

NEBRASKA

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DEPARTMENT OF REVENUE

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

SIoux COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Michelle Zimmerman, Sioux County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

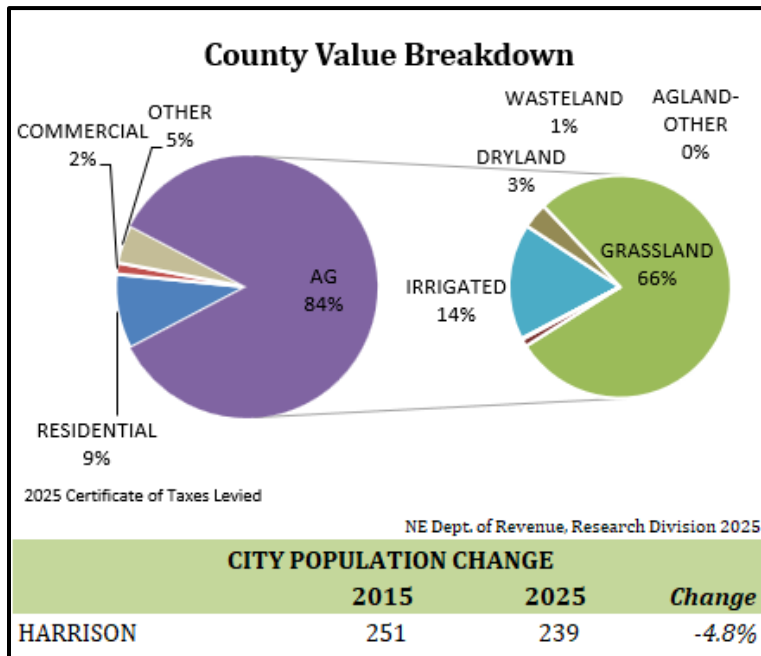
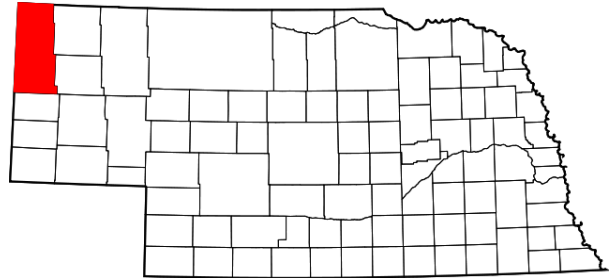
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 2,067 square miles, Sioux County has 1,099 residents, a 3% population decrease from the 2020 US Census.¹ The report indicates that 60% of county housing is owner occupied and 97% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$84,510.²



The majority of the commercial properties in Sioux County are evenly disbursed around the county. According to the latest information available from the U.S. Census Bureau, there are 16 employer establishments with a total employment figure of 52. This represents a 41% increase in total employment form 2022-2023.¹

Agricultural land is the largest contributing factor to the valuation base of the county. Grassland makes up the majority of the agricultural land in the county. Sioux is included in both the Upper Niobrara White and North Platte Natural Resource Districts (NRD).

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

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

2026 Residential Correlation for Sioux County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed and indicated that the Sioux County Assessor qualifies sales at a rate below the statewide average rate. A review of the sales roster shows no bias in sales qualification and that all arm’s-length transactions were made available for measurement.

There are two valuation groups utilized in the residential class. Valuation Group 10 is the village of Harrison and Valuation Group 80 is the remainder of the residential parcels within the county. The six-year inspection and review cycle is in compliance with statutory requirement, and the review is completed by the county assessor and staff.

The county assessor does not have a written valuation methodology on file; to improve the transparency in the valuation process one should be written for the current assessment year.

| 2026 Residential Assessment Details for Sioux 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 |
| 10 | Harrison | 2024 | 2024 | 2025* | 2025* | |
| 80 | Rural | 2024 | 2024 | 2025* | 2025* | |
| Additional comments: Pick-up work completed. | | | | | | |
| * = assessment action for current year | | | | | | |

Description of Analysis

The statistical sample for the residential class includes 13 qualified sales. The median is within acceptable range; the mean and weighted mean are slightly low. The COD and PRD are within acceptable range.

Valuation Group 10 has all three measures of central tendency, and the qualitative measures are within the acceptable range. The median of Valuation Group 80 is slightly below range; however, the small sample consists of six sales with ratios ranging from 50% to 139%. Several additional statistics and tables concerning Valuation Group 80 can be found in the appendix of this report. Two whatif statistics have been provided, demonstrating that it would take a substantial adjustment of 24% to move the Valuation Group 80 median to midpoint; this statistic is offered as both a substat and a profile of the overall class. It is noted that the adjustment does bring Valuation Group

2026 Residential Correlation for Sioux County

80 into the acceptable range but does little to improve the qualitative statistics of the overall class. The significant adjustment to the small sample does not improve equalization, for that reason, the adjustment is not recommended.

The assessment practices indicate the county assessor has kept the costing, land values and depreciation tables updated within the six-year inspection cycle, increasing all valuation groups using similar processes.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reveals that the sample changed 77% and the abstract changed 38%. The majority of the changes in the sales file and abstract are significant. Individual sales changed from 10 to 140%, reflecting the inspection that occurred for the current assessment year in which no evidence of sales bias is apparent. Therefore, the rural residential sample is likely too minimal to adequately represent the population proportionately.

Equalization and Quality of Assessment

A review of the assessment practices of the county indicates that assessment of the residential property class is uniform and proportionate and in compliance with generally accepted mass appraisal techniques.

| VALUATION GROUP | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
|-----------------|-------|--------|-------|----------|-------|--------|
| RANGE | | | | | | |
| 10 | 7 | 92.50 | 93.31 | 92.41 | 10.34 | 100.97 |
| 80 | 6 | 90.25 | 89.20 | 90.34 | 22.87 | 98.74 |
| ____ALL____ | 13 | 91.54 | 91.41 | 90.99 | 16.11 | 100.46 |

Level of Value

Based on analysis of all available information, the level of value for the residential property in Sioux County is 92%.

2026 Commercial Correlation for Sioux County

Assessment Practices & Actions

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

The sales verification and qualification processes were reviewed and indicated that the Sioux County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster provided adequate reasons for all non-qualified sales and that all arm’s-length transactions were made available for measurement.

There are two valuation groups utilized in the commercial class based on location. Valuation Group 10 is the village of Harrison and Valuation Group 80 is comprised of the remainder of the commercial parcels.

The commercial parcels are all reviewed in one year and remain in compliance with the statutory six-year inspection and review cycle requirement. The commercial property class was reviewed both with oblique aerial photos and on-site inspections in assessment year 2024, including an on-site inspection of feedlots.

| 2026 Commercial Assessment Details for Sioux 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 |
| 10 | Harrison | 2024 | 2024 | 2024 | 2024 | |
| 80 | Rural | 2024 | 2024 | 2024 | 2024 | |
| Additional comments: Pick-up work completed. | | | | | | |
| * = assessment action for current year | | | | | | |

Description of Analysis

The statistical sample for the commercial class includes a small sample of 4 qualified sales representing two valuation groups. All three measures of central tendency are above acceptable range. The COD is low, reflecting a recent reappraisal conducted in 2024 with no sales occurring since the last quarter of 2024. The PRD is within acceptable range.

Further review of the four qualified sales that constitute the sample reveal one parcel, a bar/tavern (occupancy 442) sold twice within a one-year period. Thus, the statistics provide no real meaningful source of measuring the assessment level or uniformity of commercial property. As noted in the above table, all commercial property was reviewed in assessment year 2024, and the cost and depreciation tables were updated.

2026 Commercial Correlation for Sioux County

The 2026 County Abstract of Assessment for Real Property Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) confirms the minimal assessment actions that were reported by the county assessor.

Equalization and Quality of Assessment

A review of the assessment practices of the county indicates that commercial property has been assessed equitably and uniformly and complies with generally accepted mass appraisal techniques.

| VALUATION GROUP | | | | | | |
|-----------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 10 | 3 | 100.76 | 102.82 | 105.39 | 05.57 | 97.56 |
| 80 | 1 | 104.73 | 104.73 | 104.73 | 00.00 | 100.00 |
| ____ALL____ | 4 | 102.75 | 103.30 | 105.02 | 05.06 | 98.36 |

Level of Value

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

2026 Agricultural Correlation for Sioux County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed and indicated that the Sioux County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows no bias in sales qualification and that all arm’s-length transactions were made available for measurement.

The Sioux County Assessor utilizes two market areas for the agricultural class. Market Area 1 is in the northern part of the county and is the majority of the land within the county, Market Area 2 is in the southwest part of the county, where irrigated farmland is more prevalent.

The six-year inspection and review cycle is current and in compliance with the statutory requirement. Intensive use has been identified within the county.

| 2026 Agricultural Assessment Details for Sioux 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 | 2024 | 2024 | 2025 | 2022 | |
| AB DW | Agricultural dwellings | 2024 | 2024 | 2025* | 2022 | Homesites increased to \$18,000 |
| <u>Additional comments:</u> Pick-up work completed. | | | | | | |
| * = assessment action for current year | | | | | | |

| Market Area | Description of Unique Characteristics | Land Use Reviewed Year | Description of Assessment Actions for Current Year |
|---|---------------------------------------|------------------------|--|
| 1 | Main portion of county | 2022 | Increases: Irrigated 3%, Grass 6%, Trees 150% |
| 2 | Southwest corner of county | 2022 | Increases: Irrigated 17%, Grass 11% |
| <u>Additional comments:</u> Pick-up work completed. | | | |
| * = assessment action for current year | | | |

2026 Agricultural Correlation for Sioux County

Description of Analysis

The statistical sample for the agricultural class includes 23 qualified sales. All three measures of central tendency are within acceptable range. The COD is within acceptable range. Both market areas have sufficient sale samples with medians within the acceptable range.

A review of each class by 80% Majority Land Use (MLU) indicates that most sales are grassland, and the median is within acceptable range. There are few sales of dryland and irrigated land for measurement purposes, however, the median of overall dryland is within acceptable range. The median of irrigated land is slightly low; however, the small sample of irrigated land in Market Area 2 has a median within range and irrigated land in Market Area 1 consists of 1 sale. A study of surrounding agricultural values indicates that the Sioux County Assessor's values are comparable for all land uses.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) is consistent with the reported actions of the assessor.

Equalization and Quality of Assessment

As noted in the table above, all improvements on agricultural land were updated with the same cost and depreciation tables as those used for the rural residential subclass of properties. Home sites carry the same value as rural residential sites. Assessment quality and uniformity of agricultural land in Sioux County is in compliance with generally accepted mass appraisal techniques.

| 80%MLU By Market Area | | | | | | |
|------------------------------|-----------|--------------|--------------|--------------|--------------|---------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| Irrigated | | | | | | |
| County | 4 | 67.53 | 63.87 | 55.47 | 15.42 | 115.14 |
| 1 | 1 | 41.30 | 41.30 | 41.30 | 00.00 | 100.00 |
| 2 | 3 | 69.44 | 71.39 | 69.02 | 06.48 | 103.43 |
| Dry | | | | | | |
| County | 2 | 74.24 | 74.24 | 78.17 | 13.20 | 94.97 |
| 1 | 1 | 64.44 | 64.44 | 64.44 | 00.00 | 100.00 |
| 2 | 1 | 84.03 | 84.03 | 84.03 | 00.00 | 100.00 |
| Grass | | | | | | |
| County | 10 | 72.29 | 74.52 | 72.38 | 11.76 | 102.96 |
| 1 | 6 | 72.29 | 75.82 | 73.64 | 13.28 | 102.96 |
| 2 | 4 | 73.81 | 72.56 | 71.38 | 09.27 | 101.65 |
| ALL | 23 | 69.97 | 70.89 | 70.86 | 16.45 | 100.04 |

Level of Value

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

2026 Opinions of the Property Tax Administrator for Sioux 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 | 92 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Commercial Real Property | 100 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Agricultural Land | 70 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Sioux County

Residential Real Property - Current

| | | | |
|------------------------|-------------|------------------------------------|-----------|
| Number of Sales | 13 | Median | 91.54 |
| Total Sales Price | \$1,725,100 | Mean | 91.41 |
| Total Adj. Sales Price | \$1,725,100 | Wgt. Mean | 90.99 |
| Total Assessed Value | \$1,569,753 | Average Assessed Value of the Base | \$62,515 |
| Avg. Adj. Sales Price | \$132,700 | Avg. Assessed Value | \$120,750 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 68.93 to 100.14 |
| 95% Wgt. Mean C.I | 67.77 to 114.22 |
| 95% Mean C.I | 77.81 to 105.01 |
| % of Value of the Class of all Real Property Value in the County | 3.46 |
| % of Records Sold in the Study Period | 2.88 |
| % of Value Sold in the Study Period | 5.57 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2025 | 7 | 100 | 94.27 |
| 2024 | 11 | 96 | 96.23 |
| 2023 | 13 | 100 | 99.68 |
| 2022 | 11 | 100 | 98.20 |

2026 Commission Summary for Sioux County

Commercial Real Property - Current

| | | | |
|------------------------|-----------|------------------------------------|-----------|
| Number of Sales | 4 | Median | 102.75 |
| Total Sales Price | \$915,000 | Mean | 103.30 |
| Total Adj. Sales Price | \$915,000 | Wgt. Mean | 105.02 |
| Total Assessed Value | \$960,937 | Average Assessed Value of the Base | \$116,438 |
| Avg. Adj. Sales Price | \$228,750 | Avg. Assessed Value | \$240,234 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | N/A |
| 95% Wgt. Mean C.I | N/A |
| 95% Mean C.I | 92.02 to 114.58 |
| % of Value of the Class of all Real Property Value in the County | 1.29 |
| % of Records Sold in the Study Period | 4.44 |
| % of Value Sold in the Study Period | 9.17 |

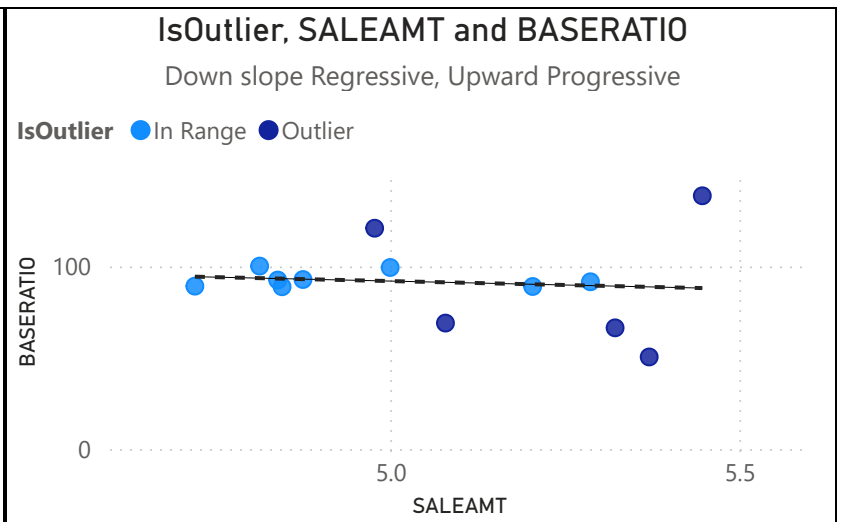
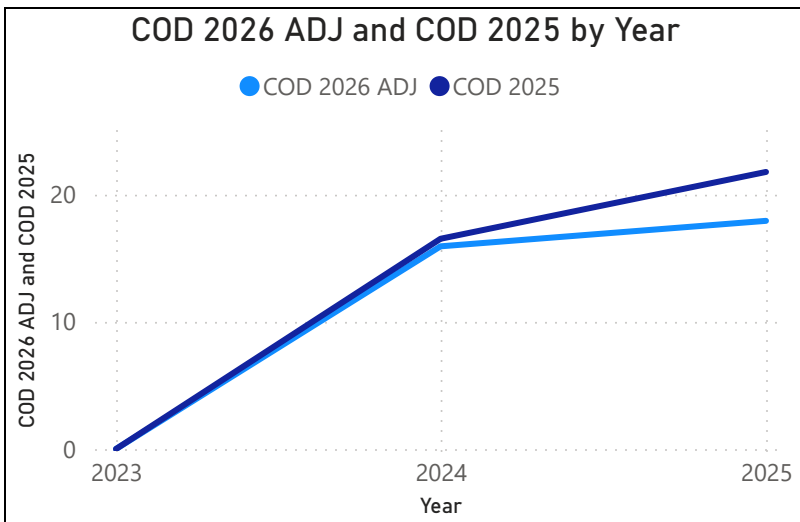
Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2025 | 6 | 100 | 106.52 |
| 2024 | 4 | 100 | 79.73 |
| 2023 | 2 | 100 | 51.02 |
| 2022 | 2 | 100 | 91.02 |

