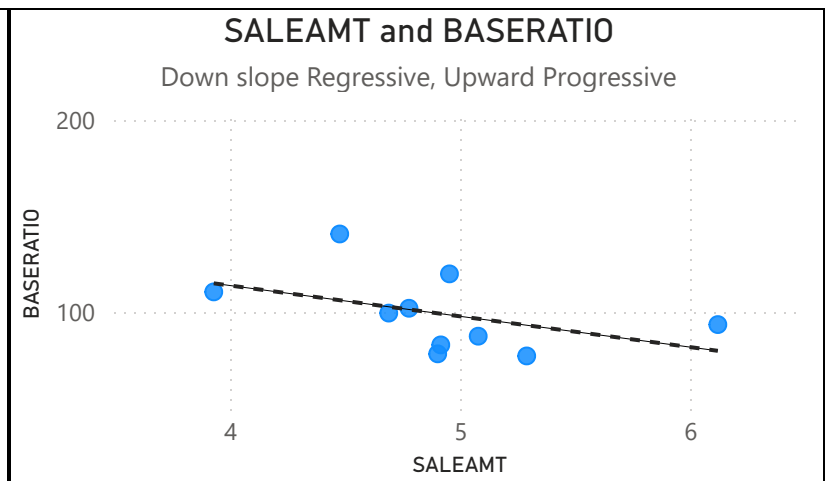
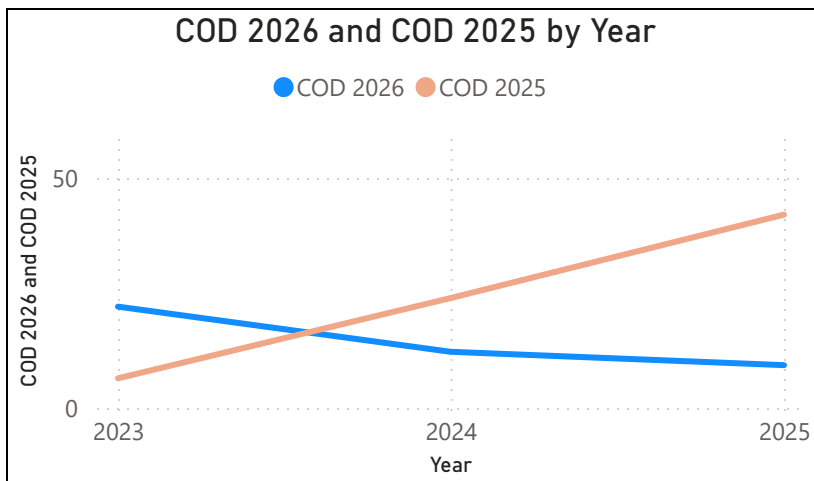
SALE PRICE *

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	5	97.64	97.03	96.92	02.41	100.11	93.69	100.13	N/A	10,000	9,692
Less Than 30,000	6	95.92	92.73	88.15	06.63	105.20	71.22	100.13	71.22 to 100.13	12,650	11,151
Ranges Excl. Low \$											
Greater Than 4,999	35	95.03	94.51	90.83	10.55	104.05	53.76	128.80	91.39 to 100.13	105,085	95,448
Greater Than 14,999	30	94.72	94.09	90.75	11.85	103.68	53.76	128.80	89.59 to 101.16	120,933	109,741
Greater Than 29,999	29	95.03	94.88	90.89	11.35	104.39	53.76	128.80	89.59 to 101.19	124,209	112,889
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	5	97.64	97.03	96.92	02.41	100.11	93.69	100.13	N/A	10,000	9,692
15,000 TO 29,999	1	71.22	71.22	71.22	00.00	100.00	71.22	71.22	N/A	25,900	18,445
30,000 TO 59,999	4	102.77	104.13	104.32	10.45	99.82	93.13	117.84	N/A	53,106	55,400
60,000 TO 99,999	11	91.39	95.85	95.01	10.78	100.88	77.05	128.80	82.03 to 106.77	83,200	79,052
100,000 TO 149,999	7	97.30	94.66	93.98	10.84	100.72	64.08	116.26	64.08 to 116.26	125,250	117,707
150,000 TO 249,999	5	96.37	96.07	96.25	04.66	99.81	85.72	102.05	N/A	197,540	190,131
250,000 TO 499,999	2	68.87	68.87	66.88	21.94	102.98	53.76	83.97	N/A	305,000	203,998
500,000 TO 999,999											
1,000,000 +											
ALL	35	95.03	94.51	90.83	10.55	104.05	53.76	128.80	91.39 to 100.13	105,085	95,448

Rock Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	10	96.44	65.82	46.52%	99.14	66.56	48.94%	92.83	51.59	79.95%
Total	10	96.44	65.82	46.52%	99.14	66.56	48.94%	92.83	51.59	79.95%

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	10	15.90	31.73	-49.90%	106.80	129.03	48.94%	77.11	34.44	123.92%	140.63	100.48	39.96%
Total	10	15.90	31.73	-49.90%	106.80	129.03	48.94%	77.11	34.44	123.92%	140.63	100.48	39.96%



**75 Rock
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 : 10
 Total Sales Price : 2,036,570
 Total Adj. Sales Price : 2,036,570
 Total Assessed Value : 1,890,470
 Avg. Adj. Sales Price : 203,657
 Avg. Assessed Value : 189,047

MEDIAN : 96
 WGT. MEAN : 93
 MEAN : 99
 COD : 15.90
 PRD : 106.80

COV : 20.29
 STD : 20.12
 Avg. Abs. Dev : 15.33
 MAX Sales Ratio : 140.63
 MIN Sales Ratio : 77.11

95% Median C.I. : 78.21 to 119.85
 95% Wgt. Mean C.I. : 87.47 to 98.18
 95% Mean C.I. : 84.75 to 113.53

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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											
01-JAN-23 To 31-MAR-23	2	114.02	114.02	98.05	23.35	116.29	87.40	140.63	N/A	75,000	73,535
01-APR-23 To 30-JUN-23	1	82.87	82.87	82.87	00.00	100.00	82.87	82.87	N/A	82,500	68,365
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	2	93.79	93.79	78.51	17.78	119.46	77.11	110.47	N/A	101,750	79,880
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	1	101.95	101.95	101.95	00.00	100.00	101.95	101.95	N/A	60,000	61,170
01-OCT-24 To 31-DEC-24	2	85.83	85.83	92.58	08.88	92.71	78.21	93.45	N/A	700,785	648,760
01-JAN-25 To 31-MAR-25	1	119.85	119.85	119.85	00.00	100.00	119.85	119.85	N/A	90,000	107,865
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25	1	99.43	99.43	99.43	00.00	100.00	99.43	99.43	N/A	49,000	48,720
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	3	87.40	103.63	92.66	22.03	111.84	82.87	140.63	N/A	77,500	71,812
01-OCT-23 To 30-SEP-24	3	101.95	96.51	83.84	10.91	115.11	77.11	110.47	N/A	87,833	73,643
01-OCT-24 To 30-SEP-25	4	96.44	97.74	94.39	12.35	103.55	78.21	119.85	N/A	385,143	363,526
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	3	87.40	103.63	92.66	22.03	111.84	82.87	140.63	N/A	77,500	71,812
01-JAN-24 To 31-DEC-24	5	93.45	92.24	91.19	12.22	101.15	77.11	110.47	N/A	333,014	303,690
<u>ALL</u>	10	96.44	99.14	92.83	15.90	106.80	77.11	140.63	78.21 to 119.85	203,657	189,047

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	10	96.44	99.14	92.83	15.90	106.80	77.11	140.63	78.21 to 119.85	203,657	189,047
<u>ALL</u>	10	96.44	99.14	92.83	15.90	106.80	77.11	140.63	78.21 to 119.85	203,657	189,047

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	85.14	85.14	85.55	02.67	99.52	82.87	87.40	N/A	101,250	86,623
03	8	100.69	102.64	93.63	15.48	109.62	77.11	140.63	77.11 to 140.63	229,259	214,653
04											
<u>ALL</u>	10	96.44	99.14	92.83	15.90	106.80	77.11	140.63	78.21 to 119.85	203,657	189,047

**75 Rock
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

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 Total Adj. Sales Price : 2,036,570
 Total Assessed Value : 1,890,470
 Avg. Adj. Sales Price : 203,657
 Avg. Assessed Value : 189,047

MEDIAN : 96
 WGT. MEAN : 93
 MEAN : 99
 COD : 15.90
 PRD : 106.80

COV : 20.29
 STD : 20.12
 Avg. Abs. Dev : 15.33
 MAX Sales Ratio : 140.63
 MIN Sales Ratio : 77.11

95% Median C.I. : 78.21 to 119.85
 95% Wgt. Mean C.I. : 87.47 to 98.18
 95% Mean C.I. : 84.75 to 113.53

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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	110.47	110.47	110.47	00.00	100.00	110.47	110.47	N/A	8,500	9,390
Less Than 30,000	1	110.47	110.47	110.47	00.00	100.00	110.47	110.47	N/A	8,500	9,390
Ranges Excl. Low \$											
Greater Than 4,999	10	96.44	99.14	92.83	15.90	106.80	77.11	140.63	78.21 to 119.85	203,657	189,047
Greater Than 14,999	9	93.45	97.88	92.75	16.20	105.53	77.11	140.63	78.21 to 119.85	225,341	209,009
Greater Than 29,999	9	93.45	97.88	92.75	16.20	105.53	77.11	140.63	78.21 to 119.85	225,341	209,009
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	110.47	110.47	110.47	00.00	100.00	110.47	110.47	N/A	8,500	9,390
15,000 TO 29,999											
30,000 TO 59,999	2	120.03	120.03	115.08	17.16	104.30	99.43	140.63	N/A	39,500	45,455
60,000 TO 99,999	4	92.41	95.72	95.99	16.43	99.72	78.21	119.85	N/A	78,125	74,991
100,000 TO 149,999	1	87.40	87.40	87.40	00.00	100.00	87.40	87.40	N/A	120,000	104,880
150,000 TO 249,999	1	77.11	77.11	77.11	00.00	100.00	77.11	77.11	N/A	195,000	150,370
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999	1	93.45	93.45	93.45	00.00	100.00	93.45	93.45	N/A	1,321,570	1,234,955
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	10	96.44	99.14	92.83	15.90	106.80	77.11	140.63	78.21 to 119.85	203,657	189,047

**75 Rock
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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MEDIAN : 96
 WGT. MEAN : 93
 MEAN : 99
 COD : 15.90
 PRD : 106.80

COV : 20.29
 STD : 20.12
 Avg. Abs. Dev : 15.33
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 MIN Sales Ratio : 77.11

