



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

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**SHERMAN COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Sherman 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 Sherman County.

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

For the Tax Commissioner

Sincerely,

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Sherie Kuszak, Sherman County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

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

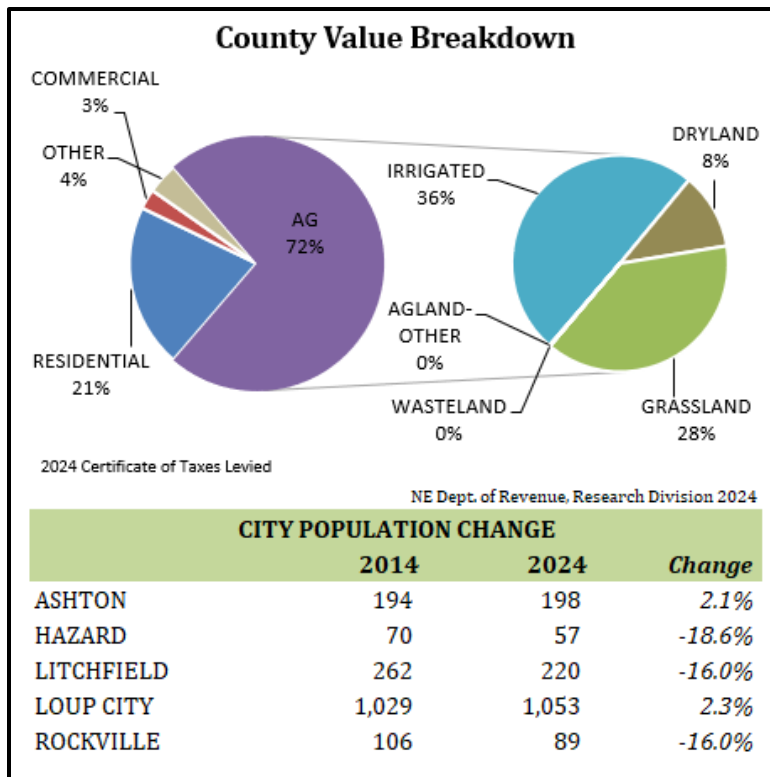
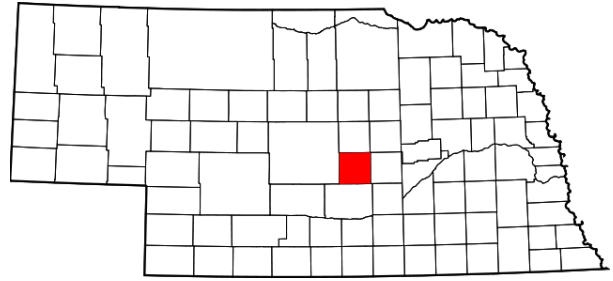
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

*\*Further information may be found in Exhibit 94*



## County Overview

With a total area of 566 square miles, Sherman County has 2,983 residents, per the Census Bureau Quick Facts for 2023, a slight increase from the 2020 U.S. Census. Reports indicate that 77% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$114,381 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Sherman County are located in and around Loup City, the county seat. According to the latest information available from the U.S. Census Bureau, there are 84 employer establishments with total employment of 501, for a 3% increase in employment since 2019.

Agricultural land is the largest contributing factor to Sherman County's overall valuation base by a large margin. Grassland makes up the majority of the land in the county. Sherman County is included in the Lower Loup Natural Resources District (NRD).

Sherman County is also home to Sherman Lake. The lake is located on the northeastern side of the county. Sherman Lake offers some of the state's finest recreational opportunities including camping, fishing, boating, and hunting.

## 2025 Residential Correlation for Sherman County

### *Assessment Practices & Actions*

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

A sales verification and qualification review was completed with the Sherman County Assessor and shows a usability rate for the residential class above the statewide average. Analysis of the sales roster shows that all sales deemed unqualified have valid descriptions, therefore all arm's-length transactions are utilized for measurement purposes.

The residential class consists of four valuation groups consistent with the assessor locations. The Sherman County Assessor is up to date on their six-year inspection and review cycle. All review and reappraisal work are completed by the office staff including inspection, lot studies and costing improvements.

The county has a current valuation methodology on file.

2025 Residential Assessment Details for Sherman 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	Loup City & Litchfield	2021	2022	2021	2023	
2	Ashton, Hazard, & Rockville	2021	2022	2021	2022	
10	Sherman Lake	2021	2022	2021	2022	Increased lake cabins 18%
15	Acreages	2021	2022	2021	2016-2020	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. **Made adjustments to all 900 SF and less homes **Updated depreciation on poor condition, good condition, average condition and average plus condition and average plus condition  * = assessment action for current year						

### *Description of Analysis*

Analysis of the statistical profile for Sherman County residential property shows 56 qualified sales for the current study period. Two measures of central tendency are within the range while the mean is high and is subject to outliers. The COD and PRD are also high. Further analysis shows that three high ratios in Valuation Group 1 are impacting the overall mean, COD and PRD without having a significant impact on the median and weighted mean. Their hypothetical removal brings

## 2025 Residential Correlation for Sherman County

the mean and weighted mean into the acceptable range, lowers the COD to 22% and the PRD to 105%

However, the sample remains slightly regressive, as indicated by the sales price substrata. For the current year, the Sherman County Assessor made adjustments by conditions to improve the equalization and improve vertical equity specifically. These adjustments included applying functional depreciation to homes under 900 square feet and adjusting lower condition properties down and adjusting average and better condition homes up. This work did improve the uniformity of the residential class as the preliminary PRD was 112%. However, more work can be done. For 2026 a complete quality and condition analysis of the residential class will be completed. A depreciation study will also be finalized to further improve vertical equity.

All valuation groups with a sufficient sample have a median within the acceptable range.

Property Type 1 which includes 54 qualified sales shows a median of 100.69 which is slightly over the acceptable range. This substratum excludes two sales coded Property Type 06 – recreational, both of which are located at Sherman Lake. When all sales in the residential class are included, the median is acceptable.

A review of the 2025 County Abstract of Real Property Form 45, Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the assessment actions reported by the assessor.

### *Equalization and Quality of Assessment*

Review of the assessment process supports that the county assessor is consistently completing assessment activities that result in valuation uniformity. However, an update to all residential qualities and conditions as well as a new depreciation table is recommended for 2026. The quality of assessment of residential property in Sherman County adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	42	99.40	105.84	106.00	25.70	99.85
2	8	96.27	105.62	78.71	35.07	134.19
10	2	60.54	60.54	60.53	00.31	100.02
15	4	109.94	102.78	104.76	09.32	98.11
ALL	56	99.40	103.97	96.85	26.64	107.35

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Sherman County is 99%.

## 2025 Commercial Correlation for Sherman 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 for Sherman County indicated that the commercial sales usability rate is above the statewide average. Review of the sales roster supported that only arm's-length transactions are being used for measurement purposes.

The commercial class consists of one valuation group for the entire county. The county assessor is compliant with the six-year inspection and review cycle. All reappraisals, inspections, and lot studies are conducted by the office staff.

2025 Commercial Assessment Details for Sherman 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	Entire County	2021	2021	2021	2021	
Additional comments: Routine maintenance and pick-up work was completed and placed on the assessment roll.  * = assessment action for current year						

### *Description of Analysis*

Analysis of the commercial statistics for Sherman County shows 15 qualified sales during the study period. Two measures of central tendency and the COD are within the acceptable range while the weighted mean is low, and the PRD is high. Analysis of the statistics by date of sale focusing on the study years show steadily increasing market in the commercial class, pointing to a level of value at the low end of the assessment range.

A review of the 2025 County Abstract of Assessment for Real Property Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflects the reported county assessor actions, in that only appraisal maintenance was completed for the current assessment year.

### *Equalization and Quality of Assessment*

The statistical analysis of the data and a review of the assessment practices supports that commercial property assessment in Sherman County complies with generally accepted mass appraisal techniques and is uniformly assessed.

# 2025 Commercial Correlation for Sherman County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	15	94.17	93.10	86.71	19.17	107.37
____ALL____	15	94.17	93.10	86.71	19.17	107.37

## Level of Value

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

## 2025 Agricultural Correlation for Sherman 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 for Sherman County indicated that agricultural sales usability rate falls slightly below the statewide average. Analysis of the sales roster shows that all disqualified sales show good descriptions for disqualification and thus all arm's-length transactions are being used for measurement purposes.

Sherman County has one market area for the agricultural class. Aerial imagery is used to verify land use and buildings on rural properties between appraisal years. In order to stay within the six-year inspection and review cycle, three to four townships are reviewed each year by the assessor's office staff. Agricultural homes and outbuildings have been valued using the same valuation process as the rural residential.

The county does have a few feedlots, but no separate analysis has been done on intensive use. The county assessor has identified many of the acres enrolled in the Conservation Reserve Program (CRP).

2025 Agricultural Assessment Details for Sherman 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	2021	2022	2021	2019-2024	Oak Creek, Logan and Washington
AB DW	Agricultural dwellings	2021	2022	2021	2019-2024	Oak Creek, Logan and Washington
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Mix of irrigated land and grassland parcels with a small amount of dryland	2022	Increased irrigated land 35%, dryland 15%, and grassland 10%
<u>Additional comments:</u> * = assessment action for current year			

## 2025 Agricultural Correlation for Sherman County

### *Description of Analysis*

Analysis of the agricultural class for Sherman County show 31 qualified sales for the three-year study period. All measures of central tendency and the COD are within the acceptable range. Further analysis of the 80% MLU By Market Area shows that grassland is the only class with a sufficient number of sales for statistical measurement, although all three land use subclasses have a median within the range.

Examination of the 2025 County Abstract of Assessment for Real Property Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions taken to address agricultural land.

### *Equalization and Quality of Assessment*

A review of the Sherman County assessment practices and review of the agricultural economy of the surrounding counties indicates that land values in the county are assessed uniformly.

Agricultural dwellings and outbuildings are valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level.

The quality of assessment of agricultural land in Sherman County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	2	70.72	70.72	63.17	32.38	111.95
1	2	70.72	70.72	63.17	32.38	111.95
____Dry____						
County	1	70.35	70.35	70.35	00.00	100.00
1	1	70.35	70.35	70.35	00.00	100.00
____Grass____						
County	15	70.08	75.04	70.51	22.62	106.42
1	15	70.08	75.04	70.51	22.62	106.42
____ALL____	31	70.08	75.30	68.79	25.19	109.46

### *Level of Value*

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

## 2025 Opinions of the Property Tax Administrator for Sherman 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	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



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

Sarah Scott  
Property Tax Administrator



## APPENDICES

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## 2025 Commission Summary for Sherman County

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### Residential Real Property - Current

Number of Sales	56	Median	99.40
Total Sales Price	\$7,754,700	Mean	103.97
Total Adj. Sales Price	\$7,754,700	Wgt. Mean	96.85
Total Assessed Value	\$7,510,780	Average Assessed Value of the Base	\$101,295
Avg. Adj. Sales Price	\$138,477	Avg. Assessed Value	\$134,121

### Confidence Interval - Current

95% Median C.I	91.69 to 105.05
95% Wgt. Mean C.I	86.64 to 107.07
95% Mean C.I	94.89 to 113.05
% of Value of the Class of all Real Property Value in the County	13.05
% of Records Sold in the Study Period	3.52
% of Value Sold in the Study Period	4.66

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	66	96	94.33
2023	67	96	95.51
2022	66	99	98.89
2021	56	92	92.42

## 2025 Commission Summary for Sherman County

### Commercial Real Property - Current

Number of Sales	15	Median	94.17
Total Sales Price	\$1,012,000	Mean	93.10
Total Adj. Sales Price	\$1,012,000	Wgt. Mean	86.71
Total Assessed Value	\$877,520	Average Assessed Value of the Base	\$120,567
Avg. Adj. Sales Price	\$67,467	Avg. Assessed Value	\$58,501