Sioux Residential Preliminary Stats Comparison To R&O Stats

| VAL GRP | Count | Median | | | Mean | | | Weighted Mean | | |
|--------------|-----------|----------------|------------------------|----------------|----------------|------------------------|----------------|----------------|------------------------|----------------|
| | | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change |
| 10 | 7 | 92.50 | 92.78 | -0.30% | 93.31 | 93.17 | 0.15% | 92.41 | 92.03 | 0.41% |
| 80 | 6 | 90.25 | 72.88 | 23.83% | 89.20 | 68.63 | 29.96% | 90.34 | 66.89 | 35.06% |
| Total | 13 | 91.54 | 89.14 | 2.69% | 91.41 | 81.85 | 11.69% | 90.99 | 74.85 | 21.56% |

| VAL GRP | Count | COD | | | PRD | | | MIN | | | MAX | | |
|--------------|-----------|--------------|--------------|----------------|---------------|---------------|----------------|--------------|--------------|----------------|---------------|---------------|----------------|
| | | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change |
| 10 | 7 | 10.33 | 10.95 | -5.67% | 100.98 | 101.24 | -0.26% | 68.93 | 66.18 | 4.16% | 120.87 | 120.87 | 0.00% |
| 80 | 6 | 22.87 | 25.32 | -9.67% | 98.74 | 102.61 | -3.77% | 50.38 | 31.91 | 57.92% | 138.62 | 90.31 | 53.50% |
| Total | 13 | 16.11 | 17.46 | -7.76% | 100.46 | 109.34 | -8.12% | 50.38 | 31.91 | 57.92% | 138.62 | 120.87 | 14.69% |



83 Sioux
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 13
Total Sales Price : 1,725,100
Total Adj. Sales Price : 1,725,100
Total Assessed Value : 1,569,753
Avg. Adj. Sales Price : 132,700
Avg. Assessed Value : 120,750

MEDIAN : 92
WGT. MEAN : 91
MEAN : 91
COD : 16.11
PRD : 100.46

COV : 24.61
STD : 22.50
Avg. Abs. Dev : 14.75
MAX Sales Ratio : 138.62
MIN Sales Ratio : 50.38

95% Median C.I. : 68.93 to 100.14
95% Wgt. Mean C.I. : 67.77 to 114.22
95% Mean C.I. : 77.81 to 105.01

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| DATE OF SALE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-23 To 31-DEC-23 | 1 | 99.36 | 99.36 | 99.36 | 00.00 | 100.00 | 99.36 | 99.36 | N/A | 100,000 | 99,360 |
| 01-JAN-24 To 31-MAR-24 | 1 | 138.62 | 138.62 | 138.62 | 00.00 | 100.00 | 138.62 | 138.62 | N/A | 280,000 | 388,135 |
| 01-APR-24 To 30-JUN-24 | 3 | 89.14 | 85.20 | 76.69 | 12.64 | 111.10 | 66.32 | 100.14 | N/A | 109,167 | 83,724 |
| 01-JUL-24 To 30-SEP-24 | 1 | 92.50 | 92.50 | 92.50 | 00.00 | 100.00 | 92.50 | 92.50 | N/A | 69,000 | 63,823 |
| 01-OCT-24 To 31-DEC-24 | 1 | 88.96 | 88.96 | 88.96 | 00.00 | 100.00 | 88.96 | 88.96 | N/A | 160,000 | 142,340 |
| 01-JAN-25 To 31-MAR-25 | 1 | 50.38 | 50.38 | 50.38 | 00.00 | 100.00 | 50.38 | 50.38 | N/A | 235,000 | 118,402 |
| 01-APR-25 To 30-JUN-25 | 3 | 91.54 | 84.42 | 84.80 | 08.68 | 99.55 | 68.93 | 92.78 | N/A | 129,533 | 109,841 |
| 01-JUL-25 To 30-SEP-25 | 2 | 104.85 | 104.85 | 107.27 | 15.29 | 97.74 | 88.82 | 120.87 | N/A | 82,500 | 88,499 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-23 To 30-SEP-24 | 6 | 95.93 | 97.68 | 103.35 | 15.67 | 94.51 | 66.32 | 138.62 | 66.32 to 138.62 | 129,417 | 133,748 |
| 01-OCT-24 To 30-SEP-25 | 7 | 88.96 | 86.04 | 80.88 | 15.59 | 106.38 | 50.38 | 120.87 | 50.38 to 120.87 | 135,514 | 109,609 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-24 To 31-DEC-24 | 6 | 90.82 | 95.95 | 101.07 | 15.93 | 94.93 | 66.32 | 138.62 | 66.32 to 138.62 | 139,417 | 140,912 |
| <u>ALL</u> | 13 | 91.54 | 91.41 | 90.99 | 16.11 | 100.46 | 50.38 | 138.62 | 68.93 to 100.14 | 132,700 | 120,750 |

| VALUATION GROUP | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 10 | 7 | 92.50 | 93.31 | 92.41 | 10.34 | 100.97 | 68.93 | 120.87 | 68.93 to 120.87 | 78,071 | 72,145 |
| 80 | 6 | 90.25 | 89.20 | 90.34 | 22.87 | 98.74 | 50.38 | 138.62 | 50.38 to 138.62 | 196,433 | 177,457 |
| <u>ALL</u> | 13 | 91.54 | 91.41 | 90.99 | 16.11 | 100.46 | 50.38 | 138.62 | 68.93 to 100.14 | 132,700 | 120,750 |

| PROPERTY TYPE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 01 | 13 | 91.54 | 91.41 | 90.99 | 16.11 | 100.46 | 50.38 | 138.62 | 68.93 to 100.14 | 132,700 | 120,750 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| <u>ALL</u> | 13 | 91.54 | 91.41 | 90.99 | 16.11 | 100.46 | 50.38 | 138.62 | 68.93 to 100.14 | 132,700 | 120,750 |

83 Sioux
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 13
 Total Sales Price : 1,725,100
 Total Adj. Sales Price : 1,725,100
 Total Assessed Value : 1,569,753
 Avg. Adj. Sales Price : 132,700
 Avg. Assessed Value : 120,750

MEDIAN : 92
 WGT. MEAN : 91
 MEAN : 91
 COD : 16.11
 PRD : 100.46

COV : 24.61
 STD : 22.50
 Avg. Abs. Dev : 14.75
 MAX Sales Ratio : 138.62
 MIN Sales Ratio : 50.38

95% Median C.I. : 68.93 to 100.14
 95% Wgt. Mean C.I. : 67.77 to 114.22
 95% Mean C.I. : 77.81 to 105.01

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SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|------------------------|----------------------|----------------|
| Low \$ Ranges | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | | | | | | | | | | | |
| Ranges Excl. Low \$ | | | | | | | | | | | |
| Greater Than 4,999 | 13 | 91.54 | 91.41 | 90.99 | 16.11 | 100.46 | 50.38 | 138.62 | 68.93 to 100.14 | 132,700 | 120,750 |
| Greater Than 14,999 | 13 | 91.54 | 91.41 | 90.99 | 16.11 | 100.46 | 50.38 | 138.62 | 68.93 to 100.14 | 132,700 | 120,750 |
| Greater Than 29,999 | 13 | 91.54 | 91.41 | 90.99 | 16.11 | 100.46 | 50.38 | 138.62 | 68.93 to 100.14 | 132,700 | 120,750 |
| Incremental Ranges | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | | | | | | | | | | | |
| 30,000 TO 59,999 | 1 | 89.14 | 89.14 | 89.14 | 00.00 | 100.00 | 89.14 | 89.14 | N/A | 52,500 | 46,801 |
| 60,000 TO 99,999 | 5 | 92.78 | 99.02 | 100.40 | 08.56 | 98.63 | 88.82 | 120.87 | N/A | 74,800 | 75,099 |
| 100,000 TO 149,999 | 2 | 84.15 | 84.15 | 82.76 | 18.09 | 101.68 | 68.93 | 99.36 | N/A | 110,000 | 91,039 |
| 150,000 TO 249,999 | 4 | 77.64 | 74.30 | 72.28 | 20.54 | 102.79 | 50.38 | 91.54 | N/A | 199,650 | 144,312 |
| 250,000 TO 499,999 | 1 | 138.62 | 138.62 | 138.62 | 00.00 | 100.00 | 138.62 | 138.62 | N/A | 280,000 | 388,135 |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |
| ALL | 13 | 91.54 | 91.41 | 90.99 | 16.11 | 100.46 | 50.38 | 138.62 | 68.93 to 100.14 | 132,700 | 120,750 |

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-----------|-------------|-------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 6 | Median : | 96 | COV : | 31.45 | 95% Median C.I. : | 56.58 to 142.23 |
| Total Sales Price : | 1,178,600 | Wgt. Mean : | 97 | STD : | 30.27 | 95% Wgt. Mean C.I. : | 56.51 to 136.55 |
| Total Adj. Sales Price : | 1,178,600 | Mean : | 96 | Avg. Abs. Dev : | 21.87 | 95% Mean C.I. : | 64.49 to 128.03 |
| Total Assessed Value : | 1,137,714 | | | | | | |
| Avg. Adj. Sales Price : | 196,433 | COD : | 22.82 | MAX Sales Ratio : | 142.23 | | |
| Avg. Assessed Value : | 189,619 | PRD : | 99.72 | MIN Sales Ratio : | 56.58 | | |

What IF

DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|--------|----------|--------|--------|--------|--------|-----------------|-------------------|---------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 10/01/2023 To 12/31/2023 | 1 | 114.39 | 114.39 | 114.39 | 100.00 | 114.39 | 114.39 | | N/A | 100,000 | 114,394 |
| 01/01/2024 To 03/31/2024 | 1 | 142.23 | 142.23 | 142.23 | 100.00 | 142.23 | 142.23 | | N/A | 280,000 | 398,252 |
| 04/01/2024 To 06/30/2024 | 1 | 72.65 | 72.65 | 72.65 | 100.00 | 72.65 | 72.65 | | N/A | 210,000 | 152,564 |
| 07/01/2024 To 09/30/2024 | | | | | | | | | | | |
| 10/01/2024 To 12/31/2024 | 1 | 93.93 | 93.93 | 93.93 | 100.00 | 93.93 | 93.93 | | N/A | 160,000 | 150,287 |
| 01/01/2025 To 03/31/2025 | 1 | 56.58 | 56.58 | 56.58 | 100.00 | 56.58 | 56.58 | | N/A | 235,000 | 132,960 |
| 04/01/2025 To 06/30/2025 | 1 | 97.76 | 97.76 | 97.76 | 100.00 | 97.76 | 97.76 | | N/A | 193,600 | 189,257 |
| 07/01/2025 To 09/30/2025 | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2024 | 3 | 114.39 | 109.76 | 112.75 | 20.27 | 97.35 | 72.65 | 142.23 | N/A | 196,667 | 221,737 |
| 10/01/2024 To 09/30/2025 | 3 | 93.93 | 82.76 | 80.28 | 14.62 | 103.09 | 56.58 | 97.76 | N/A | 196,200 | 157,501 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01/01/2024 To 12/31/2024 | 3 | 93.93 | 102.94 | 107.86 | 24.69 | 95.44 | 72.65 | 142.23 | N/A | 216,667 | 233,701 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2025 | 6 | 95.85 | 96.26 | 96.53 | 22.82 | 99.72 | 56.58 | 142.23 | 56.58 to 142.23 | 196,433 | 189,619 |

VALUATION GROUP

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|-------|----------|-------|-------|-------|--------|-----------------|-------------------|---------------|
| 80 | 6 | 95.85 | 96.26 | 96.53 | 22.82 | 99.72 | 56.58 | 142.23 | 56.58 to 142.23 | 196,433 | 189,619 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2025 | 6 | 95.85 | 96.26 | 96.53 | 22.82 | 99.72 | 56.58 | 142.23 | 56.58 to 142.23 | 196,433 | 189,619 |

PAD 2026 R&O Statistics 2026 Values

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-----------|-------------|-------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 6 | Median : | 96 | COV : | 31.45 | 95% Median C.I. : | 56.58 to 142.23 |
| Total Sales Price : | 1,178,600 | Wgt. Mean : | 97 | STD : | 30.27 | 95% Wgt. Mean C.I. : | 56.51 to 136.55 |
| Total Adj. Sales Price : | 1,178,600 | Mean : | 96 | Avg. Abs. Dev : | 21.87 | 95% Mean C.I. : | 64.49 to 128.03 |
| Total Assessed Value : | 1,137,714 | | | | | | |
| Avg. Adj. Sales Price : | 196,433 | COD : | 22.82 | MAX Sales Ratio : | 142.23 | | |
| Avg. Assessed Value : | 189,619 | PRD : | 99.72 | MIN Sales Ratio : | 56.58 | | |

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 | 6 | 95.85 | 96.26 | 96.53 | 22.82 | 99.72 | 56.58 | 142.23 | 56.58 to 142.23 | 196,433 | 189,619 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2025 | 6 | 95.85 | 96.26 | 96.53 | 22.82 | 99.72 | 56.58 | 142.23 | 56.58 to 142.23 | 196,433 | 189,619 |

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-----------|-------------|-------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 6 | Median : | 96 | COV : | 31.45 | 95% Median C.I. : | 56.58 to 142.23 |
| Total Sales Price : | 1,178,600 | Wgt. Mean : | 97 | STD : | 30.27 | 95% Wgt. Mean C.I. : | 56.51 to 136.55 |
| Total Adj. Sales Price : | 1,178,600 | Mean : | 96 | Avg. Abs. Dev : | 21.87 | 95% Mean C.I. : | 64.49 to 128.03 |
| Total Assessed Value : | 1,137,714 | | | | | | |
| Avg. Adj. Sales Price : | 196,433 | COD : | 22.82 | MAX Sales Ratio : | 142.23 | | |
| Avg. Assessed Value : | 189,619 | PRD : | 99.72 | MIN Sales Ratio : | 56.58 | | |

What IF

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-----------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|-----------------|
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | | | | | | | | | | | |
| ___ Ranges Excl. Low \$ ___ | | | | | | | | | | | |
| Greater Than 4,999 | 6 | 95.85 | 96.26 | 96.53 | 22.82 | 99.72 | 56.58 | 142.23 | 56.58 to 142.23 | 196,433 | 189,619 |
| Greater Than 15,000 | 6 | 95.85 | 96.26 | 96.53 | 22.82 | 99.72 | 56.58 | 142.23 | 56.58 to 142.23 | 196,433 | 189,619 |
| Greater Than 30,000 | 6 | 95.85 | 96.26 | 96.53 | 22.82 | 99.72 | 56.58 | 142.23 | 56.58 to 142.23 | 196,433 | 189,619 |
| ___ Incremental Ranges ___ | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | | | | | | | | | | | |
| 30,000 TO 59,999 | | | | | | | | | | | |
| 60,000 TO 99,999 | | | | | | | | | | | |
| 100,000 TO 149,999 | 1 | 114.39 | 114.39 | 114.39 | | 100.00 | 114.39 | 114.39 | N/A | 100,000 | 114,394 |
| 150,000 TO 249,999 | 4 | 83.29 | 80.23 | 78.27 | 18.75 | 102.50 | 56.58 | 97.76 | N/A | 199,650 | 156,267 |
| 250,000 TO 499,999 | 1 | 142.23 | 142.23 | 142.23 | | 100.00 | 142.23 | 142.23 | N/A | 280,000 | 398,252 |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |
| ALL | | | | | | | | | | | |
| 10/01/2023 To 09/30/2025 | 6 | 95.85 | 96.26 | 96.53 | 22.82 | 99.72 | 56.58 | 142.23 | 56.58 to 142.23 | 196,433 | 189,619 |

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

| Strata Heading | Strata | Change Value | Change Type | Percent Change |
|-----------------|--------|--------------|-------------|----------------|
| VALUATION GROUP | 80 | Improvmnt | Increase | 24% |

What IF

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-----------|-------------|-------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 13 | Median : | 93 | COV : | 23.71 | 95% Median C.I. : | 72.65 to 114.39 |
| Total Sales Price : | 1,725,100 | Wgt. Mean : | 95 | STD : | 22.45 | 95% Wgt. Mean C.I. : | 72.51 to 117.94 |
| Total Adj. Sales Price : | 1,725,100 | Mean : | 95 | Avg. Abs. Dev : | 15.44 | 95% Mean C.I. : | 81.10 to 108.24 |
| Total Assessed Value : | 1,642,726 | | | | | | |
| Avg. Adj. Sales Price : | 132,700 | COD : | 16.64 | MAX Sales Ratio : | 142.23 | | |
| Avg. Assessed Value : | 126,364 | PRD : | 99.42 | MIN Sales Ratio : | 56.58 | | |