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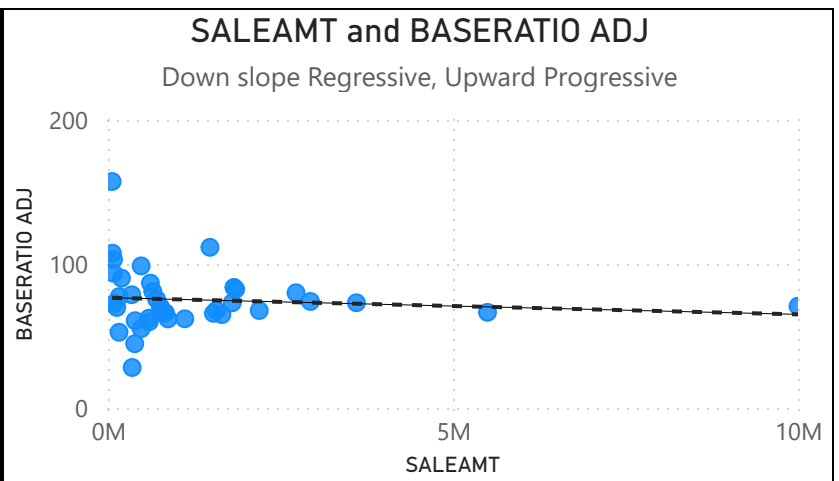
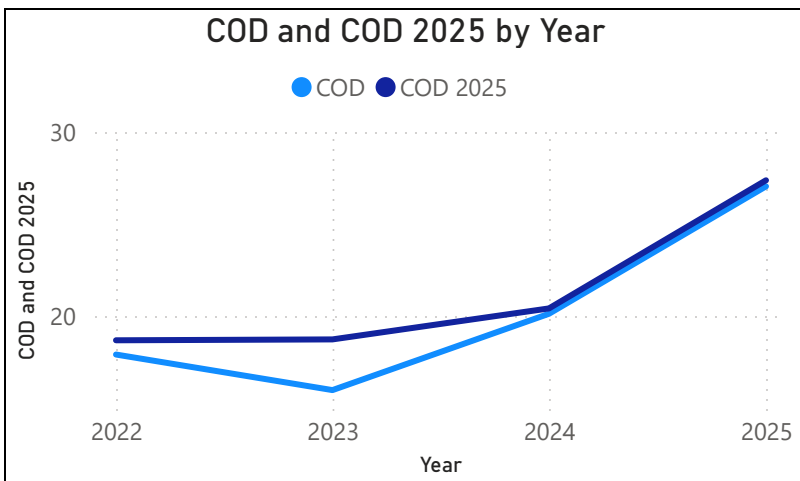
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	110.47	110.47	110.47	00.00	100.00	110.47	110.47	N/A	8,500	9,390
344	1	140.63	140.63	140.63	00.00	100.00	140.63	140.63	N/A	30,000	42,190
350	2	88.27	88.27	81.59	12.64	108.19	77.11	99.43	N/A	122,000	99,545
352	2	85.14	85.14	85.55	02.67	99.52	82.87	87.40	N/A	101,250	86,623
353	1	93.45	93.45	93.45	00.00	100.00	93.45	93.45	N/A	1,321,570	1,234,955
391	1	119.85	119.85	119.85	00.00	100.00	119.85	119.85	N/A	90,000	107,865
447	1	101.95	101.95	101.95	00.00	100.00	101.95	101.95	N/A	60,000	61,170
528	1	78.21	78.21	78.21	00.00	100.00	78.21	78.21	N/A	80,000	62,565
<u>ALL</u>	10	96.44	99.14	92.83	15.90	106.80	77.11	140.63	78.21 to 119.85	203,657	189,047

Rock 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
2	16	71.62	67.15	6.66%	77.94	73.31	6.32%	72.73	66.78	8.91%
3	23	70.27	72.13	-2.58%	73.12	74.64	-2.04%	71.51	72.92	-1.93%
Total	39	70.71	69.56	1.66%	75.10	74.09	1.35%	72.20	69.47	3.93%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
2	16	20.13	22.11	-8.96%	107.16	109.78	-2.39%
3	23	19.25	19.45	-1.01%	102.25	102.36	-0.11%
Total	39	19.66	20.92	-6.00%	104.02	106.66	-2.48%



75 Rock
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 : 39
 Total Sales Price : 50,401,080
 Total Adj. Sales Price : 50,401,080
 Total Assessed Value : 36,388,855
 Avg. Adj. Sales Price : 1,292,335
 Avg. Assessed Value : 933,048

MEDIAN : 71
 WGT. MEAN : 72
 MEAN : 75
 COD : 19.66
 PRD : 104.02

COV : 28.24
 STD : 21.21
 Avg. Abs. Dev : 13.90
 MAX Sales Ratio : 157.28
 MIN Sales Ratio : 28.11

95% Median C.I. : 66.11 to 78.66
 95% Wgt. Mean C.I. : 68.62 to 75.78
 95% Mean C.I. : 68.44 to 81.76

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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	9	70.27	79.84	71.44	17.90	111.76	65.75	107.50	66.36 to 98.69	817,111	583,759	
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23	8	75.68	79.06	75.92	12.06	104.14	61.97	111.59	61.97 to 111.59	2,754,819	2,091,476	
01-JUL-23 To 30-SEP-23	3	69.85	56.83	44.53	21.20	127.62	28.11	72.53	N/A	189,121	84,217	
01-OCT-23 To 31-DEC-23	3	59.90	63.72	64.70	14.51	98.49	52.60	78.66	N/A	367,200	237,568	
01-JAN-24 To 31-MAR-24	2	78.99	78.99	80.54	04.37	98.08	75.54	82.44	N/A	1,277,500	1,028,860	
01-APR-24 To 30-JUN-24	3	60.63	65.16	60.20	25.04	108.24	44.65	90.19	N/A	325,476	195,927	
01-JUL-24 To 30-SEP-24	2	58.72	58.72	59.09	06.18	99.37	55.09	62.34	N/A	536,000	316,738	
01-OCT-24 To 31-DEC-24												
01-JAN-25 To 31-MAR-25	2	66.09	66.09	66.28	00.53	99.71	65.74	66.43	N/A	3,514,472	2,329,373	
01-APR-25 To 30-JUN-25	5	73.09	92.90	71.17	35.42	130.53	64.86	157.28	N/A	1,244,520	885,785	
01-JUL-25 To 30-SEP-25	2	74.30	74.30	72.16	16.74	102.97	61.86	86.74	N/A	742,300	535,610	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	20	72.80	76.08	74.23	16.46	102.49	28.11	111.59	67.71 to 80.95	1,497,996	1,111,914	
01-OCT-23 To 30-SEP-24	10	61.49	66.20	69.97	18.91	94.61	44.65	90.19	52.60 to 82.44	570,503	399,168	
01-OCT-24 To 30-SEP-25	9	66.43	82.81	68.94	27.05	120.12	61.86	157.28	64.86 to 103.16	1,637,349	1,128,766	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	14	72.80	71.01	74.65	15.98	95.12	28.11	111.59	59.90 to 80.03	1,693,394	1,264,083	
01-JAN-24 To 31-DEC-24	7	62.34	67.27	71.23	20.12	94.44	44.65	90.19	44.65 to 90.19	657,632	468,425	
<u>ALL</u>	39	70.71	75.10	72.20	19.66	104.02	28.11	157.28	66.11 to 78.66	1,292,335	933,048	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
2	16	71.62	77.94	72.73	20.13	107.16	52.60	157.28	62.34 to 82.44	1,769,774	1,287,211	
3	23	70.27	73.12	71.51	19.25	102.25	28.11	107.50	65.75 to 80.95	960,204	686,673	
<u>ALL</u>	39	70.71	75.10	72.20	19.66	104.02	28.11	157.28	66.11 to 78.66	1,292,335	933,048	

75 Rock
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 : 39
 Total Sales Price : 50,401,080
 Total Adj. Sales Price : 50,401,080
 Total Assessed Value : 36,388,855
 Avg. Adj. Sales Price : 1,292,335
 Avg. Assessed Value : 933,048

MEDIAN : 71
 WGT. MEAN : 72
 MEAN : 75
 COD : 19.66
 PRD : 104.02

COV : 28.24
 STD : 21.21
 Avg. Abs. Dev : 13.90
 MAX Sales Ratio : 157.28
 MIN Sales Ratio : 28.11

95% Median C.I. : 66.11 to 78.66
 95% Wgt. Mean C.I. : 68.62 to 75.78
 95% Mean C.I. : 68.44 to 81.76

Printed:3/12/2026 6:30:53AM

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
____ Grass ____											
County	20	71.62	75.92	70.83	24.04	107.19	28.11	157.28	61.97 to 82.44	1,113,442	788,694
2	13	70.71	76.61	71.54	19.93	107.09	52.60	157.28	60.63 to 82.44	1,502,987	1,075,219
3	7	77.36	74.62	65.79	28.55	113.42	28.11	107.50	28.11 to 107.50	390,000	256,576
____ ALL ____	39	70.71	75.10	72.20	19.66	104.02	28.11	157.28	66.11 to 78.66	1,292,335	933,048

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Irrigated ____											
County	13	73.06	72.83	72.03	09.29	101.11	61.86	86.74	65.75 to 80.95	1,728,964	1,245,302
2	2	69.75	69.75	68.06	04.76	102.48	66.43	73.06	N/A	3,650,000	2,484,343
3	11	73.99	73.39	73.93	09.92	99.27	61.86	86.74	64.86 to 83.76	1,379,684	1,020,022
____ Grass ____											
County	21	72.53	77.61	73.37	25.18	105.78	28.11	157.28	61.97 to 90.19	1,130,780	829,654
2	14	71.62	79.11	74.35	22.34	106.40	52.60	157.28	60.63 to 90.19	1,501,170	1,116,193
3	7	77.36	74.62	65.79	28.55	113.42	28.11	107.50	28.11 to 107.50	390,000	256,576
____ ALL ____	39	70.71	75.10	72.20	19.66	104.02	28.11	157.28	66.11 to 78.66	1,292,335	933,048

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	77	COV :	37.64	95% Median C.I. :	28.11 to 107.50
Total Sales Price :	2,730,000	Wgt. Mean :	66	STD :	28.09	95% Wgt. Mean C.I. :	44.22 to 87.35
Total Adj. Sales Price :	2,730,000	Mean :	75	Avg. Abs. Dev :	22.09	95% Mean C.I. :	48.64 to 100.60
Total Assessed Value :	1,796,035						
Avg. Adj. Sales Price :	390,000	COD :	28.55	MAX Sales Ratio :	107.50		
Avg. Assessed Value :	256,576	PRD :	113.42	MIN Sales Ratio :	28.11		

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>											
10/01/2022 To 12/31/2022	3	98.69	99.94	98.94	04.68	101.01	93.63	107.50	N/A	208,000	205,800
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	2	69.67	69.67	63.93	11.05	108.98	61.97	77.36	N/A	638,000	407,905
07/01/2023 To 09/30/2023	1	28.11	28.11	28.11		100.00	28.11	28.11	N/A	350,000	98,400
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	55.09	55.09	55.09		100.00	55.09	55.09	N/A	480,000	264,425
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	6	85.50	77.88	68.07	25.80	114.41	28.11	107.50	28.11 to 107.50	375,000	255,268
10/01/2023 To 09/30/2024	1	55.09	55.09	55.09		100.00	55.09	55.09	N/A	480,000	264,425
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	3	61.97	55.81	56.22	26.50	99.27	28.11	77.36	N/A	542,000	304,737
01/01/2024 To 12/31/2024	1	55.09	55.09	55.09		100.00	55.09	55.09	N/A	480,000	264,425
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	77.36	74.62	65.79	28.55	113.42	28.11	107.50	28.11 to 107.50	390,000	256,576