### Confidence Interval - Current

95% Median C.I	73.14 to 109.19
95% Wgt. Mean C.I	77.13 to 96.30
95% Mean C.I	79.96 to 106.24
% of Value of the Class of all Real Property Value in the County	2.12
% of Records Sold in the Study Period	6.91
% of Value Sold in the Study Period	3.35

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	15	100	95.12
2023	9	100	95.12
2022	11	100	95.12
2021	11	100	95.21

**82 Sherman**  
**RESIDENTIAL**
**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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

Number of Sales : 56  
 Total Sales Price : 7,754,700  
 Total Adj. Sales Price : 7,754,700  
 Total Assessed Value : 7,510,780  
 Avg. Adj. Sales Price : 138,477  
 Avg. Assessed Value : 134,121

MEDIAN : 99  
 WGT. MEAN : 97  
 MEAN : 104  
  
 COD : 26.64  
 PRD : 107.35

COV : 33.35  
 STD : 34.67  
 Avg. Abs. Dev : 26.48  
  
 MAX Sales Ratio : 188.50  
 MIN Sales Ratio : 52.21

95% Median C.I. : 91.69 to 105.05  
 95% Wgt. Mean C.I. : 86.64 to 107.07  
 95% Mean C.I. : 94.89 to 113.05

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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	5	83.62	75.73	79.31	20.31	95.49	52.36	98.56	N/A	107,200	85,023
01-JAN-23 To 31-MAR-23	9	85.27	101.27	85.16	40.98	118.92	57.11	188.50	60.73 to 186.85	180,333	153,570
01-APR-23 To 30-JUN-23	8	102.97	101.27	88.61	21.98	114.29	60.35	145.67	60.35 to 145.67	183,725	162,793
01-JUL-23 To 30-SEP-23	11	103.52	111.40	106.69	17.95	104.41	73.81	180.55	80.89 to 148.57	97,991	104,547
01-OCT-23 To 31-DEC-23	5	104.11	101.47	109.75	14.41	92.46	69.60	129.28	N/A	157,400	172,740
01-JAN-24 To 31-MAR-24	4	135.43	131.28	129.23	17.57	101.59	97.13	157.15	N/A	148,125	191,425
01-APR-24 To 30-JUN-24	4	96.09	97.81	98.50	28.69	99.30	64.32	134.75	N/A	190,750	187,888
01-JUL-24 To 30-SEP-24	10	93.88	107.30	96.10	31.38	111.65	52.21	167.95	80.31 to 149.57	90,550	87,022
<u>      Study Yrs      </u>											
01-OCT-22 To 30-SEP-23	33	98.56	100.77	90.50	26.39	111.35	52.36	188.50	83.62 to 104.13	142,627	129,079
01-OCT-23 To 30-SEP-24	23	104.11	108.55	106.67	25.84	101.76	52.21	167.95	84.09 to 131.29	132,522	141,355
<u>      Calendar Yrs      </u>											
01-JAN-23 To 31-DEC-23	33	101.64	104.67	94.77	24.24	110.45	57.11	188.50	93.83 to 109.83	150,233	142,370
<u>      ALL      </u>	56	99.40	103.97	96.85	26.64	107.35	52.21	188.50	91.69 to 105.05	138,477	134,121

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	42	99.40	105.84	106.00	25.70	99.85	52.21	188.50	93.83 to 105.05	110,210	116,820
2	8	96.27	105.62	78.71	35.07	134.19	57.11	167.95	57.11 to 167.95	94,750	74,576
10	2	60.54	60.54	60.53	00.31	100.02	60.35	60.73	N/A	534,500	323,533
15	4	109.94	102.78	104.76	09.32	98.11	75.24	116.01	N/A	324,725	340,169
<u>      ALL      </u>	56	99.40	103.97	96.85	26.64	107.35	52.21	188.50	91.69 to 105.05	138,477	134,121

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	54	100.69	105.58	102.66	25.81	102.84	52.21	188.50	93.83 to 109.83	123,809	127,106
06	2	60.54	60.54	60.53	00.31	100.02	60.35	60.73	N/A	534,500	323,533
07											
<u>      ALL      </u>	56	99.40	103.97	96.85	26.64	107.35	52.21	188.50	91.69 to 105.05	138,477	134,121

82 Sherman  
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)  
Qualified  
Date Range: 10/1/2022 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 56	MEDIAN : 99	COV : 33.35	95% Median C.I. : 91.69 to 105.05
Total Sales Price : 7,754,700	WGT. MEAN : 97	STD : 34.67	95% Wgt. Mean C.I. : 86.64 to 107.07
Total Adj. Sales Price : 7,754,700	MEAN : 104	Avg. Abs. Dev : 26.48	95% Mean C.I. : 94.89 to 113.05
Total Assessed Value : 7,510,780			
Avg. Adj. Sales Price : 138,477	COD : 26.64	MAX Sales Ratio : 188.50	
Avg. Assessed Value : 134,121	PRD : 107.35	MIN Sales Ratio : 52.21	Printed:3/17/2025 5:27:13PM

SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
___Low \$ Ranges___											
Less Than 5,000											
Less Than 15,000	1	157.15	157.15	157.15	00.00	100.00	157.15	157.15	N/A	10,000	15,715
Less Than 30,000	5	149.57	135.86	130.64	16.11	104.00	101.13	167.95	N/A	18,200	23,776
___Ranges Excl. Low \$___											
Greater Than 4,999	56	99.40	103.97	96.85	26.64	107.35	52.21	188.50	91.69 to 105.05	138,477	134,121
Greater Than 14,999	55	98.56	103.00	96.78	26.27	106.43	52.21	188.50	91.41 to 105.05	140,813	136,274
Greater Than 29,999	51	96.06	100.84	96.45	26.35	104.55	52.21	188.50	85.27 to 104.13	150,269	144,939
___Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999	1	157.15	157.15	157.15	00.00	100.00	157.15	157.15	N/A	10,000	15,715
15,000 TO 29,999	4	126.55	130.54	127.36	22.30	102.50	101.13	167.95	N/A	20,250	25,791
30,000 TO 59,999	11	104.11	113.85	113.10	29.11	100.66	52.21	180.55	73.81 to 148.57	44,455	50,279
60,000 TO 99,999	10	75.25	87.09	87.31	35.20	99.75	52.36	186.85	52.71 to 124.83	87,680	76,555
100,000 TO 149,999	11	100.24	108.19	107.64	21.10	100.51	62.77	188.50	84.09 to 138.94	124,318	133,815
150,000 TO 249,999	10	97.85	98.03	98.49	16.11	99.53	57.11	129.28	80.31 to 126.01	171,240	168,646
250,000 TO 499,999	7	104.13	104.03	105.53	18.33	98.58	75.24	153.00	75.24 to 153.00	307,000	323,969
500,000 TO 999,999	2	60.54	60.54	60.53	00.31	100.02	60.35	60.73	N/A	534,500	323,533
1,000,000 +											
___ALL___	56	99.40	103.97	96.85	26.64	107.35	52.21	188.50	91.69 to 105.05	138,477	134,121

## RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	54	Median :	101	COV :	32.45	95% Median C.I. :	93.83 to 109.83
Total Sales Price :	6,685,700	Wgt. Mean :	103	STD :	34.26	95% Wgt. Mean C.I. :	94.37 to 110.96
Total Adj. Sales Price :	6,685,700	Mean :	106	Avg. Abs. Dev :	25.99	95% Mean C.I. :	96.44 to 114.72
Total Assessed Value :	6,863,715						
Avg. Adj. Sales Price :	123,809	COD :	25.81	MAX Sales Ratio :	188.50		
Avg. Assessed Value :	127,106	PRD :	102.84	MIN Sales Ratio :	52.21		

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
____Qrtrs____											
10/01/2022 To 12/31/2022	5	83.62	75.73	79.31	20.31	95.49	52.36	98.56	N/A	107,200	85,023
01/01/2023 To 03/31/2023	8	89.55	106.34	96.35	40.47	110.37	57.11	188.50	57.11 to 188.50	139,125	134,049
04/01/2023 To 06/30/2023	7	110.05	107.11	105.95	17.06	101.09	64.01	145.67	64.01 to 145.67	130,114	137,859
07/01/2023 To 09/30/2023	11	103.52	111.40	106.69	17.95	104.41	73.81	180.55	80.89 to 148.57	97,991	104,547
10/01/2023 To 12/31/2023	5	104.11	101.47	109.75	14.41	92.46	69.60	129.28	N/A	157,400	172,740
01/01/2024 To 03/31/2024	4	135.43	131.28	129.23	17.57	101.59	97.13	157.15	N/A	148,125	191,425
04/01/2024 To 06/30/2024	4	96.09	97.81	98.50	28.69	99.30	64.32	134.75	N/A	190,750	187,888
07/01/2024 To 09/30/2024	10	93.88	107.30	96.10	31.38	111.65	52.21	167.95	80.31 to 149.57	90,550	87,022
____Study Yrs____											
10/01/2022 To 09/30/2023	31	100.24	103.37	99.31	25.12	104.09	52.36	188.50	85.27 to 105.05	117,345	116,534
10/01/2023 To 09/30/2024	23	104.11	108.55	106.67	25.84	101.76	52.21	167.95	84.09 to 131.29	132,522	141,355
____Calendar Yrs____											
01/01/2023 To 12/31/2023	31	102.12	107.52	104.18	23.08	103.21	57.11	188.50	94.29 to 110.05	125,442	130,682

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	42	99.40	105.84	106.00	25.70	99.85	52.21	188.50	93.83 to 105.05	110,210	116,820
2	8	96.27	105.62	78.71	35.07	134.19	57.11	167.95	57.11 to 167.95	94,750	74,576
15	4	109.94	102.78	104.76	09.32	98.11	75.24	116.01	N/A	324,725	340,169

## RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	54	Median :	101	COV :	32.45	95% Median C.I. :	93.83 to 109.83
Total Sales Price :	6,685,700	Wgt. Mean :	103	STD :	34.26	95% Wgt. Mean C.I. :	94.37 to 110.96
Total Adj. Sales Price :	6,685,700	Mean :	106	Avg. Abs. Dev :	25.99	95% Mean C.I. :	96.44 to 114.72
Total Assessed Value :	6,863,715						
Avg. Adj. Sales Price :	123,809	COD :	25.81	MAX Sales Ratio :	188.50		
Avg. Assessed Value :	127,106	PRD :	102.84	MIN Sales Ratio :	52.21		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	54	100.69	105.58	102.66	25.81	102.84	52.21	188.50	93.83 to 109.83	123,809	127,106
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	157.15	157.15	157.15		100.00	157.15	157.15	N/A	10,000	15,715
Less Than 30,000	5	149.57	135.86	130.64	16.11	104.00	101.13	167.95	N/A	18,200	23,776
__Ranges Excl. Low \$__											
Greater Than 4,999	54	100.69	105.58	102.66	25.81	102.84	52.21	188.50	93.83 to 109.83	123,809	127,106
Greater Than 15,000	53	100.24	104.60	102.58	25.34	101.97	52.21	188.50	91.69 to 109.83	125,957	129,208
Greater Than 30,000	49	97.13	102.49	102.28	25.60	100.21	52.21	188.50	91.41 to 105.05	134,586	137,650
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	1	157.15	157.15	157.15		100.00	157.15	157.15	N/A	10,000	15,715
15,000 TO 29,999	4	126.55	130.54	127.36	22.30	102.50	101.13	167.95	N/A	20,250	25,791
30,000 TO 59,999	11	104.11	113.85	113.10	29.11	100.66	52.21	180.55	73.81 to 148.57	44,455	50,279
60,000 TO 99,999	10	75.25	87.09	87.31	35.20	99.75	52.36	186.85	52.71 to 124.83	87,680	76,555
100,000 TO 149,999	11	100.24	108.19	107.64	21.10	100.51	62.77	188.50	84.09 to 138.94	124,318	133,815
150,000 TO 249,999	10	97.85	98.03	98.49	16.11	99.53	57.11	129.28	80.31 to 126.01	171,240	168,646
250,000 TO 499,999	7	104.13	104.03	105.53	18.33	98.58	75.24	153.00	75.24 to 153.00	307,000	323,969
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
PROPERTY TYPE *	01	Total	Increase	0%

