2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR

STANTON COUNTY

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

Sarah Scott

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cc: Amber Happold, Stanton 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 providedby 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.

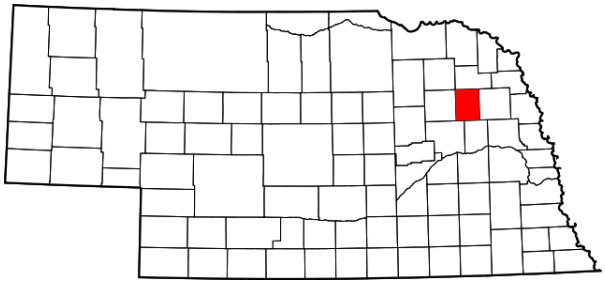
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

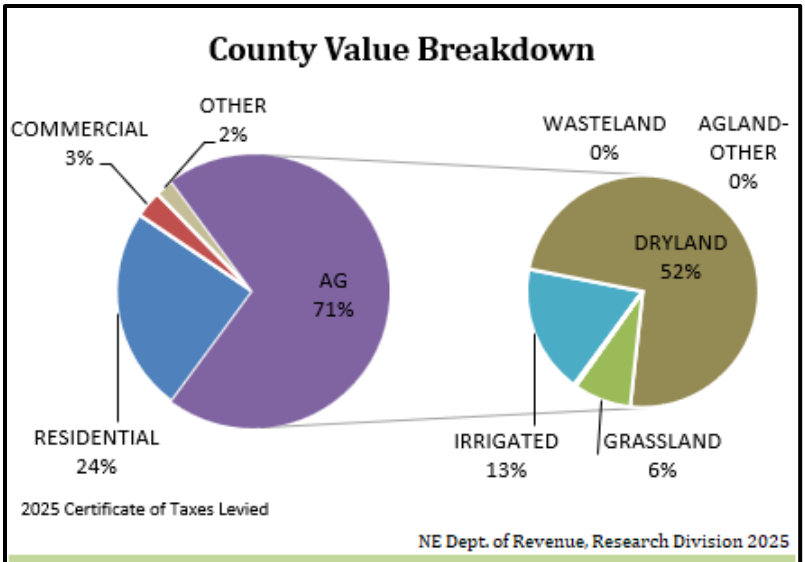
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 428 square miles, Stanton County has 5,756 residents, a 2% population decrease from the 2020 U.S. Census.[1] The report indicates that 78% of county housing is owner occupied and 94% of residents occupy the same house as in the prior year.[1] The average home value in the county is $213,882.[2]





CITY POPULATION CHANGE			
	2015	2025	*Change*
PILGER	352	240	*-31.8%*
STANTON	1,577	1,520	*-3.6%*

The majority of the commercial properties in Stanton County are evenly distributed around the county. According to the latest information available from the U.S. Census Bureau, there are 104 employer establishments with a total employment figure of 979. This represents a 1% decrease in total employment from 2022-2023.[1]

Agricultural land contributes the majority to the county's overall valuation base. Dryland makes up the majority of the agricultural land in the county. Stanton is included in the Lower Elkhorn Natural Resources District (NRD).

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

[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

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 which indicated that the Stanton County Assessor qualifies sales at a rate above the statewide average rate. Sales questionnaires are sent on all transactions, with a follow-up phone call if more information is needed. A review of the sales roster shows that only arm's-length transactions were made available for measurement.

Seven valuation groups are used to stratify the residential class of property in Stanton County. Valuation Group 16 and 7 represent the towns in the county, while Valuation Group 11 is the rural parcels, and the remainder of the valuation groups are rural subdivisions .

A contract appraiser physically reviews the residential parcels, and the county assessor is in compliance with the six-year inspection and review cycle requirement. The Stanton County Assessor does have a written valuation methodology on file.

2026 Residential Assessment Details for Stanton 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
3	Eagle Ridge	2022	2024	2021	2024-2026*	
5	Norfolk Subdivison	2024	2024	2026*	2024-2026*	
7	Pilger	2024	2024	2026*	2019	
11	Rural	2024	2024	2026*	2024-2026*	30% economic adjustment to increase dwellings under $575,000
16	Stanton	2022	2024	2026*	2019	
20	Willers Cove	2022	2024	2021	2024-2026*	
24	Woodland Park	2024	2024	2026*	2026*	

Additional comments: Pick-up work was completed.Inspection and review process using Eagleview and prior notes for Eagle Ridge.

* = assessment action for current year

Description of Analysis

All three measures of central tendency are within the acceptable range for the residential class. The COD and PRD are both within the IAAO recommended range. The median is within the acceptable range for each valuation group with enough sales for statistical measurement.

The county assessor made an economic adjustment to houses values for less than $575,000. Adjustments of this nature tend to improve qualitative statistics but worsen the actual equalization

of similar properties. The county assessor needs to apply new valuation tables within the residential class in the next assessment year to correct this issue.

The reported assessment actions were reflected in both the sales and the abstract, as reviewed in the statistics and the 2026 County Abstract of Assessment, Form 45 Compared with the Certificate of Taxes Levied Report (CTL).

Equalization and Quality of Assessment

The quality of assessment of residential property in Stanton County complies with generally accepted mass appraisal techniques, with the exception of the valuation adjustment based on assessed value to be corrected next year.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
3	3	98.67	94.14	95.35	07.41	98.73
5	1	75.63	75.63	75.63	00.00	100.00
7	17	99.52	103.16	100.12	20.66	103.04
11	18	97.61	101.41	99.10	11.13	102.33
16	39	96.57	95.08	93.59	18.76	101.59
20	1	63.36	63.36	63.36	00.00	100.00
24	47	95.91	95.61	95.61	06.40	100.00
_____ALL_____	126	97.36	96.85	94.70	13.23	102.27

Level of Value

Based on analysis of all available information, the level of value for the residential property in Stanton County is 97%.

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 Stanton County Assessor qualifies sales at a rate below the statewide average rate within the class. Sales questionnaires are sent on all transactions, with a follow-up phone call if more information is needed. A review of the sales roster shows that all arm's-length transactions were made available for measurement.

Four Valuation groups are utilized in the commercial class. Valuation Group 13 is the rural, Valuation Group 17 is the largest town and the other valuation groups are a village and a rural neighborhood.

The county assessor is in compliance with the six-year inspection and review cycle requirement. A contract appraiser physically reviews the commercial parcels.

2026 Commercial Assessment Details for Stanton 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
8	Pilger	2023	2022	2022	2022	
13	Rural	2023	2022	2022	2022	
23	Woodland Park	2023	2022	2022	2022	
17	Stanton	2023	2022	2022	2022	

Additional comments: Pick-up work completed.
* = assessment action for current year

Description of Analysis

There are only four qualified sales in the study period; while the median is within the acceptable range, the quality statistics are poor and there is no correlation between the few sales. The commercial class has not been revalued since 2022; however, there is also no evidence that it is valued outside of the assessment range.

The 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect the stated assessment actions of pick-up work only.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
8	1	95.34	95.34	95.34	00.00	100.00
17	2	148.75	148.75	114.45	35.87	129.97
23	1	66.27	66.27	66.27	00.00	100.00
_____ALL_____	4	95.37	114.78	85.91	35.62	133.60

Level of Value

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

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 Stanton County Assessor qualifies sales at a rate above the statewide average rate. Sales questionnaires are sent on all transactions, with a follow-up phone call if more information is needed. A review of the sales roster shows that all arm's-length transactions were made available for measurement.

There is one market area used in the agricultural class, the sales are monitored to ensure this is adequate. The county assessor has identified some Conservation Reservation Program (CRP) acres. Intensive use has been identified where chicken, cattle and hog facilities are located.

The county assessor is in compliance with the six-year inspection and review cycle requirement.

2026 Agricultural Assessment Details for Stanton 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	2021	2024-2025	
AB DW	Agricultural dwellings	2024	2024	2021	2024-2025	30% economic increase to dwellings under $575,000

Additional comments: Homesite acre valued at $32,500

* = assessment action for current year

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire county is one market area	2021	Irrigated land increased 10%, dryland increased 3%, grassland and CRP increased 25%

Additional comments: Intensive use values were reviewed and are valued as Feedlots - $5,000, Hog-$9,000 and Chicken $9,000

* = assessment action for current year

Description of Analysis

Analysis of the statistical profile shows all three measures of central tendency are within the acceptable range. The COD is within IAAO parameters, suggesting that the median is reliable.

Review of the 80% Majority Land Use (MLU) shows that all three land subclasses are within the acceptable range, though there are only three irrigated land sales and only seven grassland sales. The Average Acre Value Comparison chart in this report demonstrates that the assessed values for these land subclasses are comparable with values in adjacent counties.

The sales profile and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) both reflect the valuation changes reported for the county.

Stanton County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report; the statistic contains eight sales with a median at the top of the acceptable range. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

Equalization and Quality of Assessment

Review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential properties across the county. Agricultural improvements in Stanton County are equalized and assessed at the statutory level.

Agricultural land values are equalized; when compared to adjoining counties, the values set in Stanton County are comparable. The quality of assessment of the agricultural class complies with generally accepted mass appraisal techniques.

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
_____Irrigated_____						
County	3	69.51	68.26	67.11	04.10	101.71
1	3	69.51	68.26	67.11	04.10	101.71
_____Dry_____						
County	26	74.47	71.41	68.13	17.68	104.81
1	26	74.47	71.41	68.13	17.68	104.81
_____Grass_____						
County	7	71.44	62.51	55.36	17.27	112.92
1	7	71.44	62.51	55.36	17.27	112.92
_____ALL_____	50	74.79	71.84	70.17	15.87	102.38

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Stanton County is 75%.

Level of Value of School Bond Valuation- LB2 (Operative January 1, 2022)

A review of agricultural land value in Stanton County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by

a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Stanton County is 50%.

2026 Opinions of the Property Tax Administrator for Stanton 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	**97**	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	**100**	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	**75**	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	**50**	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.

STATE OF NEBRASKA
PROPERTY TAX ADMINISTRATOR
DEPT. OF REVENUE PROPERTY ASSESSMENT DIVISION

Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary

for Stanton County

Residential Real Property - Current

Number of Sales	126	Median	97.36
Total Sales Price	$30,390,249	Mean	96.85
Total Adj. Sales Price	$30,390,249	Wgt. Mean	94.70
Total Assessed Value	$28,780,660	Average Assessed Value of the Base	$200,173
Avg. Adj. Sales Price	$241,192	Avg. Assessed Value	$228,418

Confidence Interval - Current

95% Median C.I	94.98 to 99.12
95% Wgt. Mean C.I	91.27 to 98.14
95% Mean C.I	93.80 to 99.90
% of Value of the Class of all Real Property Value in the County	19.36
% of Records Sold in the Study Period	5.57
% of Value Sold in the Study Period	6.36

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	127	96	96.20
2024	121	96	95.64
2023	113	98	98.30
2022	122	95	95.03

2026 Commission Summary

for Stanton County

Commercial Real Property - Current

Number of Sales	4	Median	95.37
Total Sales Price	$576,000	Mean	114.78
Total Adj. Sales Price	$576,000	Wgt. Mean	85.91
Total Assessed Value	$494,850	Average Assessed Value of the Base	$363,989
Avg. Adj. Sales Price	$144,000	Avg. Assessed Value	$123,713

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	19.62 to 209.94
% of Value of the Class of all Real Property Value in the County	3.05
% of Records Sold in the Study Period	2.04
% of Value Sold in the Study Period	0.69

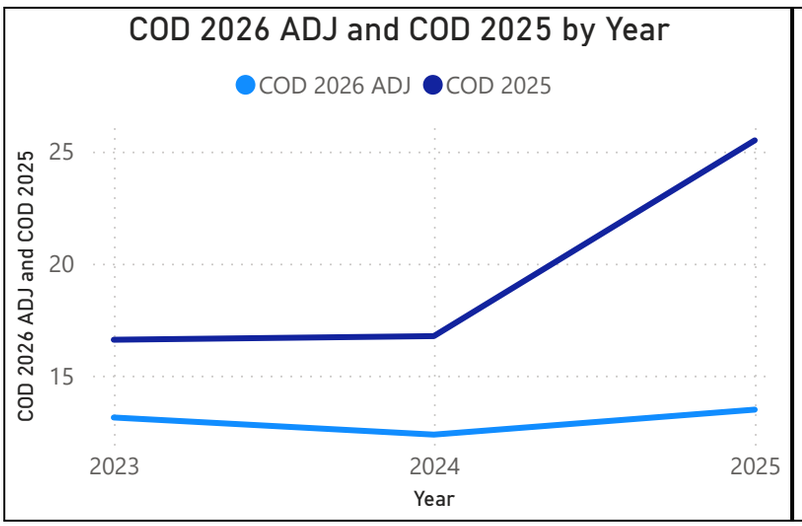
Commercial Real Property - History

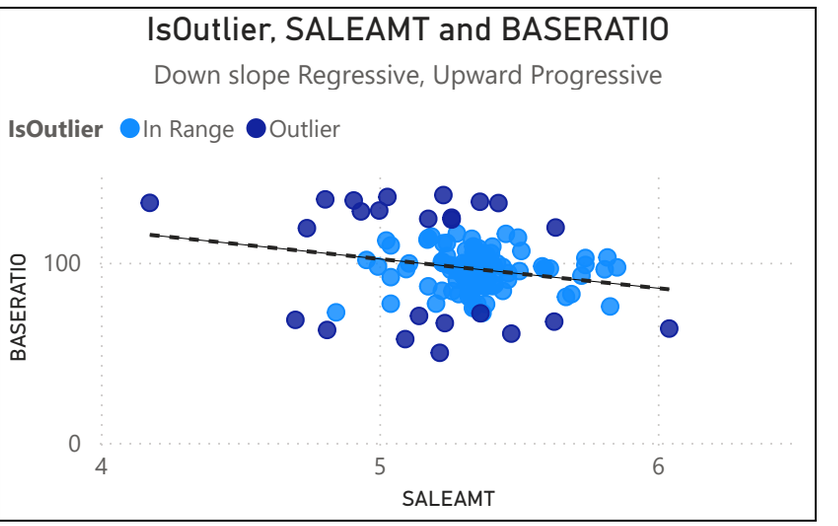
Year	Number of Sales	LOV	Median
2025	6	100	96.27
2024	6	100	98.82
2023	7	100	94.38
2022	9	100	92.87