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	77	COV :	37.64	95% Median C.I. :	28.11 to 107.50
Total Sales Price :	2,730,000	Wgt. Mean :	66	STD :	28.09	95% Wgt. Mean C.I. :	44.22 to 87.35
Total Adj. Sales Price :	2,730,000	Mean :	75	Avg. Abs. Dev :	22.09	95% Mean C.I. :	48.64 to 100.60
Total Assessed Value :	1,796,035						
Avg. Adj. Sales Price :	390,000	COD :	28.55	MAX Sales Ratio :	107.50		
Avg. Assessed Value :	256,576	PRD :	113.42	MIN Sales Ratio :	28.11		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	7	77.36	74.62	65.79	28.55	113.42	28.11	107.50	28.11 to 107.50	390,000	256,576

ALL

10/01/2022 To 09/30/2025	7	77.36	74.62	65.79	28.55	113.42	28.11	107.50	28.11 to 107.50	390,000	256,576
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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 Value
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Grass

County	7	77.36	74.62	65.79	28.55	113.42	28.11	107.50	28.11 to 107.50	390,000	256,576
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3	7	77.36	74.62	65.79	28.55	113.42	28.11	107.50	28.11 to 107.50	390,000	256,576
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ALL

10/01/2022 To 09/30/2025	7	77.36	74.62	65.79	28.55	113.42	28.11	107.50	28.11 to 107.50	390,000	256,576
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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
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Grass

County	7	77.36	74.62	65.79	28.55	113.42	28.11	107.50	28.11 to 107.50	390,000	256,576
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3	7	77.36	74.62	65.79	28.55	113.42	28.11	107.50	28.11 to 107.50	390,000	256,576
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ALL

10/01/2022 To 09/30/2025	7	77.36	74.62	65.79	28.55	113.42	28.11	107.50	28.11 to 107.50	390,000	256,576
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SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_3	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	72	COV :	37.64	95% Median C.I. :	26.15 to 99.98
Total Sales Price :	2,730,000	Wgt. Mean :	61	STD :	26.12	95% Wgt. Mean C.I. :	39.44 to 82.93
Total Adj. Sales Price :	2,730,000	Mean :	69	Avg. Abs. Dev :	20.55	95% Mean C.I. :	45.24 to 93.56
Total Assessed Value :	1,670,313						
Avg. Adj. Sales Price :	390,000	COD :	28.56	MAX Sales Ratio :	99.98		
Avg. Assessed Value :	238,616	PRD :	113.44	MIN Sales Ratio :	26.15		

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>											
10/01/2022 To 12/31/2022	3	91.78	92.94	92.02	04.69	101.00	87.07	99.98	N/A	208,000	191,394
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	2	64.79	64.79	59.46	11.05	108.96	57.63	71.95	N/A	638,000	379,352
07/01/2023 To 09/30/2023	1	26.15	26.15	26.15		100.00	26.15	26.15	N/A	350,000	91,512
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	51.23	51.23	51.23		100.00	51.23	51.23	N/A	480,000	245,915
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	6	79.51	72.43	63.31	25.81	114.41	26.15	99.98	26.15 to 99.98	375,000	237,400
10/01/2023 To 09/30/2024	1	51.23	51.23	51.23		100.00	51.23	51.23	N/A	480,000	245,915
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	3	57.63	51.91	52.29	26.50	99.27	26.15	71.95	N/A	542,000	283,405
01/01/2024 To 12/31/2024	1	51.23	51.23	51.23		100.00	51.23	51.23	N/A	480,000	245,915
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	71.95	69.40	61.18	28.56	113.44	26.15	99.98	26.15 to 99.98	390,000	238,616

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	72	COV :	37.64	95% Median C.I. :	26.15 to 99.98
Total Sales Price :	2,730,000	Wgt. Mean :	61	STD :	26.12	95% Wgt. Mean C.I. :	39.44 to 82.93
Total Adj. Sales Price :	2,730,000	Mean :	69	Avg. Abs. Dev :	20.55	95% Mean C.I. :	45.24 to 93.56
Total Assessed Value :	1,670,313						
Avg. Adj. Sales Price :	390,000	COD :	28.56	MAX Sales Ratio :	99.98		
Avg. Assessed Value :	238,616	PRD :	113.44	MIN Sales Ratio :	26.15		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	7	71.95	69.40	61.18	28.56	113.44	26.15	99.98	26.15 to 99.98	390,000	238,616

ALL

10/01/2022 To 09/30/2025	7	71.95	69.40	61.18	28.56	113.44	26.15	99.98	26.15 to 99.98	390,000	238,616
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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 Value
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Grass

County	7	71.95	69.40	61.18	28.56	113.44	26.15	99.98	26.15 to 99.98	390,000	238,616
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3	7	71.95	69.40	61.18	28.56	113.44	26.15	99.98	26.15 to 99.98	390,000	238,616
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ALL

10/01/2022 To 09/30/2025	7	71.95	69.40	61.18	28.56	113.44	26.15	99.98	26.15 to 99.98	390,000	238,616
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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
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Grass

County	7	71.95	69.40	61.18	28.56	113.44	26.15	99.98	26.15 to 99.98	390,000	238,616
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3	7	71.95	69.40	61.18	28.56	113.44	26.15	99.98	26.15 to 99.98	390,000	238,616
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ALL

10/01/2022 To 09/30/2025	7	71.95	69.40	61.18	28.56	113.44	26.15	99.98	26.15 to 99.98	390,000	238,616
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SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_3	Total	Decrease	7%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	39	Median :	71	COV :	28.22	95% Median C.I. :	66.11 to 78.66
Total Sales Price :	50,401,080	Wgt. Mean :	72	STD :	20.93	95% Wgt. Mean C.I. :	68.34 to 75.56
Total Adj. Sales Price :	50,401,080	Mean :	74	Avg. Abs. Dev :	13.49	95% Mean C.I. :	67.59 to 80.73
Total Assessed Value :	36,263,133						
Avg. Adj. Sales Price :	1,292,335	COD :	19.08	MAX Sales Ratio :	157.28		
Avg. Assessed Value :	929,824	PRD :	103.07	MIN Sales Ratio :	26.15		

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>											
10/01/2022 To 12/31/2022	9	70.27	77.51	70.85	14.59	109.40	65.75	99.98	66.36 to 91.78	817,111	578,957
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	8	73.53	77.84	75.66	12.92	102.88	57.63	111.59	57.63 to 111.59	2,754,819	2,084,337
07/01/2023 To 09/30/2023	3	69.85	56.18	43.32	22.13	129.69	26.15	72.53	N/A	189,121	81,921
10/01/2023 To 12/31/2023	3	59.90	63.72	64.70	14.51	98.49	52.60	78.66	N/A	367,200	237,568
01/01/2024 To 03/31/2024	2	78.99	78.99	80.54	04.37	98.08	75.54	82.44	N/A	1,277,500	1,028,860
04/01/2024 To 06/30/2024	3	60.63	65.16	60.20	25.04	108.24	44.65	90.19	N/A	325,476	195,927
07/01/2024 To 09/30/2024	2	56.79	56.79	57.37	09.79	98.99	51.23	62.34	N/A	536,000	307,483
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	2	66.09	66.09	66.28	00.53	99.71	65.74	66.43	N/A	3,514,472	2,329,373
04/01/2025 To 06/30/2025	5	73.09	92.90	71.17	35.42	130.53	64.86	157.28	N/A	1,244,520	885,785
07/01/2025 To 09/30/2025	2	74.30	74.30	72.16	16.74	102.97	61.86	86.74	N/A	742,300	535,610
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	20	72.24	74.44	73.87	15.27	100.77	26.15	111.59	67.71 to 80.95	1,497,996	1,106,554
10/01/2023 To 09/30/2024	10	61.49	65.82	69.64	19.55	94.51	44.65	90.19	51.23 to 82.44	570,503	397,317
10/01/2024 To 09/30/2025	9	66.43	82.81	68.94	27.05	120.12	61.86	157.28	64.86 to 103.16	1,637,349	1,128,766
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	14	72.24	70.17	74.38	16.29	94.34	26.15	111.59	57.63 to 80.03	1,693,394	1,259,512
01/01/2024 To 12/31/2024	7	62.34	66.72	70.83	21.00	94.20	44.65	90.19	44.65 to 90.19	657,632	465,781
<u>ALL</u>											
10/01/2022 To 09/30/2025	39	70.71	74.16	71.95	19.08	103.07	26.15	157.28	66.11 to 78.66	1,292,335	929,824

AGRICULTURAL

Type : Qualified

Number of Sales :	39	Median :	71	COV :	28.22	95% Median C.I. :	66.11 to 78.66
Total Sales Price :	50,401,080	Wgt. Mean :	72	STD :	20.93	95% Wgt. Mean C.I. :	68.34 to 75.56
Total Adj. Sales Price :	50,401,080	Mean :	74	Avg. Abs. Dev :	13.49	95% Mean C.I. :	67.59 to 80.73
Total Assessed Value :	36,263,133						
Avg. Adj. Sales Price :	1,292,335	COD :	19.08	MAX Sales Ratio :	157.28		
Avg. Assessed Value :	929,824	PRD :	103.07	MIN Sales Ratio :	26.15		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	16	71.62	77.94	72.73	20.13	107.16	52.60	157.28	62.34 to 82.44	1,769,774	1,287,211
3	23	70.27	71.53	70.94	18.24	100.83	26.15	103.16	65.75 to 80.95	960,204	681,207
<u>ALL</u>											
10/01/2022 To 09/30/2025	39	70.71	74.16	71.95	19.08	103.07	26.15	157.28	66.11 to 78.66	1,292,335	929,824

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Grass</u>											
County	20	71.33	74.09	70.27	23.01	105.44	26.15	157.28	60.63 to 82.44	1,113,442	782,408
2	13	70.71	76.61	71.54	19.93	107.09	52.60	157.28	60.63 to 82.44	1,502,987	1,075,219
3	7	71.95	69.40	61.18	28.56	113.44	26.15	99.98	26.15 to 99.98	390,000	238,616
<u>ALL</u>											
10/01/2022 To 09/30/2025	39	70.71	74.16	71.95	19.08	103.07	26.15	157.28	66.11 to 78.66	1,292,335	929,824

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	13	73.06	72.83	72.03	09.29	101.11	61.86	86.74	65.75 to 80.95	1,728,964	1,245,302
2	2	69.75	69.75	68.06	04.76	102.48	66.43	73.06	N/A	3,650,000	2,484,343
3	11	73.99	73.39	73.93	09.92	99.27	61.86	86.74	64.86 to 83.76	1,379,684	1,020,022
<u>Grass</u>											
County	21	71.95	75.87	72.84	24.35	104.16	26.15	157.28	60.63 to 87.07	1,130,780	823,667
2	14	71.62	79.11	74.35	22.34	106.40	52.60	157.28	60.63 to 90.19	1,501,170	1,116,193
3	7	71.95	69.40	61.18	28.56	113.44	26.15	99.98	26.15 to 99.98	390,000	238,616
<u>ALL</u>											
10/01/2022 To 09/30/2025	39	70.71	74.16	71.95	19.08	103.07	26.15	157.28	66.11 to 78.66	1,292,335	929,824

