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DEPARTMENT OF REVENUE

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

THURSTON COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Susan Schrieber, Thurston County Assessor

Table of Contents

2026 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

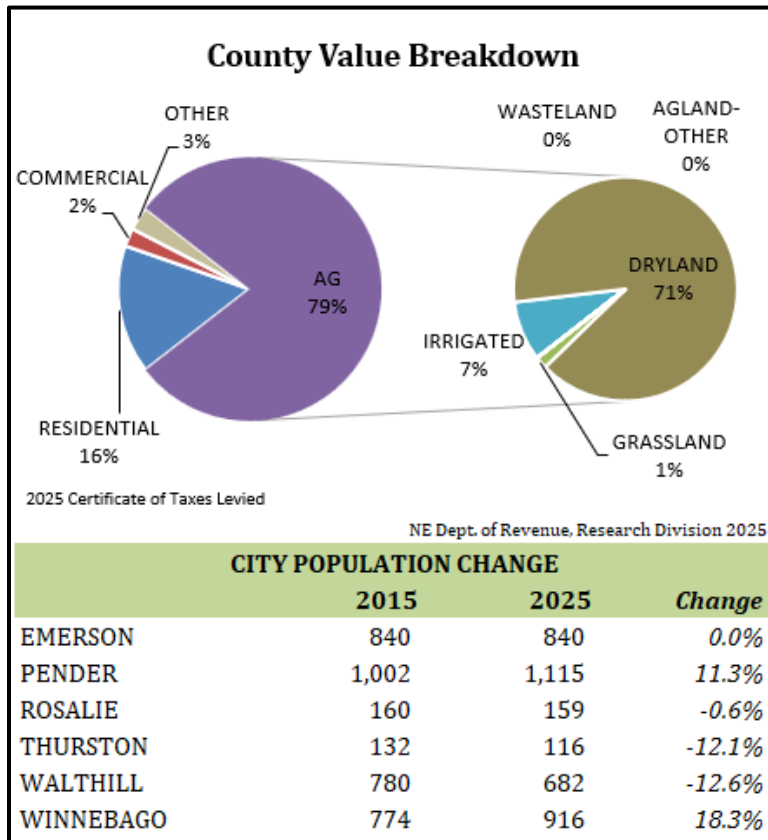
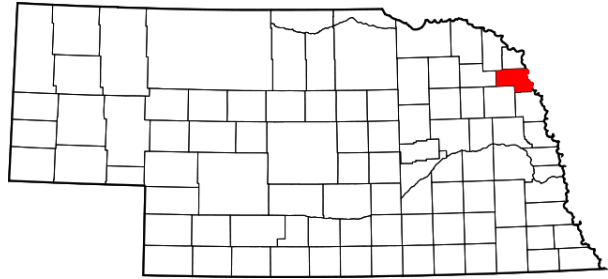
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 394 square miles, Thurston County has 6,637 residents, a 2% population decrease over the 2020 U.S. Census.¹ The report indicates that 61% of county housing is owner occupied and 91% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$124,438.²



The majority of the commercial properties in Thurston County are located in and around the county seat of Pender. According to the latest information available from the U.S. Census Bureau, there are 125 employer establishments with a total employment of figure of 2,687. This represents a total employment increase of 6% from 2022-2023.¹

Thurston County is included in the Papio-Missouri River Natural Resources District (NRD).

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

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

2026 Residential Correlation for Thurston County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed and indicates that the Thurston County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows an adequate reason for disqualification and supports that all arm’s-length transactions were made available for measurement.

There are four valuation groups utilized for the analysis of sales in Thurston County. Valuation Group 1 is the largest town and county seat; Valuation Group 30 is the rural residential parcels and the other two are combinations of the smaller towns.

The county assessor is in compliance with the six-year inspection and review cycle requirement. The review work is conducted by the county assessor and office staff.

The Thurston County Assessor does not have a valuation methodology on file, and should develop one prior to the June protest season.

2026 Residential Assessment Details for Thurston County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Pender	2025*	2025*	2025*	2025*	
5	Emerson and Thurston	2020	2021	2020	2025*	
10	Rosalie, Walthill and Winnebago	2020	2021	2021-2025*	2020-2025*	
30	Rural	2025*	2025*	2021	2025-2026*	
<i>Additional comments:</i> Routine maintenance and pick-up work was completed and placed on the assessment roll.						
* = assessment action for current year						

Description of Analysis

The statistical sample for the residential class consists of 54 qualified sales. All three measures of central tendency are within the acceptable range. The qualitative statistics are also within the prescribed parameters.