Stanton Residential Preliminary Stats Comparison To R&O Stats

		Median			Mean			Weighted Mean		
VAL GRP	Count	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
3	3	98.67	89.96	9.68%	94.14	87.80	7.22%	95.35	88.19	8.12%
5	1	75.63	86.59	-12.66%	75.63	86.59	-12.66%	75.63	86.59	-12.66%
7	17	99.52	105.23	-5.43%	103.16	116.53	-11.47%	100.12	104.97	-4.61%
11	18	97.60	77.57	25.82%	101.41	80.72	25.64%	99.10	79.25	25.06%
16	39	96.57	97.37	-0.82%	95.08	95.72	-0.67%	93.59	94.50	-0.96%
20	1	63.36	63.36	0.00%	63.36	63.36	0.00%	63.36	63.36	0.00%
24	47	95.91	81.23	18.07%	95.61	84.22	13.53%	95.61	83.04	15.15%
Total	**126**	**97.36**	**86.90**	**12.03%**	**96.85**	**91.66**	**5.65%**	**94.70**	**86.52**	**9.46%**

		COD			PRD			MIN			MAX		
VAL GRP	Count	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
3	3	7.41	6.36	16.52%	98.73	99.56	-0.84%	80.91	78.14	3.54%	102.85	95.31	7.91%
5	1	0.00	0.00	0.00%	100.00	100.00	0.00%	75.63	86.59	-12.66%	75.63	86.59	-12.66%
7	17	20.66	27.37	-24.52%	103.03	111.02	-7.19%	60.56	62.10	-2.48%	137.45	291.60	-52.86%
11	18	11.12	17.44	-36.20%	102.33	101.86	0.47%	67.22	43.66	53.95%	133.02	103.42	28.62%
16	39	18.76	19.78	-5.15%	101.59	101.28	0.30%	49.91	49.91	0.00%	136.41	136.41	0.00%
20	1	0.00	0.00	0.00%	100.00	100.00	0.00%	63.36	63.36	0.00%	63.36	63.36	0.00%
24	47	6.40	14.10	-54.61%	100.00	101.43	-1.41%	74.77	50.94	46.79%	113.58	140.95	-19.42%
Total	**126**	**13.23**	**20.84**	**-36.50%**	**102.26**	**105.95**	**-3.48%**	**49.91**	**43.66**	**14.31%**	**137.45**	**291.60**	**-52.86%**





84 Stanton

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 :	126	MEDIAN :	97	COV :	18.03	95% Median C.I. :	94.98 to 99.12
Total Sales Price :	30,390,249	WGT. MEAN :	95	STD :	17.46	95% Wgt. Mean C.I. :	91.27 to 98.14
Total Adj. Sales Price :	30,390,249	MEAN :	97	Avg. Abs. Dev :	12.88	95% Mean C.I. :	93.80 to 99.90
Total Assessed Value :	28,780,660						
Avg. Adj. Sales Price :	241,192	COD :	13.23	MAX Sales Ratio :	137.45		
Avg. Assessed Value :	228,418	PRD :	102.27	MIN Sales Ratio :	49.91	*Printed:4/2/2026*	*3:13:22PM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-23 To 31-DEC-23	13	96.36	100.67	100.78	13.13	99.89	77.19	133.74	87.62 to 119.08	213,223	214,878
01-JAN-24 To 31-MAR-24	8	107.16	100.55	86.48	14.14	116.27	63.36	124.28	63.36 to 124.28	356,988	308,706
01-APR-24 To 30-JUN-24	18	99.30	101.58	102.62	13.03	98.99	68.20	135.06	94.98 to 112.71	188,367	193,301
01-JUL-24 To 30-SEP-24	21	100.63	99.14	97.05	14.02	102.15	57.50	136.41	84.36 to 109.50	288,181	279,690
01-OCT-24 To 31-DEC-24	14	98.67	96.27	95.74	05.92	100.55	80.82	113.58	89.40 to 100.11	212,400	203,359
01-JAN-25 To 31-MAR-25	14	93.48	94.36	94.35	11.34	100.01	62.59	128.88	84.14 to 106.74	247,554	233,574
01-APR-25 To 30-JUN-25	18	94.41	90.85	89.82	15.05	101.15	49.91	134.46	76.88 to 99.54	203,956	183,193
01-JUL-25 To 30-SEP-25	20	94.72	93.74	91.18	13.51	102.81	66.39	137.45	86.91 to 98.67	260,475	237,507
_____Study Yrs_____											
01-OCT-23 To 30-SEP-24	60	100.05	100.39	96.99	13.97	103.51	57.50	136.41	96.57 to 106.42	251,170	243,600
01-OCT-24 To 30-SEP-25	66	95.27	93.62	92.46	12.00	101.25	49.91	137.45	91.86 to 98.22	232,122	214,616
_____Calendar Yrs_____											
01-JAN-24 To 31-DEC-24	61	99.30	99.39	96.06	12.37	103.47	57.50	136.41	97.57 to 103.63	250,359	240,485
_____ALL_____	126	97.36	96.85	94.70	13.23	102.27	49.91	137.45	94.98 to 99.12	241,192	228,418

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	3	98.67	94.14	95.35	07.41	98.73	80.91	102.85	N/A	559,467	533,477
5	1	75.63	75.63	75.63	00.00	100.00	75.63	75.63	N/A	675,000	510,515
7	17	99.52	103.16	100.12	20.66	103.04	60.56	137.45	75.60 to 133.13	153,147	153,337
11	18	97.61	101.41	99.10	11.13	102.33	67.22	133.02	95.25 to 113.87	390,050	386,554
16	39	96.57	95.08	93.59	18.76	101.59	49.91	136.41	80.82 to 107.54	184,074	172,282
20	1	63.36	63.36	63.36	00.00	100.00	63.36	63.36	N/A	1,100,000	696,980
24	47	95.91	95.61	95.61	06.40	100.00	74.77	113.58	92.33 to 98.65	215,607	206,149
_____ALL_____	126	97.36	96.85	94.70	13.23	102.27	49.91	137.45	94.98 to 99.12	241,192	228,418

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	126	97.36	96.85	94.70	13.23	102.27	49.91	137.45	94.98 to 99.12	241,192	228,418
06											
07											
_____ALL_____	126	97.36	96.85	94.70	13.23	102.27	49.91	137.45	94.98 to 99.12	241,192	228,418

84 Stanton

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 :	126	MEDIAN :	97	COV :	18.03	95% Median C.I. :	94.98 to 99.12
Total Sales Price :	30,390,249	WGT. MEAN :	95	STD :	17.46	95% Wgt. Mean C.I. :	91.27 to 98.14
Total Adj. Sales Price :	30,390,249	MEAN :	97	Avg. Abs. Dev :	12.88	95% Mean C.I. :	93.80 to 99.90
Total Assessed Value :	28,780,660						
Avg. Adj. Sales Price :	241,192	COD :	13.23	MAX Sales Ratio :	137.45		
Avg. Assessed Value :	228,418	PRD :	102.27	MIN Sales Ratio :	49.91		

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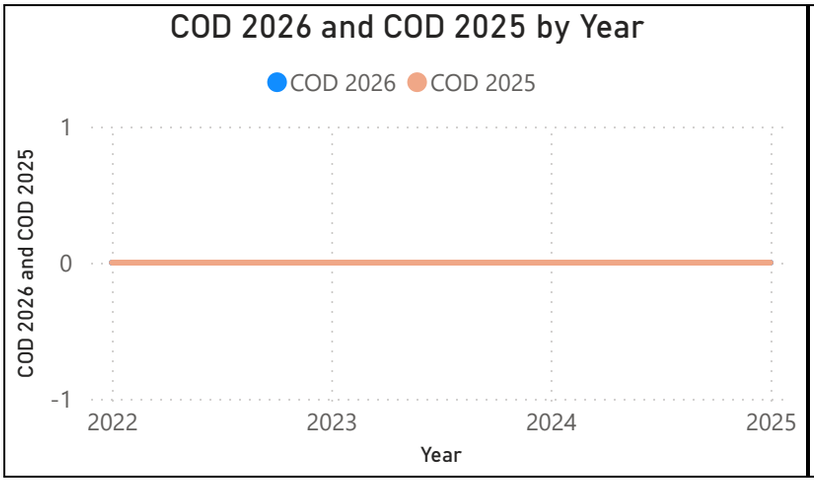
SALE PRICE *

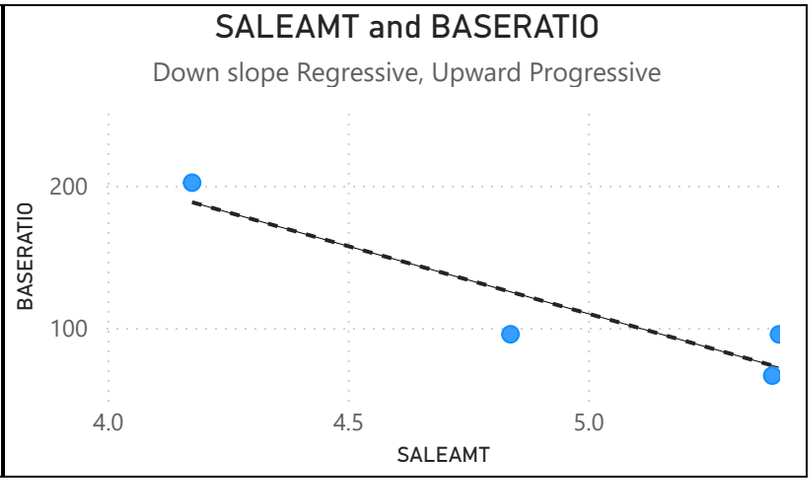
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Low $ Ranges_____											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	133.13	133.13	133.13	00.00	100.00	133.13	133.13	N/A	15,000	19,970
__Ranges Excl. Low $__											
Greater Than 4,999	126	97.36	96.85	94.70	13.23	102.27	49.91	137.45	94.98 to 99.12	241,192	228,418
Greater Than 14,999	126	97.36	96.85	94.70	13.23	102.27	49.91	137.45	94.98 to 99.12	241,192	228,418
Greater Than 29,999	125	97.31	96.55	94.68	13.05	101.98	49.91	137.45	94.98 to 98.86	243,002	230,086
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	133.13	133.13	133.13	00.00	100.00	133.13	133.13	N/A	15,000	19,970
30,000 TO 59,999	2	93.64	93.64	94.85	27.17	98.72	68.20	119.08	N/A	52,500	49,798
60,000 TO 99,999	7	101.44	104.58	105.44	23.26	99.18	62.59	135.06	62.59 to 135.06	79,286	83,598
100,000 TO 149,999	11	99.52	99.32	98.25	18.86	101.09	57.50	136.41	70.37 to 128.88	118,909	116,827
150,000 TO 249,999	71	95.91	96.06	95.70	11.88	100.38	49.91	137.45	91.86 to 99.30	205,453	196,613
250,000 TO 499,999	26	96.65	96.46	95.66	10.86	100.84	60.56	133.02	90.46 to 99.54	322,800	308,780
500,000 TO 999,999	7	97.31	95.14	94.89	05.80	100.26	75.63	102.85	75.63 to 102.85	618,186	586,575
1,000,000 +	1	63.36	63.36	63.36	00.00	100.00	63.36	63.36	N/A	1,100,000	696,980
_____ALL_____	126	97.36	96.85	94.70	13.23	102.27	49.91	137.45	94.98 to 99.12	241,192	228,418

Stanton Commercial Preliminary Stats Comparison To R&O Stats

		Median			Mean			Weighted Mean		
VAL GRP	Count	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
8	1	95.34	95.34	0.00%	95.34	95.34	0.00%	95.34	95.34	0.00%
17	2	148.75	148.75	0.00%	148.75	148.75	0.00%	114.45	114.45	0.00%
23	1	66.27	66.27	0.00%	66.27	66.27	0.00%	66.27	66.27	0.00%
Total	**4**	**95.36**	**95.36**	**0.00%**	**114.77**	**114.77**	**0.00%**	**85.91**	**85.91**	**0.00%**

		COD			PRD			MIN			MAX		
VAL GRP	Count	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
8	1	0.00	0.00	0.00%	100.00	100.00	0.00%	95.34	95.34	0.00%	95.34	95.34	0.00%
17	2	35.87	35.87	0.00%	129.97	129.97	0.00%	95.39	95.39	0.00%	202.10	202.10	0.00%
23	1	0.00	0.00	0.00%	100.00	100.00	0.00%	66.27	66.27	0.00%	66.27	66.27	0.00%
Total	**4**	**35.62**	**35.62**	**0.00%**	**133.60**	**133.60**	**0.00%**	**66.27**	**66.27**	**0.00%**	**202.10**	**202.10**	**0.00%**