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_3	Total	Decrease	7%

What IF

Rock County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Rock	3	n/a	4,150	4,000	3,900	3,827	3,825	3,799	2,305	3,679
Brown	1	4,360	4,360	4,122	4,122	3,801	3,801	3,801	3,801	4,092
Keya Paha	1	3,905	3,905	3,875	3,875	3,850	3,850	3,830	3,830	3,866
Boyd	1	4,500	4,500	4,300	4,300	4,000	4,000	3,800	3,800	4,159
Holt	3	4,200	4,200	4,200	4,200	3,876	4,000	3,800	3,800	3,978
Rock	2	n/a	3,500	3,450	3,400	3,350	3,300	3,250	2,310	2,805
Holt	3	4,200	4,200	4,200	4,200	3,876	4,000	3,800	3,800	3,978
Holt	4	n/a	n/a	n/a	4,200	n/a	4,000	3,800	3,800	3,974
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	2,959
Brown	1	4,360	4,360	4,122	4,122	3,801	3,801	3,801	3,801	4,092
Garfield	1	4,825	4,825	4,825	4,100	4,100	3,650	3,650	3,145	4,226

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Rock	3	n/a	1,325	1,325	1,325	1,150	1,100	1,050	975	1,150
Brown	1	n/a	1,091	1,090	1,090	995	810	810	810	1,004
Keya Paha	1	1,330	1,330	1,320	1,320	1,300	1,300	1,295	1,295	1,316
Boyd	1	2,975	2,975	2,775	2,775	2,675	2,675	2,500	2,500	2,807
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,099	2,519
Rock	2	n/a	n/a	1,275	1,225	1,150	n/a	n/a	975	1,123
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,099	2,519
Holt	4	n/a	n/a	n/a	2,650	2,450	2,450	2,100	2,100	2,433
Loup	1	n/a	1,050	1,050	1,050	980	980	980	980	1,015
Brown	1	n/a	1,091	1,090	1,090	995	810	810	810	1,004
Garfield	1	n/a	1,840	1,840	1,625	1,625	1,345	1,280	1,280	1,561

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Rock	3	1,200	1,160	1,100	1,001	950	855	750	713	966
Brown	1	1,008	1,008	858	858	796	796	765	765	824
Keya Paha	1	1,220	1,220	1,210	1,210	1,200	1,200	1,195	1,171	1,202
Boyd	1	1,950	1,950	1,900	1,900	1,850	1,850	1,750	1,750	1,861
Holt	3	1,885	2,051	1,723	1,873	1,603	1,603	1,602	1,603	1,780
Rock	2	1,300	1,213	1,150	1,114	931	925	800	568	1,062
Holt	3	1,885	2,051	1,723	1,873	1,603	1,603	1,602	1,603	1,780
Holt	4	913	948	806	1,200	800	800	n/a	800	848
Loup	1	1,008	n/a	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Brown	1	1,008	1,008	858	858	796	796	765	765	824
Garfield	1	1,280	n/a	1,280	1,280	1,115	1,115	1,115	1,116	1,167

County	Mkt Area	CRP	TIMBER	WASTE
Rock	3	775	603	100
Brown	1	739	798	75
Keya Paha	1	n/a	n/a	79
Boyd	1	n/a	n/a	862
Holt	3	1,884	500	250
Rock	2	763	600	100
Holt	3	1,884	500	250
Holt	4	1,237	500	250
Loup	1	802	n/a	100
Brown	1	739	798	75
Garfield	1	1,244	n/a	191

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.

Rock County 2026 Average Acre Value Comparison

Hypothetical Decrease MA 3 Grass of 7%

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Rock	3	n/a	4,150	4,000	3,900	3,827	3,825	3,799	2,305	3,679
Brown	1	4,360	4,360	4,122	4,122	3,801	3,801	3,801	3,801	4,092
Keya Paha	1	3,905	3,905	3,875	3,875	3,850	3,850	3,830	3,830	3,866
Boyd	1	4,500	4,500	4,300	4,300	4,000	4,000	3,800	3,800	4,159
Holt	3	4,200	4,200	4,200	4,200	3,876	4,000	3,800	3,800	3,978
Rock	2	n/a	3,500	3,450	3,400	3,350	3,300	3,250	2,310	2,805
Holt	3	4,200	4,200	4,200	4,200	3,876	4,000	3,800	3,800	3,978
Holt	4	n/a	n/a	n/a	4,200	n/a	4,000	3,800	3,800	3,974
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	2,959
Brown	1	4,360	4,360	4,122	4,122	3,801	3,801	3,801	3,801	4,092
Garfield	1	4,825	4,825	4,825	4,100	4,100	3,650	3,650	3,145	4,226

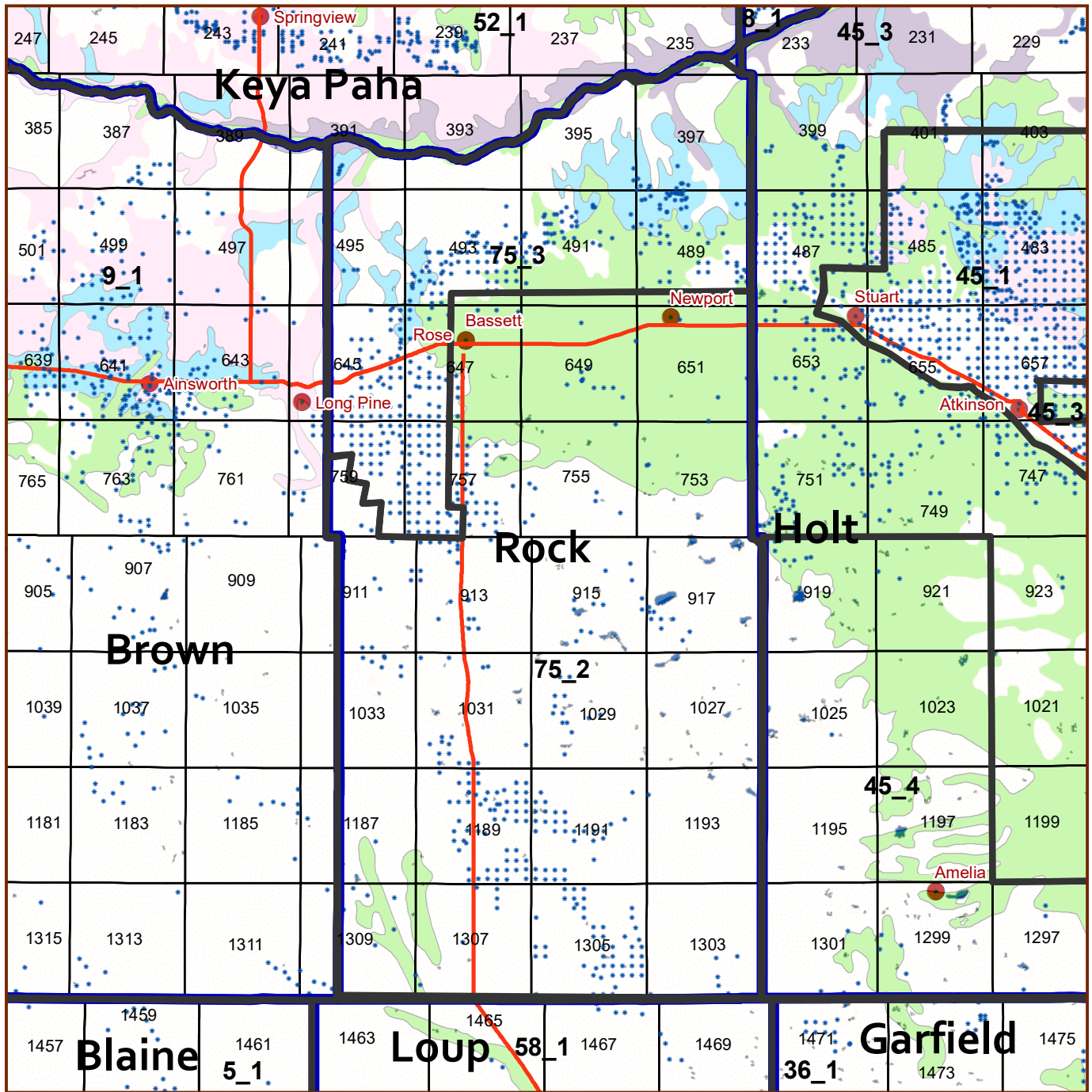
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Rock	3	n/a	1,325	1,325	1,325	1,150	1,100	1,050	975	1,150
Brown	1	n/a	1,091	1,090	1,090	995	810	810	810	1,004
Keya Paha	1	1,330	1,330	1,320	1,320	1,300	1,300	1,295	1,295	1,316
Boyd	1	2,975	2,975	2,775	2,775	2,675	2,675	2,500	2,500	2,807
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,099	2,519
Rock	2	n/a	n/a	1,275	1,225	1,150	n/a	n/a	975	1,123
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,099	2,519
Holt	4	n/a	n/a	n/a	2,650	2,450	2,450	2,100	2,100	2,433
Loup	1	n/a	1,050	1,050	1,050	980	980	980	980	1,015
Brown	1	n/a	1,091	1,090	1,090	995	810	810	810	1,004
Garfield	1	n/a	1,840	1,840	1,625	1,625	1,345	1,280	1,280	1,561

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Rock	3	1,116	1,079	1,023	931	884	795	698	663	898
Brown	1	1,008	1,008	858	858	796	796	765	765	824
Keya Paha	1	1,220	1,220	1,210	1,210	1,200	1,200	1,195	1,171	1,202
Boyd	1	1,950	1,950	1,900	1,900	1,850	1,850	1,750	1,750	1,861
Holt	3	1,885	2,051	1,723	1,873	1,603	1,603	1,602	1,603	1,780
Rock	2	1,300	1,213	1,150	1,114	931	925	800	568	1,062
Holt	3	1,885	2,051	1,723	1,873	1,603	1,603	1,602	1,603	1,780
Holt	4	913	948	806	1,200	800	800	n/a	800	848
Loup	1	1,008	n/a	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Brown	1	1,008	1,008	858	858	796	796	765	765	824
Garfield	1	1,280	n/a	1,280	1,280	1,115	1,115	1,115	1,116	1,167

County	Mkt Area	CRP	TIMBER	WASTE
Rock	3	775	603	100
Brown	1	739	798	75
Keya Paha	1	n/a	n/a	79
Boyd	1	n/a	n/a	862
Holt	3	1,884	500	250
Rock	2	763	600	100
Holt	3	1,884	500	250
Holt	4	1,237	500	250
Loup	1	802	n/a	100
Brown	1	739	798	75
Garfield	1	1,244	n/a	191

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.