2026 Residential Correlation for Thurston County

A review of the 2026 County Abstract of Real Property Form 45, Compared with the 2025 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and reflect the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range and are equalized. The quality of assessment of the residential property in Thurston County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	29	94.87	96.73	97.18	08.15	99.54
5	6	95.14	94.02	90.94	10.69	103.39
10	9	95.00	93.59	90.76	22.14	103.12
30	10	96.50	98.03	97.48	11.03	100.56
____ ALL ____	54	95.00	96.15	96.51	11.36	99.63

Level of Value

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

2026 Commercial Correlation for Thurston County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed and indicates that the Thurston County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows an adequate reason for disqualification and supports that all arm’s-length transactions were made available for measurement.

Thurston County had four valuation groups for the commercial class; however, with very few sales the Division’s analysis is restricted to the class as a whole.

The county assessor is up to date on the six-year inspection and review cycle. The county assessor and staff conduct all the review work for the commercial class.

2026 Commercial Assessment Details for Thurston County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Pender	2020	2021	2025*	2025*	Lots increased 20% Improvements increased 5%
5	Emerson and Thurston	2020	2021	2020	2025*	
10	Rosalie, Walthill and Winnebago	2020	2021	2020-2021	2020-2026*	Senior housing reviewed in Winnebago
30	Rural	2020	2021	2021	2025-2026*	Anderson, Blackbird are done and 1/2 of Bryan
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll.						
* = assessment action for current year						

Description of Analysis

The statistical sample for the commercial class includes seven qualified sales total. The three measures are below the prescribed parameters. Both qualitative statistics are high. Six of the seven sales are in Valuation Group 1 with a median of 95%. One sale in Valuation Group 5 is pulling down the overall median. The statistics do not correlate well, leaving the sample unreliable.

The 2026 County Abstract of Assessment for Real Property Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the sample changed 30% compared to 5% change in the population. However, two sales with large changes heavily affect the small sample, all other sales changed near the same amount as the abstract.

2026 Commercial Correlation for Thurston County

Equalization and Quality of Assessment

Based on the review of the assessment practices for the commercial property in Thurston County the values are uniform and equalized. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	6	95.24	82.83	63.78	22.68	129.87
5	1	64.79	64.79	64.79	00.00	100.00
____ALL____	7	87.05	80.25	63.80	24.93	125.78

Level of Value

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

2026 Agricultural Correlation for Thurston County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed and indicated that the Thurston County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows an adequate reason for disqualification and supports that all arm's-length transactions were made available for measurement.

There are two market areas utilized for analysis in the agricultural class. Market Area 1 is the western part of the county and Market Area 2 is the eastern part of the county. The review work is completed by the county assessor and office staff and is in compliance with the six-year inspection and review cycle requirement.

2026 Agricultural Assessment Details for Thurston 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	2025*	2025*	2024	2025*	
AB DW	Agricultural dwellings	2025*	2025*	2024	2025*	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Western portion of the county	2025*	Irrigated land 14-15% increase Dryland 21-26% increase Grassland 3% increase
2	Eastern portion of the county	2025*	Irrigated land 2-3% increase Dryland 2-3% increase Grassland 2-3% increase
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll.			
* = assessment action for current year			

2026 Agricultural Correlation for Thurston County

Description of Analysis

The statistical sample for the agricultural class includes 48 qualified sales. All three measures of central tendency are within the acceptable range. Both quantitative measures are acceptable.

There are two market areas with sufficient sales with medians within the acceptable range. Reviewing the 80% Majority Land Use (MLU), reveals that only the dryland subclass has sufficient sales for measurement purposes and the medians are within range. When reviewing the irrigated land, dryland and grassland in all areas compared to the surrounding counties all indications are the values established in Thurston County are comparable with surrounding counties.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Thurston County has two school bonds 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 19 total sales with a median of 47%. 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 and other similar properties across the county. Agricultural improvements are equalized and assessed at the statutory level. The quality of assessment in the agricultural land class of property in Thurston County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	1	48.91	48.91	48.91	00.00	100.00
1	1	48.91	48.91	48.91	00.00	100.00
<u> Dry </u>						
County	40	70.80	75.81	73.05	14.80	103.78
1	14	70.17	81.02	79.74	21.73	101.61
2	26	71.10	73.00	69.87	11.10	104.48
<u> ALL </u>	48	70.80	74.95	71.54	15.21	104.77

Level of Value

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

2026 Agricultural Correlation for Thurston County

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land value in Thurston 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 35%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Thurston County is 47%.