What IF



**82 Sherman**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 15  
 Total Sales Price : 1,012,000  
 Total Adj. Sales Price : 1,012,000  
 Total Assessed Value : 877,520  
 Avg. Adj. Sales Price : 67,467  
 Avg. Assessed Value : 58,501

MEDIAN : 94  
 WGT. MEAN : 87  
 MEAN : 93  
 COD : 19.17  
 PRD : 107.37

COV : 25.48  
 STD : 23.72  
 Avg. Abs. Dev : 18.05  
 MAX Sales Ratio : 134.40  
 MIN Sales Ratio : 48.48

95% Median C.I. : 73.14 to 109.19  
 95% Wgt. Mean C.I. : 77.13 to 96.30  
 95% Mean C.I. : 79.96 to 106.24

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-21 To 31-DEC-21	1	134.40	134.40	134.40	00.00	100.00	134.40	134.40	N/A	15,000	20,160
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	1	99.34	99.34	99.34	00.00	100.00	99.34	99.34	N/A	67,500	67,055
01-JUL-22 To 30-SEP-22	1	77.30	77.30	77.30	00.00	100.00	77.30	77.30	N/A	100,000	77,300
01-OCT-22 To 31-DEC-22	3	94.17	99.25	94.51	21.08	105.02	72.01	131.57	N/A	49,333	46,625
01-JAN-23 To 31-MAR-23	2	102.16	102.16	101.94	06.89	100.22	95.12	109.19	N/A	41,250	42,050
01-APR-23 To 30-JUN-23	2	89.76	89.76	81.59	09.78	110.01	80.98	98.53	N/A	108,750	88,728
01-JUL-23 To 30-SEP-23	1	48.48	48.48	48.48	00.00	100.00	48.48	48.48	N/A	50,000	24,240
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	3	92.79	94.77	88.67	16.25	106.88	73.14	118.38	N/A	98,000	86,897
01-JUL-24 To 30-SEP-24	1	71.05	71.05	71.05	00.00	100.00	71.05	71.05	N/A	37,500	26,645
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	3	99.34	103.68	90.15	19.16	115.01	77.30	134.40	N/A	60,833	54,838
01-OCT-22 To 30-SEP-23	8	94.65	91.26	85.48	18.33	106.76	48.48	131.57	48.48 to 131.57	62,250	53,209
01-OCT-23 To 30-SEP-24	4	82.97	88.84	86.68	20.19	102.49	71.05	118.38	N/A	82,875	71,834
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	5	94.17	94.88	90.09	17.33	105.32	72.01	131.57	N/A	63,100	56,846
01-JAN-23 To 31-DEC-23	5	95.12	86.46	81.66	16.45	105.88	48.48	109.19	N/A	70,000	57,159
<u>ALL</u>	15	94.17	93.10	86.71	19.17	107.37	48.48	134.40	73.14 to 109.19	67,467	58,501

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	15	94.17	93.10	86.71	19.17	107.37	48.48	134.40	73.14 to 109.19	67,467	58,501
<u>ALL</u>	15	94.17	93.10	86.71	19.17	107.37	48.48	134.40	73.14 to 109.19	67,467	58,501

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	15	94.17	93.10	86.71	19.17	107.37	48.48	134.40	73.14 to 109.19	67,467	58,501
04											
<u>ALL</u>	15	94.17	93.10	86.71	19.17	107.37	48.48	134.40	73.14 to 109.19	67,467	58,501

82 Sherman  
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)  
Qualified  
Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 15	MEDIAN : 94	COV : 25.48	95% Median C.I. : 73.14 to 109.19
Total Sales Price : 1,012,000	WGT. MEAN : 87	STD : 23.72	95% Wgt. Mean C.I. : 77.13 to 96.30
Total Adj. Sales Price : 1,012,000	MEAN : 93	Avg. Abs. Dev : 18.05	95% Mean C.I. : 79.96 to 106.24
Total Assessed Value : 877,520			
Avg. Adj. Sales Price : 67,467	COD : 19.17	MAX Sales Ratio : 134.40	
Avg. Assessed Value : 58,501	PRD : 107.37	MIN Sales Ratio : 48.48	Printed:3/17/2025 5:27:15PM

SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	98.53	98.53	98.53	00.00	100.00	98.53	98.53	N/A	7,500	7,390
Less Than 30,000	3	131.57	121.50	127.50	09.09	95.29	98.53	134.40	N/A	16,833	21,463
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	94.17	93.10	86.71	19.17	107.37	48.48	134.40	73.14 to 109.19	67,467	58,501
Greater Than 14,999	14	93.48	92.71	86.62	20.36	107.03	48.48	134.40	72.01 to 118.38	71,750	62,152
Greater Than 29,999	12	86.89	86.00	84.57	17.84	101.69	48.48	118.38	72.01 to 99.34	80,125	67,761
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	98.53	98.53	98.53	00.00	100.00	98.53	98.53	N/A	7,500	7,390
15,000 TO 29,999	2	132.99	132.99	132.56	01.07	100.32	131.57	134.40	N/A	21,500	28,500
30,000 TO 59,999	5	72.01	79.17	77.86	23.55	101.68	48.48	109.19	N/A	43,000	33,478
60,000 TO 99,999	4	96.76	101.17	100.28	07.95	100.89	92.79	118.38	N/A	72,875	73,079
100,000 TO 149,999	2	75.22	75.22	74.84	02.77	100.51	73.14	77.30	N/A	122,500	91,680
150,000 TO 249,999	1	80.98	80.98	80.98	00.00	100.00	80.98	80.98	N/A	210,000	170,065
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	15	94.17	93.10	86.71	19.17	107.37	48.48	134.40	73.14 to 109.19	67,467	58,501

**82 Sherman**  
**COMMERCIAL**

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

Qualified

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

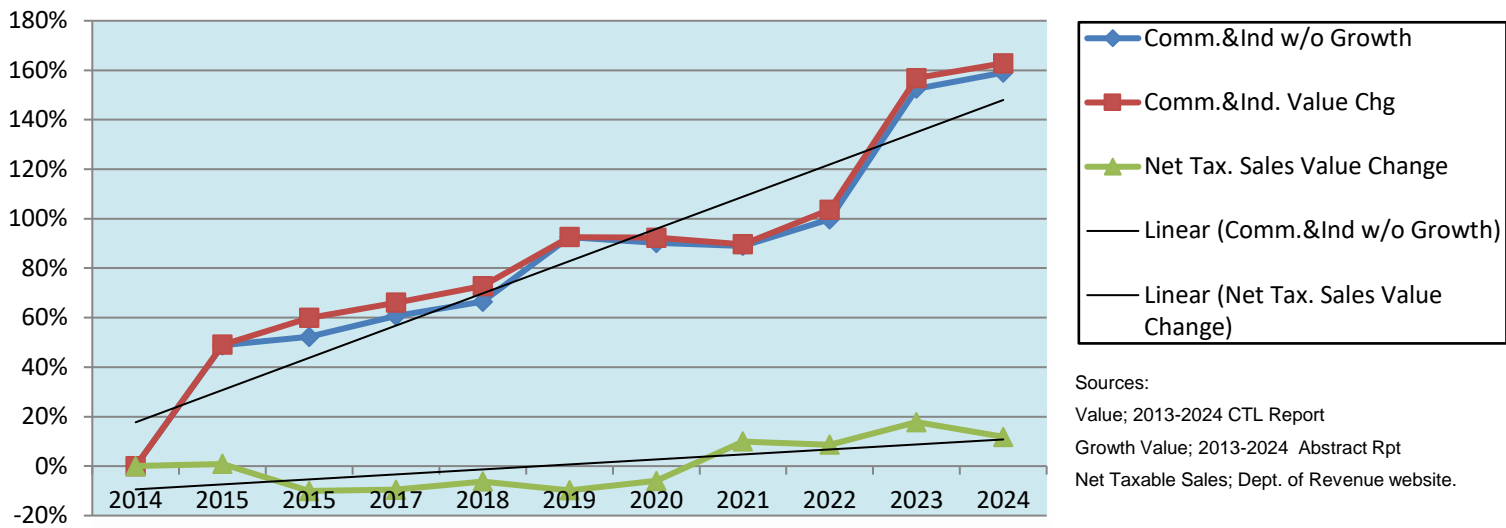
Number of Sales : 15	MEDIAN : 94	COV : 25.48	95% Median C.I. : 73.14 to 109.19
Total Sales Price : 1,012,000	WGT. MEAN : 87	STD : 23.72	95% Wgt. Mean C.I. : 77.13 to 96.30
Total Adj. Sales Price : 1,012,000	MEAN : 93	Avg. Abs. Dev : 18.05	95% Mean C.I. : 79.96 to 106.24
Total Assessed Value : 877,520			
Avg. Adj. Sales Price : 67,467	COD : 19.17	MAX Sales Ratio : 134.40	
Avg. Assessed Value : 58,501	PRD : 107.37	MIN Sales Ratio : 48.48	

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
102	1	134.40	134.40	134.40	00.00	100.00	134.40	134.40	N/A	15,000	20,160
340	1	80.98	80.98	80.98	00.00	100.00	80.98	80.98	N/A	210,000	170,065
342	1	109.19	109.19	109.19	00.00	100.00	109.19	109.19	N/A	40,000	43,675
344	2	101.31	101.31	96.92	29.87	104.53	71.05	131.57	N/A	32,750	31,743
350	2	83.57	83.57	83.23	13.83	100.41	72.01	95.12	N/A	43,750	36,415
353	2	96.76	96.76	96.62	02.68	100.14	94.17	99.34	N/A	71,250	68,843
386	2	95.76	95.76	87.00	23.62	110.07	73.14	118.38	N/A	104,500	90,910
391	1	98.53	98.53	98.53	00.00	100.00	98.53	98.53	N/A	7,500	7,390
442	2	85.05	85.05	84.42	09.11	100.75	77.30	92.79	N/A	92,500	78,085
471	1	48.48	48.48	48.48	00.00	100.00	48.48	48.48	N/A	50,000	24,240
<u>      ALL      </u>	<u>15</u>	94.17	93.10	86.71	19.17	107.37	48.48	134.40	73.14 to 109.19	67,467	58,501

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 9,543,480	\$ 122,230	1.28%	\$ 9,421,250		\$ 11,576,026	
2014	\$ 14,230,230	\$ 23,675	0.17%	\$ 14,206,555	48.86%	\$ 11,676,383	0.87%
2015	\$ 15,258,250	\$ 731,317	4.79%	\$ 14,526,933	2.09%	\$ 10,414,575	-10.81%
2015	\$ 15,843,680	\$ 509,220	3.21%	\$ 15,334,460	0.50%	\$ 10,471,801	0.55%
2017	\$ 16,489,380	\$ 604,195	3.66%	\$ 15,885,185	0.26%	\$ 10,852,219	3.63%
2018	\$ 18,380,665	\$ 5,000	0.03%	\$ 18,375,665	11.44%	\$ 10,443,747	-3.76%
2019	\$ 18,352,260	\$ 201,290	1.10%	\$ 18,150,970	-1.25%	\$ 10,886,702	4.24%
2020	\$ 18,103,480	\$ 65,380	0.36%	\$ 18,038,100	-1.71%	\$ 12,724,808	16.88%
2021	\$ 19,434,775	\$ 372,370	1.92%	\$ 19,062,405	5.30%	\$ 12,578,211	-1.15%
2022	\$ 24,508,495	\$ 407,525	1.66%	\$ 24,100,970	24.01%	\$ 13,635,783	8.41%
2023	\$ 25,083,465	\$ 360,795	1.44%	\$ 24,722,670	0.87%	\$ 12,941,705	-5.09%
2024	\$ 26,113,865	\$ 903,045	3.46%	\$ 25,210,820	0.51%	\$ 12,710,024	-1.79%
Ann %chg	6.26%			Average	8.26%	0.85%	1.09%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	48.86%	49.11%	0.87%
2015	52.22%	59.88%	-10.03%
2016	60.68%	66.02%	-9.54%
2017	66.45%	72.78%	-6.25%
2018	92.55%	92.60%	-9.78%
2019	90.19%	92.30%	-5.95%
2020	89.01%	89.69%	9.92%
2021	99.74%	103.64%	8.66%
2022	152.54%	156.81%	17.79%
2023	159.05%	162.83%	11.80%
2024	164.17%	173.63%	9.80%