What IF

DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|-------------------|---------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 10/01/2023 To 12/31/2023 | 1 | 114.39 | 114.39 | 114.39 | | 100.00 | 114.39 | 114.39 | N/A | 100,000 | 114,394 |
| 01/01/2024 To 03/31/2024 | 1 | 142.23 | 142.23 | 142.23 | | 100.00 | 142.23 | 142.23 | N/A | 280,000 | 398,252 |
| 04/01/2024 To 06/30/2024 | 3 | 89.14 | 87.31 | 80.75 | 10.28 | 108.12 | 72.65 | 100.14 | N/A | 109,167 | 88,152 |
| 07/01/2024 To 09/30/2024 | 1 | 92.50 | 92.50 | 92.50 | | 100.00 | 92.50 | 92.50 | N/A | 69,000 | 63,823 |
| 10/01/2024 To 12/31/2024 | 1 | 93.93 | 93.93 | 93.93 | | 100.00 | 93.93 | 93.93 | N/A | 160,000 | 150,287 |
| 01/01/2025 To 03/31/2025 | 1 | 56.58 | 56.58 | 56.58 | | 100.00 | 56.58 | 56.58 | N/A | 235,000 | 132,960 |
| 04/01/2025 To 06/30/2025 | 3 | 92.78 | 86.49 | 87.89 | 10.36 | 98.41 | 68.93 | 97.76 | N/A | 129,533 | 113,853 |
| 07/01/2025 To 09/30/2025 | 2 | 104.85 | 104.85 | 107.27 | 15.29 | 97.74 | 88.82 | 120.87 | N/A | 82,500 | 88,499 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2024 | 6 | 96.32 | 101.84 | 108.30 | 17.73 | 94.04 | 72.65 | 142.23 | 72.65 to 142.23 | 129,417 | 140,154 |
| 10/01/2024 To 09/30/2025 | 7 | 92.78 | 88.52 | 84.52 | 15.12 | 104.73 | 56.58 | 120.87 | 56.58 to 120.87 | 135,514 | 114,543 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01/01/2024 To 12/31/2024 | 6 | 93.22 | 98.43 | 104.82 | 14.66 | 93.90 | 72.65 | 142.23 | 72.65 to 142.23 | 139,417 | 146,136 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2025 | 13 | 92.78 | 94.67 | 95.22 | 16.64 | 99.42 | 56.58 | 142.23 | 72.65 to 114.39 | 132,700 | 126,364 |

VALUATION GROUP

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|-------------------|---------------|
| 10 | 7 | 92.50 | 93.31 | 92.41 | 10.34 | 100.97 | 68.93 | 120.87 | 68.93 to 120.87 | 78,071 | 72,145 |
| 80 | 6 | 95.85 | 96.26 | 96.53 | 22.82 | 99.72 | 56.58 | 142.23 | 56.58 to 142.23 | 196,433 | 189,619 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2025 | 13 | 92.78 | 94.67 | 95.22 | 16.64 | 99.42 | 56.58 | 142.23 | 72.65 to 114.39 | 132,700 | 126,364 |

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-----------|-------------|-------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 13 | Median : | 93 | COV : | 23.71 | 95% Median C.I. : | 72.65 to 114.39 |
| Total Sales Price : | 1,725,100 | Wgt. Mean : | 95 | STD : | 22.45 | 95% Wgt. Mean C.I. : | 72.51 to 117.94 |
| Total Adj. Sales Price : | 1,725,100 | Mean : | 95 | Avg. Abs. Dev : | 15.44 | 95% Mean C.I. : | 81.10 to 108.24 |
| Total Assessed Value : | 1,642,726 | | | | | | |
| Avg. Adj. Sales Price : | 132,700 | COD : | 16.64 | MAX Sales Ratio : | 142.23 | | |
| Avg. Assessed Value : | 126,364 | PRD : | 99.42 | MIN Sales Ratio : | 56.58 | | |

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 | 13 | 92.78 | 94.67 | 95.22 | 16.64 | 99.42 | 56.58 | 142.23 | 72.65 to 114.39 | 132,700 | 126,364 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2023 To 09/30/2025 | 13 | 92.78 | 94.67 | 95.22 | 16.64 | 99.42 | 56.58 | 142.23 | 72.65 to 114.39 | 132,700 | 126,364 |

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-----------|-------------|-------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 13 | Median : | 93 | COV : | 23.71 | 95% Median C.I. : | 72.65 to 114.39 |
| Total Sales Price : | 1,725,100 | Wgt. Mean : | 95 | STD : | 22.45 | 95% Wgt. Mean C.I. : | 72.51 to 117.94 |
| Total Adj. Sales Price : | 1,725,100 | Mean : | 95 | Avg. Abs. Dev : | 15.44 | 95% Mean C.I. : | 81.10 to 108.24 |
| Total Assessed Value : | 1,642,726 | | | | | | |
| Avg. Adj. Sales Price : | 132,700 | COD : | 16.64 | MAX Sales Ratio : | 142.23 | | |
| Avg. Assessed Value : | 126,364 | PRD : | 99.42 | MIN Sales Ratio : | 56.58 | | |

What IF

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-----------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|-----------------|
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | | | | | | | | | | | |
| ___ Ranges Excl. Low \$ ___ | | | | | | | | | | | |
| Greater Than 4,999 | 13 | 92.78 | 94.67 | 95.22 | 16.64 | 99.42 | 56.58 | 142.23 | 72.65 to 114.39 | 132,700 | 126,364 |
| Greater Than 15,000 | 13 | 92.78 | 94.67 | 95.22 | 16.64 | 99.42 | 56.58 | 142.23 | 72.65 to 114.39 | 132,700 | 126,364 |
| Greater Than 30,000 | 13 | 92.78 | 94.67 | 95.22 | 16.64 | 99.42 | 56.58 | 142.23 | 72.65 to 114.39 | 132,700 | 126,364 |
| ___ Incremental Ranges ___ | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | | | | | | | | | | | |
| 30,000 TO 59,999 | 1 | 89.14 | 89.14 | 89.14 | | 100.00 | 89.14 | 89.14 | N/A | 52,500 | 46,801 |
| 60,000 TO 99,999 | 5 | 92.78 | 99.02 | 100.40 | 08.56 | 98.63 | 88.82 | 120.87 | N/A | 74,800 | 75,099 |
| 100,000 TO 149,999 | 2 | 91.66 | 91.66 | 89.60 | 24.80 | 102.30 | 68.93 | 114.39 | N/A | 110,000 | 98,556 |
| 150,000 TO 249,999 | 4 | 83.29 | 80.23 | 78.27 | 18.75 | 102.50 | 56.58 | 97.76 | N/A | 199,650 | 156,267 |
| 250,000 TO 499,999 | 1 | 142.23 | 142.23 | 142.23 | | 100.00 | 142.23 | 142.23 | N/A | 280,000 | 398,252 |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |
| ALL | | | | | | | | | | | |
| 10/01/2023 To 09/30/2025 | 13 | 92.78 | 94.67 | 95.22 | 16.64 | 99.42 | 56.58 | 142.23 | 72.65 to 114.39 | 132,700 | 126,364 |

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

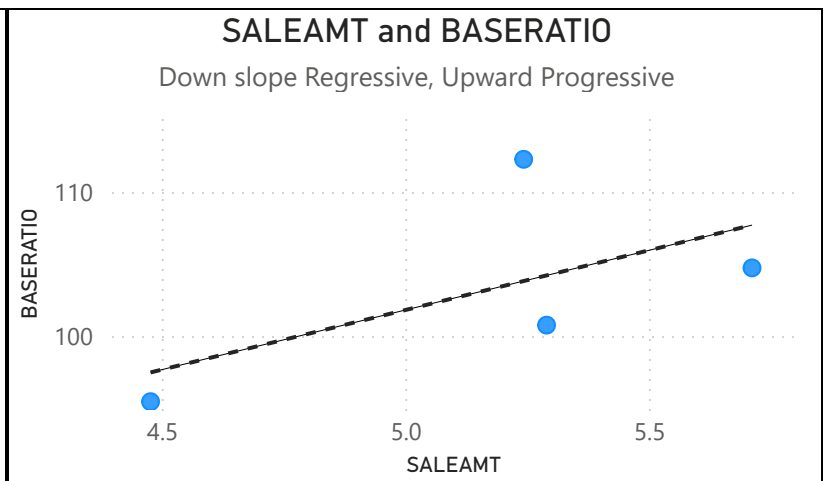
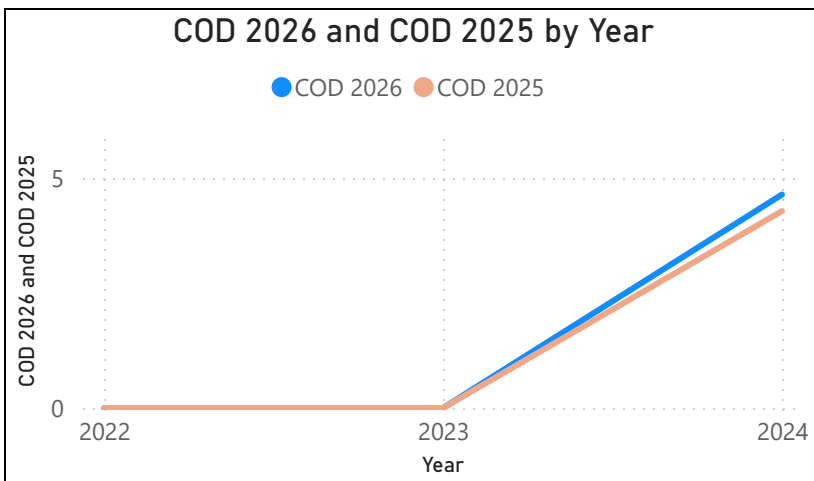
| Strata Heading | Strata | Change Value | Change Type | Percent Change |
|-----------------|--------|--------------|-------------|----------------|
| VALUATION GROUP | 80 | Improvmnt | Increase | 24% |

What IF

Sioux Commercial Preliminary Stats Comparison To R&O Stats

| VAL GRP | Count | Median | | | Mean | | | Weighted Mean | | |
|--------------|----------|----------------|------------------------|----------------|----------------|------------------------|----------------|----------------|------------------------|----------------|
| | | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change |
| 10 | 3 | 100.76 | 100.76 | 0.00% | 102.82 | 102.82 | 0.00% | 105.39 | 105.39 | 0.00% |
| 80 | 1 | 104.73 | 103.98 | 0.72% | 104.73 | 103.98 | 0.72% | 104.73 | 103.98 | 0.72% |
| Total | 4 | 102.74 | 102.37 | 0.37% | 103.30 | 103.11 | 0.18% | 105.02 | 104.60 | 0.40% |

| VAL GRP | Count | COD | | | PRD | | | MIN | | | MAX | | |
|--------------|----------|-------------|--------------|----------------|--------------|--------------|----------------|--------------|--------------|----------------|---------------|---------------|----------------|
| | | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change | R&O Stats | Prelim Stats | Percent Change |
| 10 | 3 | 5.57 | 5.57 | 0.00% | 97.56 | 97.56 | 0.00% | 95.44 | 95.44 | 0.00% | 112.27 | 112.27 | 0.00% |
| 80 | 1 | 0.00 | 0.00 | 0.00% | 100.00 | 100.00 | 0.72% | 104.73 | 103.98 | 0.72% | 104.73 | 103.98 | 0.72% |
| Total | 4 | 5.06 | 4.90 | 3.37% | 98.36 | 98.58 | 0.18% | 95.44 | 95.44 | 0.00% | 112.27 | 112.27 | 0.00% |



83 Sioux
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 4
 Total Sales Price : 915,000
 Total Adj. Sales Price : 915,000
 Total Assessed Value : 960,937
 Avg. Adj. Sales Price : 228,750
 Avg. Assessed Value : 240,234

MEDIAN : 103
 WGT. MEAN : 105
 MEAN : 103
 COD : 05.06
 PRD : 98.36

COV : 06.86
 STD : 07.09
 Avg. Abs. Dev : 05.20
 MAX Sales Ratio : 112.27
 MIN Sales Ratio : 95.44

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 92.02 to 114.58

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| DATE OF SALE * | | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|---------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | | |
| <u>Qrtrs</u> | | | | | | | | | | | | |
| 01-OCT-22 To 31-DEC-22 | 1 | 112.27 | 112.27 | 112.27 | 00.00 | 100.00 | 112.27 | 112.27 | N/A | 175,000 | 196,473 | |
| 01-JAN-23 To 31-MAR-23 | | | | | | | | | | | | |
| 01-APR-23 To 30-JUN-23 | | | | | | | | | | | | |
| 01-JUL-23 To 30-SEP-23 | 1 | 100.76 | 100.76 | 100.76 | 00.00 | 100.00 | 100.76 | 100.76 | N/A | 195,000 | 196,473 | |
| 01-OCT-23 To 31-DEC-23 | | | | | | | | | | | | |
| 01-JAN-24 To 31-MAR-24 | | | | | | | | | | | | |
| 01-APR-24 To 30-JUN-24 | | | | | | | | | | | | |
| 01-JUL-24 To 30-SEP-24 | | | | | | | | | | | | |
| 01-OCT-24 To 31-DEC-24 | 2 | 100.09 | 100.09 | 104.22 | 04.65 | 96.04 | 95.44 | 104.73 | N/A | 272,500 | 283,996 | |
| 01-JAN-25 To 31-MAR-25 | | | | | | | | | | | | |
| 01-APR-25 To 30-JUN-25 | | | | | | | | | | | | |
| 01-JUL-25 To 30-SEP-25 | | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | | |
| 01-OCT-22 To 30-SEP-23 | 2 | 106.52 | 106.52 | 106.20 | 05.41 | 100.30 | 100.76 | 112.27 | N/A | 185,000 | 196,473 | |
| 01-OCT-23 To 30-SEP-24 | | | | | | | | | | | | |
| 01-OCT-24 To 30-SEP-25 | 2 | 100.09 | 100.09 | 104.22 | 04.65 | 96.04 | 95.44 | 104.73 | N/A | 272,500 | 283,996 | |
| <u>Calendar Yrs</u> | | | | | | | | | | | | |
| 01-JAN-23 To 31-DEC-23 | 1 | 100.76 | 100.76 | 100.76 | 00.00 | 100.00 | 100.76 | 100.76 | N/A | 195,000 | 196,473 | |
| 01-JAN-24 To 31-DEC-24 | 2 | 100.09 | 100.09 | 104.22 | 04.65 | 96.04 | 95.44 | 104.73 | N/A | 272,500 | 283,996 | |
| <u>ALL</u> | 4 | 102.75 | 103.30 | 105.02 | 05.06 | 98.36 | 95.44 | 112.27 | N/A | 228,750 | 240,234 | |

| VALUATION GROUP | | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|---------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | | |
| 10 | 3 | 100.76 | 102.82 | 105.39 | 05.57 | 97.56 | 95.44 | 112.27 | N/A | 133,333 | 140,526 | |
| 80 | 1 | 104.73 | 104.73 | 104.73 | 00.00 | 100.00 | 104.73 | 104.73 | N/A | 515,000 | 539,359 | |
| <u>ALL</u> | 4 | 102.75 | 103.30 | 105.02 | 05.06 | 98.36 | 95.44 | 112.27 | N/A | 228,750 | 240,234 | |

**83 Sioux
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 4
 Total Sales Price : 915,000
 Total Adj. Sales Price : 915,000
 Total Assessed Value : 960,937
 Avg. Adj. Sales Price : 228,750
 Avg. Assessed Value : 240,234

MEDIAN : 103
 WGT. MEAN : 105
 MEAN : 103
 COD : 05.06
 PRD : 98.36

COV : 06.86
 STD : 07.09
 Avg. Abs. Dev : 05.20
 MAX Sales Ratio : 112.27
 MIN Sales Ratio : 95.44

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 92.02 to 114.58

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PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|----------|---------------|---------------|---------------|--------------|--------------|--------------|---------------|-----------------|----------------------|----------------|
| 02 | | | | | | | | | | | |
| 03 | 4 | 102.75 | 103.30 | 105.02 | 05.06 | 98.36 | 95.44 | 112.27 | N/A | 228,750 | 240,234 |
| 04 | | | | | | | | | | | |
| <u>ALL</u> | <u>4</u> | <u>102.75</u> | <u>103.30</u> | <u>105.02</u> | <u>05.06</u> | <u>98.36</u> | <u>95.44</u> | <u>112.27</u> | <u>N/A</u> | <u>228,750</u> | <u>240,234</u> |