2026 Opinions of the Property Tax Administrator for Thurston County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	47	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Thurston County

Residential Real Property - Current

Number of Sales	54	Median	95.00
Total Sales Price	\$9,860,265	Mean	96.15
Total Adj. Sales Price	\$9,860,265	Wgt. Mean	96.51
Total Assessed Value	\$9,516,490	Average Assessed Value of the Base	\$94,826
Avg. Adj. Sales Price	\$182,598	Avg. Assessed Value	\$176,231

Confidence Interval - Current

95% Median C.I	93.45 to 97.25
95% Wgt. Mean C.I	92.06 to 100.97
95% Mean C.I	91.68 to 100.62
% of Value of the Class of all Real Property Value in the County	12.49
% of Records Sold in the Study Period	2.81
% of Value Sold in the Study Period	5.22

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	51	96	95.51
2024	79	94	94.31
2023	85	95	94.98
2022	66	95	95.43

2026 Commission Summary for Thurston County

Commercial Real Property - Current

Number of Sales	7	Median	87.05
Total Sales Price	\$1,055,500	Mean	80.25
Total Adj. Sales Price	\$1,055,500	Wgt. Mean	63.80
Total Assessed Value	\$673,455	Average Assessed Value of the Base	\$117,547
Avg. Adj. Sales Price	\$150,786	Avg. Assessed Value	\$96,208

Confidence Interval - Current

95% Median C.I	38.31 to 105.28
95% Wgt. Mean C.I	21.34 to 106.27
95% Mean C.I	55.55 to 104.95
% of Value of the Class of all Real Property Value in the County	2.18
% of Records Sold in the Study Period	2.59
% of Value Sold in the Study Period	2.12

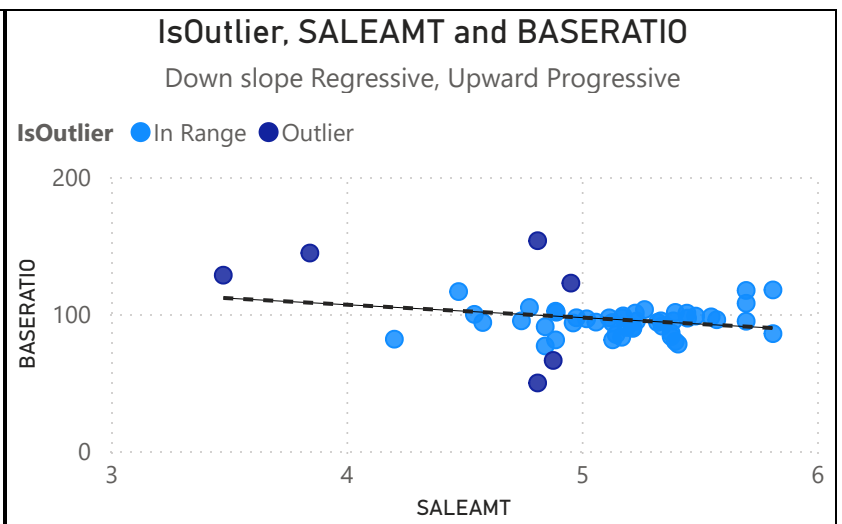
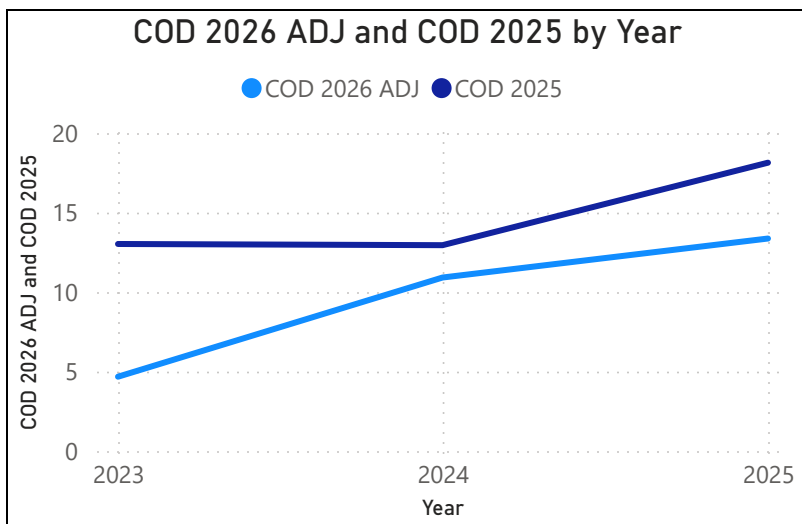
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	12	100	90.57
2024	9	100	92.87
2023	9	100	90.20
2022	7	100	82.60