84 Stanton

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	MEDIAN :	95	COV :	52.11	95% Median C.I. :	N/A
Total Sales Price :	576,000	WGT. MEAN :	86	STD :	59.81	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	576,000	MEAN :	115	Avg. Abs. Dev :	33.97	95% Mean C.I. :	19.62 to 209.94
Total Assessed Value :	494,850						
Avg. Adj. Sales Price :	144,000	COD :	35.62	MAX Sales Ratio :	202.10		
Avg. Assessed Value :	123,713	PRD :	133.60	MIN Sales Ratio :	66.27		*Printed:4/2/2026 3:13:23PM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-22 To 31-DEC-22	1	95.34	95.34	95.34	00.00	100.00	95.34	95.34	N/A	250,000	238,340
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	1	66.27	66.27	66.27	00.00	100.00	66.27	66.27	N/A	242,000	160,375
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25	1	95.39	95.39	95.39	00.00	100.00	95.39	95.39	N/A	69,000	65,820
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25											
_____Study Yrs_____											
01-OCT-22 To 30-SEP-23	2	148.72	148.72	101.38	35.89	146.70	95.34	202.10	N/A	132,500	134,328
01-OCT-23 To 30-SEP-24	1	66.27	66.27	66.27	00.00	100.00	66.27	66.27	N/A	242,000	160,375
01-OCT-24 To 30-SEP-25	1	95.39	95.39	95.39	00.00	100.00	95.39	95.39	N/A	69,000	65,820
_____Calendar Yrs_____											
01-JAN-23 To 31-DEC-23	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
01-JAN-24 To 31-DEC-24	1	66.27	66.27	66.27	00.00	100.00	66.27	66.27	N/A	242,000	160,375
_____ALL_____	4	95.37	114.78	85.91	35.62	133.60	66.27	202.10	N/A	144,000	123,713

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
8	1	95.34	95.34	95.34	00.00	100.00	95.34	95.34	N/A	250,000	238,340
17	2	148.75	148.75	114.45	35.87	129.97	95.39	202.10	N/A	42,000	48,068
23	1	66.27	66.27	66.27	00.00	100.00	66.27	66.27	N/A	242,000	160,375
_____ALL_____	4	95.37	114.78	85.91	35.62	133.60	66.27	202.10	N/A	144,000	123,713

84 Stanton

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	MEDIAN :	95	COV :	52.11	95% Median C.I. :	N/A
Total Sales Price :	576,000	WGT. MEAN :	86	STD :	59.81	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	576,000	MEAN :	115	Avg. Abs. Dev :	33.97	95% Mean C.I. :	19.62 to 209.94
Total Assessed Value :	494,850						
Avg. Adj. Sales Price :	144,000	COD :	35.62	MAX Sales Ratio :	202.10		
Avg. Assessed Value :	123,713	PRD :	133.60	MIN Sales Ratio :	66.27		

Printed:4/2/2026 3:13:23PM

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	95.37	114.78	85.91	35.62	133.60	66.27	202.10	N/A	144,000	123,713
04											
_____ALL_____	4	95.37	114.78	85.91	35.62	133.60	66.27	202.10	N/A	144,000	123,713

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	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
__Ranges Excl. Low $__											
Greater Than 4,999	4	95.37	114.78	85.91	35.62	133.60	66.27	202.10	N/A	144,000	123,713
Greater Than 14,999	4	95.37	114.78	85.91	35.62	133.60	66.27	202.10	N/A	144,000	123,713
Greater Than 29,999	3	95.34	85.67	82.80	10.18	103.47	66.27	95.39	N/A	187,000	154,845
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
30,000 TO 59,999											
60,000 TO 99,999	1	95.39	95.39	95.39	00.00	100.00	95.39	95.39	N/A	69,000	65,820
100,000 TO 149,999											
150,000 TO 249,999	1	66.27	66.27	66.27	00.00	100.00	66.27	66.27	N/A	242,000	160,375
250,000 TO 499,999	1	95.34	95.34	95.34	00.00	100.00	95.34	95.34	N/A	250,000	238,340
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
_____ALL_____	4	95.37	114.78	85.91	35.62	133.60	66.27	202.10	N/A	144,000	123,713

84 Stanton

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	MEDIAN :	95	COV :	52.11	95% Median C.I. :	N/A
Total Sales Price :	576,000	WGT. MEAN :	86	STD :	59.81	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	576,000	MEAN :	115	Avg. Abs. Dev :	33.97	95% Mean C.I. :	19.62 to 209.94
Total Assessed Value :	494,850						
Avg. Adj. Sales Price :	144,000	COD :	35.62	MAX Sales Ratio :	202.10		
Avg. Assessed Value :	123,713	PRD :	133.60	MIN Sales Ratio :	66.27		

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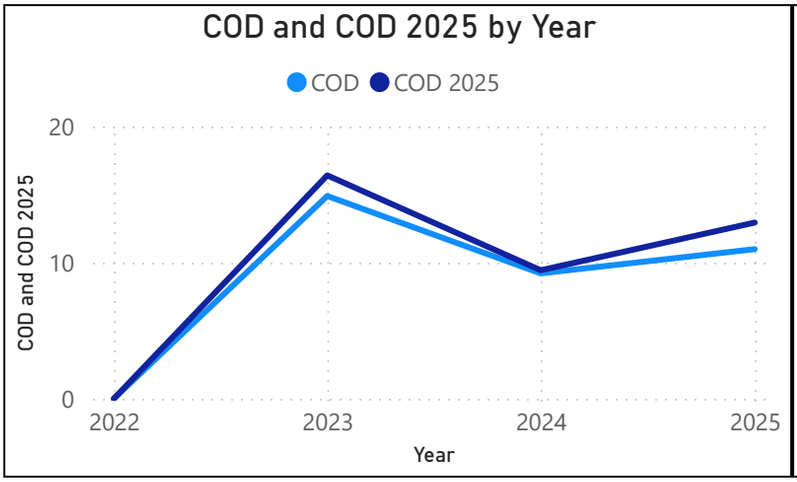
OCCUPANCY CODE

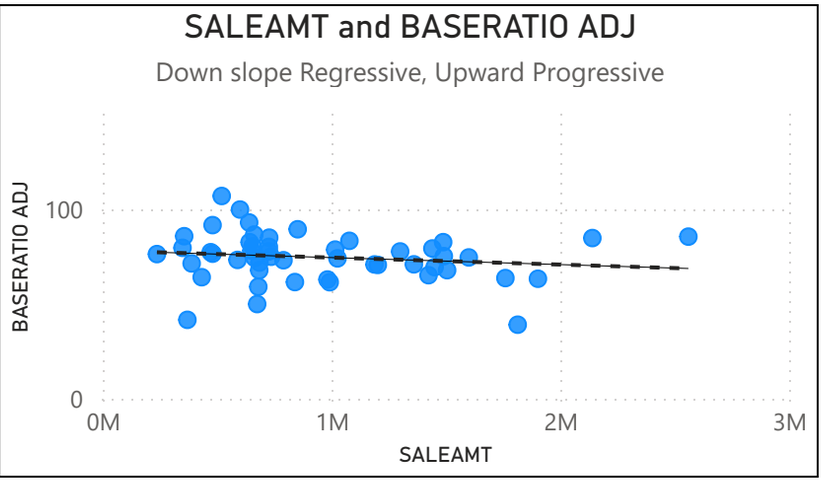
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	2	80.83	80.83	72.73	18.01	111.14	66.27	95.39	N/A	155,500	113,098
471	1	95.34	95.34	95.34	00.00	100.00	95.34	95.34	N/A	250,000	238,340
528	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
_____ALL_____	4	95.37	114.78	85.91	35.62	133.60	66.27	202.10	N/A	144,000	123,713

Stanton Agricultural Preliminary Stats Comparison To R&O Stats

		Median			Mean			Wgt Mean		
MARKET	Count	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	50	75.13	72.12	4.18%	74.67	70.33	6.18%	73.67	69.42	6.13%
Total	**50**	**75.13**	**72.12**	**4.18%**	**74.67**	**70.33**	**6.18%**	**73.67**	**69.42**	**6.13%**

		COD			PRD		
MARKET	Count	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	50	12.18	13.19	-7.64%	101.36	101.31	0.04%
Total	**50**	**12.18**	**13.19**	**-7.64%**	**101.36**	**101.31**	**0.04%**





84 Stanton

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 :	50	MEDIAN :	75	COV :	16.93	95% Median C.I. :	71.44 to 78.75
Total Sales Price :	48,114,570	WGT. MEAN :	74	STD :	12.64	95% Wgt. Mean C.I. :	69.81 to 77.54
Total Adj. Sales Price :	48,114,570	MEAN :	75	Avg. Abs. Dev :	09.15	95% Mean C.I. :	71.17 to 78.17
Total Assessed Value :	35,447,125						
Avg. Adj. Sales Price :	962,291	COD :	12.18	MAX Sales Ratio :	107.05		
Avg. Assessed Value :	708,943	PRD :	101.36	MIN Sales Ratio :	39.09		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-22 To 31-DEC-22	1	70.66	70.66	70.66	00.00	100.00	70.66	70.66	N/A	1,202,240	849,560
01-JAN-23 To 31-MAR-23	5	74.33	71.57	73.18	10.59	97.80	59.13	82.68	N/A	946,198	692,450
01-APR-23 To 30-JUN-23	6	71.41	73.57	73.43	27.80	100.19	41.66	107.05	41.66 to 107.05	700,782	514,618
01-JUL-23 To 30-SEP-23	5	76.59	78.52	78.54	03.93	99.97	74.11	85.06	N/A	625,018	490,885
01-OCT-23 To 31-DEC-23	2	65.79	65.79	64.87	03.16	101.42	63.71	67.86	N/A	1,222,000	792,718
01-JAN-24 To 31-MAR-24	5	74.97	74.51	72.61	11.75	102.62	61.53	93.06	N/A	1,018,400	739,502
01-APR-24 To 30-JUN-24	1	64.17	64.17	64.17	00.00	100.00	64.17	64.17	N/A	432,525	277,545
01-JUL-24 To 30-SEP-24	1	70.97	70.97	70.97	00.00	100.00	70.97	70.97	N/A	1,360,000	965,125
01-OCT-24 To 31-DEC-24	5	79.33	76.96	75.46	04.83	101.99	67.87	82.66	N/A	1,085,547	819,144
01-JAN-25 To 31-MAR-25	10	78.99	74.43	73.51	12.29	101.25	39.09	86.67	63.36 to 85.59	1,286,730	945,911
01-APR-25 To 30-JUN-25	7	77.37	78.50	77.10	06.45	101.82	70.91	89.48	70.91 to 89.48	844,000	650,751
01-JUL-25 To 30-SEP-25	2	76.64	76.64	72.54	19.62	105.65	61.60	91.67	N/A	660,000	478,740
_____Study Yrs_____											
01-OCT-22 To 30-SEP-23	17	74.33	74.26	74.30	14.68	99.95	41.66	107.05	62.95 to 82.68	780,177	579,644
01-OCT-23 To 30-SEP-24	9	67.86	71.03	69.95	10.17	101.54	61.53	93.06	63.71 to 77.76	1,036,503	725,068
01-OCT-24 To 30-SEP-25	24	78.01	76.33	74.71	09.78	102.17	39.09	91.67	71.91 to 83.38	1,063,460	794,482
_____Calendar Yrs_____											
01-JAN-23 To 31-DEC-23	18	74.22	73.52	73.01	14.89	100.70	41.66	107.05	63.71 to 80.45	805,821	588,323
01-JAN-24 To 31-DEC-24	12	75.13	74.38	73.39	09.21	101.35	61.53	93.06	65.23 to 79.67	1,026,022	752,992
_____ALL_____	50	75.13	74.67	73.67	12.18	101.36	39.09	107.05	71.44 to 78.75	962,291	708,943

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	50	75.13	74.67	73.67	12.18	101.36	39.09	107.05	71.44 to 78.75	962,291	708,943
_____ALL_____	50	75.13	74.67	73.67	12.18	101.36	39.09	107.05	71.44 to 78.75	962,291	708,943

84 Stanton

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 :	50	MEDIAN :	75	COV :	16.93	95% Median C.I. :	71.44 to 78.75
Total Sales Price :	48,114,570	WGT. MEAN :	74	STD :	12.64	95% Wgt. Mean C.I. :	69.81 to 77.54
Total Adj. Sales Price :	48,114,570	MEAN :	75	Avg. Abs. Dev :	09.15	95% Mean C.I. :	71.17 to 78.17
Total Assessed Value :	35,447,125						
Avg. Adj. Sales Price :	962,291	COD :	12.18	MAX Sales Ratio :	107.05		
Avg. Assessed Value :	708,943	PRD :	101.36	MIN Sales Ratio :	39.09		

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	19	74.33	77.83	75.13	11.53	103.59	61.53	107.05	70.66 to 85.06	990,271	743,950
1	19	74.33	77.83	75.13	11.53	103.59	61.53	107.05	70.66 to 85.06	990,271	743,950
_____Grass_____											
County	6	66.22	61.02	53.86	21.75	113.29	39.09	76.59	39.09 to 76.59	694,928	374,261
1	6	66.22	61.02	53.86	21.75	113.29	39.09	76.59	39.09 to 76.59	694,928	374,261
_____ALL_____	50	75.13	74.67	73.67	12.18	101.36	39.09	107.05	71.44 to 78.75	962,291	708,943

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	3	69.51	68.26	67.11	04.10	101.71	63.36	71.91	N/A	1,370,974	920,008
1	3	69.51	68.26	67.11	04.10	101.71	63.36	71.91	N/A	1,370,974	920,008
_____Dry_____											
County	26	74.79	76.86	75.04	10.67	102.43	61.53	107.05	70.91 to 80.18	938,311	704,147
1	26	74.79	76.86	75.04	10.67	102.43	61.53	107.05	70.91 to 80.18	938,311	704,147
_____Grass_____											
County	7	71.44	62.51	55.36	17.27	112.92	39.09	76.59	39.09 to 76.59	651,171	360,459
1	7	71.44	62.51	55.36	17.27	112.92	39.09	76.59	39.09 to 76.59	651,171	360,459
_____ALL_____	50	75.13	74.67	73.67	12.18	101.36	39.09	107.05	71.44 to 78.75	962,291	708,943