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|----------|---------------|---------------|---------------|--------------|--------------|--------------|---------------|-----------------|----------------------|----------------|
| <u>Low \$ Ranges</u> | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | | | | | | | | | | | |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 4 | 102.75 | 103.30 | 105.02 | 05.06 | 98.36 | 95.44 | 112.27 | N/A | 228,750 | 240,234 |
| Greater Than 14,999 | 4 | 102.75 | 103.30 | 105.02 | 05.06 | 98.36 | 95.44 | 112.27 | N/A | 228,750 | 240,234 |
| Greater Than 29,999 | 4 | 102.75 | 103.30 | 105.02 | 05.06 | 98.36 | 95.44 | 112.27 | N/A | 228,750 | 240,234 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | | | | | | | | | | | |
| 30,000 TO 59,999 | 1 | 95.44 | 95.44 | 95.44 | 00.00 | 100.00 | 95.44 | 95.44 | N/A | 30,000 | 28,632 |
| 60,000 TO 99,999 | | | | | | | | | | | |
| 100,000 TO 149,999 | | | | | | | | | | | |
| 150,000 TO 249,999 | 2 | 106.52 | 106.52 | 106.20 | 05.41 | 100.30 | 100.76 | 112.27 | N/A | 185,000 | 196,473 |
| 250,000 TO 499,999 | | | | | | | | | | | |
| 500,000 TO 999,999 | 1 | 104.73 | 104.73 | 104.73 | 00.00 | 100.00 | 104.73 | 104.73 | N/A | 515,000 | 539,359 |
| 1,000,000 TO 1,999,999 | | | | | | | | | | | |
| 2,000,000 TO 4,999,999 | | | | | | | | | | | |
| 5,000,000 TO 9,999,999 | | | | | | | | | | | |
| 10,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | <u>4</u> | <u>102.75</u> | <u>103.30</u> | <u>105.02</u> | <u>05.06</u> | <u>98.36</u> | <u>95.44</u> | <u>112.27</u> | <u>N/A</u> | <u>228,750</u> | <u>240,234</u> |

**83 Sioux
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 4
 Total Sales Price : 915,000
 Total Adj. Sales Price : 915,000
 Total Assessed Value : 960,937
 Avg. Adj. Sales Price : 228,750
 Avg. Assessed Value : 240,234

MEDIAN : 103
 WGT. MEAN : 105
 MEAN : 103
 COD : 05.06
 PRD : 98.36

COV : 06.86
 STD : 07.09
 Avg. Abs. Dev : 05.20
 MAX Sales Ratio : 112.27
 MIN Sales Ratio : 95.44

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 92.02 to 114.58

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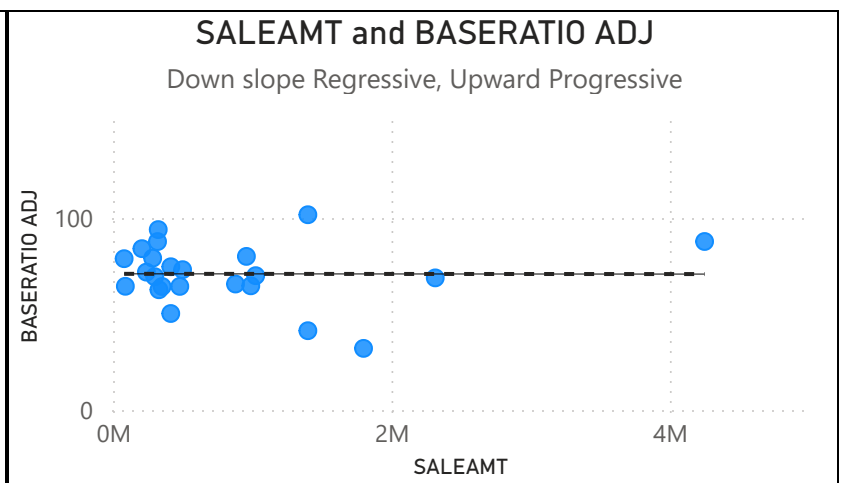
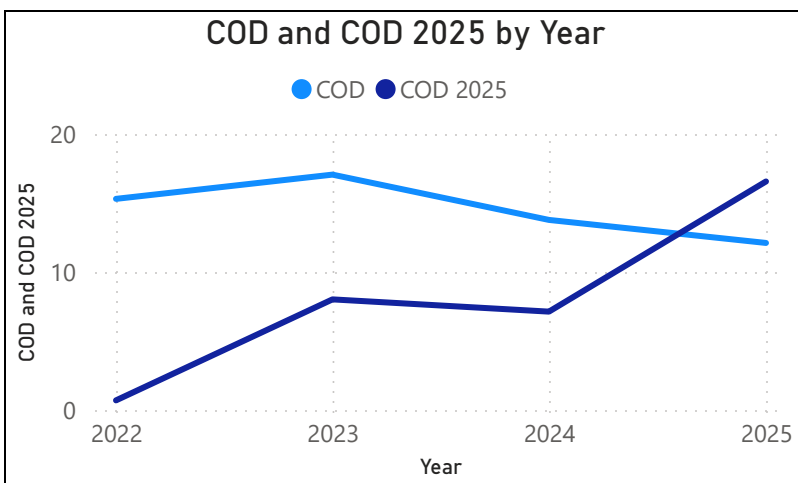
OCCUPANCY CODE

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| 111 | 1 | 104.73 | 104.73 | 104.73 | 00.00 | 100.00 | 104.73 | 104.73 | N/A | 515,000 | 539,359 |
| 442 | 2 | 106.52 | 106.52 | 106.20 | 05.41 | 100.30 | 100.76 | 112.27 | N/A | 185,000 | 196,473 |
| 446 | 1 | 95.44 | 95.44 | 95.44 | 00.00 | 100.00 | 95.44 | 95.44 | N/A | 30,000 | 28,632 |
| <u>ALL</u> | 4 | 102.75 | 103.30 | 105.02 | 05.06 | 98.36 | 95.44 | 112.27 | N/A | 228,750 | 240,234 |

Sioux Agricultural Preliminary Stats Comparison To R&O Stats

| MARKET | Count | Median | | | Mean | | | Weighted Mean | | |
|--------------|-----------|----------------|------------------------|----------------|----------------|------------------------|----------------|----------------|------------------------|----------------|
| | | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change |
| 1 | 11 | 69.97 | 67.82 | 3.18% | 69.78 | 61.87 | 12.78% | 63.54 | 54.35 | 16.92% |
| 2 | 12 | 70.62 | 60.49 | 16.75% | 71.91 | 62.29 | 15.44% | 76.14 | 66.12 | 15.14% |
| Total | 23 | 69.97 | 64.72 | 8.10% | 70.89 | 62.09 | 14.17% | 70.86 | 61.19 | 15.80% |

| MARKET | Count | COD | | | PRD | | |
|--------------|-----------|----------------|------------------------|----------------|----------------|------------------------|----------------|
| | | R&O Statistics | Preliminary Statistics | Percent Change | R&O Statistics | Preliminary Statistics | Percent Change |
| 1 | 11 | 21.38 | 16.80 | 27.25% | 109.81 | 113.84 | -3.54% |
| 2 | 12 | 11.81 | 12.52 | -5.63% | 94.45 | 94.21 | 0.26% |
| Total | 23 | 16.44 | 15.30 | 7.46% | 100.04 | 101.47 | -1.41% |



83 Sioux
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 23
Total Sales Price : 19,358,503
Total Adj. Sales Price : 19,358,503
Total Assessed Value : 13,717,831
Avg. Adj. Sales Price : 841,674
Avg. Assessed Value : 596,427

MEDIAN : 70
WGT. MEAN : 71
MEAN : 71
COD : 16.45
PRD : 100.04

COV : 22.36
STD : 15.85
Avg. Abs. Dev : 11.51
MAX Sales Ratio : 101.70
MIN Sales Ratio : 32.10

95% Median C.I. : 64.44 to 79.11
95% Wgt. Mean C.I. : 57.13 to 84.59
95% Mean C.I. : 64.04 to 77.74

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| DATE OF SALE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-22 To 31-DEC-22 | 2 | 76.08 | 76.08 | 82.66 | 15.30 | 92.04 | 64.44 | 87.72 | N/A | 204,387 | 168,955 |
| 01-JAN-23 To 31-MAR-23 | 3 | 74.60 | 67.89 | 63.87 | 12.76 | 106.29 | 50.25 | 78.81 | N/A | 303,493 | 193,856 |
| 01-APR-23 To 30-JUN-23 | 3 | 79.11 | 74.04 | 72.20 | 25.45 | 102.55 | 41.30 | 101.70 | N/A | 1,028,333 | 742,473 |
| 01-JUL-23 To 30-SEP-23 | 2 | 74.41 | 74.41 | 72.09 | 07.53 | 103.22 | 68.81 | 80.00 | N/A | 1,636,725 | 1,179,854 |
| 01-OCT-23 To 31-DEC-23 | | | | | | | | | | | |
| 01-JAN-24 To 31-MAR-24 | 2 | 90.86 | 90.86 | 88.20 | 03.41 | 103.02 | 87.76 | 93.96 | N/A | 2,287,500 | 2,017,610 |
| 01-APR-24 To 30-JUN-24 | 2 | 68.71 | 68.71 | 69.46 | 06.39 | 98.92 | 64.32 | 73.09 | N/A | 426,400 | 296,175 |
| 01-JUL-24 To 30-SEP-24 | | | | | | | | | | | |
| 01-OCT-24 To 31-DEC-24 | | | | | | | | | | | |
| 01-JAN-25 To 31-MAR-25 | 3 | 65.61 | 67.26 | 66.17 | 03.78 | 101.65 | 64.37 | 71.81 | N/A | 533,333 | 352,902 |
| 01-APR-25 To 30-JUN-25 | 4 | 67.32 | 62.69 | 52.45 | 21.26 | 119.52 | 32.10 | 84.03 | N/A | 1,005,750 | 527,491 |
| 01-JUL-25 To 30-SEP-25 | 2 | 66.04 | 66.04 | 65.87 | 05.16 | 100.26 | 62.63 | 69.44 | N/A | 315,000 | 207,494 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-22 To 30-SEP-23 | 10 | 76.71 | 72.67 | 71.72 | 16.67 | 101.32 | 41.30 | 101.70 | 50.25 to 87.72 | 767,770 | 550,661 |
| 01-OCT-23 To 30-SEP-24 | 4 | 80.43 | 79.78 | 85.26 | 13.78 | 93.57 | 64.32 | 93.96 | N/A | 1,356,950 | 1,156,892 |
| 01-OCT-24 To 30-SEP-25 | 9 | 65.61 | 64.96 | 57.31 | 12.10 | 113.35 | 32.10 | 84.03 | 62.63 to 71.81 | 694,778 | 398,184 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-23 To 31-DEC-23 | 8 | 76.71 | 71.82 | 71.11 | 17.05 | 101.00 | 41.30 | 101.70 | 41.30 to 101.70 | 908,616 | 646,087 |
| 01-JAN-24 To 31-DEC-24 | 4 | 80.43 | 79.78 | 85.26 | 13.78 | 93.57 | 64.32 | 93.96 | N/A | 1,356,950 | 1,156,892 |
| <u>ALL</u> | 23 | 69.97 | 70.89 | 70.86 | 16.45 | 100.04 | 32.10 | 101.70 | 64.44 to 79.11 | 841,674 | 596,427 |

| AREA (MARKET) | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|---------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 1 | 11 | 69.97 | 69.78 | 63.54 | 21.38 | 109.82 | 32.10 | 101.70 | 41.30 to 93.96 | 737,005 | 468,315 |
| 2 | 12 | 70.63 | 71.91 | 76.14 | 11.81 | 94.44 | 50.25 | 87.76 | 64.67 to 80.00 | 937,621 | 713,864 |
| <u>ALL</u> | 23 | 69.97 | 70.89 | 70.86 | 16.45 | 100.04 | 32.10 | 101.70 | 64.44 to 79.11 | 841,674 | 596,427 |

83 Sioux
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)
Qualified
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Avg. Adj. Sales Price : 841,674
Avg. Assessed Value : 596,427

MEDIAN : 70
WGT. MEAN : 71
MEAN : 71
COD : 16.45
PRD : 100.04

COV : 22.36
STD : 15.85
Avg. Abs. Dev : 11.51
MAX Sales Ratio : 101.70
MIN Sales Ratio : 32.10

95% Median C.I. : 64.44 to 79.11
95% Wgt. Mean C.I. : 57.13 to 84.59
95% Mean C.I. : 64.04 to 77.74

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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 |
|------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| Irrigated | | | | | | | | | | | |
| County | 1 | 79.11 | 79.11 | 79.11 | 00.00 | 100.00 | 79.11 | 79.11 | N/A | 285,000 | 225,456 |
| 2 | 1 | 79.11 | 79.11 | 79.11 | 00.00 | 100.00 | 79.11 | 79.11 | N/A | 285,000 | 225,456 |
| Dry | | | | | | | | | | | |
| County | 2 | 74.24 | 74.24 | 78.17 | 13.20 | 94.97 | 64.44 | 84.03 | N/A | 148,387 | 115,994 |
| 1 | 1 | 64.44 | 64.44 | 64.44 | 00.00 | 100.00 | 64.44 | 64.44 | N/A | 88,773 | 57,201 |
| 2 | 1 | 84.03 | 84.03 | 84.03 | 00.00 | 100.00 | 84.03 | 84.03 | N/A | 208,000 | 174,786 |
| Grass | | | | | | | | | | | |
| County | 7 | 69.97 | 72.84 | 73.12 | 11.69 | 99.62 | 62.63 | 93.96 | 62.63 to 93.96 | 555,247 | 405,982 |
| 1 | 5 | 69.97 | 73.44 | 71.91 | 11.39 | 102.13 | 64.32 | 93.96 | N/A | 519,656 | 373,688 |
| 2 | 2 | 71.32 | 71.32 | 75.55 | 12.18 | 94.40 | 62.63 | 80.00 | N/A | 644,225 | 486,716 |
| ALL | 23 | 69.97 | 70.89 | 70.86 | 16.45 | 100.04 | 32.10 | 101.70 | 64.44 to 79.11 | 841,674 | 596,427 |

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 | 4 | 67.53 | 63.87 | 55.47 | 15.42 | 115.14 | 41.30 | 79.11 | N/A | 716,250 | 397,336 |
| 1 | 1 | 41.30 | 41.30 | 41.30 | 00.00 | 100.00 | 41.30 | 41.30 | N/A | 1,400,000 | 578,200 |
| 2 | 3 | 69.44 | 71.39 | 69.02 | 06.48 | 103.43 | 65.61 | 79.11 | N/A | 488,333 | 337,048 |
| Dry | | | | | | | | | | | |
| County | 2 | 74.24 | 74.24 | 78.17 | 13.20 | 94.97 | 64.44 | 84.03 | N/A | 148,387 | 115,994 |
| 1 | 1 | 64.44 | 64.44 | 64.44 | 00.00 | 100.00 | 64.44 | 64.44 | N/A | 88,773 | 57,201 |
| 2 | 1 | 84.03 | 84.03 | 84.03 | 00.00 | 100.00 | 84.03 | 84.03 | N/A | 208,000 | 174,786 |
| Grass | | | | | | | | | | | |
| County | 10 | 72.29 | 74.52 | 72.38 | 11.76 | 102.96 | 62.63 | 93.96 | 64.32 to 87.72 | 660,173 | 477,857 |
| 1 | 6 | 72.29 | 75.82 | 73.64 | 13.28 | 102.96 | 64.32 | 93.96 | 64.32 to 93.96 | 486,380 | 358,192 |
| 2 | 4 | 73.81 | 72.56 | 71.38 | 09.27 | 101.65 | 62.63 | 80.00 | N/A | 920,863 | 657,356 |
| ALL | 23 | 69.97 | 70.89 | 70.86 | 16.45 | 100.04 | 32.10 | 101.70 | 64.44 to 79.11 | 841,674 | 596,427 |

Sioux County 2026 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|-------------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Sioux | 1 | 1,450 | 1,450 | 1,400 | 1,400 | 1,390 | 1,391 | 1,370 | 1,370 | 1,401 |
| Dawes | 1 | 1,600 | 1,600 | 1,500 | 1,500 | 1,400 | 1,400 | 1,375 | 1,375 | 1,462 |
| Dawes | 4 | 2,640 | 2,640 | 2,365 | 2,365 | 2,200 | 2,200 | 2,090 | 2,090 | 2,385 |
| Box Butte | 3 | 2,478 | 2,408 | 2,441 | 2,386 | 2,268 | 2,277 | 2,229 | 2,296 | 2,414 |
| Box Butte | 2 | 2,944 | 2,902 | 2,951 | 2,906 | 2,167 | 2,176 | 2,146 | 2,174 | 2,815 |
| Box Butte | 1 | 3,830 | 3,941 | 3,946 | 3,932 | 3,351 | 3,341 | 3,350 | 3,336 | 3,591 |
| ScottsBluff | 3 | 3,300 | 3,199 | 3,100 | 2,600 | 2,499 | 2,200 | 2,200 | 2,100 | 2,969 |
| Sioux | 2 | n/a | 3,300 | n/a | 3,300 | 3,300 | 3,100 | 3,000 | 3,000 | 3,245 |

| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|-------------|----------|-----|-----|-----|-----|-----|-----|-----|-----|------------------|
| Sioux | 1 | n/a | 700 | 620 | 620 | 600 | 600 | 580 | 580 | 624 |
| Dawes | 1 | n/a | 765 | 730 | 730 | 683 | 683 | 625 | 625 | 704 |
| Dawes | 4 | n/a | 908 | 855 | 856 | 788 | 788 | 730 | 730 | 844 |
| Box Butte | 3 | n/a | 800 | 800 | 800 | 700 | 700 | 700 | 700 | 789 |
| Box Butte | 2 | n/a | 940 | 940 | 940 | 735 | n/a | 735 | 735 | 907 |
| Box Butte | 1 | n/a | 700 | 700 | 700 | 700 | n/a | 700 | 700 | 700 |
| ScottsBluff | 3 | n/a | 650 | 640 | 615 | 590 | 560 | 535 | 535 | 611 |
| Sioux | 2 | n/a | n/a | 600 | 560 | 550 | n/a | 530 | 530 | 554 |