Thurston Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	29	94.87	88.66	7.00%	96.73	91.87	5.29%	97.18	86.90	11.83%
5	6	95.13	95.13	0.00%	94.02	94.02	-0.00%	90.94	90.94	0.00%
10	9	95.00	95.00	0.00%	93.59	93.35	0.26%	90.76	90.00	0.84%
30	10	96.50	94.06	2.59%	98.03	94.12	4.15%	97.48	90.63	7.56%
Total	54	95.00	89.80	5.79%	96.15	92.77	3.64%	96.51	88.48	9.08%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	29	8.14	15.27	-46.66%	99.53	105.71	-5.85%	80.00	62.08	28.87%	153.51	180.84	-15.11%
5	6	10.69	10.69	0.00%	103.40	103.40	-0.00%	76.67	76.67	0.00%	116.37	116.37	0.00%
10	9	22.14	21.89	1.15%	103.12	103.72	-0.58%	49.66	49.66	0.00%	144.50	144.50	0.00%
30	10	11.02	10.99	0.27%	100.56	103.85	-3.17%	78.01	66.81	16.77%	122.54	118.17	3.70%
Total	54	11.36	15.85	-28.35%	99.62	104.85	-4.99%	49.66	49.66	0.00%	153.51	180.84	-15.11%



**87 Thurston
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 : 54
 Total Sales Price : 9,860,265
 Total Adj. Sales Price : 9,860,265
 Total Assessed Value : 9,516,490
 Avg. Adj. Sales Price : 182,598
 Avg. Assessed Value : 176,231

MEDIAN : 95
 WGT. MEAN : 97
 MEAN : 96
 COD : 11.36
 PRD : 99.63

COV : 17.42
 STD : 16.75
 Avg. Abs. Dev : 10.79
 MAX Sales Ratio : 153.51
 MIN Sales Ratio : 49.66

95% Median C.I. : 93.45 to 97.25
 95% Wgt. Mean C.I. : 92.06 to 100.97
 95% Mean C.I. : 91.68 to 100.62

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	6	96.08	94.05	92.56	04.67	101.61	83.54	101.29	83.54 to 101.29	167,975	155,484
01-JAN-24 To 31-MAR-24	3	93.76	96.98	103.11	13.23	94.05	80.00	117.19	N/A	295,000	304,180
01-APR-24 To 30-JUN-24	4	92.07	90.04	90.73	04.76	99.24	81.14	94.87	N/A	167,875	152,311
01-JUL-24 To 30-SEP-24	8	96.73	97.01	96.55	06.67	100.48	76.67	116.37	76.67 to 116.37	137,344	132,606
01-OCT-24 To 31-DEC-24	8	90.82	85.64	90.62	17.25	94.50	49.66	104.76	49.66 to 104.76	124,398	112,729
01-JAN-25 To 31-MAR-25	6	95.96	103.70	101.30	18.89	102.37	81.63	144.50	81.63 to 144.50	87,667	88,806
01-APR-25 To 30-JUN-25	12	94.25	96.64	97.58	09.99	99.04	78.01	128.33	86.24 to 102.03	239,208	233,410
01-JUL-25 To 30-SEP-25	7	99.74	104.78	97.78	12.91	107.16	85.66	153.51	85.66 to 153.51	257,926	252,195
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	21	95.00	94.83	95.97	07.01	98.81	76.67	117.19	90.18 to 97.18	174,433	167,407
01-OCT-24 To 30-SEP-25	33	95.00	96.98	96.83	14.12	100.15	49.66	153.51	89.50 to 100.61	187,793	181,847
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	23	94.87	91.84	95.45	10.91	96.22	49.66	117.19	83.02 to 98.62	158,715	151,499
<u>ALL</u>	54	95.00	96.15	96.51	11.36	99.63	49.66	153.51	93.45 to 97.25	182,598	176,231