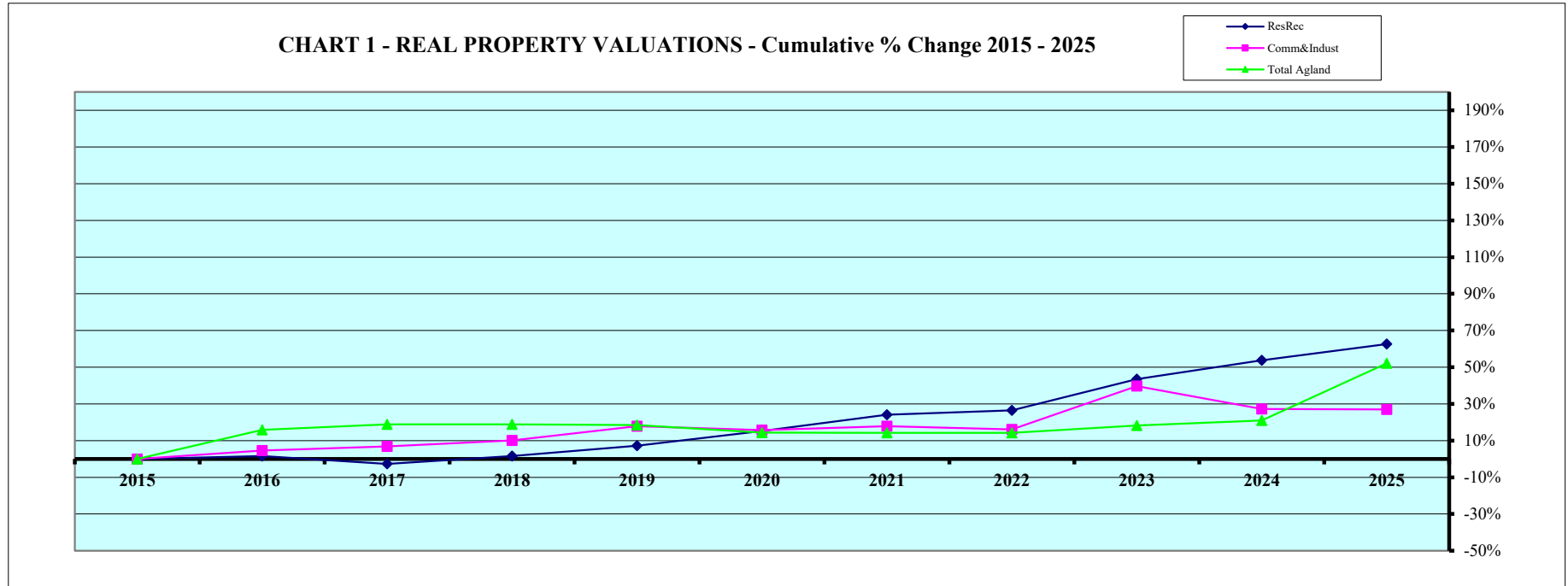
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	30,332,075	-	-	-	8,288,380	-	-	-	491,005,625	-	-	-
2016	30,795,680	463,605	1.53%	1.53%	8,673,580	385,200	4.65%	4.65%	568,842,495	77,836,870	15.85%	15.85%
2017	29,513,010	-1,282,670	-4.17%	-2.70%	8,854,520	180,940	2.09%	6.83%	583,779,900	14,937,405	2.63%	18.89%
2018	30,799,985	1,286,975	4.36%	1.54%	9,129,340	274,820	3.10%	10.15%	583,588,160	-191,740	-0.03%	18.86%
2019	32,529,260	1,729,275	5.61%	7.24%	9,771,465	642,125	7.03%	17.89%	582,048,005	-1,540,155	-0.26%	18.54%
2020	34,953,155	2,423,895	7.45%	15.23%	9,592,025	-179,440	-1.84%	15.73%	561,193,810	-20,854,195	-3.58%	14.29%
2021	37,663,940	2,710,785	7.76%	24.17%	9,772,695	180,670	1.88%	17.91%	560,682,795	-511,015	-0.09%	14.19%
2022	38,357,095	693,155	1.84%	26.46%	9,624,460	-148,235	-1.52%	16.12%	560,756,745	73,950	0.01%	14.21%
2023	43,547,175	5,190,080	13.53%	43.57%	11,578,170	1,953,710	20.30%	39.69%	580,438,655	19,681,910	3.51%	18.21%
2024	46,655,185	3,108,010	7.14%	53.81%	10,546,186	-1,031,984	-8.91%	27.24%	594,261,960	13,823,305	2.38%	21.03%
2025	49,320,920	2,665,735	5.71%	62.60%	10,528,111	-18,075	-0.17%	27.02%	746,869,110	152,607,150	25.68%	52.11%

Rate Annual %chg: Residential & Recreational **4.98%**

Commercial & Industrial **2.42%**

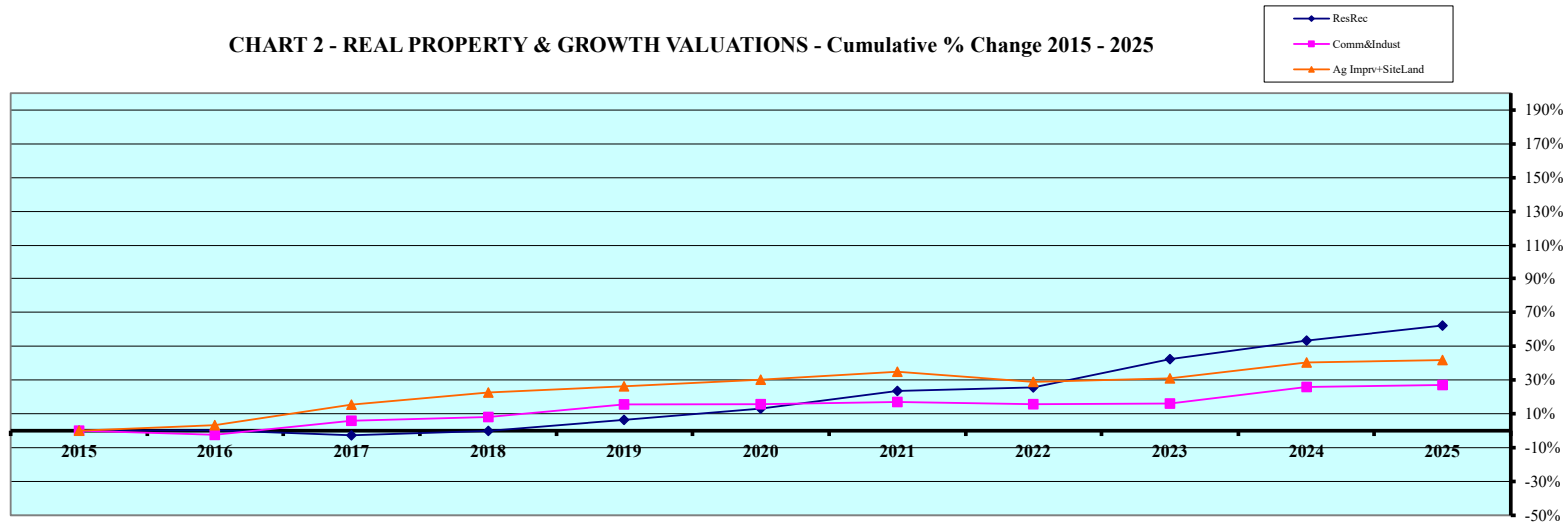
Agricultural Land **4.28%**

Cnty# **75**
County **ROCK**

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	30,332,075	264,950	0.87%	30,067,125	--	--	8,288,380	225,020	2.71%	8,063,360	--	--
2016	30,795,680	384,415	1.25%	30,411,265	0.26%	0.26%	8,673,580	584,520	6.74%	8,089,060	-2.40%	-2.40%
2017	29,513,010	0	0.00%	29,513,010	-4.17%	-2.70%	8,854,520	77,015	0.87%	8,777,505	1.20%	5.90%
2018	30,799,985	491,825	1.60%	30,308,160	2.69%	-0.08%	9,129,340	171,910	1.88%	8,957,430	1.16%	8.07%
2019	32,529,260	236,940	0.73%	32,292,320	4.85%	6.46%	9,771,465	193,295	1.98%	9,578,170	4.92%	15.56%
2020	34,953,155	649,335	1.86%	34,303,820	5.46%	13.09%	9,592,025	490	0.01%	9,591,535	-1.84%	15.72%
2021	37,663,940	199,095	0.53%	37,464,845	7.19%	23.52%	9,772,695	80,000	0.82%	9,692,695	1.05%	16.94%
2022	38,357,095	266,720	0.70%	38,090,375	1.13%	25.58%	9,624,460	32,875	0.34%	9,591,585	-1.85%	15.72%
2023	43,547,175	390,625	0.90%	43,156,550	12.51%	42.28%	11,578,170	1,960,495	16.93%	9,617,675	-0.07%	16.04%
2024	46,655,185	176,750	0.38%	46,478,435	6.73%	53.23%	10,546,186	120,560	1.14%	10,425,626	-9.95%	25.79%
2025	49,320,920	138,980	0.28%	49,181,940	5.42%	62.14%	10,528,111	780	0.01%	10,527,331	-0.18%	27.01%
Rate Ann%chg	4.98%	Resid & Recreat w/o growth				4.21%	C & I w/o growth				-0.80%	

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	13,757,540	13,147,400	26,904,940	729,925	2.71%	26,175,015	--	--
2016	14,660,120	14,429,260	29,089,380	1,304,112	4.48%	27,785,268	3.27%	3.27%
2017	15,986,870	15,062,085	31,048,955	0	0.00%	31,048,955	6.74%	15.40%
2018	17,498,660	17,107,750	34,606,410	1,626,740	4.70%	32,979,670	6.22%	22.58%
2019	17,484,640	17,176,370	34,661,010	709,515	2.05%	33,951,495	-1.89%	26.19%
2020	17,936,390	17,292,665	35,229,055	228,765	0.65%	35,000,290	0.98%	30.09%
2021	18,105,405	18,223,100	36,328,505	67,015	0.18%	36,261,490	2.93%	34.78%
2022	19,114,845	16,388,800	35,503,645	827,165	2.33%	34,676,480	-4.55%	28.89%
2023	19,200,360	17,802,190	37,002,550	1,779,445	4.81%	35,223,105	-0.79%	30.92%
2024	20,015,625	18,173,140	38,188,765	441,905	1.16%	37,746,860	2.01%	40.30%
2025	20,093,005	18,913,215	39,006,220	874,705	2.24%	38,131,515	-0.15%	41.73%
Rate Ann%chg	3.86%	3.70%	3.78%	Ag Imprv+Site w/o growth		1.48%		