County Number	82
County Name	Sherman

**82 Sherman**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 31  
 Total Sales Price : 18,645,878  
 Total Adj. Sales Price : 18,645,878  
 Total Assessed Value : 12,827,020  
 Avg. Adj. Sales Price : 601,480  
 Avg. Assessed Value : 413,775

MEDIAN : 70  
 WGT. MEAN : 69  
 MEAN : 75  
 COD : 25.19  
 PRD : 109.46

COV : 33.51  
 STD : 25.23  
 Avg. Abs. Dev : 17.65  
 MAX Sales Ratio : 158.53  
 MIN Sales Ratio : 46.76

95% Median C.I. : 60.28 to 80.94  
 95% Wgt. Mean C.I. : 60.17 to 77.41  
 95% Mean C.I. : 66.05 to 84.55

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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-21 To 31-DEC-21	6	81.08	80.60	82.15	11.10	98.11	60.28	93.61	60.28 to 93.61	510,890	419,684
01-JAN-22 To 31-MAR-22	3	81.34	105.63	106.38	33.40	99.29	77.01	158.53	N/A	309,867	329,622
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	2	95.65	95.65	96.41	26.45	99.21	70.35	120.94	N/A	246,500	237,653
01-JAN-23 To 31-MAR-23	3	57.23	57.46	57.97	08.49	99.12	50.29	64.87	N/A	1,214,616	704,122
01-APR-23 To 30-JUN-23	3	68.87	73.13	66.78	12.66	109.51	62.17	88.34	N/A	893,919	596,977
01-JUL-23 To 30-SEP-23	2	94.96	94.96	88.77	38.09	106.97	58.79	131.12	N/A	704,500	625,385
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	8	53.96	56.60	54.13	14.23	104.56	46.76	80.94	46.76 to 80.94	696,093	376,773
01-APR-24 To 30-JUN-24	4	74.20	77.03	79.16	13.27	97.31	64.28	95.44	N/A	213,649	169,125
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	9	81.34	88.94	87.79	18.51	101.31	60.28	158.53	76.93 to 93.61	443,882	389,663
01-OCT-22 To 30-SEP-23	10	66.87	77.30	68.42	27.86	112.98	50.29	131.12	57.23 to 120.94	822,760	562,937
01-OCT-23 To 30-SEP-24	12	59.89	63.41	57.46	20.69	110.36	46.76	95.44	48.13 to 78.32	535,278	307,557
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	5	81.34	101.63	102.92	32.48	98.75	70.35	158.53	N/A	284,520	292,834
01-JAN-23 To 31-DEC-23	8	63.52	72.71	66.64	24.54	109.11	50.29	131.12	50.29 to 131.12	966,826	644,258
<u>ALL</u>	31	70.08	75.30	68.79	25.19	109.46	46.76	158.53	60.28 to 80.94	601,480	413,775

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	31	70.08	75.30	68.79	25.19	109.46	46.76	158.53	60.28 to 80.94	601,480	413,775
<u>ALL</u>	31	70.08	75.30	68.79	25.19	109.46	46.76	158.53	60.28 to 80.94	601,480	413,775

**82 Sherman**  
**AGRICULTURAL LAND**

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

Qualified

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

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MEDIAN : 70  
 WGT. MEAN : 69  
 MEAN : 75  
 COD : 25.19  
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COV : 33.51  
 STD : 25.23  
 Avg. Abs. Dev : 17.65  
 MAX Sales Ratio : 158.53  
 MIN Sales Ratio : 46.76

95% Median C.I. : 60.28 to 80.94  
 95% Wgt. Mean C.I. : 60.17 to 77.41  
 95% Mean C.I. : 66.05 to 84.55

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Dry____											
County	1	70.35	70.35	70.35	00.00	100.00	70.35	70.35	N/A	239,000	168,130
1	1	70.35	70.35	70.35	00.00	100.00	70.35	70.35	N/A	239,000	168,130
____Grass____											
County	11	76.93	77.77	72.69	21.21	106.99	52.96	158.53	54.96 to 84.55	445,655	323,938
1	11	76.93	77.77	72.69	21.21	106.99	52.96	158.53	54.96 to 84.55	445,655	323,938
____ALL____	31	70.08	75.30	68.79	25.19	109.46	46.76	158.53	60.28 to 80.94	601,480	413,775

**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	2	70.72	70.72	63.17	32.38	111.95	47.82	93.61	N/A	1,167,250	737,358
1	2	70.72	70.72	63.17	32.38	111.95	47.82	93.61	N/A	1,167,250	737,358
____Dry____											
County	1	70.35	70.35	70.35	00.00	100.00	70.35	70.35	N/A	239,000	168,130
1	1	70.35	70.35	70.35	00.00	100.00	70.35	70.35	N/A	239,000	168,130
____Grass____											
County	15	70.08	75.04	70.51	22.62	106.42	50.29	158.53	57.23 to 81.34	476,969	336,315
1	15	70.08	75.04	70.51	22.62	106.42	50.29	158.53	57.23 to 81.34	476,969	336,315
____ALL____	31	70.08	75.30	68.79	25.19	109.46	46.76	158.53	60.28 to 80.94	601,480	413,775

## Sherman County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Sherman	1	5,863	5,822	5,588	5,544	5,426	5,412	5,306	5,320	5,509
Valley	1	4,950	4,950	4,950	4,255	4,025	4,025	3,545	3,545	4,479
Greeley	2	6,325	6,300	6,275	6,250	6,225	6,200	6,175	6,150	6,233
Howard	7200	5,100	5,100	4,600	4,500	4,100	4,000	3,750	3,650	4,629
Buffalo	1	7,234	7,219	6,971	6,803	5,268	6,365	5,918	5,917	6,673
Custer	1	4,821	4,840	4,411	4,318	4,020	4,043	3,989	3,986	4,472

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Sherman	1	n/a	2,553	2,411	2,403	2,274	2,279	2,165	2,159	2,284
Valley	1	n/a	2,195	2,195	2,195	2,155	2,155	2,155	2,010	2,138
Greeley	2	n/a	2,550	2,500	2,450	2,400	2,350	2,300	2,250	2,386
Howard	7200	2,600	2,600	2,500	2,500	2,400	2,200	2,100	2,100	2,294
Buffalo	1	2,530	2,529	2,360	2,359	2,195	2,185	2,050	2,050	2,254
Custer	1	n/a	2,150	2,025	1,950	1,900	1,725	1,700	1,700	1,941

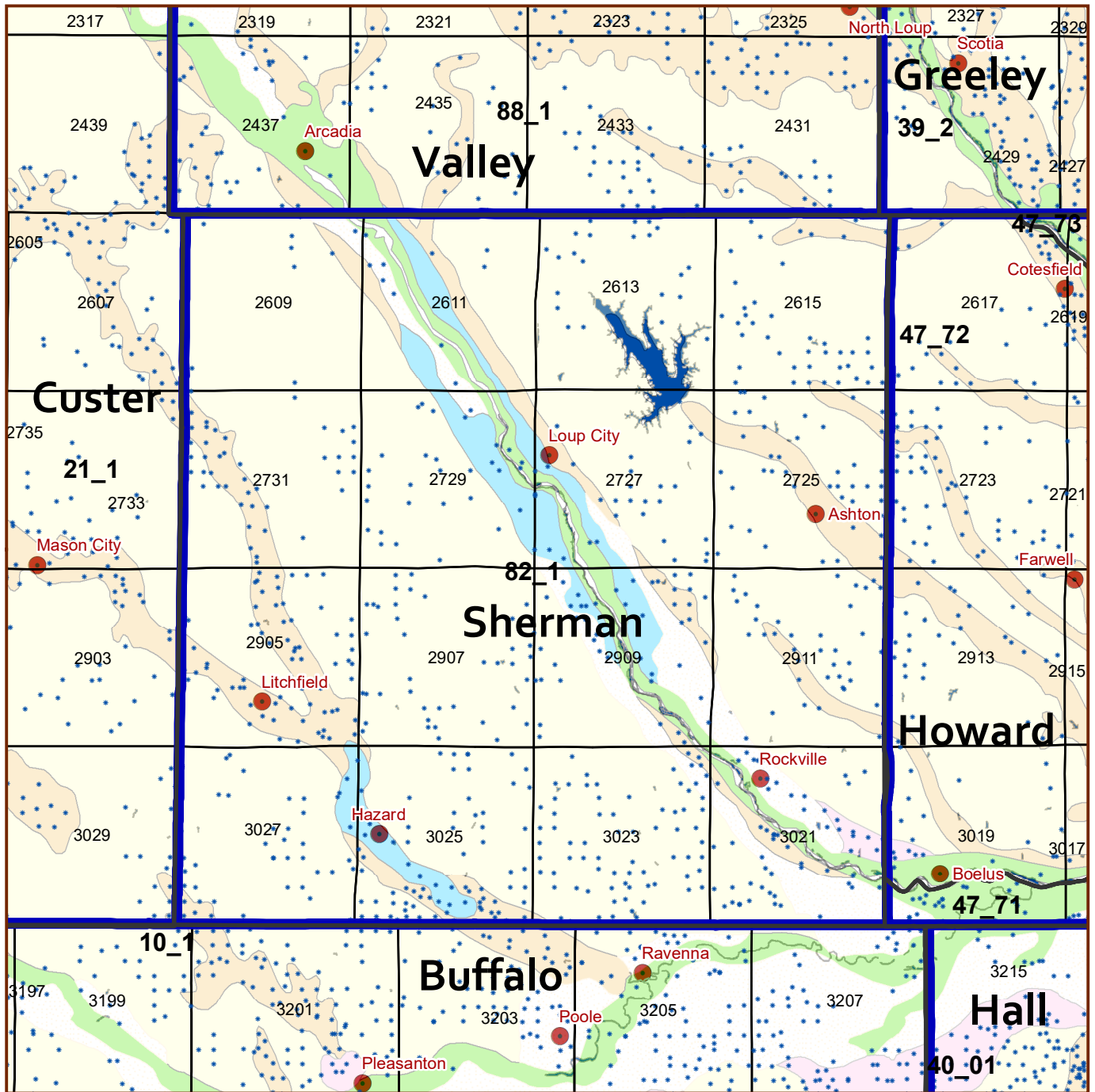
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Sherman	1	1,658	1,657	1,619	1,591	1,442	n/a	n/a	1,062	1,596
Valley	1	1,530	1,530	1,390	1,385	1,390	1,387	960	996	1,381
Greeley	2	1,740	1,640	1,600	1,580	1,537	1,468	n/a	1,460	1,592
Howard	7200	2,150	2,150	1,425	1,425	1,425	1,425	1,425	n/a	1,539
Buffalo	1	1,850	1,849	1,810	1,780	1,753	1,715	1,685	n/a	1,785
Custer	1	876	1,070	1,022	755	1,024	888	n/a	1,017	977

County	Mkt Area	CRP	TIMBER	WASTE
Sherman	1	1,700	n/a	90
Valley	1	1,403	1,455	325
Greeley	2	1,773	n/a	400
Howard	7200	1,468	n/a	1,056
Buffalo	1	1,620	665	540
Custer	1	1,543	n/a	50