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	29	94.87	96.73	97.18	08.15	99.54	80.00	153.51	90.71 to 100.61	192,310	186,889
5	6	95.14	94.02	90.94	10.69	103.39	76.67	116.37	76.67 to 116.37	59,250	53,879
10	9	95.00	93.59	90.76	22.14	103.12	49.66	144.50	66.10 to 128.33	91,657	83,187
30	10	96.50	98.03	97.48	11.03	100.56	78.01	122.54	83.54 to 117.19	310,285	302,477
<u>ALL</u>	54	95.00	96.15	96.51	11.36	99.63	49.66	153.51	93.45 to 97.25	182,598	176,231

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	54	95.00	96.15	96.51	11.36	99.63	49.66	153.51	93.45 to 97.25	182,598	176,231
06											
07											
<u>ALL</u>	54	95.00	96.15	96.51	11.36	99.63	49.66	153.51	93.45 to 97.25	182,598	176,231

**87 Thurston
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 : 54
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 Total Assessed Value : 9,516,490
 Avg. Adj. Sales Price : 182,598
 Avg. Assessed Value : 176,231

MEDIAN : 95
 WGT. MEAN : 97
 MEAN : 96
 COD : 11.36
 PRD : 99.63

COV : 17.42
 STD : 16.75
 Avg. Abs. Dev : 10.79
 MAX Sales Ratio : 153.51
 MIN Sales Ratio : 49.66

95% Median C.I. : 93.45 to 97.25
 95% Wgt. Mean C.I. : 92.06 to 100.97
 95% Mean C.I. : 91.68 to 100.62

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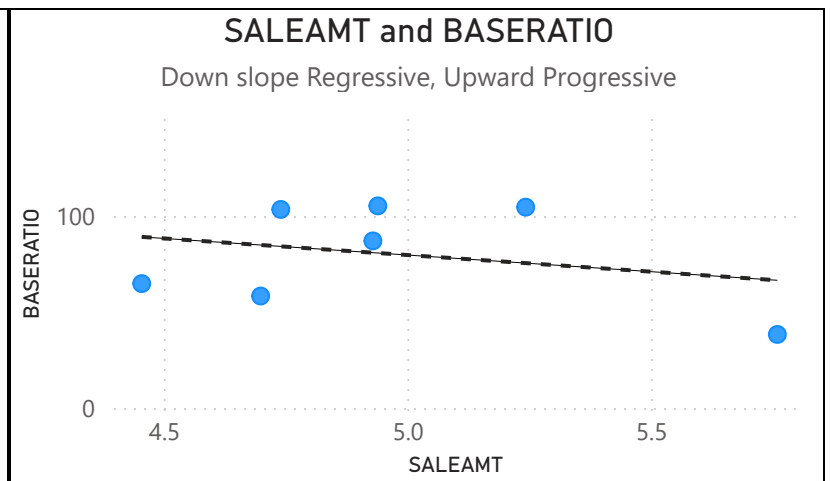
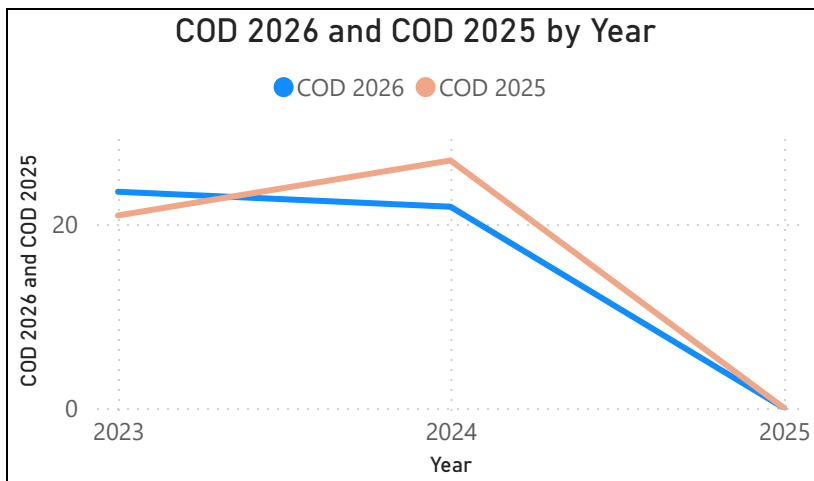
SALE PRICE *