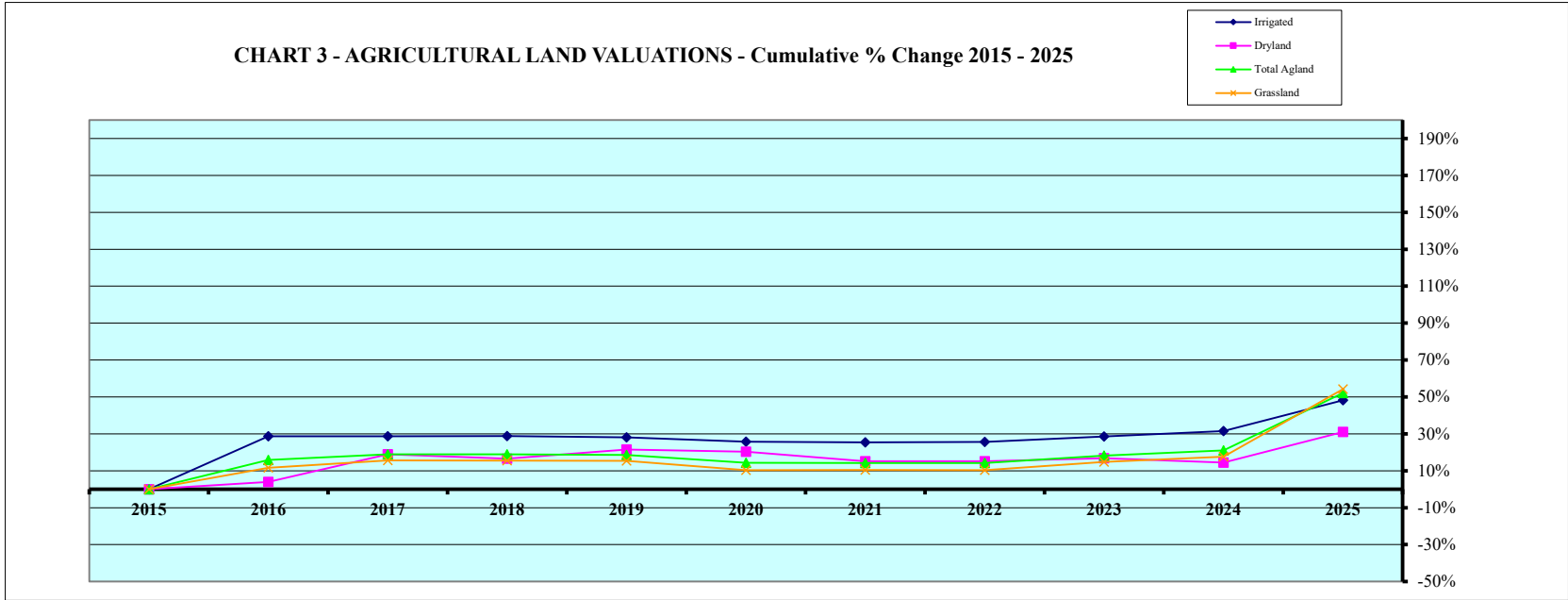
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 75
County ROCK

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	126,150,225	-	-	-	3,166,610	-	-	-	357,660,795	-	-	-
2016	162,406,085	36,255,860	28.74%	28.74%	3,293,675	127,065	4.01%	4.01%	399,114,540	41,453,745	11.59%	11.59%
2017	162,381,195	-24,890	-0.02%	28.72%	3,766,190	472,515	14.35%	18.93%	413,588,285	14,473,745	3.63%	15.64%
2018	162,549,195	168,000	0.10%	28.85%	3,692,445	-73,745	-1.96%	16.61%	413,279,020	-309,265	-0.07%	15.55%
2019	161,536,170	-1,013,025	-0.62%	28.05%	3,848,135	155,690	4.22%	21.52%	412,553,130	-725,890	-0.18%	15.35%
2020	158,604,360	-2,931,810	-1.81%	25.73%	3,808,635	-39,500	-1.03%	20.27%	394,761,875	-17,791,255	-4.31%	10.37%
2021	158,154,215	-450,145	-0.28%	25.37%	3,645,675	-162,960	-4.28%	15.13%	394,862,165	100,290	0.03%	10.40%
2022	158,420,625	266,410	0.17%	25.58%	3,645,675	0	0.00%	15.13%	394,675,405	-186,760	-0.05%	10.35%
2023	162,204,275	3,783,650	2.39%	28.58%	3,696,515	50,840	1.39%	16.73%	410,507,745	15,832,340	4.01%	14.78%
2024	165,969,610	3,765,335	2.32%	31.57%	3,623,660	-72,855	-1.97%	14.43%	420,606,065	10,098,320	2.46%	17.60%
2025	186,926,600	20,956,990	12.63%	48.18%	4,148,205	524,545	14.48%	31.00%	551,447,700	130,841,635	31.11%	54.18%

Rate Ann.%chg: Irrigated **4.01%** Dryland **2.74%** Grassland **4.42%**

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	1,249,375	-	-	-	2,778,620	-	-	-	491,005,625	-	-	-
2016	1,250,175	800	0.06%	0.06%	2,778,020	-600	-0.02%	-0.02%	568,842,495	77,836,870	15.85%	15.85%
2017	1,264,515	14,340	1.15%	1.21%	2,779,715	1,695	0.06%	0.04%	583,779,900	14,937,405	2.63%	18.89%
2018	1,270,985	6,470	0.51%	1.73%	2,796,515	16,800	0.60%	0.64%	583,588,160	-191,740	-0.03%	18.86%
2019	1,296,655	25,670	2.02%	3.78%	2,813,915	17,400	0.62%	1.27%	582,048,005	-1,540,155	-0.26%	18.54%
2020	1,193,085	-103,570	-7.99%	-4.51%	2,825,855	11,940	0.42%	1.70%	561,193,810	-20,854,195	-3.58%	14.29%
2021	1,193,085	0	0.00%	-4.51%	2,827,655	1,800	0.06%	1.76%	560,682,795	-511,015	-0.09%	14.19%
2022	1,187,385	-5,700	-0.48%	-4.96%	2,827,655	0	0.00%	1.76%	560,756,745	73,950	0.01%	14.21%
2023	1,170,100	-17,285	-1.46%	-6.35%	2,860,020	32,365	1.14%	2.93%	580,438,655	19,681,910	3.51%	18.21%
2024	1,178,645	8,545	0.73%	-5.66%	2,883,980	23,960	0.84%	3.79%	594,261,960	13,823,305	2.38%	21.03%
2025	1,227,005	48,360	4.10%	-1.79%	3,119,600	235,620	8.17%	12.27%	746,869,110	152,607,150	25.68%	52.11%

Cnty# **75**
County **ROCK**

Rate Ann.%chg: Total Agric Land **4.28%**

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	126,145,470	52,844	2,387			3,166,610	3,902	812			357,630,790	553,724	646		
2016	162,411,335	52,996	3,065	28.38%	28.38%	3,289,765	3,879	848	4.50%	4.50%	399,078,270	553,630	721	11.61%	11.61%
2017	163,695,105	53,078	3,084	0.64%	29.19%	6,308,855	6,745	935	10.29%	15.26%	409,871,895	550,493	745	3.29%	15.28%
2018	162,377,620	52,968	3,066	-0.60%	28.42%	3,690,910	3,896	947	1.27%	16.72%	413,329,115	553,534	747	0.29%	15.61%
2019	162,564,945	53,069	3,063	-0.08%	28.33%	3,692,445	3,897	947	0.02%	16.74%	413,225,670	553,379	747	0.00%	15.62%
2020	159,583,435	51,410	3,104	1.33%	30.04%	3,808,635	4,034	944	-0.35%	16.33%	402,587,100	556,024	724	-3.04%	12.10%
2021	158,508,715	51,123	3,101	-0.12%	29.88%	3,645,675	3,851	947	0.27%	16.65%	394,941,115	555,946	710	-1.89%	9.99%
2022	158,403,140	51,092	3,100	-0.01%	29.88%	3,645,675	3,851	947	0.00%	16.65%	394,596,130	555,872	710	-0.07%	9.91%
2023	162,204,275	52,520	3,088	-0.38%	29.38%	3,696,515	3,910	945	-0.14%	16.49%	410,592,595	554,360	741	4.34%	14.68%
2024	166,085,320	52,434	3,167	2.56%	32.69%	3,696,515	3,910	945	0.00%	16.49%	420,554,300	554,310	759	2.44%	17.47%
2025	187,010,045	53,548	3,492	10.26%	46.30%	4,148,905	3,800	1,092	15.50%	34.55%	552,125,240	552,610	999	31.69%	54.70%

Rate Annual %chg Average Value/Acre: 4.02%

2.74%

4.44%

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	1,249,375	12,458	100			2,778,020	4,630	600			490,970,265	627,558	782		
2016	1,251,075	12,460	100	0.12%	0.12%	2,779,220	4,632	600	0.00%	0.00%	568,809,665	627,598	906	15.85%	15.85%
2017	1,251,815	12,467	100	0.00%	0.12%	2,838,795	4,661	609	1.51%	1.51%	583,966,465	627,445	931	2.69%	18.96%
2018	1,266,065	12,534	101	0.60%	0.72%	2,784,515	4,641	600	-1.48%	0.00%	583,448,225	627,573	930	-0.11%	18.83%
2019	1,270,585	12,579	101	0.00%	0.72%	2,813,915	4,690	600	0.00%	0.00%	583,567,560	627,615	930	0.01%	18.85%
2020	1,199,400	11,867	101	0.06%	0.78%	2,840,295	4,734	600	0.00%	0.00%	570,018,865	628,069	908	-2.39%	16.01%
2021	1,193,085	11,931	100	-1.06%	-0.29%	2,827,655	4,713	600	0.00%	0.00%	561,116,245	627,564	894	-1.48%	14.29%
2022	1,186,985	11,870	100	0.00%	-0.29%	2,827,655	4,713	600	0.00%	0.00%	560,659,585	627,398	894	-0.05%	14.22%
2023	1,165,035	11,651	100	0.00%	-0.29%	2,859,930	4,767	600	0.00%	0.00%	580,518,350	627,208	926	3.57%	18.31%
2024	1,173,770	11,738	100	0.00%	-0.29%	2,860,020	4,767	600	0.00%	0.00%	594,369,925	627,160	948	2.39%	21.14%
2025	1,200,855	12,009	100	0.00%	-0.29%	3,112,875	5,188	600	0.00%	0.00%	747,597,920	627,155	1,192	25.78%	52.37%

75
ROCK

Rate Annual %chg Average Value/Acre: 4.29%

(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

Total Real Property Sum Lines 17, 25, & 30	Records : 3,176	Value : 863,385,330	Growth 1,045,660	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	75	225,660	50	529,070	50	639,025	175	1,393,755	
02. Res Improve Land	432	2,269,670	90	929,025	46	472,500	568	3,671,195	
03. Res Improvements	436	26,863,405	95	13,407,380	62	5,317,680	593	45,588,465	
04. Res Total	511	29,358,735	145	14,865,475	112	6,429,205	768	50,653,415	491,295
% of Res Total	66.54	57.96	18.88	29.35	14.58	12.69	24.18	5.87	46.98
05. Com UnImp Land	19	60,875	4	58,000	7	73,775	30	192,650	
06. Com Improve Land	78	585,620	16	312,600	14	246,920	108	1,145,140	
07. Com Improvements	78	7,170,440	16	2,174,610	19	3,014,225	113	12,359,275	
08. Com Total	97	7,816,935	20	2,545,210	26	3,334,920	143	13,697,065	12,765
% of Com Total	67.83	57.07	13.99	18.58	18.18	24.35	4.50	1.59	1.22
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	11	1,381,865	11	1,381,865	
14. Rec Improve Land	0	0	0	0	4	241,220	4	241,220	
15. Rec Improvements	0	0	0	0	7	236,640	7	236,640	
16. Rec Total	0	0	0	0	18	1,859,725	18	1,859,725	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.57	0.22	0.00
Res & Rec Total	511	29,358,735	145	14,865,475	130	8,288,930	786	52,513,140	491,295
% of Res & Rec Total	65.01	55.91	18.45	28.31	16.54	15.78	24.75	6.08	46.98
Com & Ind Total	97	7,816,935	20	2,545,210	26	3,334,920	143	13,697,065	12,765
% of Com & Ind Total	67.83	57.07	13.99	18.58	18.18	24.35	4.50	1.59	1.22
17. Taxable Total	608	37,175,670	165	17,410,685	156	11,623,850	929	66,210,205	504,060
% of Taxable Total	65.45	56.15	17.76	26.30	16.79	17.56	29.25	7.67	48.20