Stanton County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Stanton	1	9,209	8,258	9,131	7,942	6,892	8,157	7,178	6,937	**8,042**
Cuming	1	10,178	n/a	9,547	10,147	6,153	n/a	8,786	7,468	**9,464**
Cuming	2	9,179	n/a	8,645	9,152	6,671	n/a	7,948	6,716	**8,622**
Cuming	3	8,573	8,562	8,150	8,196	6,285	n/a	7,330	6,039	**7,636**
Colfax	1	8,163	7,872	7,749	7,443	7,119	6,785	6,273	5,654	**7,313**
Platte	6	10,630	10,280	9,289	9,053	8,350	7,933	7,590	7,129	**8,860**
Madison	1	9,473	9,092	8,501	8,140	7,625	7,425	6,194	5,373	**7,412**
Madison	2	7,823	7,600	7,215	7,154	6,838	6,550	5,431	4,700	**6,936**
Pierce	1	8,294	8,195	7,665	7,392	7,293	6,876	5,960	5,524	**7,177**
Wayne	1	9,995	9,995	9,990	9,890	9,350	9,150	9,150	8,490	**9,458**

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Stanton	1	8,561	8,561	8,561	5,984	4,383	7,245	6,750	6,851	**7,528**
Cuming	1	9,398	9,405	8,834	4,970	7,458	8,095	6,735	6,724	**8,592**
Cuming	2	8,433	8,434	7,918	n/a	7,260	7,260	6,040	6,040	**7,680**
Cuming	3	7,905	7,904	7,426	7,222	4,830	6,800	5,660	5,448	**7,164**
Colfax	1	7,955	7,833	7,503	7,453	6,902	6,776	6,261	5,762	**7,122**
Platte	6	8,627	8,085	7,593	7,434	7,196	7,317	6,259	4,794	**7,474**
Madison	1	8,717	8,525	7,947	7,549	7,235	6,958	5,372	4,249	**7,535**
Madison	2	6,147	5,822	5,243	5,139	4,516	4,217	3,462	2,847	**4,936**
Pierce	1	8,060	8,000	7,400	7,300	6,840	6,800	5,825	5,080	**7,136**
Wayne	1	8,600	8,550	8,500	8,400	8,000	7,690	7,200	6,500	**7,951**

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Stanton	1	3,228	3,416	2,681	3,338	2,318	n/a	n/a	2,700	**3,001**
Cuming	1	3,828	3,806	3,243	3,353	n/a	n/a	n/a	n/a	**3,693**
Cuming	2	3,924	3,789	3,213	3,481	n/a	n/a	n/a	n/a	**3,693**
Cuming	3	3,857	3,449	2,898	3,072	n/a	n/a	n/a	n/a	**3,368**
Colfax	1	2,245	2,247	2,047	2,047	1,929	1,931	n/a	1,820	**2,199**
Platte	6	3,132	3,243	3,044	3,015	2,931	n/a	2,695	2,585	**3,141**
Madison	1	2,758	2,675	2,498	2,448	2,300	n/a	n/a	n/a	**2,626**
Madison	2	2,430	2,297	2,144	2,075	1,844	n/a	n/a	n/a	**2,271**
Pierce	1	2,580	2,455	2,240	1,930	1,845	1,630	1,305	1,245	**2,279**
Wayne	1	2,950	2,800	2,700	2,600	2,340	n/a	n/a	n/a	**2,818**

County	Mkt Area	CRP	TIMBER	WASTE
Stanton	1	5,080	314	151
Cuming	1	7,468	1,675	181
Cuming	2	6,613	1,690	179
Cuming	3	5,720	1,636	346
Colfax	1	4,670	1,657	264
Platte	6	3,218	3,019	200
Madison	1	5,109	1,106	150
Madison	2	3,848	1,010	159
Pierce	1	4,267	1,102	150
Wayne	1	5,646	1,345	100

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.

AGRICULTURAL - BASE STAT **Type : Qualified**

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	8	Median :	50	COV :	09.65	95% Median C.I. :	42.24 to 56.71
Total Sales Price :	8,480,118	Wgt. Mean :	48	STD :	04.80	95% Wgt. Mean C.I. :	26.36 to 69.81
Total Adj. Sales Price :	8,480,118	Mean :	50	Avg.Abs.Dev :	03.72	95% Mean C.I. :	45.71 to 53.73
Total Assessed Value :	4,077,596						
Avg. Adj. Sales Price :	1,060,015	COD :	07.48	MAX Sales Ratio :	56.71		
Avg. Assessed Value :	509,700	PRD :	103.41	MIN Sales Ratio :	42.24	Printed : 03/19/2026	

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Qrtrs_____											
10/01/2022 To 12/31/2022	1	47.11	47.11	47.11		100.00	47.11	47.11	N/A	1,202,240	566,373
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	3	53.63	53.25	52.76	04.53	100.93	49.41	56.71	N/A	802,757	423,543
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	1	49.98	49.98	49.98		100.00	49.98	49.98	N/A	736,000	367,867
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	1	45.25	45.25	45.25		100.00	45.25	45.25	N/A	1,505,304	681,133
01/01/2025 To 03/31/2025	2	47.85	47.85	45.34	11.72	105.54	42.24	53.45	N/A	1,314,152	595,797
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
_____Study Yrs_____											
10/01/2022 To 09/30/2023	4	51.52	51.72	50.88	06.72	101.65	47.11	56.71	N/A	902,628	459,251
10/01/2023 To 09/30/2024	1	49.98	49.98	49.98		100.00	49.98	49.98	N/A	736,000	367,867
10/01/2024 To 09/30/2025	3	45.25	46.98	45.30	08.27	103.71	42.24	53.45	N/A	1,377,869	624,242
_____Calendar Yrs_____											
01/01/2023 To 12/31/2023	3	53.63	53.25	52.76	04.53	100.93	49.41	56.71	N/A	802,757	423,543
01/01/2024 To 12/31/2024	2	47.62	47.62	46.80	04.98	101.75	45.25	49.98	N/A	1,120,652	524,500
_____ALL_____											
10/01/2022 To 09/30/2025	8	49.70	49.72	48.08	07.48	103.41	42.24	56.71	42.24 to 56.71	1,060,015	509,700

AGRICULTURAL - BASE STAT **Type : Qualified**

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	8	Median :	50	COV :	09.65	95% Median C.I. :	42.24 to 56.71
Total Sales Price :	8,480,118	Wgt. Mean :	48	STD :	04.80	95% Wgt. Mean C.I. :	26.36 to 69.81
Total Adj. Sales Price :	8,480,118	Mean :	50	Avg.Abs.Dev :	03.72	95% Mean C.I. :	45.71 to 53.73
Total Assessed Value :	4,077,596						
Avg. Adj. Sales Price :	1,060,015	COD :	07.48	MAX Sales Ratio :	56.71		
Avg. Assessed Value :	509,700	PRD :	103.41	MIN Sales Ratio :	42.24	Printed : 03/19/2026	

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	8	49.70	49.72	48.08	07.48	103.41	42.24	56.71	42.24 to 56.71	1,060,015	509,700
_____ALL_____											
10/01/2022 To 09/30/2025	8	49.70	49.72	48.08	07.48	103.41	42.24	56.71	42.24 to 56.71	1,060,015	509,700

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
190039											
190058	8	49.70	49.72	48.08	07.48	103.41	42.24	56.71	42.24 to 56.71	1,060,015	509,700
190070											
200030											
590001											
590002											
840003											
900595											
_____ALL_____											
10/01/2022 To 09/30/2025	8	49.70	49.72	48.08	07.48	103.41	42.24	56.71	42.24 to 56.71	1,060,015	509,700

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	5	49.41	50.39	49.26	07.21	102.29	45.25	56.71	N/A	1,037,444	511,028
1	5	49.41	50.39	49.26	07.21	102.29	45.25	56.71	N/A	1,037,444	511,028
_____ALL_____											
10/01/2022 To 09/30/2025	8	49.70	49.72	48.08	07.48	103.41	42.24	56.71	42.24 to 56.71	1,060,015	509,700

AGRICULTURAL - BASE STAT **Type : Qualified**

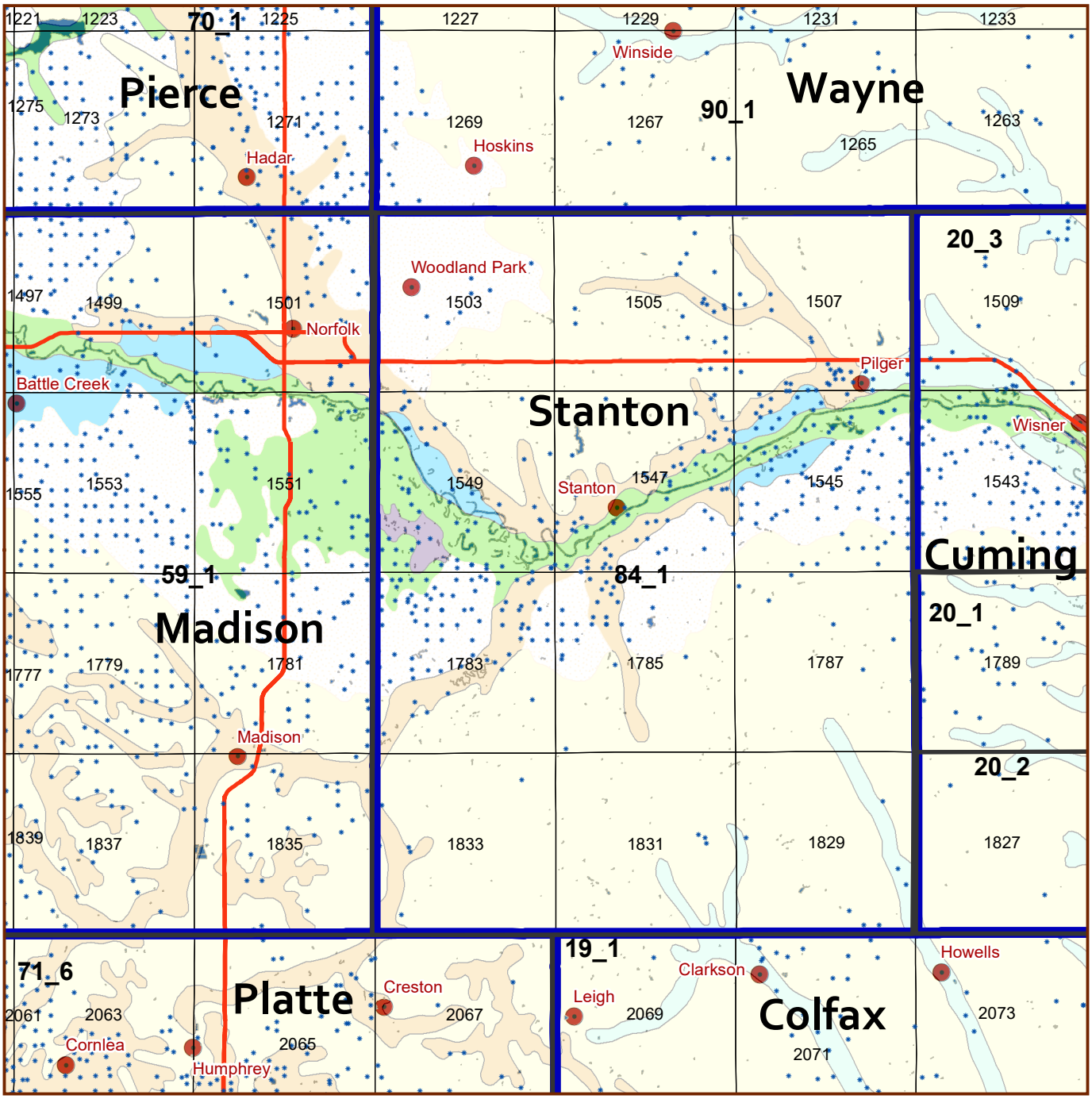
Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	8	Median :	50	COV :	09.65	95% Median C.I. :	42.24 to 56.71
Total Sales Price :	8,480,118	Wgt. Mean :	48	STD :	04.80	95% Wgt. Mean C.I. :	26.36 to 69.81
Total Adj. Sales Price :	8,480,118	Mean :	50	Avg.Abs.Dev :	03.72	95% Mean C.I. :	45.71 to 53.73
Total Assessed Value :	4,077,596						
Avg. Adj. Sales Price :	1,060,015	COD :	07.48	MAX Sales Ratio :	56.71		
Avg. Assessed Value :	509,700	PRD :	103.41	MIN Sales Ratio :	42.24	Printed : 03/19/2026	

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Irrigated_____											
County	1	42.24	42.24	42.24		100.00	42.24	42.24	N/A	1,902,229	803,470
1	1	42.24	42.24	42.24		100.00	42.24	42.24	N/A	1,902,229	803,470
_____Dry_____											
County	7	49.98	50.79	49.77	06.30	102.05	45.25	56.71	45.25 to 56.71	939,698	467,732
1	7	49.98	50.79	49.77	06.30	102.05	45.25	56.71	45.25 to 56.71	939,698	467,732
_____ALL_____											
10/01/2022 To 09/30/2025	8	49.70	49.72	48.08	07.48	103.41	42.24	56.71	42.24 to 56.71	1,060,015	509,700