Source: 2025 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

# SHERMAN COUNTY



## Legend

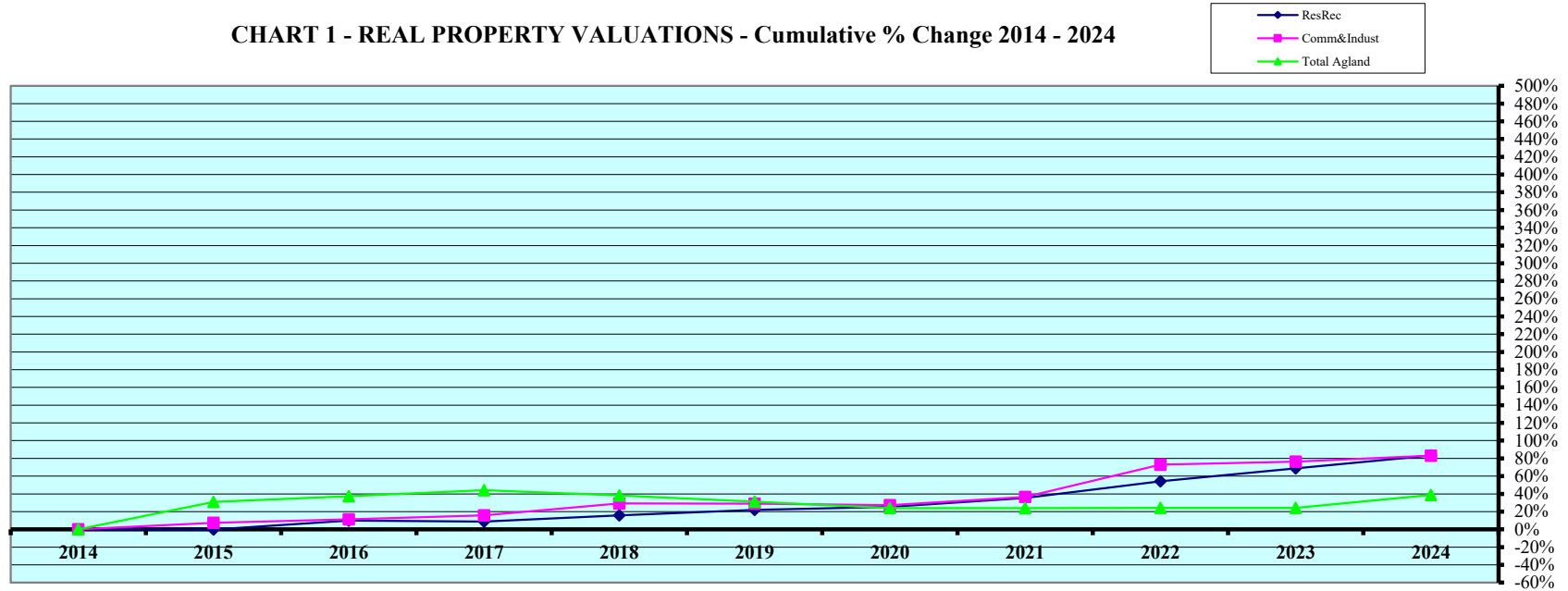
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

## Soils CLASS

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



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	81,782,395	-	-	-	14,230,230	-	-	-	538,423,310	-	-	-
2015	81,602,390	-180,005	-0.22%	-0.22%	15,258,250	1,028,020	7.22%	7.22%	705,278,830	166,855,520	30.99%	30.99%
2016	89,779,455	8,177,065	10.02%	9.78%	15,843,680	585,430	3.84%	11.34%	738,773,845	33,495,015	4.75%	37.21%
2017	88,949,205	-830,250	-0.92%	8.76%	16,489,380	645,700	4.08%	15.88%	776,220,545	37,446,700	5.07%	44.17%
2018	94,718,365	5,769,160	6.49%	15.82%	18,380,665	1,891,285	11.47%	29.17%	744,112,255	-32,108,290	-4.14%	38.20%
2019	99,712,130	4,993,765	5.27%	21.92%	18,352,260	-28,405	-0.15%	28.97%	706,771,320	-37,340,935	-5.02%	31.27%
2020	102,410,430	2,698,300	2.71%	25.22%	18,103,480	-248,780	-1.36%	27.22%	667,170,490	-39,600,830	-5.60%	23.91%
2021	110,661,810	8,251,380	8.06%	35.31%	19,434,775	1,331,295	7.35%	36.57%	667,282,785	112,295	0.02%	23.93%
2022	126,048,165	15,386,355	13.90%	54.13%	24,607,435	5,172,660	26.62%	72.92%	667,857,725	574,940	0.09%	24.04%
2023	137,966,285	11,918,120	9.46%	68.70%	25,088,360	480,925	1.95%	76.30%	668,145,065	287,340	0.04%	24.09%
2024	149,862,965	11,896,680	8.62%	83.25%	26,053,600	965,240	3.85%	83.09%	746,691,440	78,546,375	11.76%	38.68%

Rate Annual %chg: Residential & Recreational **6.24%**

Commercial & Industrial **6.23%**

Agricultural Land **3.32%**

Cnty# **82**  
County **SHERMAN**

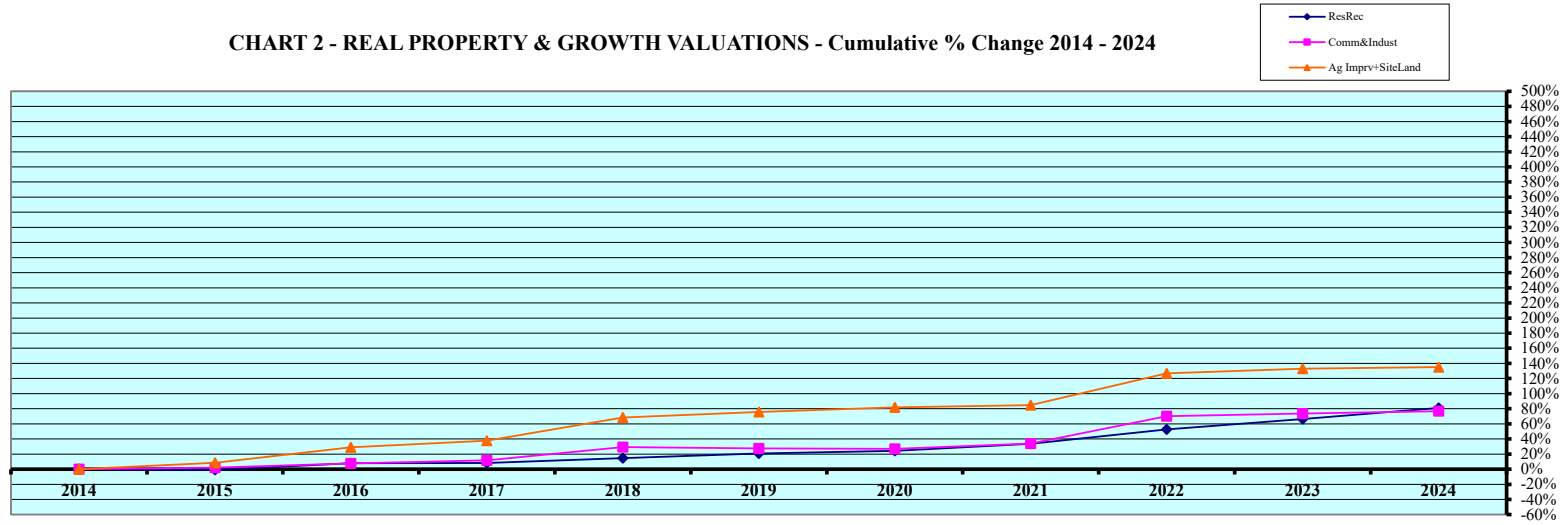
CHART 1

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

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

Prepared as of 02/11/2025

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



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	81,782,395	1,180,375	1.44%	80,602,020	--	--	14,230,230	23,675	0.17%	14,206,555	--	--
2015	81,602,390	594,400	0.73%	81,007,990	-0.95%	-0.95%	15,258,250	731,317	4.79%	14,526,933	2.09%	2.09%
2016	89,779,455	1,416,729	1.58%	88,362,726	8.28%	8.05%	15,843,680	509,220	3.21%	15,334,460	0.50%	7.76%
2017	88,949,205	467,325	0.53%	88,481,880	-1.45%	8.19%	16,489,380	604,195	3.66%	15,885,185	0.26%	11.63%
2018	94,718,365	928,525	0.98%	93,789,840	5.44%	14.68%	18,380,665	5,000	0.03%	18,375,665	11.44%	29.13%
2019	99,712,130	897,520	0.90%	98,814,610	4.32%	20.83%	18,352,260	201,290	1.10%	18,150,970	-1.25%	27.55%
2020	102,410,430	659,575	0.64%	101,750,855	2.04%	24.42%	18,103,480	65,380	0.36%	18,038,100	-1.71%	26.76%
2021	110,661,810	1,479,110	1.34%	109,182,700	6.61%	33.50%	19,434,775	372,370	1.92%	19,062,405	5.30%	33.96%
2022	126,048,165	1,210,972	0.96%	124,837,193	12.81%	52.65%	24,607,435	407,525	1.66%	24,199,910	24.52%	70.06%
2023	137,966,285	1,900,070	1.38%	136,066,215	7.95%	66.38%	25,088,360	360,795	1.44%	24,727,565	0.49%	73.77%
2024	149,862,965	1,829,065	1.22%	148,033,900	7.30%	81.01%	26,053,600	903,045	3.47%	25,150,555	0.25%	76.74%
Rate Ann%chg	6.24%	Resid & Recreat w/o growth				5.24%	6.23%	C & I w/o growth				4.19%

Tax Year	Ag Improvements & Site Land (1)							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2014	25,852,005	17,521,890	43,373,895	433,280	1.00%	42,940,615	--	--
2015	27,559,480	20,178,490	47,737,970	706,565	1.48%	47,031,405	8.43%	8.43%
2016	34,706,200	22,341,325	57,047,525	1,124,810	1.97%	55,922,715	17.15%	28.93%
2017	37,768,595	23,370,855	61,139,450	1,440,640	2.36%	59,698,810	4.65%	37.64%
2018	42,736,645	30,960,250	73,696,895	674,520	0.92%	73,022,375	19.44%	68.36%
2019	49,051,480	29,744,860	78,796,340	2,562,635	3.25%	76,233,705	3.44%	75.76%
2020	49,753,110	29,938,565	79,691,675	864,795	1.09%	78,826,880	0.04%	81.74%
2021	50,749,875	30,930,600	81,680,475	1,594,980	1.95%	80,085,495	0.49%	84.64%
2022	61,198,160	38,563,640	99,761,800	1,379,965	1.38%	98,381,835	20.45%	126.82%
2023	62,822,340	39,041,410	101,863,750	839,490	0.82%	101,024,260	1.27%	132.91%
2024	64,204,655	40,564,685	104,769,340	2,794,225	2.67%	101,975,115	0.11%	135.11%
Rate Ann%chg	9.52%	8.76%	9.22%	Ag Imprv+Site w/o growth			7.55%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land.  
Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2014 - 2024 CTL  
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.  
Prepared as of 02/11/2025