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	45	13	189	247

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	19,270	26	4,373,240	1,824	612,746,170	1,851	617,138,680
28. Ag-Improved Land	0	0	13	1,581,680	379	148,641,590	392	150,223,270
29. Ag Improvements	0	0	13	413,505	383	29,399,670	396	29,813,175

30. Ag Total				2,247	797,175,125
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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	3	3.00	30,000	
33. HomeSite Improvements	0	0.00	0	4	0.00	266,460	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	3.27	6,540	
36. FarmSite Improv Land	0	0.00	0	9	31.54	63,080	
37. FarmSite Improvements	0	0.00	0	13	0.00	147,045	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	13	25.75	0	
40. Other- Non Ag Use	0	0.00	0	3	5.96	14,570	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	27	23.16	231,600	27	23.16	231,600	
32. HomeSite Improv Land	243	287.75	2,862,550	246	290.75	2,892,550	
33. HomeSite Improvements	254	0.00	16,830,855	258	0.00	17,097,315	126,000
34. HomeSite Total				285	313.91	20,221,465	
35. FarmSite UnImp Land	62	161.99	323,980	63	165.26	330,520	
36. FarmSite Improv Land	307	1,464.41	2,928,820	316	1,495.95	2,991,900	
37. FarmSite Improvements	351	0.00	12,568,815	364	0.00	12,715,860	415,600
38. FarmSite Total				427	1,661.21	16,038,280	
39. Road & Ditches	966	3,263.32	0	979	3,289.07	0	
40. Other- Non Ag Use	92	1,769.77	3,084,370	95	1,775.73	3,098,940	
41. Total Section VI				712	7,039.92	39,358,685	541,600

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	11	1,047.00	760,465	11	1,047.00	760,465

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 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	46.00	0.26%	161,000	0.32%	3,500.00
47. 2A1	55.00	0.31%	189,750	0.38%	3,450.00
48. 2A	438.16	2.46%	1,489,745	2.98%	3,400.00
49. 3A1	1,402.19	7.87%	4,697,355	9.40%	3,350.01
50. 3A	789.43	4.43%	2,605,120	5.21%	3,300.00
51. 4A1	6,371.19	35.75%	20,706,420	41.42%	3,250.01
52. 4A	8,718.25	48.92%	20,142,030	40.29%	2,310.33
53. Total	17,820.22	100.00%	49,991,420	100.00%	2,805.32
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	59.00	26.74%	75,225	30.36%	1,275.00
57. 2D	1.00	0.45%	1,225	0.49%	1,225.00
58. 3D1	84.00	38.06%	96,600	38.98%	1,150.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	76.68	34.75%	74,765	30.17%	975.03
62. Total	220.68	100.00%	247,815	100.00%	1,122.96
Grass					
63. 1G1	114,383.88	26.66%	148,529,905	32.73%	1,298.52
64. 1G	525.57	0.12%	637,595	0.14%	1,213.15
65. 2G1	71,380.77	16.64%	81,846,775	18.04%	1,146.62
66. 2G	2,617.99	0.61%	2,639,465	0.58%	1,008.20
67. 3G1	97,542.29	22.74%	90,370,635	19.91%	926.48
68. 3G	136,927.12	31.92%	126,547,605	27.89%	924.20
69. 4G1	579.37	0.14%	374,995	0.08%	647.25
70. 4G	5,030.36	1.17%	2,865,040	0.63%	569.55
71. Total	428,987.35	100.00%	453,812,015	100.00%	1,057.87
Irrigated Total					
	17,820.22	3.85%	49,991,420	9.85%	2,805.32
Dry Total					
	220.68	0.05%	247,815	0.05%	1,122.96
Grass Total					
	428,987.35	92.76%	453,812,015	89.43%	1,057.87
72. Waste	11,754.70	2.54%	1,175,440	0.23%	100.00
73. Other	3,665.72	0.79%	2,199,430	0.43%	600.00
74. Exempt	3,273.16	0.71%	3,497,365	0.69%	1,068.50
75. Market Area Total	462,448.67	100.00%	507,426,120	100.00%	1,097.26

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	274.90	0.77%	1,140,835	0.87%	4,150.00
47. 2A1	61.00	0.17%	244,000	0.19%	4,000.00
48. 2A	12,888.02	36.04%	50,263,265	38.20%	3,900.00
49. 3A1	5,003.64	13.99%	19,149,490	14.55%	3,827.11
50. 3A	2,774.01	7.76%	10,610,595	8.06%	3,825.00
51. 4A1	10,811.12	30.23%	41,070,280	31.21%	3,798.89
52. 4A	3,952.32	11.05%	9,109,395	6.92%	2,304.82
53. Total	35,765.01	100.00%	131,587,860	100.00%	3,679.23
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	396.55	11.08%	525,430	12.77%	1,325.00
56. 2D1	81.00	2.26%	107,325	2.61%	1,325.00
57. 2D	376.26	10.51%	498,545	12.11%	1,325.00
58. 3D1	1,489.33	41.62%	1,712,730	41.62%	1,150.00
59. 3D	218.04	6.09%	239,845	5.83%	1,100.00
60. 4D1	525.55	14.69%	551,830	13.41%	1,050.00
61. 4D	491.80	13.74%	479,525	11.65%	975.04
62. Total	3,578.53	100.00%	4,115,230	100.00%	1,149.98
Grass					
63. 1G1	12,429.74	10.08%	14,915,670	13.12%	1,200.00
64. 1G	1,792.35	1.45%	2,125,000	1.87%	1,185.59
65. 2G1	10,947.68	8.88%	12,035,575	10.59%	1,099.37
66. 2G	20,163.24	16.36%	20,094,125	17.67%	996.57
67. 3G1	37,683.68	30.57%	35,597,365	31.31%	944.64
68. 3G	12,062.71	9.79%	10,127,975	8.91%	839.61
69. 4G1	6,153.92	4.99%	4,487,480	3.95%	729.21
70. 4G	22,035.57	17.88%	14,315,520	12.59%	649.66
71. Total	123,268.89	100.00%	113,698,710	100.00%	922.36
Irrigated Total					
Irrigated Total	35,765.01	21.72%	131,587,860	52.55%	3,679.23
Dry Total					
Dry Total	3,578.53	2.17%	4,115,230	1.64%	1,149.98
Grass Total					
Grass Total	123,268.89	74.85%	113,698,710	45.41%	922.36
72. Waste	514.68	0.31%	51,465	0.02%	99.99
73. Other	1,561.75	0.95%	937,055	0.37%	600.00
74. Exempt	303.67	0.18%	337,290	0.13%	1,110.71
75. Market Area Total	164,688.86	100.00%	250,390,320	100.00%	1,520.38

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	342.18	1,022,135	53,243.05	180,557,145	53,585.23	181,579,280
77. Dry Land	0.00	0	0.00	0	3,799.21	4,363,045	3,799.21	4,363,045
78. Grass	16.33	19,270	4,104.94	4,761,475	548,134.97	562,729,980	552,256.24	567,510,725
79. Waste	0.00	0	12.68	1,265	12,256.70	1,225,640	12,269.38	1,226,905
80. Other	0.00	0	93.09	55,855	5,134.38	3,080,630	5,227.47	3,136,485
81. Exempt	0.00	0	10.30	12,665	3,566.53	3,821,990	3,576.83	3,834,655
82. Total	16.33	19,270	4,552.89	5,840,730	622,568.31	751,956,440	627,137.53	757,816,440

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	53,585.23	8.54%	181,579,280	23.96%	3,388.61
Dry Land	3,799.21	0.61%	4,363,045	0.58%	1,148.41
Grass	552,256.24	88.06%	567,510,725	74.89%	1,027.62
Waste	12,269.38	1.96%	1,226,905	0.16%	100.00
Other	5,227.47	0.83%	3,136,485	0.41%	600.00
Exempt	3,576.83	0.57%	3,834,655	0.51%	1,072.08
Total	627,137.53	100.00%	757,816,440	100.00%	1,208.37

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 N/a Or Error	1	9,640	1	10,000	3	123,795	4	143,435	0
83.2 Bassett	30	100,160	360	2,007,380	363	25,276,335	393	27,383,875	302,370
83.3 Bassett Sub Vacant	24	149,260	5	62,110	5	1,224,885	29	1,436,255	0
83.4 Bassett Suburban	17	203,310	74	788,455	78	11,327,970	95	12,319,735	7,420
83.5 Bassett Vacant	9	24,475	1	8,400	1	66,895	10	99,770	0
83.6 Newport	10	18,960	59	210,470	60	1,438,700	70	1,668,130	26,315
83.7 Newport Res	4	3,200	6	14,850	6	49,810	10	67,860	0
83.8 Newport Suburban	4	84,755	6	22,540	7	153,435	11	260,730	0
83.9 Newport Vacant	21	75,300	5	24,490	5	107,085	26	206,875	11,410
83.10 Rural	66	2,106,560	55	763,720	72	6,056,195	138	8,926,475	143,780
84 Residential Total	186	2,775,620	572	3,912,415	600	45,825,105	786	52,513,140	491,295

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	N/a Or Error	0	0	1	3,580	1	158,830	1	162,410	0
85.2	Bassett	10	48,190	70	544,690	70	8,370,740	80	8,963,620	0
85.3	Bassett Suburban	4	58,000	12	284,895	12	785,350	16	1,128,245	0
85.4	Bassett Vacant	3	4,765	0	0	0	0	3	4,765	0
85.5	Newport	3	1,490	10	54,385	10	130,285	13	186,160	12,765
85.6	Newport Suburban	0	0	1	800	1	3,755	1	4,555	0
85.7	Newport Vacant	3	6,430	0	0	0	0	3	6,430	0
85.8	Rural	2	30,210	3	18,120	5	45,210	7	93,540	0
85.9	Rural Commercial	5	43,565	11	238,670	14	2,865,105	19	3,147,340	0
86	Commercial Total	30	192,650	108	1,145,140	113	12,359,275	143	13,697,065	12,765