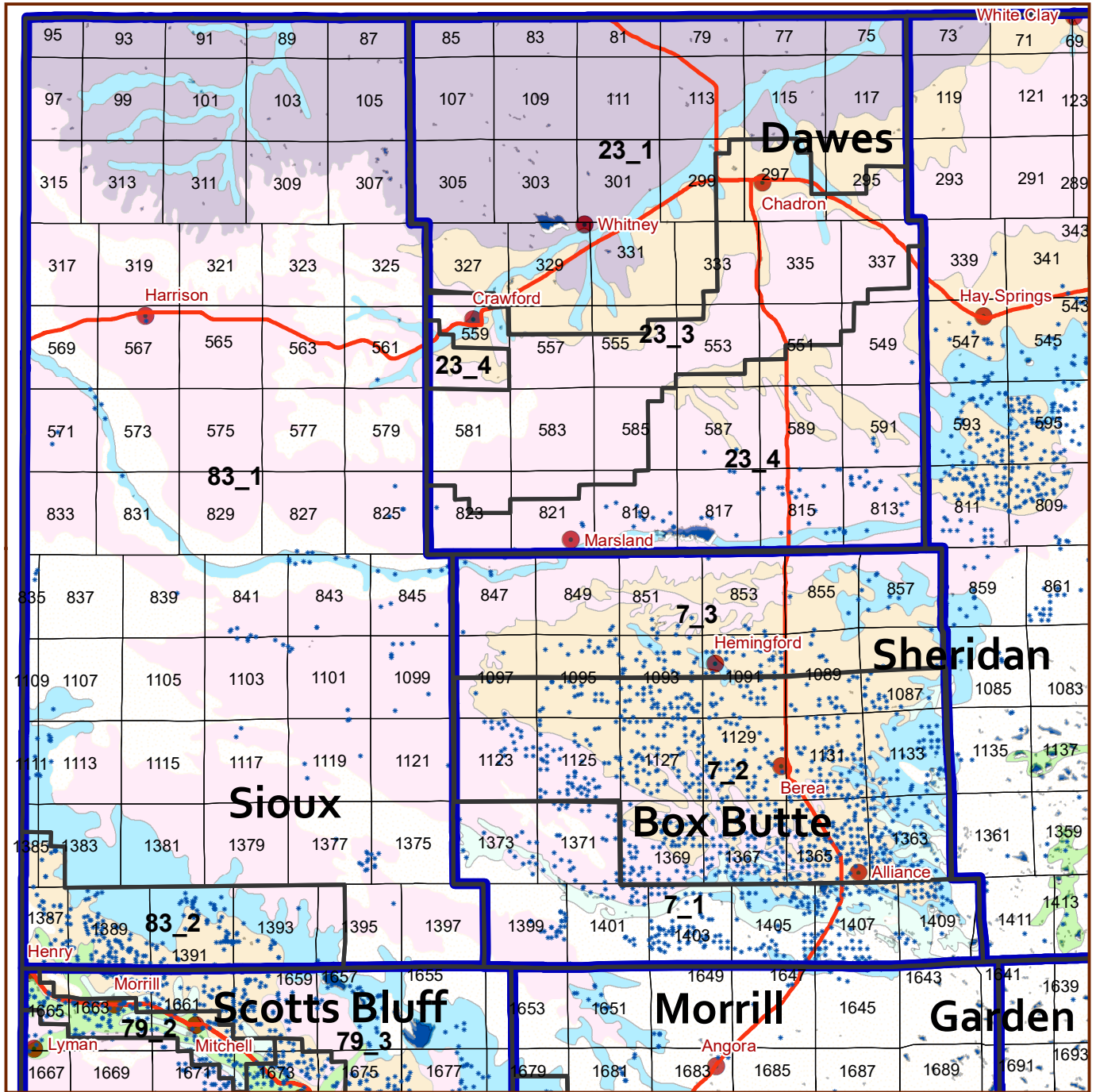
| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|-------------|----------|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|
| Sioux | 1 | 520 | 520 | n/a | 520 | 500 | 500 | 480 | 470 | 478 |
| Dawes | 1 | 588 | n/a | 575 | 575 | 525 | 525 | 515 | 515 | 518 |
| Dawes | 4 | 765 | n/a | 715 | n/a | 704 | 704 | 677 | 677 | 689 |
| Box Butte | 3 | 535 | 535 | n/a | 535 | n/a | 535 | 535 | 535 | 535 |
| Box Butte | 2 | 450 | 450 | n/a | 450 | 450 | 450 | 450 | 450 | 450 |
| Box Butte | 1 | 450 | 450 | n/a | 450 | 450 | 450 | 450 | 450 | 450 |
| ScottsBluff | 3 | 630 | n/a | n/a | 605 | 580 | 553 | 525 | 525 | 531 |
| Sioux | 2 | 570 | n/a | n/a | 620 | 600 | 600 | 580 | 580 | 581 |

| County | Mkt Area | CRP | TIMBER | WASTE |
|-------------|----------|-----|--------|-------|
| Sioux | 1 | n/a | 1,000 | 135 |
| Dawes | 1 | n/a | n/a | 200 |
| Dawes | 4 | n/a | n/a | 200 |
| Box Butte | 3 | 630 | n/a | 200 |
| Box Butte | 2 | 690 | n/a | 200 |
| Box Butte | 1 | 600 | n/a | 200 |
| ScottsBluff | 3 | 532 | n/a | 206 |
| Sioux | 2 | n/a | n/a | 135 |

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

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

SIoux COUNTY



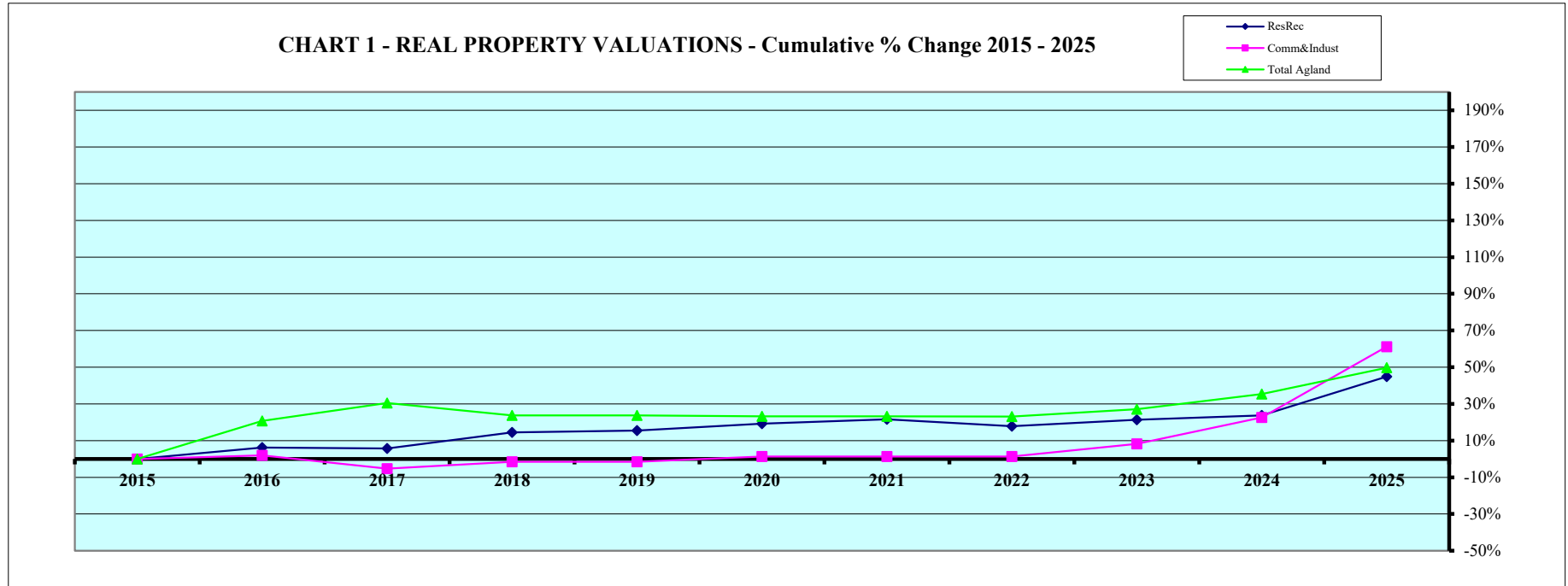
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

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



| Tax Year | Residential & Recreational ⁽¹⁾ | | | | Commercial & Industrial ⁽¹⁾ | | | | Total Agricultural Land ⁽¹⁾ | | | |
|----------|---|----------------|----------|-----------|--|----------------|----------|-----------|--|----------------|----------|-----------|
| | Value | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value | Amnt Value Chg | Ann.%chg | Cmltv%chg |
| 2015 | 15,880,776 | - | - | - | 6,131,210 | - | - | - | 402,591,255 | - | - | - |
| 2016 | 16,873,005 | 992,229 | 6.25% | 6.25% | 6,248,667 | 117,457 | 1.92% | 1.92% | 486,123,671 | 83,532,416 | 20.75% | 20.75% |
| 2017 | 16,793,580 | -79,425 | -0.47% | 5.75% | 5,808,190 | -440,477 | -7.05% | -5.27% | 525,474,620 | 39,350,949 | 8.09% | 30.52% |
| 2018 | 18,184,217 | 1,390,637 | 8.28% | 14.50% | 6,039,020 | 230,830 | 3.97% | -1.50% | 498,332,164 | -27,142,456 | -5.17% | 23.78% |
| 2019 | 18,341,942 | 157,725 | 0.87% | 15.50% | 6,040,596 | 1,576 | 0.03% | -1.48% | 498,070,525 | -261,639 | -0.05% | 23.72% |
| 2020 | 18,944,177 | 602,235 | 3.28% | 19.29% | 6,210,828 | 170,232 | 2.82% | 1.30% | 496,178,040 | -1,892,485 | -0.38% | 23.25% |
| 2021 | 19,317,723 | 373,546 | 1.97% | 21.64% | 6,210,828 | 0 | 0.00% | 1.30% | 496,235,288 | 57,248 | 0.01% | 23.26% |
| 2022 | 18,724,034 | -593,689 | -3.07% | 17.90% | 6,216,733 | 5,905 | 0.10% | 1.39% | 495,837,696 | -397,592 | -0.08% | 23.16% |
| 2023 | 19,278,622 | 554,588 | 2.96% | 21.40% | 6,633,442 | 416,709 | 6.70% | 8.19% | 511,934,757 | 16,097,061 | 3.25% | 27.16% |
| 2024 | 19,654,997 | 376,375 | 1.95% | 23.77% | 7,518,460 | 885,018 | 13.34% | 22.63% | 544,907,473 | 32,972,716 | 6.44% | 35.35% |
| 2025 | 23,009,726 | 3,354,729 | 17.07% | 44.89% | 9,884,034 | 2,365,574 | 31.46% | 61.21% | 602,700,573 | 57,793,100 | 10.61% | 49.71% |

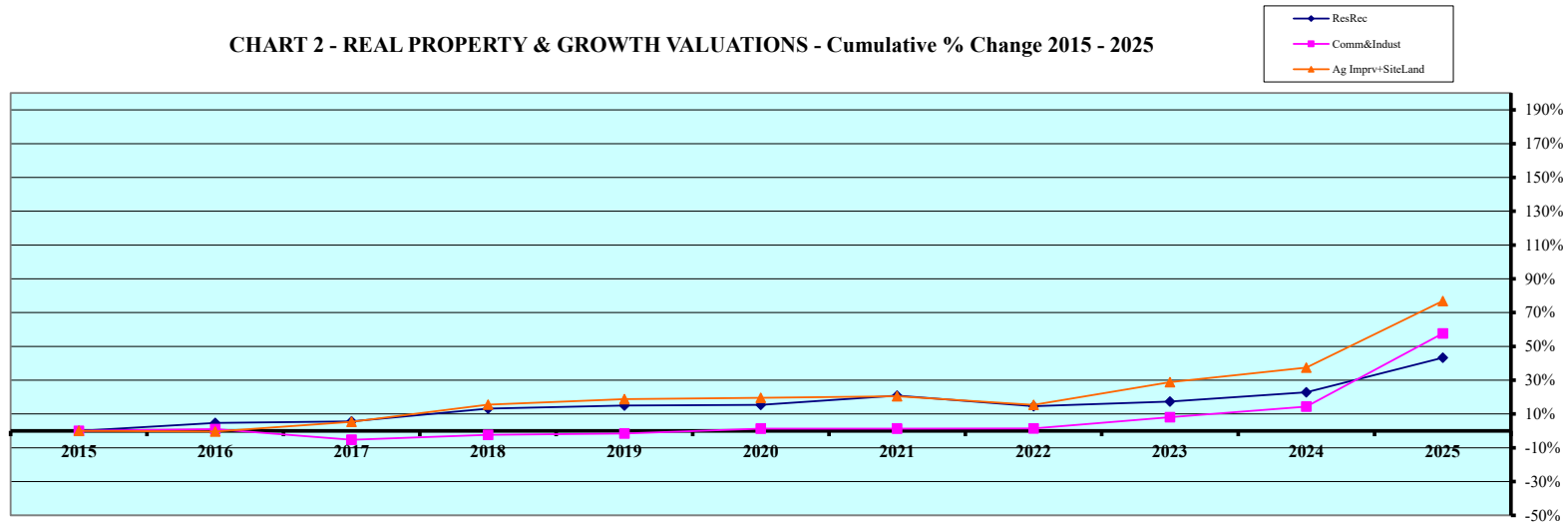
Rate Annual %chg: Residential & Recreational **3.78%** Commercial & Industrial **4.89%** Agricultural Land **4.12%**