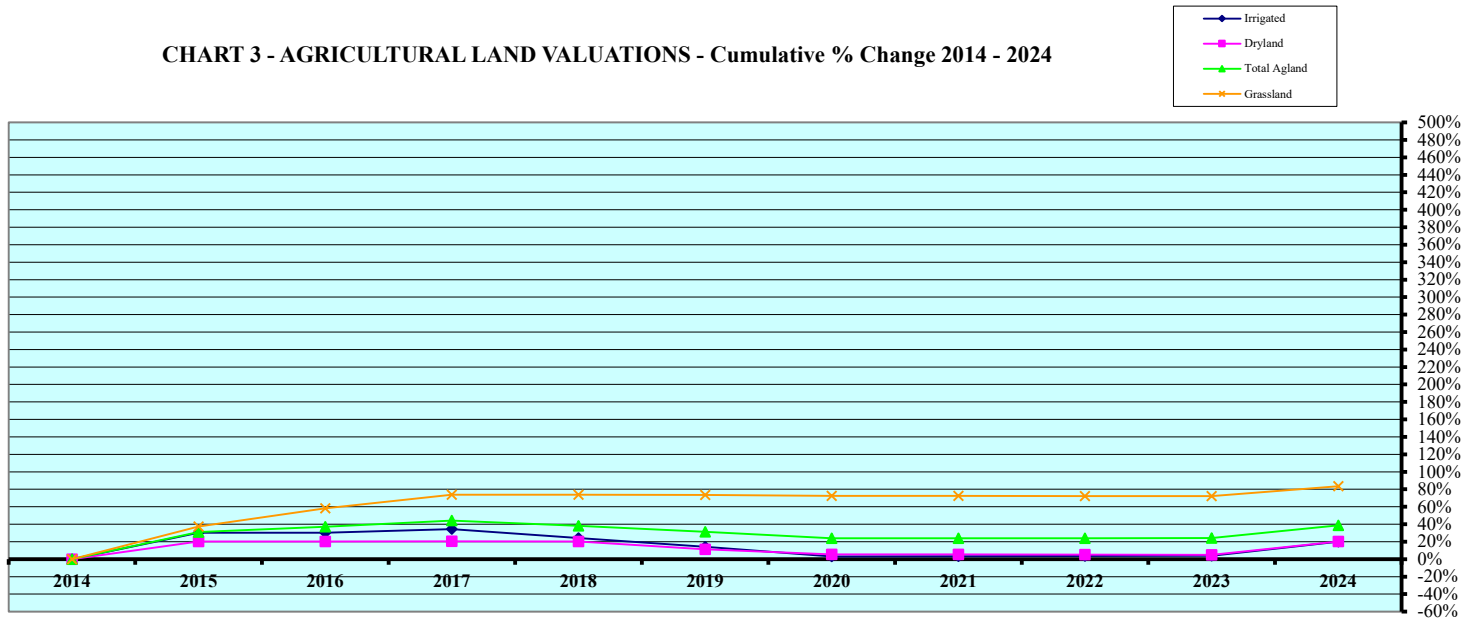
Cnty#  
County

82
SHERMAN

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	309,054,770	-	-	-	70,825,240	-	-	-	157,923,125	-	-	-
2015	402,528,370	93,473,600	30.24%	30.24%	85,098,460	14,273,220	20.15%	20.15%	216,853,125	58,930,000	37.32%	37.32%
2016	402,857,470	329,100	0.08%	30.35%	85,187,575	89,115	0.10%	20.28%	249,823,945	32,970,820	15.20%	58.19%
2017	415,368,970	12,511,500	3.11%	34.40%	85,285,875	98,300	0.12%	20.42%	274,579,220	24,755,275	9.91%	73.87%
2018	383,674,915	-31,694,055	-7.63%	24.14%	85,190,520	-95,355	-0.11%	20.28%	274,259,450	-319,770	-0.12%	73.67%
2019	353,024,610	-30,650,305	-7.99%	14.23%	78,766,070	-6,424,450	-7.54%	11.21%	273,993,270	-266,180	-0.10%	73.50%
2020	319,012,075	-34,012,535	-9.63%	3.22%	74,687,085	-4,078,985	-5.18%	5.45%	272,545,525	-1,447,745	-0.53%	72.58%
2021	319,330,525	318,450	0.10%	3.32%	74,626,920	-60,165	-0.08%	5.37%	272,399,535	-145,990	-0.05%	72.49%
2022	320,445,595	1,115,070	0.35%	3.69%	74,429,675	-197,245	-0.26%	5.09%	272,051,160	-348,375	-0.13%	72.27%
2023	320,978,700	533,105	0.17%	3.86%	74,283,485	-146,190	-0.20%	4.88%	271,951,585	-99,575	-0.04%	72.21%
2024	370,861,445	49,882,745	15.54%	20.00%	85,077,480	10,793,995	14.53%	20.12%	289,770,990	17,819,405	6.55%	83.49%

Rate Ann.%chg: Irrigated 1.84%

Dryland 1.85%

Grassland 6.26%

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	36,820	-	-	-	583,355	-	-	-	538,423,310	-	-	-
2015	66,600	29,780	80.88%	80.88%	732,275	148,920	25.53%	25.53%	705,278,830	166,855,520	30.99%	30.99%
2016	66,600	0	0.00%	80.88%	838,255	105,980	14.47%	43.70%	738,773,845	33,495,015	4.75%	37.21%
2017	65,500	-1,100	-1.65%	77.89%	920,980	82,725	9.87%	57.88%	776,220,545	37,446,700	5.07%	44.17%
2018	66,390	890	1.36%	80.31%	920,980	0	0.00%	57.88%	744,112,255	-32,108,290	-4.14%	38.20%
2019	66,390	0	0.00%	80.31%	920,980	0	0.00%	57.88%	706,771,320	-37,340,935	-5.02%	31.27%
2020	78,135	11,745	17.69%	112.21%	847,670	-73,310	-7.96%	45.31%	667,170,490	-39,600,830	-5.60%	23.91%
2021	78,135	0	0.00%	112.21%	847,670	0	0.00%	45.31%	667,282,785	112,295	0.02%	23.93%
2022	78,640	505	0.65%	113.58%	852,655	4,985	0.59%	46.16%	667,857,725	574,940	0.09%	24.04%
2023	78,640	0	0.00%	113.58%	852,655	0	0.00%	46.16%	668,145,065	287,340	0.04%	24.09%
2024	78,660	20	0.03%	113.63%	902,865	50,210	5.89%	54.77%	746,691,440	78,546,375	11.76%	38.68%

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County SHERMAN

Rate Ann.%chg: Total Agric Land 3.32%

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (from County Abstract Reports)(<sup>1</sup>)**

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	309,057,025	91,152	3,391			71,175,290	43,953	1,619			158,345,060	204,391	775		
2015	402,587,680	91,364	4,406	29.96%	29.96%	85,114,480	43,748	1,946	20.14%	20.14%	217,556,810	204,160	1,066	37.55%	37.55%
2016	402,607,600	91,372	4,406	0.00%	29.96%	85,141,850	43,747	1,946	0.04%	20.18%	249,693,345	203,455	1,227	15.17%	58.42%
2017	415,363,580	91,498	4,540	3.03%	33.89%	85,253,730	43,809	1,946	-0.01%	20.17%	274,542,340	203,658	1,348	9.84%	74.01%
2018	383,674,920	91,863	4,177	-8.00%	23.18%	85,229,535	43,797	1,946	0.00%	20.17%	274,141,045	203,362	1,348	0.00%	74.01%
2019	353,024,610	91,837	3,844	-7.96%	13.37%	78,766,075	44,020	1,789	-8.05%	10.50%	273,993,045	203,249	1,348	0.00%	74.01%
2020	318,955,940	91,866	3,472	-9.68%	2.40%	74,678,255	43,661	1,710	-4.41%	5.62%	272,486,215	203,483	1,339	-0.66%	72.85%
2021	319,322,255	91,977	3,472	-0.01%	2.39%	74,893,240	43,777	1,711	0.02%	5.65%	272,228,095	203,311	1,339	-0.01%	72.83%
2022	320,445,595	92,300	3,472	0.00%	2.40%	74,429,035	43,511	1,711	-0.01%	5.63%	272,045,295	203,168	1,339	0.00%	72.84%
2023	320,462,295	92,305	3,472	0.00%	2.40%	74,425,665	43,509	1,711	0.00%	5.63%	272,045,100	203,168	1,339	0.00%	72.84%
2024	370,861,445	92,915	3,991	14.97%	17.72%	85,094,975	43,320	1,964	14.84%	21.30%	289,824,065	202,757	1,429	6.75%	84.51%

Rate Annual %chg Average Value/Acre: 1.84%

1.80%

6.23%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2014	34,425	382	90			0	0				538,611,800	339,878	1,585		
2015	66,600	740	90	0.02%	0.02%	0	0				705,325,570	340,012	2,074	30.90%	30.90%
2016	66,600	740	90	0.00%	0.02%	838,255	686	1,223			738,347,650	339,999	2,172	4.69%	37.03%
2017	66,600	740	90	0.00%	0.02%	920,980	686	1,343	9.87%		776,147,230	340,391	2,280	5.00%	43.88%
2018	65,500	728	90	0.00%	0.02%	920,980	686	1,343	0.00%		744,031,980	340,435	2,186	-4.15%	37.91%
2019	66,390	737	90	0.00%	0.01%	920,980	686	1,343	0.00%		706,771,100	340,528	2,076	-5.03%	30.97%
2020	77,395	860	90	0.00%	0.01%	852,655	686	1,244	-7.42%		667,050,460	340,555	1,959	-5.63%	23.60%
2021	78,645	874	90	0.00%	0.01%	847,670	686	1,237	-0.58%		667,369,905	340,623	1,959	0.03%	23.63%
2022	78,645	874	90	0.00%	0.01%	852,655	686	1,244	0.59%		667,851,225	340,538	1,961	0.10%	23.75%
2023	78,640	874	90	-0.01%	0.01%	852,655	686	1,244	0.00%		667,864,355	340,541	1,961	0.00%	23.76%
2024	78,660	874	90	0.00%	0.01%	902,865	679	1,330	6.90%		746,762,010	340,544	2,193	11.81%	38.37%

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SHERMAN

Rate Annual %chg Average Value/Acre: 3.32%

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

CHART 4

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,959	SHERMAN	46,151,848	10,263,052	22,187,989	110,597,575	25,784,115	269,485	39,265,390	746,691,440	64,204,655	40,564,685	0	1,105,980,234
cnty	sector	value	% of total value:										
		4.17%	0.93%	2.01%	10.00%	2.33%	0.02%	3.55%	67.51%	5.81%	3.67%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
198	ASHTON	704,746	126,704	1,241	7,577,645	3,408,230	0	0	70,790	0	0	0	11,889,356
6.69%	%sector of county sector	1.53%	1.23%	0.01%	6.85%	13.22%			0.01%				1.08%
	%sector of municipality	5.93%	1.07%	0.01%	63.73%	28.67%			0.60%				100.00%
57	HAZARD	530,580	500,626	1,991,485	4,576,975	369,680	0	0	0	0	0	0	7,969,346
1.93%	%sector of county sector	1.15%	4.88%	8.98%	4.14%	1.43%							0.72%
	%sector of municipality	6.66%	6.28%	24.99%	57.43%	4.64%							100.00%
220	LITCHFIELD	1,150,352	813,661	1,548,381	9,896,150	3,813,060	0	0	0	0	0	0	17,221,604
7.43%	%sector of county sector	2.49%	7.93%	6.98%	8.95%	14.79%							1.56%
	%sector of municipality	6.68%	4.72%	8.99%	57.46%	22.14%							100.00%
1,053	LOUP CITY	2,173,117	1,038,149	125,611	54,461,805	13,685,290	269,485	0	0	0	0	0	71,753,457
35.59%	%sector of county sector	4.71%	10.12%	0.57%	49.24%	53.08%	100.00%						6.49%
	%sector of municipality	3.03%	1.45%	0.18%	75.90%	19.07%	0.38%						100.00%
89	ROCKVILLE	85,199	196,116	2,907	2,976,320	604,575	0	0	0	0	0	0	3,865,117
3.01%	%sector of county sector	0.18%	1.91%	0.01%	2.69%	2.34%							0.35%
	%sector of municipality	2.20%	5.07%	0.08%	77.00%	15.64%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
1,618	Total Municipalities	4,643,994	2,675,256	3,669,626	79,488,899	21,880,837	269,486	0	70,790	0	0	0	112,698,885
54.67%	%all municip.sectors of cnty	10.06%	26.07%	16.54%	71.87%	84.86%	100.00%		0.01%				10.19%

Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division

NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Total Real Property  
Sum Lines 17, 25, & 30