STANTON COUNTY



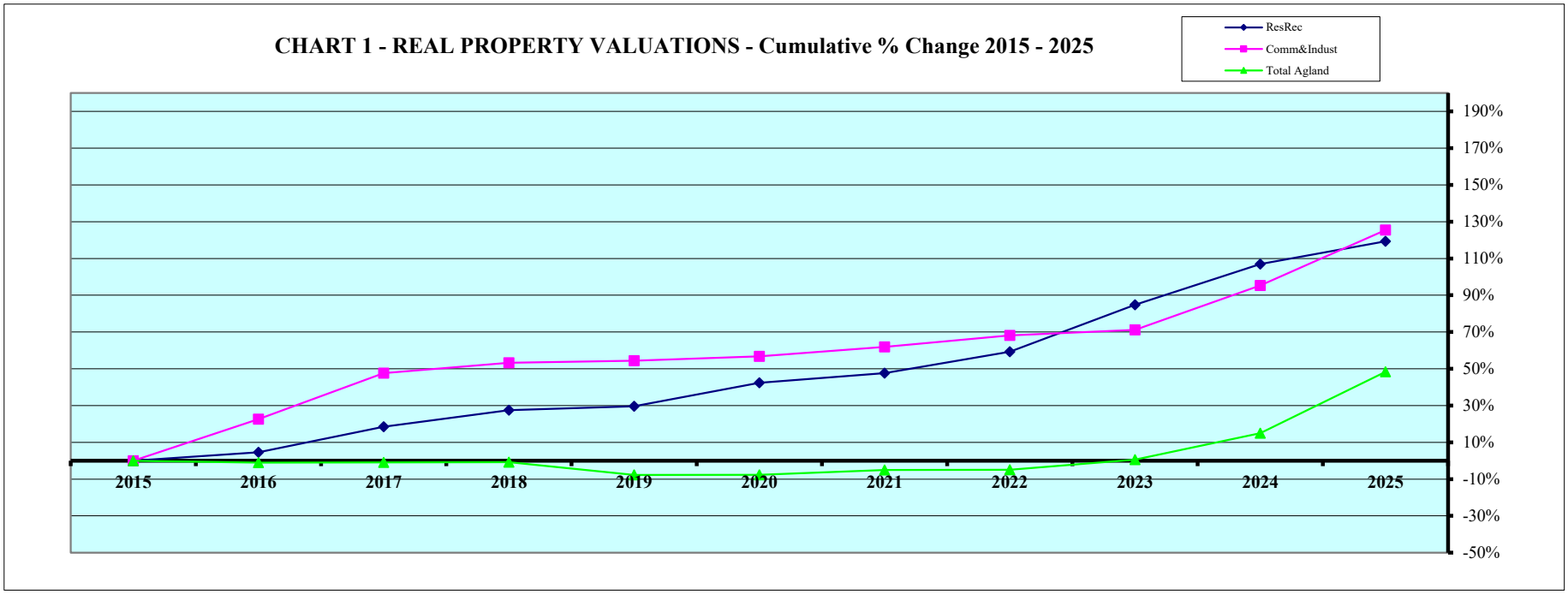
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

- Excesssive 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



Tax Year	Residential & Recreational (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Commercial & Industrial (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Total Agricultural Land (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	191,119,740	-	-	-	31,132,740	-	-	-	1,037,426,595	-	-	-
2016	199,786,610	8,666,870	4.53%	4.53%	38,153,275	7,020,535	22.55%	22.55%	1,026,443,315	-10,983,280	-1.06%	-1.06%
2017	226,468,925	26,682,315	13.36%	18.50%	45,980,885	7,827,610	20.52%	47.69%	1,027,965,410	1,522,095	0.15%	-0.91%
2018	243,608,480	17,139,555	7.57%	27.46%	47,704,940	1,724,055	3.75%	53.23%	1,029,505,025	1,539,615	0.15%	-0.76%
2019	247,609,910	4,001,430	1.64%	29.56%	48,047,590	342,650	0.72%	54.33%	957,253,030	-72,251,995	-7.02%	-7.73%
2020	272,232,295	24,622,385	9.94%	42.44%	48,820,470	772,880	1.61%	56.81%	957,634,460	381,430	0.04%	-7.69%
2021	282,047,825	9,815,530	3.61%	47.58%	50,399,000	1,578,530	3.23%	61.88%	984,681,725	27,047,265	2.82%	-5.08%
2022	304,474,165	22,426,340	7.95%	59.31%	52,355,080	1,956,080	3.88%	68.17%	986,119,755	1,438,030	0.15%	-4.95%
2023	353,089,605	48,615,440	15.97%	84.75%	53,299,325	944,245	1.80%	71.20%	1,043,536,580	57,416,825	5.82%	0.59%
2024	395,627,223	42,537,618	12.05%	107.00%	60,819,021	7,519,696	14.11%	95.35%	1,193,137,650	149,601,070	14.34%	15.01%
2025	419,179,448	23,552,225	5.95%	119.33%	70,186,576	9,367,555	15.40%	125.44%	1,538,824,210	345,686,560	28.97%	48.33%

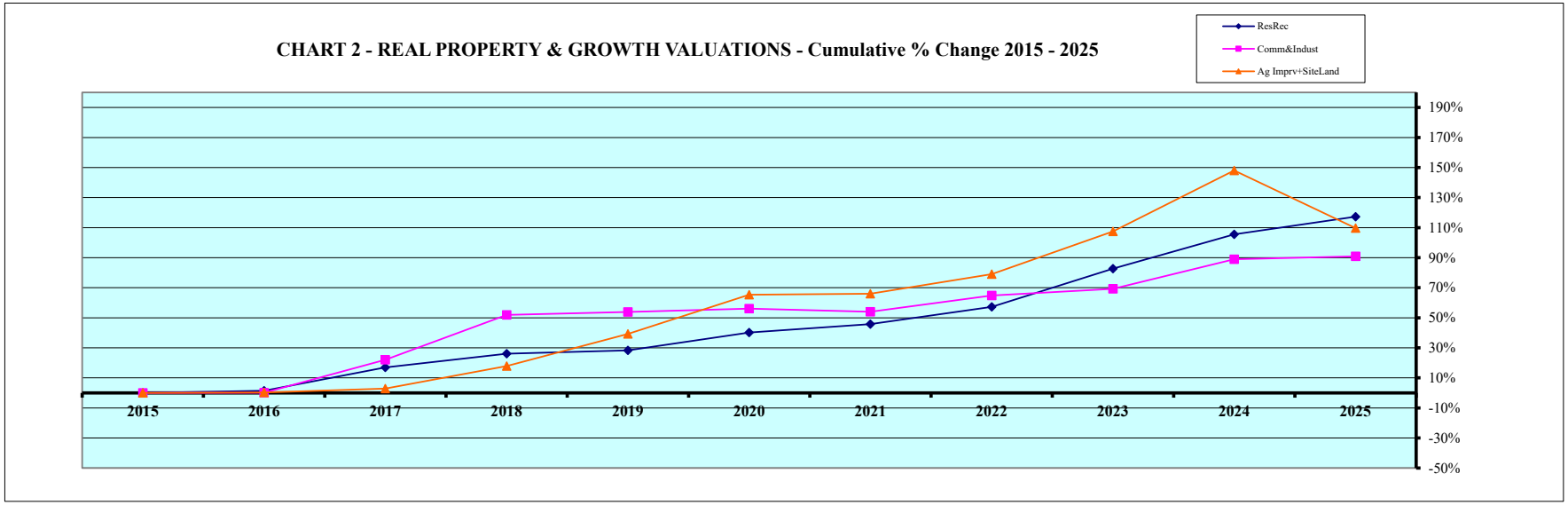
Rate Annual %chg: Residential & Recreational **8.17%** Commercial & Industrial **8.47%** Agricultural Land **4.02%**

Cnty# 84
County STANTON

CHART 1

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

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026



Tax Year	Residential & Recreational (1) Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Commercial & Industrial (1) Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	191,119,740	2,721,635	1.42%	188,398,105	--	--	31,132,740	1,792,930	5.76%	29,339,810	--	--
2016	199,786,610	6,005,955	3.01%	193,780,655	1.39%	1.39%	38,153,275	6,977,600	18.29%	31,175,675	0.14%	0.14%
2017	226,468,925	2,847,300	1.26%	223,621,625	11.93%	17.01%	45,980,885	7,978,705	17.35%	38,002,180	-0.40%	22.07%
2018	243,608,480	2,653,580	1.09%	240,954,900	6.40%	26.08%	47,704,940	419,720	0.88%	47,285,220	2.84%	51.88%
2019	247,609,910	2,254,040	0.91%	245,355,870	0.72%	28.38%	48,047,590	139,470	0.29%	47,908,120	0.43%	53.88%
2020	272,232,295	4,214,635	1.55%	268,017,660	8.24%	40.24%	48,820,470	239,205	0.49%	48,581,265	1.11%	56.05%
2021	282,047,825	3,350,390	1.19%	278,697,435	2.37%	45.82%	50,399,000	2,467,200	4.90%	47,931,800	-1.82%	53.96%
2022	304,474,165	3,985,520	1.31%	300,488,645	6.54%	57.23%	52,355,080	1,018,850	1.95%	51,336,230	1.86%	64.89%
2023	353,089,605	3,996,222	1.13%	349,093,383	14.65%	82.66%	53,299,325	596,775	1.12%	52,702,550	0.66%	69.28%
2024	395,627,223	2,690,380	0.68%	392,936,843	11.29%	105.60%	60,819,021	1,986,700	3.27%	58,832,321	10.38%	88.97%
2025	419,179,448	3,870,827	0.92%	415,308,621	4.97%	117.30%	70,186,576	10,754,705	15.32%	59,431,871	-2.28%	90.90%
Rate Ann%chg	8.17%			Resid & Recreat w/o growth	6.85%		8.47%			C & I w/o growth	1.29%	

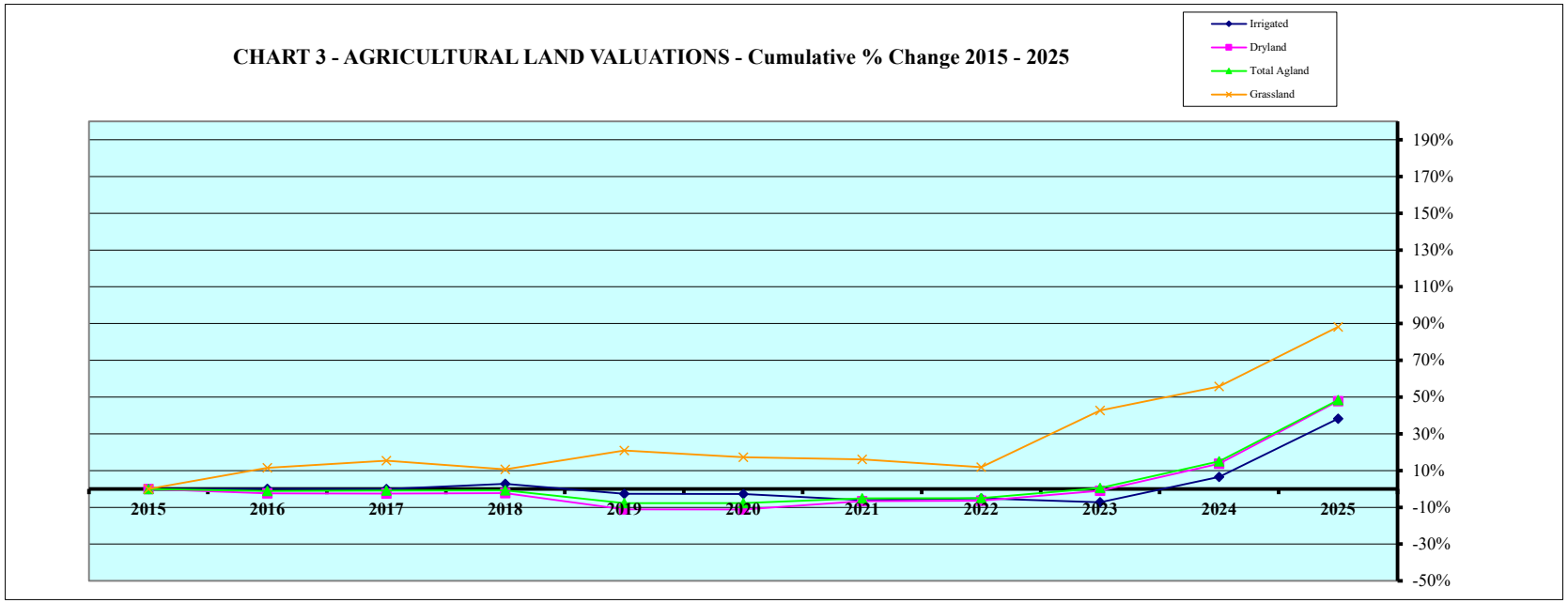
Tax Year	Ag Improvements & Site Land (1) Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	45,976,365	31,045,230	77,021,595	1,451,195	1.88%	75,570,400	--	--
2016	47,276,520	32,544,680	79,821,200	2,558,385	3.21%	77,262,815	0.31%	0.31%
2017	47,689,460	33,415,810	81,105,270	1,831,945	2.26%	79,273,325	-0.69%	2.92%
2018	50,364,145	49,927,025	100,291,170	9,524,495	9.50%	90,766,675	11.91%	17.85%
2019	54,584,005	55,094,425	109,678,430	2,453,090	2.24%	107,225,340	6.91%	39.21%
2020	68,080,875	64,414,410	132,495,285	5,088,790	3.84%	127,406,495	16.16%	65.42%
2021	70,890,110	60,906,570	131,796,680	3,917,065	2.97%	127,879,615	-3.48%	66.03%
2022	78,087,960	64,543,495	142,631,455	4,697,475	3.29%	137,933,980	4.66%	79.08%
2023	89,914,560	73,393,125	163,307,685	3,484,640	2.13%	159,823,045	12.05%	107.50%
2024	116,045,778	77,277,110	193,322,888	2,263,485	1.17%	191,059,403	16.99%	148.06%
2025	114,779,930	48,916,155	163,696,085	2,182,135	1.33%	161,513,950	-16.45%	109.70%
Rate Ann%chg	9.58%	4.65%	7.83%			Ag Imprv+Site w/o growth	4.84%	