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	114,045.51	26.84%	148,259,205	32.87%	1,300.00
88. 1G	525.57	0.12%	637,595	0.14%	1,213.15
89. 2G1	70,691.49	16.64%	81,295,350	18.02%	1,150.00
90. 2G	2,081.04	0.49%	2,317,295	0.51%	1,113.53
91. 3G1	96,112.22	22.62%	89,460,615	19.83%	930.79
92. 3G	136,520.60	32.13%	126,288,990	28.00%	925.05
93. 4G1	136.92	0.03%	109,535	0.02%	799.99
94. 4G	4,739.27	1.12%	2,690,385	0.60%	567.68
95. Total	424,852.62	100.00%	451,058,970	100.00%	1,061.68
CRP					
96. 1C1	338.37	20.28%	270,700	21.26%	800.01
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	689.28	41.32%	551,425	43.31%	800.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	346.50	20.77%	259,875	20.41%	750.00
101. 3C	294.00	17.62%	191,100	15.01%	650.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,668.15	100.00%	1,273,100	100.00%	763.18
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	536.95	21.77%	322,170	21.77%	600.00
109. 3T1	1,083.57	43.93%	650,145	43.93%	600.00
110. 3T	112.52	4.56%	67,515	4.56%	600.03
111. 4T1	442.45	17.94%	265,460	17.94%	599.98
112. 4T	291.09	11.80%	174,655	11.80%	600.00
113. Total	2,466.58	100.00%	1,479,945	100.00%	600.00
<hr/>					
Grass Total	424,852.62	99.04%	451,058,970	99.39%	1,061.68
CRP Total	1,668.15	0.39%	1,273,100	0.28%	763.18
Timber Total	2,466.58	0.57%	1,479,945	0.33%	600.00
<hr/>					
114. Market Area Total	428,987.35	100.00%	453,812,015	100.00%	1,057.87

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	12,429.74	11.46%	14,915,670	14.24%	1,200.00
88. 1G	1,782.97	1.64%	2,068,720	1.98%	1,160.27
89. 2G1	10,924.68	10.07%	12,017,175	11.47%	1,100.00
90. 2G	19,926.31	18.37%	19,940,965	19.04%	1,000.74
91. 3G1	37,072.12	34.18%	35,218,585	33.62%	950.00
92. 3G	11,321.64	10.44%	9,683,335	9.25%	855.29
93. 4G1	5,300.05	4.89%	3,975,145	3.80%	750.02
94. 4G	9,711.45	8.95%	6,921,040	6.61%	712.67
95. Total	108,468.96	100.00%	104,740,635	100.00%	965.63
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	23.00	14.65%	18,400	15.12%	800.00
99. 2C	55.00	35.03%	44,000	36.17%	800.00
100. 3C1	79.01	50.32%	59,260	48.71%	750.03
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	157.01	100.00%	121,660	100.00%	774.86
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	9.38	0.06%	56,280	0.64%	6,000.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	181.93	1.24%	109,160	1.24%	600.01
109. 3T1	532.55	3.64%	319,520	3.62%	599.98
110. 3T	741.07	5.06%	444,640	5.03%	600.00
111. 4T1	853.87	5.83%	512,335	5.80%	600.02
112. 4T	12,324.12	84.16%	7,394,480	83.68%	600.00
113. Total	14,642.92	100.00%	8,836,415	100.00%	603.46
<hr/>					
Grass Total	108,468.96	87.99%	104,740,635	92.12%	965.63
CRP Total	157.01	0.13%	121,660	0.11%	774.86
Timber Total	14,642.92	11.88%	8,836,415	7.77%	603.46
<hr/>					
114. Market Area Total	123,268.89	100.00%	113,698,710	100.00%	922.36

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

75 Rock

	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	47,459,965	50,653,415	3,193,450	6.73%	491,295	5.69%
02. Recreational	1,860,955	1,859,725	-1,230	-0.07%	0	-0.07%
03. Ag-Homesite Land, Ag-Res Dwelling	20,093,005	20,221,465	128,460	0.64%	126,000	0.01%
04. Total Residential (sum lines 1-3)	69,413,925	72,734,605	3,320,680	4.78%	617,295	3.89%
05. Commercial	10,528,111	13,697,065	3,168,954	30.10%	12,765	29.98%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	10,528,111	13,697,065	3,168,954	30.10%	12,765	29.98%
08. Ag-Farmsite Land, Outbuildings	15,690,555	16,038,280	347,725	2.22%	415,600	-0.43%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,222,660	3,098,940	-123,720	-3.84%		
11. Total Non-Agland (sum lines 8-10)	18,913,215	19,137,220	224,005	1.18%	415,600	-1.01%
12. Irrigated	186,926,600	181,579,280	-5,347,320	-2.86%		
13. Dryland	4,148,205	4,363,045	214,840	5.18%		
14. Grassland	551,447,700	567,510,725	16,063,025	2.91%		
15. Wasteland	1,227,005	1,226,905	-100	-0.01%		
16. Other Agland	3,119,600	3,136,485	16,885	0.54%		
17. Total Agricultural Land	746,869,110	757,816,440	10,947,330	1.47%		
18. Total Value of all Real Property (Locally Assessed)	845,724,361	863,385,330	17,660,969	2.09%	1,045,660	1.96%

2026 Assessment Survey for Rock County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	none
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$138,359
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,000
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:
	\$14,000 includes MIPS and gWorks
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 800 for dues/registrations, \$1,000 for education and \$2,500 for travel & milage expenses
12.	Amount of last year's assessor's budget not used:
	None

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, but there not being kept up to date.
5.	If so, who maintains the Cadastral Maps?
	Assessor
6.	Does the county have GIS software?
	Yes, through gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes – https://rock.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks full support
9.	What type of aerial imagery is used in the cyclical review of properties?
	gworks obliques and aerial imagery flown by Cornerstone mapping.
10.	When was the aerial imagery last updated?
	2024

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Bassett and Newport
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services:
	Lac Mac Assessment
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Lac Mac Assessment
2.	If so, is the appraisal or listing service performed under contract?
	yes
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, however the assessor has the final say.

2026 Residential Assessment Survey for Rock 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.
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of 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?
	Depreciation studies are based on local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	One deprecation table has been developed based on the market with additional economic added to Valuation Group 3 and the Rural improvements.
5.	Describe the methodology used to determine the residential lot values?
	A vacant land sales analysis was performed on five years' worth of sales. There are two land tables in the CAMA, one for Bassett and another for Newport.
6.	How are rural residential site values developed?
	Rural residential site values are developed based on sales and through local market information.
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?
	All lots are treated the same, currently there is no difference.

2026 Commercial Assessment Survey for Rock 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 used as well as a market analysis of the qualified sales to estimate the market value of properties.
2a.	Describe the process used to determine the value of unique commercial properties.
	At this time the county assessor hasn't had any unique properties to value. When the situation arises similar properties in surrounding counties would be used as comparables as well as properties statewide.
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 depreciation study is developed based on local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, one table is used based on sales and the market.
5.	Describe the methodology used to determine the commercial lot values.
	A vacant land sales analysis was performed.

2026 Agricultural Assessment Survey for Rock County

1.	Valuation data collection done by:
	County Assessor and staff
2.	Describe the process used to determine and monitor market areas.
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. Each year agricultural sales and characteristics are studied to see if the market is showing any trends that may lead to a difference in areas, etc.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Land is classified as rural residential or recreational land based on the primary use of the parcel at assessment date. Rural residential land is directly associated with a residence and has no agricultural use. Recreational land is defined according to Regulation 10.001.05E.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Currently, the county does have feedlots which are valued at \$8,000/acre. Back grounding is any acres that are not in the feedlot value such as dry or grass land and is valued at \$2,000/acre. There are usually planted to some type of cover crop and the cows are let on it. The back grounding is determined through the aerial photos.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	WRP values are based on sales from the county and surrounding area with a current value of \$465 per acre.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	CRP, sand and some standing water, Irrigated grass
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	None
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	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

ROCK COUNTY PLAN OF ASSESSMENT

THE COUNTY ASSESSOR SHALL, ON OR BEFORE JUNE 15 EACH YEAR, PREPARE A PLAN OF ASSESSMENT WHICH SHALL DESCRIBE THE ASSESSMENT ACTIONS THE COUNTY ASSESSOR PLANS TO MAKE FOR THE NEXT ASSESSMENT YEAR AND THE TWO YEARS THEREAFTER. THE PLAN SHALL INDICATE THE CLASSES OR SUBCLASSES OF REAL PROPERTY THAT THE ASSESSOR PLANS TO EXAMINE DURING THE YEARS CONTAINED IN THE PLAN OF ASSESSMENT. THE PLAN SHALL DESCRIBE ALL THE ASSESSMENT ACTIONS NECESSARY TO ACHIEVE THE LEVEL OF VALUE AND QUALITY OF ASSESSMENT PRACTICES REQUIRED BY LAW AND THE RESOURCES NECESSARY TO COMPLETE THOSE ACTIONS. THE PLAN SHALL BE PRESENTED TO THE COUNTY BOARD OF EQUALIZATION ON OR BEFORE JULY 31 EACH YEAR. THE COUNTY ASSESSOR MAY AMEND THE PLAN, IF NECESSARY AFTER THE BUDGET IS APPROVED BY THE COUNTY BOARD. A COPY OF THE PLAN AND ANY AMENDMENTS THERETO SHALL BE MAILED TO THE DEPARTMENT OF REVENUE ON OR BEFORE OCTOBER 31 EACH YEAR.

Real Property in Rock County for tax year 2025 satisfies the requirements of Neb. Const. Art. VIII §1, and Neb. Stat §77-1311.02

Rock County has a total valuation of \$846,608,926 for 2025.
The Parcel count for Real Property in 2025 is 3380.
Permissive Exemptions filed and approved by our office and the Rock County Commissioners for 2025 tax year were 14.

2025 Sales Statistics Ratio as determined by the Tax Equalization Commission.

Residential value -	Assessment Ratio - 93%
Commercial value -	Assessment Ratio – 100%
Agricultural land value -	Assessment Ratio – 70%

ASSESSMENT

Costing tables were updated to 2024 for all residential properties in Bassett and the Hill for 2025 and depreciation tables were adjusted as well.

Commercial property in the county had no changes for 2025.

County wide Grass and Irrigated and Dryland where adjusted.

Sales ratios studies reviewed as follows:

The new 2025 Land Assessment ratios calculated to –

Area 2 -Grass – Up 13-40%

Area 2 - IRR - Up 6-11%

Area 3 - Grass – Up 13-40%

Area 3 - IRR - Up 9-15%

All areas of Dryland – Up 15%

Timber – Up 43%

We will continue our pickup work (Appraisal Maintenance) over the summer. We will be using our Oblique's and aerials for this as we will continually check for any changes revealed from our Oblique and aerial photos that may have been missed from prior years. Our office will try to contact owners by phone and/ or newspaper notices prior to our visit. Our focus will be to look for changes and any additions. We will verify measurements are correct if we notice there have been changes made. We do not ask for an interior inspection unless we are invited in and/or the owner has given us prior permission.

We are and always will continue to work on our quality and uniformity of our assessment.

New photos are taken continually as simple proof that we have been at each parcel.

2026

Continue Reviewing improved parcels North of Hwy 20

Start reviewing improved parcels south of Hwy 20

Revalue Ag Land if needed per sales studies.

Review all City Permits.

Review County Zoning Permits.

Pick Up Work.

Look to update aerial photos/Pictometry

2027

Continue reviewing improved parcels South of Hwy 20.

Revalue Ag Land if needed per sales studies.

Review and update all depreciation tables.

Review all City Permits.

Review County Zoning Permits.

Pick Up Work.

2028

Start reviewing Bassett and Newport
Revalue Ag Land if needed per sales studies
Review all City Permits
Review all County Permits
Pick Up work

The plan has been made to update cost tables for Improvements every three or four years. This time frame will lessen the impact for taxpayers but will ensure the office has kept values current.

TJ Ellermeier
Rock County Assessor

June 15, 2025
(July 16, 2025)