Records : 3,870

Value : 1,234,936,920

Growth 2,042,290

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	209	994,735	16	281,200	19	317,595	244	1,593,530	
02. Res Improve Land	887	4,899,530	57	2,363,450	94	4,934,375	1,038	12,197,355	
03. Res Improvements	890	83,385,720	58	7,257,340	104	15,789,410	1,052	106,432,470	
04. Res Total	1,099	89,279,985	74	9,901,990	123	21,041,380	1,296	120,223,355	113,925
% of Res Total	84.80	74.26	5.71	8.24	9.49	17.50	33.49	9.74	5.58
05. Com UnImp Land	39	207,490	2	21,535	0	0	41	229,025	
06. Com Improve Land	159	1,321,245	6	145,025	5	171,010	170	1,637,280	
07. Com Improvements	162	20,285,055	6	1,220,545	7	2,521,750	175	24,027,350	
08. Com Total	201	21,813,790	8	1,387,105	7	2,692,760	216	25,893,655	412,415
% of Com Total	93.06	84.24	3.70	5.36	3.24	10.40	5.58	2.10	20.19
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	81,660	0	0	0	0	1	81,660	
11. Ind Improvements	1	187,825	0	0	0	0	1	187,825	
12. Ind Total	1	269,485	0	0	0	0	1	269,485	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.03	0.02	0.00
13. Rec UnImp Land	0	0	0	0	4	173,645	4	173,645	
14. Rec Improve Land	0	0	0	0	290	13,491,165	290	13,491,165	
15. Rec Improvements	0	0	0	0	291	27,272,220	291	27,272,220	
16. Rec Total	0	0	0	0	295	40,937,030	295	40,937,030	177,270
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	7.62	3.31	8.68
Res & Rec Total	1,099	89,279,985	74	9,901,990	418	61,978,410	1,591	161,160,385	291,195
% of Res & Rec Total	69.08	55.40	4.65	6.14	26.27	38.46	41.11	13.05	14.26
Com & Ind Total	202	22,083,275	8	1,387,105	7	2,692,760	217	26,163,140	412,415
% of Com & Ind Total	93.09	84.41	3.69	5.30	3.23	10.29	5.61	2.12	20.19
17. Taxable Total	1,301	111,363,260	82	11,289,095	425	64,671,170	1,808	187,323,525	703,610
% of Taxable Total	71.96	59.45	4.54	6.03	23.51	34.52	46.72	15.17	34.45

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	3	551,205	6,683,085		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		3	551,205	6,683,085
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					3	551,205	6,683,085

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	161	21	357	539

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	1	97,305	110	32,821,080	1,173	509,522,765	1,284	542,441,150
28. Ag-Improved Land	0	0	72	24,957,230	685	383,594,755	757	408,551,985
29. Ag Improvements	0	0	74	9,435,260	704	87,185,000	778	96,620,260

30. Ag Total				2,062	1,047,613,395
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	3.00	43,500	Growth
32. HomeSite Improv Land	0	0.00	0	46	46.65	686,530	
33. HomeSite Improvements	0	0.00	0	49	0.00	6,969,515	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	2.00	6,000	
36. FarmSite Improv Land	0	0.00	0	63	176.09	526,580	
37. FarmSite Improvements	0	0.00	0	73	0.00	2,465,745	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	113	320.10	0	
40. Other- Non Ag Use	0	0.00	0	1	7.64	3,080	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	29	29.00	420,990	32	32.00	464,490	Growth
32. HomeSite Improv Land	381	392.09	5,710,935	427	438.74	6,397,465	
33. HomeSite Improvements	410	0.00	55,520,340	459	0.00	62,489,855	
34. HomeSite Total				491	470.74	69,351,810	
35. FarmSite UnImp Land	62	109.32	245,420	64	111.32	251,420	
36. FarmSite Improv Land	577	2,070.49	6,182,680	640	2,246.58	6,709,260	
37. FarmSite Improvements	667	0.00	31,664,660	740	0.00	34,130,405	
38. FarmSite Total				804	2,357.90	41,091,085	
39. Road & Ditches	1,446	4,983.17	0	1,559	5,303.27	0	
40. Other- Non Ag Use	1	2.04	820	2	9.68	3,900	
41. Total Section VI				1,295	8,141.59	110,446,795	1,338,680



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	0	0.00	0	0	0.00	0

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	2	435.25	1,360,645	2	435.25	1,360,645
44. Market Value	0	0	0	0	0	0

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	10,878.60	11.66%	63,785,165	12.41%	5,863.36
46. 1A	12,771.52	13.69%	74,352,790	14.47%	5,821.77
47. 2A1	12,142.43	13.02%	67,850,420	13.21%	5,587.88
48. 2A	9,384.93	10.06%	52,034,165	10.13%	5,544.44
49. 3A1	2,138.14	2.29%	11,601,600	2.26%	5,426.02
50. 3A	655.78	0.70%	3,548,795	0.69%	5,411.56
51. 4A1	21,028.35	22.55%	111,567,260	21.71%	5,305.56
52. 4A	24,260.20	26.01%	129,069,055	25.12%	5,320.20
53. Total	93,259.95	100.00%	513,809,250	100.00%	5,509.43
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,408.39	17.14%	18,916,240	19.16%	2,553.35
56. 2D1	4,051.71	9.38%	9,769,335	9.90%	2,411.16
57. 2D	5,147.70	11.91%	12,369,075	12.53%	2,402.84
58. 3D1	768.55	1.78%	1,747,980	1.77%	2,274.39
59. 3D	480.04	1.11%	1,094,120	1.11%	2,279.23
60. 4D1	12,337.78	28.55%	26,710,720	27.06%	2,164.95
61. 4D	13,023.35	30.13%	28,119,685	28.48%	2,159.17
62. Total	43,217.52	100.00%	98,727,155	100.00%	2,284.42
Grass					
63. 1G1	18,353.76	9.07%	30,446,700	9.41%	1,658.88
64. 1G	1,443.70	0.71%	2,391,745	0.74%	1,656.68
65. 2G1	101,949.77	50.36%	165,106,545	51.04%	1,619.49
66. 2G	60,766.64	30.02%	96,992,920	29.98%	1,596.15
67. 3G1	19,505.24	9.63%	28,119,750	8.69%	1,441.65
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	427.21	0.21%	453,900	0.14%	1,062.48
71. Total	202,446.32	100.00%	323,511,560	100.00%	1,598.01
Irrigated Total	93,259.95	27.39%	513,809,250	54.83%	5,509.43
Dry Total	43,217.52	12.69%	98,727,155	10.53%	2,284.42
Grass Total	202,446.32	59.46%	323,511,560	34.52%	1,598.01
72. Waste	874.12	0.26%	78,690	0.01%	90.02
73. Other	700.87	0.21%	1,039,945	0.11%	1,483.79
74. Exempt	2,629.46	0.77%	3,205	0.00%	1.22
75. Market Area Total	340,498.78	100.00%	937,166,600	100.00%	2,752.33

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	16.65	96,730	6,135.73	34,187,970	87,107.57	479,524,550	93,259.95	513,809,250
77. Dry Land	0.00	0	3,209.48	7,431,815	40,008.04	91,295,340	43,217.52	98,727,155
78. Grass	0.35	575	9,107.17	14,697,635	193,338.80	308,813,350	202,446.32	323,511,560
79. Waste	0.00	0	123.25	11,095	750.87	67,595	874.12	78,690
80. Other	0.00	0	123.66	184,105	577.21	855,840	700.87	1,039,945
81. Exempt	0.00	0	137.75	0	2,491.71	3,205	2,629.46	3,205
82. Total	17.00	97,305	18,699.29	56,512,620	321,782.49	880,556,675	340,498.78	937,166,600

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	93,259.95	27.39%	513,809,250	54.83%	5,509.43
Dry Land	43,217.52	12.69%	98,727,155	10.53%	2,284.42
Grass	202,446.32	59.46%	323,511,560	34.52%	1,598.01
Waste	874.12	0.26%	78,690	0.01%	90.02
Other	700.87	0.21%	1,039,945	0.11%	1,483.79
Exempt	2,629.46	0.77%	3,205	0.00%	1.22
Total	340,498.78	100.00%	937,166,600	100.00%	2,752.33

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	71,480	3	35,860	6	839,040	7	946,380	0
83.2 Acreage	38	700,960	152	7,493,340	160	22,910,935	198	31,105,235	18,835
83.3 Ashton	44	167,540	125	473,325	125	6,532,585	169	7,173,450	18,820
83.4 Hazard	18	161,235	46	346,880	47	4,237,585	65	4,745,700	0
83.5 Litchfield	24	112,965	129	840,810	131	9,300,910	155	10,254,685	0
83.6 Loup City	91	441,225	517	2,993,500	517	60,165,010	608	63,599,735	81,520
83.7 Rockville	32	111,770	69	198,805	70	2,731,245	102	3,041,820	0
83.8 Sherman Lake	0	0	287	13,306,000	287	26,987,380	287	40,293,380	172,020
84 Residential Total	248	1,767,175	1,328	25,688,520	1,343	133,704,690	1,591	161,160,385	291,195

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ashton	8	29,325	19	81,340	20	3,247,275	28	3,357,940	0
85.2	Hazard	4	21,300	5	31,490	6	316,890	10	369,680	0
85.3	Litchfield	14	74,185	31	159,975	32	3,571,945	46	3,806,105	0
85.4	Loup City	10	72,080	95	1,086,790	95	12,786,105	105	13,944,975	0
85.5	Rockville	3	10,600	10	43,310	10	550,665	13	604,575	0
85.6	Rural Comm	2	21,535	11	316,035	13	3,742,295	15	4,079,865	180,275
86	Commercial Total	41	229,025	171	1,718,940	176	24,215,175	217	26,163,140	412,415

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

## Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	18,053.02	9.10%	29,935,440	9.45%	1,658.20
88. 1G	1,443.70	0.73%	2,391,745	0.76%	1,656.68
89. 2G1	101,229.14	51.02%	163,889,850	51.75%	1,619.00
90. 2G	57,795.43	29.13%	91,929,140	29.03%	1,590.60
91. 3G1	19,475.94	9.82%	28,075,220	8.87%	1,441.53
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	427.21	0.22%	453,900	0.14%	1,062.48
95. Total	198,424.44	100.00%	316,675,295	100.00%	1,595.95
CRP					
96. 1C1	300.74	7.48%	511,260	7.48%	1,700.01
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	720.63	17.92%	1,216,695	17.80%	1,688.38
99. 2C	2,971.21	73.88%	5,063,780	74.07%	1,704.28
100. 3C1	29.30	0.73%	44,530	0.65%	1,519.80
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	4,021.88	100.00%	6,836,265	100.00%	1,699.77
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	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	198,424.44	98.01%	316,675,295	97.89%	1,595.95
CRP Total	4,021.88	1.99%	6,836,265	2.11%	1,699.77
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	202,446.32	100.00%	323,511,560	100.00%	1,598.01

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

82 Sherman

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	110,597,575	120,223,355	9,625,780	8.70%	113,925	8.60%
02. Recreational	39,265,390	40,937,030	1,671,640	4.26%	177,270	3.81%
03. Ag-Homesite Land, Ag-Res Dwelling	64,204,655	69,351,810	5,147,155	8.02%	713,815	6.91%
<b>04. Total Residential (sum lines 1-3)</b>	<b>214,067,620</b>	<b>230,512,195</b>	<b>16,444,575</b>	<b>7.68%</b>	<b>1,005,010</b>	<b>7.21%</b>
05. Commercial	25,784,115	25,893,655	109,540	0.42%	412,415	-1.17%
06. Industrial	269,485	269,485	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>26,053,600</b>	<b>26,163,140</b>	<b>109,540</b>	<b>0.42%</b>	<b>412,415</b>	<b>-1.16%</b>
08. Ag-Farmsite Land, Outbuildings	40,560,860	41,091,085	530,225	1.31%	624,865	-0.23%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,825	3,900	75	1.96%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>40,564,685</b>	<b>41,094,985</b>	<b>530,300</b>	<b>1.31%</b>	<b>624,865</b>	<b>-0.23%</b>
12. Irrigated	370,861,445	513,809,250	142,947,805	38.54%		
13. Dryland	85,077,480	98,727,155	13,649,675	16.04%		
14. Grassland	289,770,990	323,511,560	33,740,570	11.64%		
15. Wasteland	78,660	78,690	30	0.04%		
16. Other Agland	902,865	1,039,945	137,080	15.18%		
<b>17. Total Agricultural Land</b>	<b>746,691,440</b>	<b>937,166,600</b>	<b>190,475,160</b>	<b>25.51%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,027,377,345</b>	<b>1,234,936,920</b>	<b>207,559,575</b>	<b>20.20%</b>	<b>2,042,290</b>	<b>20.00%</b>

## 2025 Assessment Survey for Sherman County

### A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	N/A
6.	Assessor's requested budget for current fiscal year:
	\$169,140
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$5,700
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:
	\$14,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,800
12.	Amount of last year's assessor's budget not used:
	\$24,014.84



## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes, but not as much as before
5.	<b>If so, who maintains the Cadastral Maps?</b>
	The county assessor and the deputy assessor
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="https://sherman.gworks.com/">https://sherman.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	The maintenance of the GIS system is shared between the county assessor, deputy assessor, and the vendor.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Rockville & Hazard are governed by county zoning. Loup City, Ashton and Litchfield have their own zoning and then the information is sent to the county.
<b>4.</b>	<b>When was zoning implemented?</b>
	1999

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

<b>1.</b>	<b>Appraisal Services:</b>
	N/A
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	N/A

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	N/A
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The county does not specify requirements
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes

## 2025 Residential Assessment Survey for Sherman County

1.	<b>Valuation data collection done by:</b>
	The county assessor and deputy assessor
2.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Only the cost approach is used in estimating market value of the residential class.
3.	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Yes, depreciation tables are developed using local market information.
4.	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes
5.	<b>Describe the methodology used to determine the residential lot values?</b>
	Residential lot values are determined through the square foot method.
6.	<b>How are rural residential site values developed?</b>
	The county determined costs to develop amenities in the county and added that value to site cost. Surrounding counties site values are also looked at.
7.	<b>Are there form 191 applications on file?</b>
	no
8.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Lots being held for sale or resale are valued the same as all other lots within the same neighborhood.