(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

NE Dept. of Revenue, Property Assessment Division

Cnty#	84
County	STANTON

CHART 2



Tax Year	Irrigated Land Value	Value Chg	Ann%chg	Cmltv%chg	Dryland Value	Value Chg	Ann%chg	Cmltv%chg	Grassland Value	Value Chg	Ann%chg	Cmltv%chg
2015	200,162,430	-	-	-	766,750,080	-	-	-	66,031,380	-	-	-
2016	200,390,195	227,765	0.11%	0.11%	748,125,410	-18,624,670	-2.43%	-2.43%	73,628,750	7,597,370	11.51%	11.51%
2017	200,051,175	-339,020	-0.17%	-0.06%	747,565,970	-559,440	-0.07%	-2.50%	76,159,790	2,531,040	3.44%	15.34%
2018	205,772,850	5,721,675	2.86%	2.80%	749,423,630	1,857,660	0.25%	-2.26%	73,071,625	-3,088,165	-4.05%	10.66%
2019	194,804,255	-10,968,595	-5.33%	-2.68%	681,253,050	-68,170,580	-9.10%	-11.15%	79,877,125	6,805,500	9.31%	20.97%
2020	194,760,250	-44,005	-0.02%	-2.70%	681,108,570	-144,480	-0.02%	-11.17%	77,445,590	-2,431,535	-3.04%	17.29%
2021	188,163,675	-6,596,575	-3.39%	-5.99%	715,437,425	34,328,855	5.04%	-6.69%	76,619,490	-826,100	-1.07%	16.03%
2022	189,929,465	1,765,790	0.94%	-5.11%	717,774,505	2,337,080	0.33%	-6.39%	73,876,745	-2,742,745	-3.58%	11.88%
2023	185,636,180	-4,293,285	-2.26%	-7.26%	759,113,745	41,339,240	5.76%	-1.00%	94,194,380	20,317,635	27.50%	42.65%
2024	213,153,910	27,517,730	14.82%	6.49%	872,476,990	113,363,245	14.93%	13.79%	102,873,380	8,679,000	9.21%	55.79%
2025	276,708,980	63,555,070	29.82%	38.24%	1,133,217,890	260,740,900	29.89%	47.79%	124,273,755	21,400,375	20.80%	88.20%

Rate Ann.%chg: Irrigated **3.29%** Dryland **3.98%** Grassland **6.53%**

Tax Year	Waste Land [1] Value	Value Chg	Ann%chg	Cmltv%chg	Other Agland [1] Value	Value Chg	Ann%chg	Cmltv%chg	Total Agricultural Value	Value Chg	Ann%chg	Cmltv%chg
2015	990,070	-	-	-	3,492,635	-	-	-	1,037,426,595	-	-	-
2016	1,034,440	44,370	4.48%	4.48%	3,264,520	-228,115	-6.53%	-6.53%	1,026,443,315	-10,983,280	-1.06%	-1.06%
2017	1,051,800	17,360	1.68%	6.23%	3,136,675	-127,845	-3.92%	-10.19%	1,027,965,410	1,522,095	0.15%	-0.91%
2018	807,035	-244,765	-23.27%	-18.49%	429,885	-2,706,790	-86.29%	-87.69%	1,029,505,025	1,539,615	0.15%	-0.76%
2019	806,420	-615	-0.08%	-18.55%	512,180	82,295	19.14%	-85.34%	957,253,030	-72,251,995	-7.02%	-7.73%
2020	590,475	-215,945	-26.78%	-40.36%	3,729,575	3,217,395	628.18%	6.78%	957,634,460	381,430	0.04%	-7.69%
2021	589,515	-960	-0.16%	-40.46%	3,871,620	142,045	3.81%	10.85%	984,681,725	27,047,265	2.82%	-5.08%
2022	678,110	88,595	15.03%	-31.51%	3,860,930	-10,690	-0.28%	10.54%	986,119,755	1,438,030	0.15%	-4.95%
2023	741,250	63,140	9.31%	-25.13%	3,851,025	-9,905	-0.26%	10.26%	1,043,536,580	57,416,825	5.82%	0.59%
2024	783,000	41,750	5.63%	-20.91%	3,850,370	-655	-0.02%	10.24%	1,193,137,650	149,601,070	14.34%	15.01%
2025	782,045	-955	-0.12%	-21.01%	3,841,540	-8,830	-0.23%	9.99%	1,538,824,210	345,686,560	28.97%	48.33%

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County STANTON

Rate Ann.%chg: Total Agric Land **4.02%**

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026 **CHART 3**

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

Tax Year	IRRIGATED LAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	DRYLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	GRASSLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	199,540,835	36,046	5,536			769,288,060	159,632	4,819			65,793,945	44,765	1,470		
2016	200,662,780	36,275	5,532	-0.07%	-0.07%	750,013,255	155,186	4,833	0.29%	0.29%	73,378,455	48,806	1,503	2.29%	2.29%
2017	200,678,290	36,281	5,531	-0.01%	-0.08%	747,421,590	154,609	4,834	0.03%	0.31%	75,674,090	49,508	1,529	1.67%	4.00%
2018	205,857,940	37,222	5,531	-0.01%	-0.09%	753,385,275	155,802	4,836	0.03%	0.34%	71,883,255	55,767	1,289	-15.67%	-12.30%
2019	196,389,385	37,181	5,282	-4.49%	-4.58%	682,139,970	154,804	4,406	-8.87%	-8.56%	79,976,145	56,980	1,404	8.89%	-4.50%
2020	194,834,065	36,957	5,272	-0.19%	-4.77%	681,037,640	155,073	4,392	-0.33%	-8.87%	77,471,180	56,435	1,373	-2.20%	-6.60%
2021	188,343,520	37,260	5,055	-4.12%	-8.69%	716,029,425	155,184	4,614	5.06%	-4.26%	76,614,725	56,167	1,364	-0.63%	-7.19%
2022	189,927,425	37,576	5,054	-0.01%	-8.69%	718,114,935	155,658	4,613	-0.01%	-4.27%	73,981,735	55,613	1,330	-2.47%	-9.49%
2023	185,668,285	37,918	4,897	-3.12%	-11.55%	760,056,925	155,488	4,888	5.96%	1.43%	94,187,155	55,093	1,710	28.51%	16.32%
2024	213,209,720	37,913	5,624	14.85%	1.59%	873,223,890	155,338	5,621	15.00%	16.65%	103,116,660	55,163	1,869	9.34%	27.18%
2025	276,246,675	37,792	7,310	29.98%	32.04%	1,133,413,435	155,091	7,308	30.00%	51.65%	124,432,780	54,905	2,266	21.24%	54.20%

Rate Annual %chg Average Value/Acre: 3.31% | 3.95% | 6.58%

Tax Year	WASTE LAND (2) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	OTHER AGLAND (2) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	TOTAL AGRICULTURAL LAND (1) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	969,715	5,103	190			3,500,985	10,156	345			1,039,093,540	255,702	4,064		
2016	1,035,890	5,452	190	0.00%	0.00%	3,473,075	10,085	344	-0.10%	-0.10%	1,028,563,455	255,804	4,021	-1.05%	-1.05%
2017	1,051,210	5,531	190	0.02%	0.01%	3,150,580	9,408	335	-2.76%	-2.85%	1,027,975,760	255,338	4,026	0.13%	-0.93%
2018	796,845	4,193	190	0.01%	0.02%	431,430	2,259	191	-42.97%	-44.60%	1,032,354,745	255,242	4,045	0.46%	-0.47%
2019	807,620	4,249	190	0.00%	0.02%	434,380	2,275	191	-0.01%	-44.60%	959,747,500	255,488	3,757	-7.12%	-7.56%
2020	589,975	4,266	138	-27.23%	-27.22%	3,732,565	3,491	1,069	459.88%	210.16%	957,665,425	256,222	3,738	-0.50%	-8.02%
2021	589,995	4,266	138	0.00%	-27.22%	3,873,310	3,491	1,110	3.77%	221.86%	985,450,975	256,368	3,844	2.84%	-5.41%
2022	678,505	4,890	139	0.33%	-26.98%	3,862,645	2,509	1,539	38.74%	346.54%	986,565,245	256,246	3,850	0.16%	-5.26%
2023	739,795	5,219	142	2.16%	-25.40%	3,853,655	2,503	1,540	0.02%	346.61%	1,044,505,815	256,222	4,077	5.88%	0.32%
2024	786,560	5,195	151	6.81%	-20.32%	3,852,685	2,500	1,541	0.11%	347.12%	1,194,189,515	256,108	4,663	14.38%	14.74%
2025	781,180	5,168	151	-0.17%	-20.46%	3,844,385	2,456	1,565	1.56%	354.09%	1,538,718,455	255,412	6,024	29.20%	48.25%

Rate Annual %chg Average Value/Acre: 4.00%

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STANTON

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,842	STANTON	183,278,732	20,523,036	2,911,811	419,179,448	32,916,750	37,269,826	0	1,538,824,210	114,779,930	48,916,155	0	2,398,599,898
cnty sectorvalue % of total value:		*7.64%*	*0.86%*	*0.12%*	*17.48%*	*1.37%*	*1.55%*		*64.16%*	*4.79%*	*2.04%*		*100.00%*

Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
240	PILGER	523,533	363,176	48,646	19,549,267	0	0	10,296,615	0	0	0	0	30,781,237
4.11%	*%sector of county sector*	*0.29%*	*1.77%*	*1.67%*	*4.66%*								*1.28%*
	%sector of municipality	*1.70%*	*1.18%*	*0.16%*	*63.51%*			*33.45%*					*100.00%*
1,520	STANTON	569,195	703,093	88,897	97,179,346	0	0	10,618,970	46,980	371,745	0	0	109,578,226
26.02%	*%sector of county sector*	*0.31%*	*3.43%*	*3.05%*	*23.18%*				*0.00%*	*0.32%*			*4.57%*
	%sector of municipality	*0.52%*	*0.64%*	*0.08%*	*88.68%*			*9.69%*	*0.04%*	*0.34%*			*100.00%*
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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1,760	Total Municipalities	1,092,728	1,066,269	137,543	116,728,615	0	0	20,915,585	46,980	371,745	0	0	140,359,465
30.13%	*%all municip.sectors of cnty*	*0.60%*	*5.20%*	*4.72%*	*27.85%*			*#DIV/0!*	*0.00%*	*0.32%*			*5.85%*

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Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026 **CHART 5**

Total Real Property Sum Lines 17, 25, & 30	Records : 5,708	Value : 2,337,876,356	Growth 5,684,590	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	126	1,403,470	24	429,070	86	1,121,750	236	2,954,290	
02. Res Improve Land	703	11,271,660	635	20,188,480	567	36,129,760	1,905	67,589,900	
03. Res Improvements	733	103,161,135	712	113,453,855	580	165,431,490	2,025	382,046,480	
04. Res Total	859	115,836,265	736	134,071,405	666	202,683,000	2,261	452,590,670	2,306,805
% of Res Total	37.99	25.59	32.55	29.62	29.46	44.78	39.61	19.36	40.58
05. Com UnImp Land	13	53,090	2	34,475	6	230,105	21	317,670	
06. Com Improve Land	108	992,170	14	349,930	21	927,710	143	2,269,810	
07. Com Improvements	110	20,721,390	14	3,468,245	28	7,173,100	152	31,362,735	
08. Com Total	123	21,766,650	16	3,852,650	34	8,330,915	173	33,950,215	1,335,580
% of Com Total	71.10	64.11	9.25	11.35	19.65	24.54	3.03	1.45	23.49
09. Ind UnImp Land	1	5,015	0	0	2	281,690	3	286,705	
10. Ind Improve Land	2	33,770	0	0	7	2,742,950	9	2,776,720	
11. Ind Improvements	2	130,050	0	0	18	34,198,206	20	34,328,256	
12. Ind Total	3	168,835	0	0	20	37,222,846	23	37,391,681	0
% of Ind Total	13.04	0.45	0.00	0.00	86.96	99.55	0.40	1.60	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	859	115,836,265	736	134,071,405	666	202,683,000	2,261	452,590,670	2,306,805
% of Res & Rec Total	37.99	25.59	32.55	29.62	29.46	44.78	39.61	19.36	40.58
Com & Ind Total	126	21,935,485	16	3,852,650	54	45,553,761	196	71,341,896	1,335,580
% of Com & Ind Total	64.29	30.75	8.16	5.40	27.55	63.85	3.43	3.05	23.49
17. Taxable Total	985	137,771,750	752	137,924,055	720	248,236,761	2,457	523,932,566	3,642,385
% of Taxable Total	40.09	26.30	30.61	26.32	29.30	47.38	43.04	22.41	64.07

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	71	21	96	188

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	23,630	0	0	2,532	1,265,681,670	2,533	1,265,705,300
28. Ag-Improved Land	0	0	0	0	659	384,699,795	659	384,699,795
29. Ag Improvements	0	0	0	0	718	163,538,695	718	163,538,695