Cnty# **83**
County **SIOUX**

CHART 1

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

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



| Tax Year | Residential & Recreational ⁽¹⁾ | | | | | | Commercial & Industrial ⁽¹⁾ | | | | | |
|--------------|---|----------------------------|-------------------|----------------------|--------------------|---------------------|--|--------------|-------------------|----------------------|--------------------|---------------------|
| | Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth | Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
| 2015 | 15,880,776 | 134,572 | 0.85% | 15,746,204 | -- | -- | 6,131,210 | 45,141 | 0.74% | 6,086,069 | -- | -- |
| 2016 | 16,873,005 | 251,571 | 1.49% | 16,621,434 | 4.66% | 4.66% | 6,248,667 | 52,180 | 0.84% | 6,196,487 | 1.06% | 1.06% |
| 2017 | 16,793,580 | 28,257 | 0.17% | 16,765,323 | -0.64% | 5.57% | 5,808,190 | 0 | 0.00% | 5,808,190 | -7.05% | -5.27% |
| 2018 | 18,184,217 | 208,929 | 1.15% | 17,975,288 | 7.04% | 13.19% | 6,039,020 | 51,571 | 0.85% | 5,987,449 | 3.09% | -2.34% |
| 2019 | 18,341,942 | 72,497 | 0.40% | 18,269,445 | 0.47% | 15.04% | 6,040,596 | 2,112 | 0.03% | 6,038,484 | -0.01% | -1.51% |
| 2020 | 18,944,177 | 608,654 | 3.21% | 18,335,523 | -0.03% | 15.46% | 6,210,828 | 0 | 0.00% | 6,210,828 | 2.82% | 1.30% |
| 2021 | 19,317,723 | 116,768 | 0.60% | 19,200,955 | 1.36% | 20.91% | 6,210,828 | 0 | 0.00% | 6,210,828 | 0.00% | 1.30% |
| 2022 | 18,724,034 | 518,933 | 2.77% | 18,205,101 | -5.76% | 14.64% | 6,216,733 | 0 | 0.00% | 6,216,733 | 0.10% | 1.39% |
| 2023 | 19,278,622 | 640,951 | 3.32% | 18,637,671 | -0.46% | 17.36% | 6,633,442 | 6,357 | 0.10% | 6,627,085 | 6.60% | 8.09% |
| 2024 | 19,654,997 | 152,700 | 0.78% | 19,502,297 | 1.16% | 22.80% | 7,518,460 | 509,384 | 6.78% | 7,009,076 | 5.66% | 14.32% |
| 2025 | 23,009,726 | 254,805 | 1.11% | 22,754,921 | 15.77% | 43.29% | 9,884,034 | 216,569 | 2.19% | 9,667,465 | 28.58% | 57.68% |
| Rate Ann%chg | 3.78% | Resid & Recreat w/o growth | | | | 2.36% | C & I w/o growth | | | | 4.09% | |

| Tax Year | Ag Improvements & Site Land ⁽¹⁾ | | | | | | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
|--------------|--|-----------------------------|---------------------------|--------------------------|-------------------|----------------------|--------------------|---------------------|
| | Agric. Dwelling & Homesite Value | Ag Outbldg & Farmsite Value | Ag Imprv&Site Total Value | Growth Value | % growth of value | Value Exclud. Growth | | |
| 2015 | 29,515,591 | 12,869,523 | 42,385,114 | 340,114 | 0.80% | 42,045,000 | -- | -- |
| 2016 | 30,537,281 | 13,532,439 | 44,069,720 | 1,849,388 | 4.20% | 42,220,332 | -0.39% | -0.39% |
| 2017 | 30,991,017 | 13,813,260 | 44,804,277 | 135,955 | 0.30% | 44,668,322 | 1.36% | 5.39% |
| 2018 | 34,507,690 | 15,879,427 | 50,387,117 | 1,444,472 | 2.87% | 48,942,945 | 9.24% | 15.47% |
| 2019 | 34,662,349 | 16,065,199 | 50,727,548 | 382,411 | 0.75% | 50,345,137 | -0.08% | 18.78% |
| 2020 | 34,963,519 | 16,453,165 | 51,416,684 | 744,311 | 1.45% | 50,672,373 | -0.11% | 19.55% |
| 2021 | 34,879,712 | 16,486,307 | 51,366,019 | 284,102 | 0.55% | 51,081,917 | -0.65% | 20.52% |
| 2022 | 35,083,299 | 16,007,213 | 51,090,512 | 2,156,688 | 4.22% | 48,933,824 | -4.74% | 15.45% |
| 2023 | 36,607,726 | 19,637,767 | 56,245,493 | 1,617,833 | 2.88% | 54,627,660 | 6.92% | 28.88% |
| 2024 | 38,192,148 | 20,436,467 | 58,628,615 | 374,182 | 0.64% | 58,254,433 | 3.57% | 37.44% |
| 2025 | 43,034,695 | 33,799,597 | 76,834,292 | 1,866,664 | 2.43% | 74,967,628 | 27.87% | 76.87% |
| Rate Ann%chg | 3.84% | 10.14% | 6.13% | Ag Imprv+Site w/o growth | | | 4.30% | |

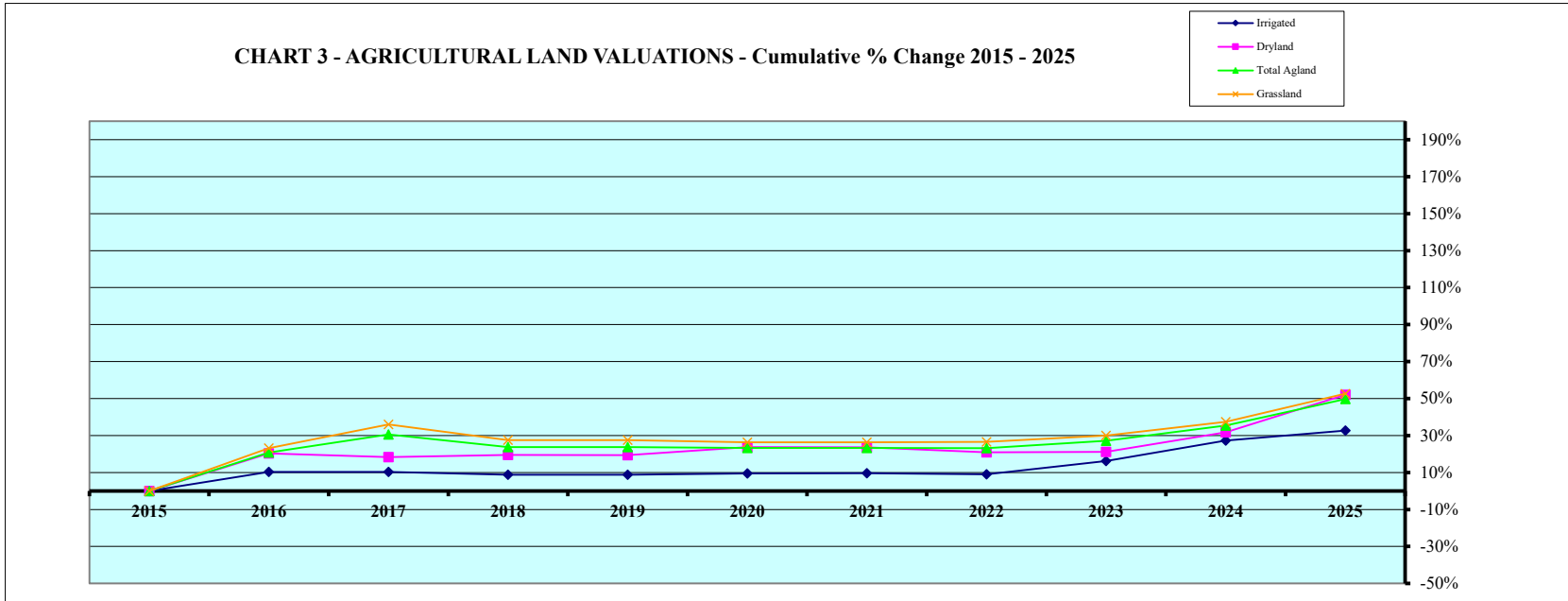
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 83
County SIOUX

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



| Tax Year | Irrigated Land | | | | Dryland | | | | Grassland | | | |
|----------|----------------|------------|---------|-----------|------------|-----------|---------|-----------|-------------|-------------|---------|-----------|
| | Value | Value Chg | Ann%chg | Cmltv%chg | Value | Value Chg | Ann%chg | Cmltv%chg | Value | Value Chg | Ann%chg | Cmltv%chg |
| 2015 | 76,801,879 | - | - | - | 14,837,552 | - | - | - | 308,424,082 | - | - | - |
| 2016 | 84,741,751 | 7,939,872 | 10.34% | 10.34% | 17,854,651 | 3,017,099 | 20.33% | 20.33% | 379,871,815 | 71,447,733 | 23.17% | 23.17% |
| 2017 | 84,725,042 | -16,709 | -0.02% | 10.32% | 17,559,587 | -295,064 | -1.65% | 18.35% | 419,536,490 | 39,664,675 | 10.44% | 36.03% |
| 2018 | 83,542,134 | -1,182,908 | -1.40% | 8.78% | 17,729,168 | 169,581 | 0.97% | 19.49% | 393,407,687 | -26,128,803 | -6.23% | 27.55% |
| 2019 | 83,538,674 | -3,460 | 0.00% | 8.77% | 17,721,533 | -7,635 | -0.04% | 19.44% | 393,157,546 | -250,141 | -0.06% | 27.47% |
| 2020 | 84,136,351 | 597,677 | 0.72% | 9.55% | 18,354,171 | 632,638 | 3.57% | 23.70% | 389,700,531 | -3,457,015 | -0.88% | 26.35% |
| 2021 | 84,163,314 | 26,963 | 0.03% | 9.58% | 18,348,089 | -6,082 | -0.03% | 23.66% | 389,744,691 | 44,160 | 0.01% | 26.37% |
| 2022 | 83,718,471 | -444,843 | -0.53% | 9.01% | 17,944,102 | -403,987 | -2.20% | 20.94% | 390,195,408 | 450,717 | 0.12% | 26.51% |
| 2023 | 89,224,664 | 5,506,193 | 6.58% | 16.18% | 17,969,730 | 25,628 | 0.14% | 21.11% | 400,727,469 | 10,532,061 | 2.70% | 29.93% |
| 2024 | 97,724,699 | 8,500,035 | 9.53% | 27.24% | 19,547,173 | 1,577,443 | 8.78% | 31.74% | 423,634,170 | 22,906,701 | 5.72% | 37.35% |
| 2025 | 101,890,242 | 4,165,543 | 4.26% | 32.67% | 22,557,886 | 3,010,713 | 15.40% | 52.03% | 470,789,185 | 47,155,015 | 11.13% | 52.64% |

Rate Ann.%chg: Irrigated **2.87%** Dryland **4.28%** Grassland **4.32%**

| Tax Year | Waste Land ⁽¹⁾ | | | | Other Agland ⁽¹⁾ | | | | Total Agricultural | | | |
|----------|---------------------------|-----------|---------|-----------|-----------------------------|-----------|---------|-----------|--------------------|-------------|---------|-----------|
| | Value | Value Chg | Ann%chg | Cmltv%chg | Value | Value Chg | Ann%chg | Cmltv%chg | Value | Value Chg | Ann%chg | Cmltv%chg |
| 2015 | 2,527,742 | - | - | - | 0 | 0 | - | - | 402,591,255 | - | - | - |
| 2016 | 3,655,454 | 1,127,712 | 44.61% | 44.61% | 0 | 0 | - | - | 486,123,671 | 83,532,416 | 20.75% | 20.75% |
| 2017 | 3,653,501 | -1,953 | -0.05% | 44.54% | 0 | 0 | - | - | 525,474,620 | 39,350,949 | 8.09% | 30.52% |
| 2018 | 3,653,175 | -326 | -0.01% | 44.52% | 0 | 0 | - | - | 498,332,164 | -27,142,456 | -5.17% | 23.78% |
| 2019 | 3,652,772 | -403 | -0.01% | 44.51% | 0 | 0 | - | - | 498,070,525 | -261,639 | -0.05% | 23.72% |
| 2020 | 3,986,987 | 334,215 | 9.15% | 57.73% | 0 | 0 | - | - | 496,178,040 | -1,892,485 | -0.38% | 23.25% |
| 2021 | 3,979,194 | -7,793 | -0.20% | 57.42% | 0 | 0 | - | - | 496,235,288 | 57,248 | 0.01% | 23.26% |
| 2022 | 3,979,715 | 521 | 0.01% | 57.44% | 0 | 0 | - | - | 495,837,696 | -397,592 | -0.08% | 23.16% |
| 2023 | 4,012,894 | 33,179 | 0.83% | 58.75% | 0 | 0 | - | - | 511,934,757 | 16,097,061 | 3.25% | 27.16% |
| 2024 | 4,001,431 | -11,463 | -0.29% | 58.30% | 0 | 0 | - | - | 544,907,473 | 32,972,716 | 6.44% | 35.35% |
| 2025 | 6,617,530 | 2,616,099 | 65.38% | 161.80% | 845,730 | 845,730 | - | - | 602,700,573 | 57,793,100 | 10.61% | 49.71% |

Cnty# **83**
County **SIOUX**

Rate Ann.%chg: Total Agric Land **4.12%**

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

| Tax Year | IRRIGATED LAND | | | | | DRYLAND | | | | | GRASSLAND | | | | |
|----------|----------------|--------|--------------------|---------------------|-----------------------|------------|--------|--------------------|---------------------|-----------------------|-------------|-----------|--------------------|---------------------|-----------------------|
| | Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre |
| 2015 | 76,655,080 | 45,606 | 1,681 | | | 14,812,916 | 38,829 | 381 | | | 308,455,371 | 1,062,413 | 290 | | |
| 2016 | 84,849,538 | 45,679 | 1,858 | 10.51% | 10.51% | 17,817,022 | 39,065 | 456 | 19.55% | 19.55% | 379,915,012 | 1,066,397 | 356 | 22.71% | 22.71% |
| 2017 | 84,789,235 | 45,651 | 1,857 | -0.01% | 10.50% | 17,684,380 | 38,803 | 456 | -0.08% | 19.46% | 419,392,871 | 1,066,595 | 393 | 10.37% | 35.43% |
| 2018 | 83,513,318 | 44,723 | 1,867 | 0.54% | 11.10% | 17,767,175 | 38,998 | 456 | -0.03% | 19.42% | 393,388,936 | 1,067,477 | 369 | -6.28% | 26.93% |
| 2019 | 83,538,674 | 44,757 | 1,866 | -0.05% | 11.05% | 17,722,366 | 38,897 | 456 | 0.01% | 19.43% | 393,416,019 | 1,067,549 | 369 | 0.00% | 26.93% |
| 2020 | 84,136,327 | 44,757 | 1,880 | 0.72% | 11.84% | 18,354,171 | 38,895 | 472 | 3.57% | 23.70% | 389,700,531 | 1,062,111 | 367 | -0.44% | 26.38% |
| 2021 | 84,136,570 | 44,757 | 1,880 | 0.00% | 11.84% | 18,354,171 | 38,895 | 472 | 0.00% | 23.70% | 389,701,005 | 1,062,112 | 367 | 0.00% | 26.38% |
| 2022 | 83,700,156 | 44,416 | 1,884 | 0.24% | 12.11% | 17,944,102 | 37,959 | 473 | 0.18% | 23.91% | 390,207,874 | 1,063,493 | 367 | 0.00% | 26.38% |
| 2023 | 89,226,002 | 44,571 | 2,002 | 6.23% | 19.10% | 18,055,269 | 38,033 | 475 | 0.42% | 24.44% | 400,671,642 | 1,063,275 | 377 | 2.70% | 29.79% |
| 2024 | 97,724,699 | 44,450 | 2,199 | 9.82% | 30.80% | 19,547,173 | 36,410 | 537 | 13.09% | 40.73% | 423,652,739 | 1,065,018 | 398 | 5.56% | 37.01% |
| 2025 | 101,899,800 | 44,298 | 2,300 | 4.63% | 36.86% | 22,566,206 | 36,481 | 619 | 15.22% | 62.14% | 470,797,569 | 1,065,021 | 442 | 11.13% | 52.26% |

Rate Annual %chg Average Value/Acre: 2.89%

4.30%

4.32%

| Tax Year | WASTE LAND (2) | | | | | OTHER AGLAND (2) | | | | | TOTAL AGRICULTURAL LAND (1) | | | | |
|----------|----------------|--------|--------------------|---------------------|-----------------------|------------------|-------|--------------------|---------------------|-----------------------|-----------------------------|-----------|--------------------|---------------------|-----------------------|
| | Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre |
| 2015 | 2,529,928 | 46,075 | 55 | | | 0 | 0 | | | | 402,453,295 | 1,192,923 | 337 | | |
| 2016 | 3,652,928 | 45,990 | 79 | 44.66% | 44.66% | 0 | 0 | | | | 486,234,500 | 1,197,130 | 406 | 20.39% | 20.39% |
| 2017 | 3,653,298 | 45,993 | 79 | 0.00% | 44.66% | 0 | 0 | | | | 525,519,784 | 1,197,042 | 439 | 8.09% | 30.13% |
| 2018 | 3,653,483 | 45,996 | 79 | 0.00% | 44.66% | 0 | 0 | | | | 498,322,912 | 1,197,194 | 416 | -5.19% | 23.38% |
| 2019 | 3,652,893 | 45,987 | 79 | 0.00% | 44.67% | 0 | 0 | | | | 498,329,952 | 1,197,189 | 416 | 0.00% | 23.38% |
| 2020 | 3,986,987 | 49,173 | 81 | 2.07% | 47.66% | 0 | 0 | | | | 496,178,016 | 1,194,936 | 415 | -0.24% | 23.08% |
| 2021 | 3,987,009 | 49,174 | 81 | 0.00% | 47.66% | 0 | 0 | | | | 496,178,755 | 1,194,938 | 415 | 0.00% | 23.08% |
| 2022 | 3,979,507 | 49,057 | 81 | 0.05% | 47.74% | 0 | 0 | | | | 495,831,639 | 1,194,925 | 415 | -0.07% | 23.00% |
| 2023 | 4,012,909 | 49,023 | 82 | 0.91% | 49.08% | 0 | 0 | | | | 511,965,822 | 1,194,901 | 428 | 3.26% | 27.00% |
| 2024 | 4,002,281 | 49,018 | 82 | -0.25% | 48.70% | 0 | 0 | | | | 544,926,892 | 1,194,896 | 456 | 6.44% | 35.18% |
| 2025 | 6,617,639 | 49,019 | 135 | 65.34% | 145.86% | 0 | 0 | | | | 601,881,214 | 1,194,819 | 504 | 10.46% | 49.32% |