## 2025 Commercial Assessment Survey for Sherman County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The county assessor and the deputy assessor complete most of the work; however, an appraisal contract is maintained for the larger commercial properties.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	Only the cost approach is used. The sales comparison and income approaches may be developed by the contract appraiser when sufficient information is available.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	The county contracts with a licensed appraiser for the appraisal of large, unique commercial properties.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation studies are developed using local market information.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	N/A
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	All lots are valued by the square foot or by the acre, based on sales and similar properties.

## 2025 Agricultural Assessment Survey for Sherman County

1.	<b>Valuation data collection done by:</b>
	The county assessor and deputy assessor.
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Annually sales are plotted, topography and geographic characteristics are reviewed.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Generally, any parcel less than 40 acres is classified as rural residential land. All parcels are reviewed for primary use, parcels are classified as recreational when they are not being used for agricultural, residential, or commercial purposes. The majority of recreational parcels in the county are those with seasonal cabins at Sherman Reservoir.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	No separate analysis has been done on intensive use.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	N/A
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	N/A
	<b><u>If your county has special value applications, please answer the following</u></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	2 applications
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><u>If your county recognizes a special value, please answer the following</u></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
7d.	<b>Where is the influenced area located within the county?</b>
	N/A

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

**2024  
PLAN OF ASSESSMENT  
FOR  
SHERMAN COUNTY  
By Sherie Kuszak  
Sherman County Assessor**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county 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 levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the 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, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2009).

### General Description of Real Property in Sherman County:

Per the 2024 County Abstract, Sherman County consists of 3,860 parcels of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value
Residential	1294	33.52%	10.71%
Commercial	219	5.65%	2.51%
Industrial	1	.03%	.03%
Recreational	295	7.64 %	3.82%
Agricultural	2051	53.13%	82.92%
Special Value	-	---	---

Agricultural land - taxable acres 340,543.69 with a value of 746,762,010

Other pertinent facts: County is predominantly agricultural with 60.00% grassland, 26.80% irrigated, and 12.80% dry-broke and .11 for other and waste.

### Current Resources:

#### A. Staff: County Assessor, Deputy Assessor.

The assessor is required to obtain 60 hours of continuing education every 4 years. The Assessor has met all the educational hours required. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

#### B. Cadastral Maps 1969/soil maps/land use maps, aerial photos.

The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers.

#### C. Property Record Cards

The property record cards in Sherman County were new in 1994 for Residential and Commercial and 1997 for Agricultural. The office went on-line in June of 2006 with the property record information.

#### D. The County uses the CAMA and Assessment Administration system. Sherman County also has GIS.

#### E. Web based – property record information access- June 2006. The County is now with GIS Workshop.



- F. GIS and Agri-data, Inc software implemented to re-measure all rural parcels to original plat with consideration to documented surveys and to aid conversion from old soil symbols to new numeric symbols.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property (*e.g. how you handle processes for Real Estate Transfers & ownership changes, Sales Review, building permits/information statements*).

The Assessor's staff processes sales transactions in the computer system and prints a copy of the 521 forms, property review sheet, which are given to the staff for review. Buyer/seller questionnaires are mailed at this time. The staff reviews the sales, takes new pictures, check accuracy of the data that we currently are using. Information confirmed is the land use for agricultural sales including verification with FSA records, the quality, condition and other data for any and all improvements. Properties are re-measured if something doesn't appear to be correct. Permits are provided to the Office by either the county zoning administrator or the city clerk which ever has the jurisdiction for the applicable property. The permits are all entered in the computer system to facilitate possible changes on parcels. In addition to the permits property information statements are utilized to track property alterations. The permits remain in the system for reference through the Property Record Card.

- B. Data Collection (*e.g. frequency & method of physical property inspections, listing, gather market and income data*)

In accordance with Neb. Statute §77-1311.03 the County is working to ensure that all parcels of real property are reviewed no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market conditions within each Assessor Location.

The permit and sales review system offer opportunity for individual property reviews annually.

Working with ag-land property owners or tenants with land certification requirements between the Farm Service Agency and the Natural Resource District provides updates for changes.

- C. Review assessment sales ratio studies before assessment actions (*e.g. how you perform A/S ratio studies internally or work with Field Liaison on analysis of A/S ratio studies*).

All statistics are reviewed annually to determine if adjustments are necessary to remain current with the market and building activity. For each assessor location and market area consideration is given to the number of sales in the study and the epoch of the parcel data.

The application of definitive market area boundaries within the agricultural sector is reviewed annually. This review attempts to ensure equality of sales distribution and types of classes and sub-classes moving in the market.

Analysis of this data is reviewed with the assigned Field Liaison and the plan of action for the year is developed.

D. Approaches to Value (*e.g. how you perform mass appraisal techniques or calibrate models, etc*);

1) Market Approach; sales comparisons,

Similar and like properties are studied to determine if action is necessary for adjustments for the upcoming year.

2) Cost Approach; cost manual used & date of manual and latest depreciation study,

The Department of Revenue, Property Assessment Division CAMA system is utilized for costing and applying market depreciation. Marshall & Swift cost manual dates are updated when appropriate to revaluing and introducing updated depreciation tables.

Specific manual dates and depreciation studies may vary between assigned assessor locations. A preliminary and final chart depicting this information is completed each assessment year.

3) Income Approach; income and expense data collection/analysis from the market,

Gather income information as available for commercial properties. Rental income has been requested for residential property. The income approach generally is not used since income/expense data is not readily available.

4) Land valuation studies, establish market areas, special value for agricultural land

Sales are plotted on a map indicative to the use at 80% of each class i.e. irrigation, grassland, or dry-broke cropland with the price per acre listed. Analysis is completed for agricultural sales based on but not limited to the following components: number of sales; time frame of sales; number of acres selling; Further review is completed in attempt to make note of any difference in selling price paid per acre to be classed as special value.

E. Reconciliation of Final Value and documentation

The market is analyzed based on the standard approaches to valuation and the final valuation is determined based on the most appropriate method.

F. Review assessment sales ratio studies after assessment actions.

Assessment ratios on current sale study periods are reviewed after final values are applied. The new costing and depreciation is then applied to the entire population of the class or sub-class being studied. Finally a unit of comparison analysis is completed to insure uniformity within the class or sub-class.

G. Notices and Public Relations

Notices of valuation change are mailed to property owners with assessed values different than the previous year on or before June 1<sup>st</sup>. These are mailed to the last known address of property owners. After notices have been mailed the appraisal staff is available to answer any questions or concerns of the taxpayers.

**Level of Value, Quality, and Uniformity for Assessment Year 2024:**

<u>Property Class</u>	<u>Median</u>
Residential	94.00
Commercial	95.00
Agricultural Land	69.00
Special Value Agland	N/A

\*COD means coefficient of dispersion and PRD means price related differential.  
For more information regarding statistical measures see 2023 Reports & Opinions.

**Assessment Actions Planned for Assessment Year 2025:**

Residential (and/or subclasses):

Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes.

We also will review the Cabins and the Marina and take new pictures and update any information we find out on review.

All other Residential parcels will be subject to in-house reviews with adjustments made as necessary to be compliant with market statistics.

Commercial (and/or subclasses):

Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses):

Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes.

Review Oak Creek, Logan and Washington. Take new pictures and update any new information that we find out on review.

Sales will be plotted on the soil map and the topographical map indicative to the use at 80% of each class i.e. irrigation, grassland, or dry-broke cropland with the price per acre listed. Market area boundaries, if deemed appropriation in the valuation method, will be scrutinized for proportionality i.e. number of sales, timeliness of sales. Consideration will also be given to borrowing sales from the neighboring counties.

Adjustments to class and subclass values will be analyzed and applied as necessary.

Property reviews will be done in office to correct errors in the working file from the conversion. All 13 township properties will be reviewed.

Special Value – Agland:

Review sales within the current study period for a use other than agricultural.

**Assessment Actions Planned for Assessment Year 2026:**

Residential (and/or subclasses):

Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes.

We also will review the Cabins and Marina take new pictures and update any new information.

Commercial (and/or subclasses):

Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses):

Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes.

Review Ashton, Loup City, Webster and Elm take new pictures and update any new information that we find out on review.

Sales will be plotted on the soil map and the topographical map indicative to the use at 80% of each class i.e. irrigation, grassland, or dry-broke cropland with the price per acre listed. Market area boundaries, if deemed appropriation in the valuation method, will be scrutinized for proportionality i.e. number of sales, timeliness of sales. Consideration will also be given to borrowing sales from the neighboring counties.

Adjustments to class and subclass values will be analyzed and applied as necessary.

Special Value – Agland:

Review sales within the current study period for a use other than agricultural.

**Assessment Actions Planned for Assessment Year 2027:**

Residential (and/or subclasses):

Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Completion of

annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses):

Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses):

Update sales to the current study period for the coming year. Check and review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Completion of annual pickup work specific to permits, information statements and other relevant notification of property changes.

Review Rockville, Clay and Harrison with new pictures and update any information we find out on review.

Sales will be plotted on the soil map and the topographical map indicative to the use at 80% of each class i.e. irrigation, grassland, or dry-broke cropland with the price per acre listed. Market area boundaries, if deemed appropriation in the valuation method, will be scrutinized for proportionality i.e. number of sales, timeliness of sales. Consideration will also be given to borrowing sales from the neighboring counties.

Adjustments to class and subclass values will be analyzed and applied as necessary.

Special Value – Agland:

Review sales within the current study period for a use other than agricultural.

Other functions performed by the assessor's office, but not limited to:

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by statute/regulation:
  - a. Abstracts (Real & Personal Property)
  - b. Assessor Survey
  - c. Sales information to Department of Revenue, Property Assessment Division rosters & annual Assessed Value Update w/Abstract

- d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 640 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
  4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
  5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
  6. Homestead Exemptions; administer 196 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
  7. Centrally Assessed – review of valuations as certified by Department of Revenue, Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
  8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Tax Year 2024 finds 2 TIF's in Loup City City and 1 in Litchfield Village with a TIF Excess Value of 6,416,345
  9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
  10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
  11. Tax List Corrections – prepare tax list correction documents for county board approval.
  12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
  13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor Certification Retention of the assessor certification requires 60 hours of approved continuing education every four years.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

SHERIE KUSZAK  
SHERMAN COUNTY ASSESSOR

Copy distribution: Submit the plan to County Board of Equalization.  
Mail a copy of the plan and any amendments to Department of Revenue, Property Assessment Division on or before October 31 of each year.