30. Ag Total				**3,251**	**1,813,943,790**

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			**Total**			**Growth**
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	16	16.36	531,700	16	16.36	531,700	
32. HomeSite Improv Land	416	415.96	13,518,690	416	415.96	13,518,690	
33. HomeSite Improvements	452	0.00	128,834,710	452	0.00	128,834,710	173,860
34. HomeSite Total				**468**	**432.32**	**142,885,100**	
35. FarmSite UnImp Land	178	312.00	1,216,745	178	312.00	1,216,745	
36. FarmSite Improv Land	544	2,008.01	7,831,165	544	2,008.01	7,831,165	
37. FarmSite Improvements	658	0.00	34,703,985	658	0.00	34,703,985	1,868,345
38. FarmSite Total				**836**	**2,320.01**	**43,751,895**	
39. Road & Ditches	2,500	4,830.53	0	2,500	4,830.53	0	
40. Other- Non Ag Use	9	420.96	315,795	9	420.96	315,795	
41. Total Section VI				**1,304**	**8,003.82**	**186,952,790**	**2,042,205**

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	27	2,201.44	3,930,395	27	2,201.44	3,930,395

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	3,130.30	8.26%	28,827,035	9.46%	9,209.03
46. 1A	2,174.50	5.74%	17,956,370	5.89%	8,257.70
47. 2A1	8,036.44	21.20%	73,376,885	24.07%	9,130.52
48. 2A	12,729.92	33.59%	101,097,385	33.17%	7,941.71
49. 3A1	3,086.37	8.14%	21,271,270	6.98%	6,892.00
50. 3A	131.03	0.35%	1,068,815	0.35%	8,157.03
51. 4A1	6,004.96	15.84%	43,102,785	14.14%	7,177.86
52. 4A	2,610.04	6.89%	18,106,800	5.94%	6,937.36
53. Total	37,903.56	100.00%	304,807,345	100.00%	8,041.65
Dry					
54. 1D1	6,387.68	4.12%	54,684,740	4.68%	8,560.97
55. 1D	34,115.89	21.99%	292,064,845	25.01%	8,560.96
56. 2D1	16,205.83	10.45%	138,737,115	11.88%	8,560.94
57. 2D	4,421.37	2.85%	26,458,055	2.27%	5,984.13
58. 3D1	2,174.48	1.40%	9,531,200	0.82%	4,383.21
59. 3D	44,414.73	28.63%	321,767,325	27.55%	7,244.61
60. 4D1	2,795.32	1.80%	18,869,185	1.62%	6,750.28
61. 4D	44,618.99	28.76%	305,674,400	26.18%	6,850.77
62. Total	155,134.29	100.00%	1,167,786,865	100.00%	7,527.59
Grass					
63. 1G1	7,645.75	13.91%	26,090,240	17.66%	3,412.38
64. 1G	10,984.12	19.99%	37,824,455	25.60%	3,443.56
65. 2G1	12,586.98	22.91%	35,197,380	23.82%	2,796.33
66. 2G	9,051.63	16.47%	29,330,520	19.85%	3,240.36
67. 3G1	9,483.43	17.26%	17,651,255	11.95%	1,861.27
68. 3G	923.52	1.68%	289,940	0.20%	313.95
69. 4G1	415.30	0.76%	130,415	0.09%	314.03
70. 4G	3,860.95	7.03%	1,230,640	0.83%	318.74
71. Total	54,951.68	100.00%	147,744,845	100.00%	2,688.63

Irrigated Total	37,903.56	14.83%	304,807,345	18.73%	8,041.65
Dry Total	155,134.29	60.68%	1,167,786,865	71.78%	7,527.59
Grass Total	54,951.68	21.49%	147,744,845	9.08%	2,688.63
72. Waste	5,195.95	2.03%	784,495	0.05%	150.98
73. Other	2,472.43	0.97%	5,867,450	0.36%	2,373.15
74. Exempt	1,399.96	0.55%	175,645	0.01%	125.46
75. Market Area Total	255,657.91	100.00%	1,626,991,000	100.00%	6,363.94

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	37,903.56	304,807,345	37,903.56	304,807,345
77. Dry Land	2.76	23,630	0.00	0	155,131.53	1,167,763,235	155,134.29	1,167,786,865
78. Grass	0.00	0	0.00	0	54,951.68	147,744,845	54,951.68	147,744,845
79. Waste	0.00	0	0.00	0	5,195.95	784,495	5,195.95	784,495
80. Other	0.00	0	0.00	0	2,472.43	5,867,450	2,472.43	5,867,450
81. Exempt	237.51	0	10.49	0	1,151.96	175,645	1,399.96	175,645
82. Total	**2.76**	**23,630**	**0.00**	**0**	**255,655.15**	**1,626,967,370**	**255,657.91**	**1,626,991,000**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	37,903.56	14.83%	304,807,345	18.73%	8,041.65
Dry Land	155,134.29	60.68%	1,167,786,865	71.78%	7,527.59
Grass	54,951.68	21.49%	147,744,845	9.08%	2,688.63
Waste	5,195.95	2.03%	784,495	0.05%	150.98
Other	2,472.43	0.97%	5,867,450	0.36%	2,373.15
Exempt	1,399.96	0.55%	175,645	0.01%	125.46
Total	**255,657.91**	100.00%	**1,626,991,000**	100.00%	6,363.94

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land Records	Unimproved Land Value	Improved Land Records	Improved Land Value	Improvements Records	Improvements Value	Total Records	Total Value	Growth
83.1	Eagle Ridge Sub	3	59,415	16	1,052,305	16	8,255,690	19	9,367,410	0
83.2	Norfolk Acreage	15	253,320	113	5,544,615	114	29,383,720	129	35,181,655	247,870
83.3	Norfolk Farm	1	15,845	0	0	0	0	1	15,845	0
83.4	Pilger	65	553,150	136	1,164,730	136	17,128,915	201	18,846,795	73,815
83.5	Pilger Comm	1	3,515	0	0	0	0	1	3,515	0
83.6	Rural Acreage	56	831,360	475	29,340,640	481	131,143,985	537	161,315,985	837,360
83.7	Rural Farm	3	163,125	0	0	5	1,327,810	8	1,490,935	26,700
83.8	Stanton	60	846,805	567	10,106,930	597	86,032,220	657	96,985,955	259,830
83.9	Willers Cove	29	170,595	46	3,762,300	47	19,542,860	76	23,475,755	703,245
83.10	Wp	3	57,160	552	16,618,380	629	89,231,280	632	105,906,820	157,985
84	Residential Total	236	2,954,290	1,905	67,589,900	2,025	382,046,480	2,261	452,590,670	2,306,805

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land Records	Unimproved Land Value	Improved Land Records	Improved Land Value	Improvements Records	Improvements Value	Total Records	Total Value	Growth
85.1	Industrial	0	0	2	441,100	12	10,082,080	12	10,523,180	0
85.2	Norfolk Comm	2	281,690	6	2,397,400	7	22,450,211	9	25,129,301	0
85.3	Pilger Comm	10	33,965	18	328,705	19	10,203,840	29	10,566,510	320,775
85.4	Rural Comm	4	32,060	19	724,345	27	9,051,395	31	9,807,800	304,135
85.5	Rural Farm	1	198,045	2	137,445	2	222,030	3	557,520	169,455
85.6	Stanton	0	0	11	129,340	11	2,745,120	11	2,874,460	424,760
85.7	Stanton Comm	4	24,140	81	567,895	81	7,851,600	85	8,443,635	116,455
85.8	Wp	0	0	6	43,475	6	712,620	6	756,095	0
85.9	Wp Comm	3	34,475	7	276,825	7	2,372,095	10	2,683,395	0
86	Commercial Total	24	604,375	152	5,046,530	172	65,690,991	196	71,341,896	1,335,580

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	6,802.24	17.43%	21,956,815	18.75%	3,227.88
88. 1G	8,802.22	22.56%	30,066,760	25.68%	3,415.82
89. 2G1	9,945.11	25.49%	26,666,715	22.78%	2,681.39
90. 2G	7,027.12	18.01%	23,456,370	20.04%	3,337.98
91. 3G1	6,430.68	16.48%	14,906,350	12.73%	2,318.01
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	7.64	0.02%	20,630	0.02%	2,700.26
95. Total	39,015.01	100.00%	117,073,640	100.00%	3,000.73
CRP					
96. 1C1	786.50	14.60%	4,115,510	15.04%	5,232.69
97. 1C	1,414.10	26.26%	7,516,605	27.48%	5,315.47
98. 2C1	1,639.23	30.44%	8,215,835	30.03%	5,012.01
99. 2C	1,098.43	20.40%	5,583,340	20.41%	5,083.02
100. 3C1	447.23	8.30%	1,926,670	7.04%	4,308.01
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	5,385.49	100.00%	27,357,960	100.00%	5,079.94
Timber					
105. 1T1	57.01	0.54%	17,915	0.54%	314.24
106. 1T	767.80	7.28%	241,090	7.28%	314.00
107. 2T1	1,002.64	9.50%	314,830	9.50%	314.00
108. 2T	926.08	8.78%	290,810	8.78%	314.02
109. 3T1	2,605.52	24.69%	818,235	24.70%	314.04
110. 3T	923.52	8.75%	289,940	8.75%	313.95
111. 4T1	415.30	3.94%	130,415	3.94%	314.03
112. 4T	3,853.31	36.52%	1,210,010	36.52%	314.02
113. Total	10,551.18	100.00%	3,313,245	100.00%	314.02

Grass Total	39,015.01	71.00%	117,073,640	79.24%	3,000.73
CRP Total	5,385.49	9.80%	27,357,960	18.52%	5,079.94
Timber Total	10,551.18	19.20%	3,313,245	2.24%	314.02
114. Market Area Total	54,951.68	100.00%	147,744,845	100.00%	2,688.63

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

84 Stanton

	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	419,179,448	452,590,670	33,411,222	7.97%	2,306,805	7.42%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	114,779,930	142,885,100	28,105,170	24.49%	173,860	24.33%
04. Total Residential (sum lines 1-3)	**533,959,378**	**595,475,770**	**61,516,392**	**11.52%**	**2,480,665**	**11.06%**
05. Commercial	32,916,750	33,950,215	1,033,465	3.14%	1,335,580	-0.92%
06. Industrial	37,269,826	37,391,681	121,855	0.33%	0	0.33%
07. Total Commercial (sum lines 5-6)	**70,186,576**	**71,341,896**	**1,155,320**	**1.65%**	**1,335,580**	**-0.26%**
08. Ag-Farmsite Land, Outbuildings	48,600,360	43,751,895	-4,848,465	-9.98%	1,868,345	-13.82%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	315,795	315,795	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	**48,916,155**	**44,067,690**	**-4,848,465**	**-9.91%**	**1,868,345**	**-13.73%**
12. Irrigated	276,708,980	304,807,345	28,098,365	10.15%		
13. Dryland	1,133,217,890	1,167,786,865	34,568,975	3.05%		
14. Grassland	124,273,755	147,744,845	23,471,090	18.89%		
15. Wasteland	782,045	784,495	2,450	0.31%		
16. Other Agland	3,841,540	5,867,450	2,025,910	52.74%		
17. Total Agricultural Land	**1,538,824,210**	**1,626,991,000**	**88,166,790**	**5.73%**		
18. Total Value of all Real Property (Locally Assessed)	**2,191,886,319**	**2,337,876,356**	**145,990,037**	**6.66%**	**5,684,590**	**6.40%**

2026 Assessment Survey for Stanton County

A. Staffing and Funding Information

1.	**Deputy(ies) on staff:**
	One
2.	**Appraiser(s) on staff:**
	None
3.	**Other full-time employees:**
	2
4.	**Other part-time employees:**
	0
5.	**Number of shared employees:**
	0
6.	**Assessor's requested budget for current fiscal year:**
	$208,210
7.	**Adopted budget, or granted budget if different from above:**
	N/A
8.	**Amount of the total assessor's budget set aside for appraisal work:**
	$25,000
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:**
	$1,000
11.	**Amount of the assessor's budget set aside for education/workshops:**
	$3,000
12.	**Amount of last year's assessor's budget not used:**
	$7,478.13

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?**
	Office Staff
6.	**Does the county have GIS software?**
	Yes
7.	**Is GIS available to the public? If so, what is the web address?**
	Yes. https://beacon.schneidercorp.com
8.	**Who maintains the GIS software and maps?**
	Beacon maintains software, office staff maintains the maps
9.	**What type of aerial imagery is used in the cyclical review of properties?**
	Eagle View in spring of 2021 and March 2024
10.	**When was the aerial imagery last updated?**
	March 2024 Flight from Eagle View

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?**
	Pilger and Stanton are zoned.
4.	**When was zoning implemented?**
	1998

D. Contracted Services

1.	**Appraisal Services:**
	Central Plains Valuation LLC
2.	**GIS Services:**
	Schneider Geospatial
3.	**Other services:**
	Eagle View

E. Appraisal /Listing Services

1.	**List any outside appraisal or listing services employed by the county for the current assessment year**
	One industrial property, Nucor Steel. (A verbal agreement was made between the Stanton County Board of Commissioner's and Nucor Steel to work with Thomas Kubert for all appraisal services. This was done approximately 25 years ago and has continued for this property only. Thomas Kubert/Industrial and Central Plains Valuation LLC. Residential and Commercial.
2.	**If so, is the appraisal or listing service performed under contract?**
	Contract with Central Plains Valuation LLC
3.	**What appraisal certifications or qualifications does the County require?**
	Must be certified in Real Estate Appraisal.
4.	**Have the existing contracts been approved by the PTA?**
	Yes, Central Plains Valuation LLC
5.	**Does the appraisal or listing service providers establish assessed values for the county?**
	No, values are calculated and recommended, then the final values implemented by the Assessor.