83
SIoux

Rate Annual %chg Average Value/Acre: 4.11%

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

CHART 4

| | | | | |
|--|------------------------|----------------------------|-------------------------|-----------------------------------|
| Total Real Property Sum Lines 17, 25, & 30 | Records : 4,515 | Value : 814,388,847 | Growth 2,457,146 | Sum Lines 17, 25, & 41 |
|--|------------------------|----------------------------|-------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---------------------------------|---------|------------|----------|------------|---------|-----------|---------|------------|---------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 26 | 79,174 | 99 | 4,097,474 | 22 | 658,404 | 147 | 4,835,052 | |
| 02. Res Improve Land | 188 | 732,416 | 81 | 1,864,818 | 14 | 268,020 | 283 | 2,865,254 | |
| 03. Res Improvements | 189 | 8,327,910 | 87 | 9,455,139 | 21 | 1,935,335 | 297 | 19,718,384 | |
| 04. Res Total | 215 | 9,139,500 | 186 | 15,417,431 | 43 | 2,861,759 | 444 | 27,418,690 | 414,570 |
| % of Res Total | 48.42 | 33.33 | 41.89 | 56.23 | 9.68 | 10.44 | 9.83 | 3.37 | 16.87 |
| 05. Com UnImp Land | 20 | 70,820 | 2 | 10,795 | 11 | 472,768 | 33 | 554,383 | |
| 06. Com Improve Land | 35 | 192,489 | 4 | 116,041 | 8 | 1,833,841 | 47 | 2,142,371 | |
| 07. Com Improvements | 39 | 2,561,886 | 4 | 956,895 | 14 | 4,263,908 | 57 | 7,782,689 | |
| 08. Com Total | 59 | 2,825,195 | 6 | 1,083,731 | 25 | 6,570,517 | 90 | 10,479,443 | 374,863 |
| % of Com Total | 65.56 | 26.96 | 6.67 | 10.34 | 27.78 | 62.70 | 1.99 | 1.29 | 15.26 |
| 09. Ind UnImp Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10. Ind Improve Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11. Ind Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12. Ind Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| % of Ind Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. Rec UnImp Land | 0 | 0 | 0 | 0 | 3 | 117,278 | 3 | 117,278 | |
| 14. Rec Improve Land | 0 | 0 | 3 | 162,535 | 1 | 167,438 | 4 | 329,973 | |
| 15. Rec Improvements | 0 | 0 | 3 | 221,199 | 1 | 107,005 | 4 | 328,204 | |
| 16. Rec Total | 0 | 0 | 3 | 383,734 | 4 | 391,721 | 7 | 775,455 | 0 |
| % of Rec Total | 0.00 | 0.00 | 42.86 | 49.49 | 57.14 | 50.51 | 0.16 | 0.10 | 0.00 |
| Res & Rec Total | 215 | 9,139,500 | 189 | 15,801,165 | 47 | 3,253,480 | 451 | 28,194,145 | 414,570 |
| % of Res & Rec Total | 47.67 | 32.42 | 41.91 | 56.04 | 10.42 | 11.54 | 9.99 | 3.46 | 16.87 |
| Com & Ind Total | 59 | 2,825,195 | 6 | 1,083,731 | 25 | 6,570,517 | 90 | 10,479,443 | 374,863 |
| % of Com & Ind Total | 65.56 | 26.96 | 6.67 | 10.34 | 27.78 | 62.70 | 1.99 | 1.29 | 15.26 |
| 17. Taxable Total | 274 | 11,964,695 | 195 | 16,884,896 | 72 | 9,823,997 | 541 | 38,673,588 | 789,433 |
| % of Taxable Total | 50.65 | 30.94 | 36.04 | 43.66 | 13.31 | 25.40 | 11.98 | 4.75 | 32.13 |

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

| Mineral Interest | Records | Urban Value | Records | SubUrban Value | Records | Rural Value | Records | Total Value | Growth |
|-------------------|---------|-------------|---------|----------------|---------|-------------|---------|-------------|--------|
| 23. Producing | 0 | 0 | 0 | 0 | 2 | 10,170 | 2 | 10,170 | 0 |
| 24. Non-Producing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25. Total | 0 | 0 | 0 | 0 | 2 | 10,170 | 2 | 10,170 | 0 |

Schedule IV : Exempt Records : Non-Agricultural

| | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 25 | 2 | 279 | 306 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|-------|----------|-----------|---------|-------------|---------|-------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 0 | 0 | 27 | 913,993 | 3,283 | 561,950,006 | 3,310 | 562,863,999 |
| 28. Ag-Improved Land | 0 | 0 | 30 | 2,069,045 | 604 | 148,752,144 | 634 | 150,821,189 |
| 29. Ag Improvements | 0 | 0 | 30 | 3,273,238 | 632 | 58,746,663 | 662 | 62,019,901 |

| | | | | | | |
|--------------|--|--|--|--|-------|-------------|
| 30. Ag Total | | | | | 3,972 | 775,705,089 |
|--------------|--|--|--|--|-------|-------------|

Schedule VI : Agricultural Records :Non-Agricultural Detail

| | Urban | | | SubUrban | | | Growth |
|---------------------------|---------|----------|------------|--------------|-----------------|-------------------|------------------|
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 0 | 0.00 | 0 | 2 | 2.00 | 36,000 | |
| 32. HomeSite Improv Land | 0 | 0.00 | 0 | 24 | 23.49 | 422,820 | |
| 33. HomeSite Improvements | 0 | 0.00 | 0 | 26 | 0.00 | 2,292,204 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 0 | 0.00 | 0 | 8 | 22.97 | 160,790 | |
| 36. FarmSite Improv Land | 0 | 0.00 | 0 | 22 | 144.75 | 903,869 | |
| 37. FarmSite Improvements | 0 | 0.00 | 0 | 27 | 0.00 | 981,034 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 0 | 0.00 | 0 | 30 | 35.90 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| | Rural | | | Total | | | |
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 28 | 25.43 | 457,740 | 30 | 27.43 | 493,740 | |
| 32. HomeSite Improv Land | 400 | 422.94 | 7,612,956 | 424 | 446.43 | 8,035,776 | |
| 33. HomeSite Improvements | 434 | 0.00 | 34,655,641 | 460 | 0.00 | 36,947,845 | 743,423 |
| 34. HomeSite Total | | | | 490 | 473.86 | 45,477,361 | |
| 35. FarmSite UnImp Land | 41 | 83.39 | 583,709 | 49 | 106.36 | 744,499 | |
| 36. FarmSite Improv Land | 503 | 1,148.94 | 8,042,482 | 525 | 1,293.69 | 8,946,351 | |
| 37. FarmSite Improvements | 592 | 0.00 | 24,091,022 | 619 | 0.00 | 25,072,056 | 924,290 |
| 38. FarmSite Total | | | | 668 | 1,400.05 | 34,762,906 | |
| 39. Road & Ditches | 1,497 | 5,456.16 | 0 | 1,527 | 5,492.06 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 41. Total Section VI | | | | 1,158 | 7,365.97 | 80,240,267 | 1,667,713 |

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 | 13 | 2,292.67 | 1,962,752 | 13 | 2,292.67 | 1,962,752 |

Schedule VIII : Agricultural Records : Special Value

| | Urban | | | SubUrban | | |
|-------------------|---------|-------|-------|----------|-------|-------|
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 0 | 0.00 | 0 | 0 | 0.00 | 0 |
| 44. Market Value | 0 | 0.00 | 0 | 0 | 0.00 | 0 |
| | Rural | | | Total | | |
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 0 | 0.00 | 0 | 0 | 0.00 | 0 |
| 44. Market Value | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|--------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 153.76 | 1.08% | 222,953 | 1.12% | 1,450.01 |
| 46. 1A | 2,643.46 | 18.61% | 3,833,031 | 19.26% | 1,450.01 |
| 47. 2A1 | 288.70 | 2.03% | 404,180 | 2.03% | 1,400.00 |
| 48. 2A | 6,518.05 | 45.88% | 9,125,270 | 45.85% | 1,400.00 |
| 49. 3A1 | 569.09 | 4.01% | 791,038 | 3.97% | 1,390.01 |
| 50. 3A | 0.34 | 0.00% | 473 | 0.00% | 1,391.18 |
| 51. 4A1 | 1,792.51 | 12.62% | 2,455,746 | 12.34% | 1,370.00 |
| 52. 4A | 2,240.13 | 15.77% | 3,068,991 | 15.42% | 1,370.01 |
| 53. Total | 14,206.04 | 100.00% | 19,901,682 | 100.00% | 1,400.93 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 9,239.52 | 26.59% | 6,467,661 | 29.85% | 700.00 |
| 56. 2D1 | 591.30 | 1.70% | 366,607 | 1.69% | 620.00 |
| 57. 2D | 7,523.57 | 21.65% | 4,664,611 | 21.53% | 620.00 |
| 58. 3D1 | 4,000.26 | 11.51% | 2,400,152 | 11.08% | 600.00 |
| 59. 3D | 7.56 | 0.02% | 4,536 | 0.02% | 600.00 |
| 60. 4D1 | 8,409.61 | 24.20% | 4,877,576 | 22.51% | 580.00 |
| 61. 4D | 4,973.11 | 14.31% | 2,884,402 | 13.31% | 580.00 |
| 62. Total | 34,744.93 | 100.00% | 21,665,545 | 100.00% | 623.56 |
| Grass | | | | | |
| 63. 1G1 | 3,599.69 | 0.36% | 1,871,837 | 0.36% | 520.00 |
| 64. 1G | 2,199.37 | 0.22% | 1,143,673 | 0.22% | 520.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 2,125.44 | 0.21% | 1,105,225 | 0.21% | 520.00 |
| 67. 3G1 | 25,981.62 | 2.57% | 12,990,808 | 2.51% | 500.00 |
| 68. 3G | 51,356.55 | 5.08% | 25,678,285 | 4.97% | 500.00 |
| 69. 4G1 | 523,127.51 | 51.70% | 251,101,216 | 48.57% | 480.00 |
| 70. 4G | 403,438.44 | 39.87% | 223,045,472 | 43.15% | 552.86 |
| 71. Total | 1,011,828.62 | 100.00% | 516,936,516 | 100.00% | 510.89 |
| Irrigated Total | | | | | |
| | 14,206.04 | 1.29% | 19,901,682 | 3.52% | 1,400.93 |
| Dry Total | | | | | |
| | 34,744.93 | 3.15% | 21,665,545 | 3.84% | 623.56 |
| Grass Total | | | | | |
| | 1,011,828.62 | 91.61% | 516,936,516 | 91.52% | 510.89 |
| 72. Waste | 43,514.82 | 3.94% | 5,874,532 | 1.04% | 135.00 |
| 73. Other | 155.68 | 0.01% | 467,040 | 0.08% | 3,000.00 |
| 74. Exempt | 3,234.74 | 0.29% | 1,654,871 | 0.29% | 511.59 |
| 75. Market Area Total | 1,104,450.09 | 100.00% | 564,845,315 | 100.00% | 511.43 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|------------------|----------------|--------------------|----------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 10,254.56 | 34.08% | 33,839,994 | 34.66% | 3,299.99 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 5,425.04 | 18.03% | 17,902,587 | 18.33% | 3,299.99 |
| 49. 3A1 | 8,798.79 | 29.24% | 29,036,010 | 29.74% | 3,300.00 |
| 50. 3A | 380.18 | 1.26% | 1,178,558 | 1.21% | 3,100.00 |
| 51. 4A1 | 3,823.32 | 12.71% | 11,470,002 | 11.75% | 3,000.01 |
| 52. 4A | 1,405.14 | 4.67% | 4,215,444 | 4.32% | 3,000.02 |
| 53. Total | 30,087.03 | 100.00% | 97,642,595 | 100.00% | 3,245.34 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 104.31 | 8.99% | 62,586 | 9.73% | 600.00 |
| 57. 2D | 382.35 | 32.94% | 214,115 | 33.30% | 560.00 |
| 58. 3D1 | 451.79 | 38.92% | 248,489 | 38.64% | 550.01 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 64.28 | 5.54% | 34,068 | 5.30% | 529.99 |
| 61. 4D | 158.11 | 13.62% | 83,802 | 13.03% | 530.02 |
| 62. Total | 1,160.84 | 100.00% | 643,060 | 100.00% | 553.96 |
| Grass | | | | | |
| 63. 1G1 | 1,392.27 | 2.59% | 793,597 | 2.54% | 570.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 739.97 | 1.38% | 458,784 | 1.47% | 620.00 |
| 67. 3G1 | 653.90 | 1.22% | 392,340 | 1.26% | 600.00 |
| 68. 3G | 830.43 | 1.55% | 498,258 | 1.60% | 600.00 |
| 69. 4G1 | 30,361.00 | 56.50% | 17,609,364 | 56.42% | 580.00 |
| 70. 4G | 19,758.35 | 36.77% | 11,459,829 | 36.72% | 580.00 |
| 71. Total | 53,735.92 | 100.00% | 31,212,172 | 100.00% | 580.84 |
| Irrigated Total | 30,087.03 | 33.20% | 97,642,595 | 74.75% | 3,245.34 |
| Dry Total | 1,160.84 | 1.28% | 643,060 | 0.49% | 553.96 |
| Grass Total | 53,735.92 | 59.30% | 31,212,172 | 23.90% | 580.84 |
| 72. Waste | 5,503.62 | 6.07% | 742,990 | 0.57% | 135.00 |
| 73. Other | 126.23 | 0.14% | 378,690 | 0.29% | 3,000.00 |
| 74. Exempt | 876.02 | 0.97% | 502,023 | 0.38% | 573.07 |
| 75. Market Area Total | 90,613.64 | 100.00% | 130,619,507 | 100.00% | 1,441.50 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|-------------|----------|-----------------|------------------|---------------------|--------------------|---------------------|--------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 0.00 | 0 | 235.49 | 772,979 | 44,057.58 | 116,771,298 | 44,293.07 | 117,544,277 |
| 77. Dry Land | 0.00 | 0 | 100.24 | 59,034 | 35,805.53 | 22,249,571 | 35,905.77 | 22,308,605 |
| 78. Grass | 0.00 | 0 | 885.80 | 617,798 | 1,064,678.74 | 547,530,890 | 1,065,564.54 | 548,148,688 |
| 79. Waste | 0.00 | 0 | 72.20 | 9,748 | 48,946.24 | 6,607,774 | 49,018.44 | 6,617,522 |
| 80. Other | 0.00 | 0 | 0.00 | 0 | 281.91 | 845,730 | 281.91 | 845,730 |
| 81. Exempt | 3.13 | 1,502 | 1.46 | 3,493 | 4,106.17 | 2,151,899 | 4,110.76 | 2,156,894 |
| 82. Total | 0.00 | 0 | 1,293.73 | 1,459,559 | 1,193,770.00 | 694,005,263 | 1,195,063.73 | 695,464,822 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|---------------------|----------------|--------------------|----------------|-------------------------|
| Irrigated | 44,293.07 | 3.71% | 117,544,277 | 16.90% | 2,653.78 |
| Dry Land | 35,905.77 | 3.00% | 22,308,605 | 3.21% | 621.31 |
| Grass | 1,065,564.54 | 89.16% | 548,148,688 | 78.82% | 514.42 |
| Waste | 49,018.44 | 4.10% | 6,617,522 | 0.95% | 135.00 |
| Other | 281.91 | 0.02% | 845,730 | 0.12% | 3,000.00 |
| Exempt | 4,110.76 | 0.34% | 2,156,894 | 0.31% | 524.69 |
| Total | 1,195,063.73 | 100.00% | 695,464,822 | 100.00% | 581.95 |

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 Harrison | 26 | 79,174 | 188 | 732,416 | 189 | 8,327,910 | 215 | 9,139,500 | 150,523 |
| 83.2 Rural | 124 | 4,873,156 | 99 | 2,462,811 | 112 | 11,718,678 | 236 | 19,054,645 | 264,047 |
| 84 Residential Total | 150 | 4,952,330 | 287 | 3,195,227 | 301 | 20,046,588 | 451 | 28,194,145 | 414,570 |

Schedule XII : Commercial Records - Assessor Location Detail

| <u>Line#</u> <u>I</u> <u>Assessor Location</u> | <u>Unimproved Land</u> | | <u>Improved Land</u> | | <u>Improvements</u> | | <u>Total</u> | | <u>Growth</u> |
|--|------------------------|--------------|----------------------|--------------|---------------------|--------------|----------------|--------------|---------------|
| | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | |
| 85.1 N/a Or Error | 0 | 0 | 0 | 0 | 4 | 13,465 | 4 | 13,465 | 0 |
| 85.2 Commercial | 16 | 58,470 | 31 | 170,773 | 31 | 2,358,783 | 47 | 2,588,026 | 0 |
| 85.3 Harrison | 4 | 12,350 | 4 | 21,716 | 4 | 189,638 | 8 | 223,704 | 0 |
| 85.4 Rural | 13 | 483,563 | 12 | 1,949,882 | 18 | 5,220,803 | 31 | 7,654,248 | 374,863 |
| 86 Commercial Total | 33 | 554,383 | 47 | 2,142,371 | 57 | 7,782,689 | 90 | 10,479,443 | 374,863 |