2026 Residential Assessment Survey for Stanton County

1.	**Valuation data collection done by:**
	Central Plains Valuation LLC
2.	**List and describe the approach(es) used to estimate the market value of residential properties.**
	Correlation between cost and sales comparison
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?**
	Local market information within the valuation grouping develops the depreciation studies.
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. Utilize the CAMA depreciation table and adjust each valuation group with an economic factor.
5.	**Describe the methodology used to determine the residential lot values?**
	Sales.
6.	**How are rural residential site values developed?**
	Sales, and compare to surrounding counties first acre value
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?**
	Current value of property divided by number of lots, develop the lot value by market as they are sold.

2026 Commercial Assessment Survey for Stanton County

1.	**Valuation data collection done by:**
	Central Plains Valuation
2.	**List and describe the approach(es) used to estimate the market value of commercial properties.**
	Correlation between the cost and market approaches estimates commercial market values.
2a.	**Describe the process used to determine the value of unique commercial properties.**
	No unique properties at this time.
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?**
	Yes, local market information is used to develop depreciation studies.
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.**
	Sales methodology

2026 Agricultural Assessment Survey for Stanton County

1.	**Valuation data collection done by:**
	Office Staff. Improvements were under a contracted reappraisal with Great Plains Valuation LLC.
2.	**Describe the process used to determine and monitor market areas.**
	Annual study completed on sales.
3.	**Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.**
	Through sales, questionnaires included with those sales, FSA certifications, FSA flight verification.
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?**
	Intensive use has been identified in Stanton County. Continue to monitor sales that included intensive use classifications.
6.	**If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.**
	Continue to rely on the Northeast area counties with like properties to determine value as well as monitoring the CRP land sales.
6a.	**Are any other agricultural subclasses used? If yes, please explain.**
	There are a few sandy soils that will be considered subclasses.
	If your county has special value applications, please answer the following
7a.	**How many parcels have a special valuation application on file?**
	None
7b.	**What process was used to determine if non-agricultural influences exist in the county?**
	N/A
	If your county recognizes a special value, please answer the following
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
Three Year Plan of Assessment
Stanton County (84)
2026, 2027, 2028

A plan of assessment has been prepared and describes the assessment actions the county assessor plans to make for the next assessment year and two years thereafter pursuant to Neb. Rev. Stat. 77-1311.02. The plan includes the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan describes all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments there too shall be mailed to the Department of Revenue on or before October 31 each year.

The Stanton County Assessor's office staff includes the Assessor, one Deputy Assessor and a clerk. The current assessor took office on January 2, 2024, due to the prior assessor retiring. The current Assessor's certificate has been maintained since 2018. Monthly meetings for the Northeast District Assessors are held and attended as time allows. Education opportunities are also presented during the Assessor's annual fall workshop as well as being provided by the State by webinars. The Assessor has completed 55.5 hours of the mandated 60 credit hours of required continuing education in order to maintain certification during the 1/1/2023 –12/31/26.

Real Property includes:

Residential Parcels-	2,955
Industrial Parcels-	21
Commercial Parcels-	230
Exempt Parcels-	188
Agricultural Parcels-	3,265
Game and Parks-	27

$2,195,626,637of valuation was included in the Abstract of Assessment for Real Property filed on March 18, 2025.

The real property includes approximately 120 building permits for new construction, additions, modifications, and/or continued permits from 2024 that required appraisers to revisit the properties following physical reviews conducted in 2025. Permits are regularly received from the Stanton County Zoning Administrator, the City of Stanton, the Village of Pilger, and the City of Norfolk.

Agricultural land covers approximately 92% of the county, and consists of the following:

37,791.85----14.80 %--=Irrigated
155,090.82--- 60.72 %--=Dryland
54,904.55--- 21.50 %--=Grassland
5,168.46--- 2.02 %--=Wasteland
2,455.97---- .96 %--=Other

255,411.65--- total taxable acres
1,336.68--- Ag Exempt

256,748.33 Total Acres

Assessment levels required for real property:
100% of actual value for all classes of real property excluding agricultural and horticultural land
75% of actual value for agricultural land and horticultural land
75% of special value for agricultural and horticultural land which meets,

Level of Value, Quality and Uniformity as indicated in the 2025 Reports and Opinions of the Property Tax Administrator are as follows:

Agricultural Land:
Median: 75%
COD: 20.94%
PRD: 100.35%

Residential Real Property:
Median: 96%
COD: 15.79%
PRD: 102.89%

Commercial Real Property
Median: 100%
COD: 35.75%
PRD: 131.38%

Personal Property returns have been processed and at this time 612 are currently on file in our office.

Budget: The General Budget for the Assessor's office includes salary of the Assessor, Deputy Assessor, one office clerk, telephone, computer expense, lodging, mileage, dues, subscriptions, registrations, etc., printing and publishing, reappraisal expenses, assessor schooling, office and appraisal supply. The anticipated budget for the year 2025-2026 is $208,210. The county board has set aside $60,000 to be used for EagleView, commercial appraisal and any future appraisal expenses as needed by the Assessor's office. The amount varies on an as-needed basis.

Procedures Manual: Stanton County has a written policies and procedures manual that is updated annually outlining the year on mandatory filings and deadlines as well as work completed on an everyday basis. This information is also prepared for the County Board of Equalization meetings and hearings during protest time each year and included in a manual prepared for each board member as guidance for their meetings.

Form 521 Real Estate Transfer Statements are processed by staff in the Assessor's office. Each month, by the 15th and following the completion of the 521 ownership changes, all Sales Detailed Information Forms are submitted to the Property Assessment Division. Once a 521 form is filed with our office, ownership records are updated, the sales information is entered, the sale will be

qualified or not qualified depending on the information at that time. A sales questionnaire is mailed to all Buyers and Sellers to help in determining whether to consider a sale as an arm's length transaction. The sales are again reviewed later in the year when the process begins for setting values for the next tax year. If a sale is questionable for any reason, phone calls to the realtor, attorney, purchaser and anyone involved might be made to gather more information. If any pertinent information is found on the realtor's site or local newspaper, notes are made for future use in the next review process. Online virtual tours of homes provide additional information on finished basements, bathroom and bedroom counts, any new improvements made before the sale, and these are also noted for use in the next reviews of that area. Drive by reviews or site inspections have been done if needed, to help determine usability. A tool used for the review process is the ortho and oblique imagery, which is provided by EagleView. The agricultural land sales are reviewed using returned questionnaire information as well as the last available aerial flights (fall 2022). At times, current FSA maps are provided. Once the data and information are complete, the sales are further analyzed for changes and then again determine usability for the sales file. We consider the twelve (12) "NO" reasons listed in Statute 77-1371 as one of the tools in determining if a sale is to be used in the study. Actual or market value for the Sales Review process is defined as the most probable price paid between a willing buyer and seller on an open market.

Cadastral Maps: Updates are made on a regular basis as sales of property occur and lot splits or changes of boundaries are filed. The original City Cadastral book (flight 1962) is maintained. We were given the ok by the Department of Revenue to start utilizing Beacon/Schneider Geospatial in electronic format to update and maintain Rural Cadastral Maps. This is used to provide updated maps that are shared with the rescue and fire departments, zoning administrator and emergency management for situs purposes. We also provide our services to SID 1 in Woodland Park, the City of Stanton and Village of Pilger. We also maintain the GIS mapping for property boundary and name changes.

Homestead Exemption: Approximately 235 applications are completed, reviewed, and entered into the State system for plans to have the capability of generating the forms in future years for the taxpayers. This office works with Amber Anderson to offer two days a month to our taxpayers for assistance in filing simple Income Tax during the months of March thru June, before the June 30 Homestead filing deadline. Completed applications are sent to the State in a timely manner each year.

Property record cards are maintained pursuant to Reg 10-004. The records include ownership, legal descriptions, classification codes, measurements of homes and buildings, sketches of homes, sketches of commercial buildings, building inventory listing and up to date photos and valuations. Lot sketches and land inventory with the parcel are also provided in the card.

Administrative software which includes personal property and real estate, is contracted through MIPS/County Solutions. The CAMA program provides us with the pricing details of homes and buildings. Schneider Geospatial provides our office with a mapping system which includes land use, soil classifications, ownership boundaries, etc., that makes up Stanton County.

Mandatory reports and filings are completed each year on a monthly basis. This includes: Real Estate Abstract, Personal Property Abstract, Assessor Survey, Sales information, which includes rosters and assessed value updates, Certification of Value to Political Subdivisions, School District Taxable Value, Homestead Exemption applications, Homestead Exemption Tax Loss Report, Tax Relief Report, Certificate of Taxes Levied Report, Report of Values, Tax List Correction Sheets, Annual Tax Rolls (Personal Property, Real Estate and Specials), Valuation Change Notices, review Certification of Centrally Assessed Values (Specials), establish assessment records for each, establish and update tax districts, compile tax rates, manage boundary changes necessary for proper assessment and tax information, input/review tax rates used for billing process, prepare and certify Tax Lists to the County Treasurer for Real Estate, Personal Property and Specials (Centrally Assessed), attend monthly Board of Equalization meetings and all meetings scheduled during the protest process annually, assemble and prepare evidence for the County Board members during the protest hearings, prepare for and attend TERC hearings, attend TERC statewide equalization hearings, implement orders made by TERC, attend monthly meetings of the Northeast Assessor's Association, attend workshops and educational classes in person as well as those provided online to obtain mandatory required hours of continued education to maintain the Assessor's Certification which is required to hold the office.

Notices and Public Relations:

In an effort to maintain a good relationship with property owners in the county, we find it necessary to communicate in the best way possible so that information is shared to help with whatever project or filing deadlines are known and met. Our office makes use of our local newspaper, Cable TV and mailings to help provide this information to the property owners. For example, when we are beginning a county wide review or reviewing properties for pickup work/information statements, the property owner is notified of the timeline that someone working with the Assessor's office will be to their property. We also include information about the person(s) that will be working on any of these projects to help identify who will be gathering the information this office needs at the time. This allows the owner to be present or to possibly notify the renter of our office being present and provides them with the reason for that visit. If a town or village is to be reviewed, the city or village office or SID office is notified as well. We also work with our local sheriff's office and anyone working with and for our office is required to leave a name, vehicle make and model and license plate number for verification purposes. This has proved to be a great tool as we have received phone calls from property owners questioning why we were there, only to find out it WAS NOT someone from our office or staff. We also send notice and information letters on Homestead Exemption and Personal Property filings. A reminder letter is always mailed 2-3 weeks before the deadline for those who have not yet filed. Stanton County is also fortunate enough to have a great Board of Commissioners that remains well informed of what is going on in the Assessor's office. If they cannot answer a property owner's question they do not hesitate to inquire, get the answer, and understand the process.

ASSESSMENT ACTIONS for 2026, 2027, 2028

Residential:

(2026)

* Data entry from the 6-year review/inspections for Woodland Park, Intensive use: Hog barns, chicken barns, and Feedlots, and conclude the 6-year inspection and review for all Norfolk Subdivisions and Rural Acreages.

*Neighborhood study on lots in the City of Stanton.

* Update costing and depreciation tables, as well as updating land tables, if needed for these properties and finalize values in each area as they are completed for the year 2026.

* Begin 6-year review/inspection of Village of Pilger, City of Stanton, and Willers Cove for 2027 values

* Annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan.1, all will be inspected, and values updated accordingly for use in March 19 valuations

*Monitor sales and determine any adjustments to costing/depreciation &/or value, review information for accuracy

(2027)

* Complete the inspection and reviews of the Village of Pilger, City of Stanton and Willers Cove. Update land tables, update costing and depreciation tables, as needed, after completing the review of updated/changed information in the CAMA program.

* Monitor sales and determine any adjustments on all residential properties so that the values reflect a fair and equitable process.

*Annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan.1, all will be inspected, and values updated accordingly for use in March 19 valuations

(2028)

* Monitor sales and determine any adjustments on all residential properties so that the values reflect a fair and equitable process.

* Annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, all will be inspected, and values updated accordingly for use in March 19 valuations

Commercial

(2026)

* Annual pickup work due to permits and /or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, will be inspected and values updated accordingly

* Monitor sales, complete market analysis to determine level of value on all commercial properties

(2027)

* Annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, will be inspected and values updated accordingly.

* Monitor sales, complete market analysis to determine level of value on all commercial properties

(2028)

* Annual pickup work due to permits and /or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, will be inspected and values updated accordingly.

* Monitor sales, complete market analysis to determine level of value on all commercial properties

Agricultural:

(2026)

* Monitor sales, complete market analysis to determine level of value on all classes of agricultural land as of Jan. 1 for use in March 19 valuations

* Continue to monitor and update CRP acres. Add, delete, and update any reported changes from landowner after letters of request are sent on expiring CRP contracts.

(2027)

* Aerial Flight to begin Land use review for 2028 year

* Monitor sales, complete market analysis to determine level of value on all classes of agricultural land as Jan. 1 for use in March 19 valuations

* Continue to monitor and update CRP acres. Add, delete, and update any reported changes from landowner after letters of request are sent on expiring CRP contracts.

(2028)

* Complete land use review using EagleView Aerial Flight

* Monitor sales, complete market analysis to determine level of value on all classes of agricultural land as Jan. 1 for use in March 19 valuations

* Continue to monitor and update CRP acres. Add, delete, and update any reported changes from landowner after letters of request are sent on expiring CRP contracts.

The Assessor and her staff will continue to provide all property owners with records that are accurate, uniform, fair and equitable, while following all the rules and regulations as set forth by the State of Nebraska.

Respectfully submitted:

Stanton County Assessor

7-21-25
Date