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 | 3,599.69 | 0.38% | 1,871,837 | 0.41% | 520.00 |
| 88. 1G | 2,199.37 | 0.23% | 1,143,673 | 0.25% | 520.00 |
| 89. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 90. 2G | 2,125.44 | 0.22% | 1,105,225 | 0.24% | 520.00 |
| 91. 3G1 | 25,981.62 | 2.74% | 12,990,808 | 2.86% | 500.00 |
| 92. 3G | 51,356.55 | 5.41% | 25,678,285 | 5.66% | 500.00 |
| 93. 4G1 | 523,127.51 | 55.14% | 251,101,216 | 55.33% | 480.00 |
| 94. 4G | 340,364.67 | 35.87% | 159,971,703 | 35.25% | 470.00 |
| 95. Total | 948,754.85 | 100.00% | 453,862,747 | 100.00% | 478.38 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 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 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 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 | 63,073.77 | 100.00% | 63,073,769 | 100.00% | 1,000.00 |
| 113. Total | 63,073.77 | 100.00% | 63,073,769 | 100.00% | 1,000.00 |
| <hr/> | | | | | |
| Grass Total | 948,754.85 | 93.77% | 453,862,747 | 87.80% | 478.38 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 63,073.77 | 6.23% | 63,073,769 | 12.20% | 1,000.00 |
| 114. Market Area Total | 1,011,828.62 | 100.00% | 516,936,516 | 100.00% | 510.89 |

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

Market Area 2

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 87. 1G1 | 1,392.27 | 2.59% | 793,597 | 2.54% | 570.00 |
| 88. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 89. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 90. 2G | 739.97 | 1.38% | 458,784 | 1.47% | 620.00 |
| 91. 3G1 | 653.90 | 1.22% | 392,340 | 1.26% | 600.00 |
| 92. 3G | 830.43 | 1.55% | 498,258 | 1.60% | 600.00 |
| 93. 4G1 | 30,361.00 | 56.50% | 17,609,364 | 56.42% | 580.00 |
| 94. 4G | 19,758.35 | 36.77% | 11,459,829 | 36.72% | 580.00 |
| 95. Total | 53,735.92 | 100.00% | 31,212,172 | 100.00% | 580.84 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 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 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 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 |
| <hr/> | | | | | |
| Grass Total | 53,735.92 | 100.00% | 31,212,172 | 100.00% | 580.84 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 53,735.92 | 100.00% | 31,212,172 | 100.00% | 580.84 |

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

83 Sioux

| | 2025 CTL County Total | 2026 Form 45 County Total | Value Difference (2026 form 45 - 2025 CTL) | Percent Change | 2026 Growth (New Construction Value) | Percent Change excl. Growth |
|---|--------------------------|------------------------------|---|-------------------|---|--------------------------------|
| 01. Residential | 22,367,143 | 27,418,690 | 5,051,547 | 22.58% | 414,570 | 20.73% |
| 02. Recreational | 642,583 | 775,455 | 132,872 | 20.68% | 0 | 20.68% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 43,034,695 | 45,477,361 | 2,442,666 | 5.68% | 743,423 | 3.95% |
| 04. Total Residential (sum lines 1-3) | 66,044,421 | 73,671,506 | 7,627,085 | 11.55% | 1,157,993 | 9.80% |
| 05. Commercial | 9,884,034 | 10,479,443 | 595,409 | 6.02% | 374,863 | 2.23% |
| 06. Industrial | 0 | 0 | 0 | | 0 | |
| 07. Total Commercial (sum lines 5-6) | 9,884,034 | 10,479,443 | 595,409 | 6.02% | 374,863 | 2.23% |
| 08. Ag-Farmsite Land, Outbuildings | 33,799,597 | 34,762,906 | 963,309 | 2.85% | 924,290 | 0.12% |
| 09. Minerals | 17,440 | 10,170 | -7,270 | -41.69 | 0 | -41.69% |
| 10. Non Ag Use Land | 0 | 0 | 0 | | | |
| 11. Total Non-Agland (sum lines 8-10) | 33,817,037 | 34,773,076 | 956,039 | 2.83% | 924,290 | 0.09% |
| 12. Irrigated | 101,890,242 | 117,544,277 | 15,654,035 | 15.36% | | |
| 13. Dryland | 22,557,886 | 22,308,605 | -249,281 | -1.11% | | |
| 14. Grassland | 470,789,185 | 548,148,688 | 77,359,503 | 16.43% | | |
| 15. Wasteland | 6,617,530 | 6,617,522 | -8 | 0.00% | | |
| 16. Other Agland | 845,730 | 845,730 | 0 | 0.00% | | |
| 17. Total Agricultural Land | 602,700,573 | 695,464,822 | 92,764,249 | 15.39% | | |
| 18. Total Value of all Real Property (Locally Assessed) | 712,446,065 | 814,388,847 | 101,942,782 | 14.31% | 2,457,146 | 13.96% |

2026 Assessment Survey for Sioux County

A. Staffing and Funding Information

| | |
|------------|--|
| 1. | Deputy(ies) on staff: |
| | One |
| 2. | Appraiser(s) on staff: |
| | None |
| 3. | Other full-time employees: |
| | None |
| 4. | Other part-time employees: |
| | None |
| 5. | Number of shared employees: |
| | One |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$180,028 |
| 7. | Adopted budget, or granted budget if different from above: |
| | \$180,028 |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | \$30,000 |
| 9. | If appraisal/reappraisal budget is a separate levied fund, what is that amount: |
| | N/A |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | \$12,000 |
| 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: |
| | \$60,496 |

B. Computer, Automation Information and GIS

| | |
|-----|---|
| 1. | Administrative software: |
| | MIPS |
| 2. | CAMA software: |
| | MIPS |
| 3. | Personal Property software: |
| | MIPS |
| 4. | Are cadastral maps currently being used? |
| | Yes |
| 5. | If so, who maintains the Cadastral Maps? |
| | The Register of Deeds |
| 6. | Does the county have GIS software? |
| | Yes |
| 7. | Is GIS available to the public? If so, what is the web address? |
| | Yes. The web address is https://sioux.gworks.com |
| 8. | Who maintains the GIS software and maps? |
| | gWorks |
| 9. | What type of aerial imagery is used in the cyclical review of properties? |
| | gWorks |
| 10. | When was the aerial imagery last updated? |
| | 2022 - ESRI Fly over was 2024 |

C. Zoning Information

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

| | |
|-----------|---|
| 3. | What municipalities in the county are zoned? |
| | The village of Harrison. |
| 4. | When was zoning implemented? |
| | 2001 |

D. Contracted Services

| | |
|-----------|--|
| 1. | Appraisal Services: |
| | Pritchard & Abbott for mineral interests. Stanard Appraisal Services |
| 2. | GIS Services: |
| | gWorks |
| 3. | Other services: |
| | MIPS for administrative, CAMA and personal property software. |

E. Appraisal /Listing Services

| | |
|-----------|---|
| 1. | List any outside appraisal or listing services employed by the county for the current assessment year |
| | Pritchard & Abbott for mineral interests. Stanard Appraisal Services. |
| 2. | If so, is the appraisal or listing service performed under contract? |
| | Yes |
| 3. | What appraisal certifications or qualifications does the County require? |
| | Certification and expertise in the appraisal of property and interests to be appraised. |
| 4. | Have the existing contracts been approved by the PTA? |
| | Yes. |
| 5. | Does the appraisal or listing service providers establish assessed values for the county? |
| | Yes, Pritchard & Abbott for producing mineral interests. And Stanard Appraisal Services and then the assessor reviews for final values. |

2026 Residential Assessment Survey for Sioux County

| | |
|-----------|---|
| 1. | Valuation data collection done by: |
| | The county assessor. |
| 2. | List and describe the approach(es) used to estimate the market value of residential properties. |
| | The cost approach is used exclusively. |
| 3. | For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor? |
| | The tables provided by the CAMA vendor. |
| 4. | Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted. |
| | No. |
| 5. | Describe the methodology used to determine the residential lot values? |
| | The county assessor utilizes the square foot method for residential lot values. |
| 6. | How are rural residential site values developed? |
| | The county assessor researched the cost of a well, septic and electric service to improve a site. From there, she developed the value of a home site at \$18,000, the farm site/second acre at \$7,000 and additional acres (15-40) at \$3,000/acre, (41-80) at \$2,000. Also, a 5% increase was applied to Rural Res improvements. |
| 7. | Are there form 191 applications on file? |
| | No. |
| 8. | Describe the methodology used to determine value for vacant lots being held for sale or resale? |
| | N/A |

2026 Commercial Assessment Survey for Sioux County

| | |
|------------|--|
| 1. | Valuation data collection done by: |
| | The county assessor. |
| 2. | List and describe the approach(es) used to estimate the market value of commercial properties. |
| | The cost approach is used. |
| 2a. | Describe the process used to determine the value of unique commercial properties. |
| | There are currently no unique commercial properties in Sioux County. |
| 3. | For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor? |
| | The county uses the tables provided by the CAMA vendor. |
| 4. | Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted. |
| | No. |
| 5. | Describe the methodology used to determine the commercial lot values. |
| | The market approach utilizing comparable sales, if any were available was utilized. Commercial lots in the Village of Harrison are valued by the square foot method. |

2026 Agricultural Assessment Survey for Sioux County

| | |
|------------|--|
| 1. | Valuation data collection done by: |
| | The county assessor. |
| 2. | Describe the process used to determine and monitor market areas. |
| | The County Assessor monitors land use in each market area via gWorks maps and physical inspection and determines the agricultural market boundaries based on use and market data. |
| 3. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. |
| | Primary use of the land is the major consideration that determines the identity and valuation of both rural residential and recreational land distinct from agricultural land within Sioux County. Recreational value is applied by the County to accessory land in parcels where a hunting lodge or cabin is located and/or parcels of land in which the primary purpose of ownership is to provide recreational opportunities. |
| 4. | Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value? |
| | Yes. |
| 5. | What separate market analysis has been conducted where intensive use is identified in the county? |
| | Stanard Appraisal revalued the commercial feedlots in Sioux County (2024). Market analysis of feedlot sales in the Panhandle were used to develop a value based on the head capacity, at \$1,000/head and this included pens, feedbunks, aprons, etc. Land associated with the office and med buildings were valued separately. |
| 6. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. |
| | There are currently no parcels enrolled in the Wetland Reserve Program. |
| 6a. | Are any other agricultural subclasses used? If yes, please explain. |
| | The county has a timber subclass of grass land and was increased 150%. |
| | <i><u>If your county has special value applications, please answer the following</u></i> |
| 7a. | How many parcels have a special valuation application on file? |
| | N/A |
| 7b. | What process was used to determine if non-agricultural influences exist in the county? |
| | N/A |
| | <i><u>If your county recognizes a special value, please answer the following</u></i> |
| 7c. | Describe the non-agricultural influences recognized within the county. |
| | N/A |
| | |

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

2025 Plan of Assessment for Sioux County Nebraska
Assessment years 2026, 2027 and 2028
June 15, 2025

To: Sioux County Board of Equalization
Sarah Scott, Nebraska Property Tax Administrator

FROM: Michelle Zimmerman, Sioux County Clerk/Ex-Officio Assessor

Pursuant to Neb. NE Revised Statute, 77-1311.02, Sioux County Assessor Michelle Zimmerman hereby presents a Three-year Assessment Plan as follows:

Assessment levels for 2025 are: Agricultural – 70%, Residential – 100% and Commercial – 100%.

For the 2025 County Abstract, Sioux County consists of the following real property types:

| | Parcels | % of Total Parcels | % of Taxable Value Base |
|--------------|---------|--------------------|-------------------------|
| Residential | 443 | 10 | 3 |
| Commercial | 86 | 2 | 1 |
| Recreational | 7 | .001 | .004 |
| Agricultural | 3974 | 88 | 96 |
| Mineral | 2 | .004 | |
| TOTAL | 4512 | | |

Nearly 90% of Sioux County is agricultural land. There are 306 tax exempt parcels. Sioux County had 371 personal property schedules filed on June 1, 2025. There were 44 Homestead exemption applications filed for 2024. For the year 2024, 2 building permits were approved and homes built in the county and added to the Sioux County valuation. For more information see 2025 Reports & Opinions, Abstract and Assessor Survey.

I and two staff members handle all of the personal property returns, we require depreciation schedules be filed with every return and also mailed notices to new property owners in the event that they were not aware of the personal property filing requirement. Staffing has remained the same for 2025, with a full-time deputy and one full-time employee. As Sioux County Clerk/Ex-Officio Assessor, Ex-Officio Clerk of District Court, Election Commissioner, and Zoning Coordinator I cross-train employees to perform other duties that I am also responsible for.

The budget for FY 2024-2025 for Sioux County Assessor was \$172,950.30. Of this budget, \$30,000 was included for contract for reappraisal.

I have completed IAAO Courses 300 and 101, as required by statute. I attend as many Panhandle District Assessor's meetings as possible, as I believe that the networking with other assessors in the area is invaluable. I also have been able to attend the summer workshops offered by NACO in order to gain knowledge and education credits. As

stated previously, I do have a deputy assessor on staff. I will continue to take courses offered through IAAO, NACO and PAD.

Sioux County contracts with GWorks for a web based GIS system. ESRI and 2022 photos are being used for assessment purposes for 2026 review. We also maintain a cadastral plat map showing ownership. MIPS CAMA programs are used for assessment purposes. Property record cards are maintained by me and my staff. The record owner, name and mailing addresses are updated from 521's. Pictures are taken when properties are updated and electronically attached to parcels. Current sketches are also attached electronically.

Ownership on all parcels is updated upon review of 521's filed. Sales data questionnaires are mailed to all purchasers of property listed on 521's on a quarterly basis. I utilize data collected, and am also able to use my personal knowledge on sold properties. Sioux County has county-wide zoning in place and requires building permits for residential construction and improvement information forms for ag construction. The Village of Harrison also requires building permits and I receive a copy of those from the Harrison Village Clerk annually. Property inspections and listing are done by the assessor and staff. I also work very closely with Mark Loose, Field Liaison to prepare and review sales ratio studies.

Market approach to value is used on all properties. Sales comparisons are used to compare similar properties.

Cost approach to value is used on residential and commercial properties. Marshall & Swift costing was updated to 2024 for RCN. This update will bring the values on all improvements up to current building costs.

"Notice of Valuation Changes" are sent out prior to June 1. Levels of Value are published in the local newspaper and in the office.

Level of Value, Quality and Uniformity for assessment year 2025:

| | Median | COD | PRD |
|--------------|--------|-------|--------|
| Residential | 100 | 20.78 | 112.79 |
| Commercial | 100 | 14.04 | 106.28 |
| Agricultural | 70 | 10.97 | 103.20 |

Assessment actions planned for assessment year 2026:

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village.

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.

Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue to monitor irrigation pivots in Market Area 2. Land use will be reviewed in all parcels in Townships 30 through 35. This will be done by viewing the most current imagery of each parcel both with and without the land use layer applied. The Real Estate Breakdown Report will be compared with the imagery. Discrepancies will be noted. When discrepancies are noted, the image will be printed for closer review. All improvements, including IOLL's will also be reviewed on all parcels in townships 30-35. This will be done by comparing the most current oblique with the most current GIS satellite imagery with the current listing on the MIPS database. New buildings, major improvements and removal of buildings will be noted and physically reviewed.

Assessment actions planned for assessment year 2027:

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.

Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue to monitor irrigation pivots in Market Area 2. Land use will be reviewed in all parcels in Townships 24 through 29. This will be done by viewing the most current imagery of each parcel both with and without the land use layer applied. The Real Estate Breakdown Report will be compared with the imagery. Discrepancies will be noted. When discrepancies are noted, the image will be printed for closer review. All improvements, including IOLL's will also be reviewed on all parcels in townships 24-29. This will be done by comparing the most current oblique with the most current GIS satellite imagery with the current listing on the MIPS database. New buildings, major improvements and removal of buildings will be noted and physically reviewed.

Assessment actions planned for assessment year 2028:

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village.

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.

Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue to monitor irrigation pivots in Market Area 2. Land use will be reviewed in all parcels in Townships 30 through 35. This will be done by viewing the most current imagery of each parcel both with and without the land use layer applied. The Real Estate Breakdown Report will be compared with the imagery.

Discrepancies will be noted. When discrepancies are noted, the image will be printed for closer review. All improvements, including IOLL's will also be reviewed on all parcels in townships 30-35. This will be done by comparing the most current obliques with most current GIS satellite imagery with the current listing on the MIPS database. New buildings, major improvements and removal of buildings will be noted and physically reviewed.

I, as Sioux County Assessor, will continue to maintain acceptable levels and quality of assessment throughout the county.