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	1	128.33	128.33	128.33	00.00	100.00	128.33	128.33	N/A	3,000	3,850
Less Than 15,000	2	136.42	136.42	139.65	05.93	97.69	128.33	144.50	N/A	5,000	6,983
Less Than 30,000	4	104.98	109.02	95.44	26.09	114.23	81.63	144.50	N/A	10,500	10,021
Ranges Excl. Low \$											
Greater Than 4,999	53	95.00	95.54	96.50	10.91	99.01	49.66	153.51	91.09 to 97.25	185,986	179,484
Greater Than 14,999	52	94.94	94.60	96.47	10.12	98.06	49.66	153.51	91.09 to 97.18	189,428	182,741
Greater Than 29,999	50	95.00	95.12	96.52	09.96	98.55	49.66	153.51	93.45 to 97.25	196,365	189,528
Incremental Ranges											
0 TO 4,999	1	128.33	128.33	128.33	00.00	100.00	128.33	128.33	N/A	3,000	3,850
5,000 TO 14,999	1	144.50	144.50	144.50	00.00	100.00	144.50	144.50	N/A	7,000	10,115
15,000 TO 29,999	2	81.63	81.63	81.63	00.00	100.00	81.63	81.63	N/A	16,000	13,060
30,000 TO 59,999	4	97.37	101.23	99.80	07.01	101.43	93.79	116.37	N/A	39,620	39,541
60,000 TO 99,999	12	95.35	94.92	95.19	19.55	99.72	49.66	153.51	76.67 to 104.76	76,307	72,639
100,000 TO 149,999	8	93.92	90.98	90.70	05.58	100.31	81.14	97.18	81.14 to 97.18	132,294	119,988
150,000 TO 249,999	13	93.95	93.24	92.87	04.64	100.40	83.54	103.24	89.50 to 98.62	194,769	180,888
250,000 TO 499,999	8	97.45	93.62	94.13	06.07	99.46	78.01	101.16	78.01 to 101.16	294,219	276,948
500,000 TO 999,999	5	107.82	104.59	104.27	10.09	100.31	85.66	117.57	N/A	560,000	583,908
1,000,000 +											
ALL	54	95.00	96.15	96.51	11.36	99.63	49.66	153.51	93.45 to 97.25	182,598	176,231

Thurston Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	6	95.23	90.45	5.29%	82.83	72.71	13.92%	63.78	48.45	31.64%
5	1	64.79	64.79	0.00%	64.79	64.79	0.00%	64.79	64.79	0.00%
Total	7	87.05	83.62	4.10%	80.25	71.58	12.12%	63.80	48.89	30.50%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	6	22.68	28.75	-21.10%	129.88	150.08	13.92%	38.31	16.10	137.95%	105.28	99.79	5.50%
5	1	0.00	0.00	0.00%	100.00	100.00	0.00%	64.79	64.79	0.00%	64.79	64.79	0.00%
Total	7	24.93	29.87	-16.56%	125.78	146.41	12.12%	38.31	16.10	137.95%	105.28	99.79	5.50%



**87 Thurston
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 : 7
 Total Sales Price : 1,055,500
 Total Adj. Sales Price : 1,055,500
 Total Assessed Value : 673,455
 Avg. Adj. Sales Price : 150,786
 Avg. Assessed Value : 96,208

MEDIAN : 87
 WGT. MEAN : 64
 MEAN : 80
 COD : 24.93
 PRD : 125.78

COV : 33.28
 STD : 26.71
 Avg. Abs. Dev : 21.70
 MAX Sales Ratio : 105.28
 MIN Sales Ratio : 38.31

95% Median C.I. : 38.31 to 105.28
 95% Wgt. Mean C.I. : 21.34 to 106.27
 95% Mean C.I. : 55.55 to 104.95

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	1	64.79	64.79	64.79	00.00	100.00	64.79	64.79	N/A	28,500	18,465
01-JUL-23 To 30-SEP-23	1	104.60	104.60	104.60	00.00	100.00	104.60	104.60	N/A	175,000	183,055
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	1	103.42	103.42	103.42	00.00	100.00	103.42	103.42	N/A	55,000	56,880
01-JUL-24 To 30-SEP-24	2	62.68	62.68	44.59	38.88	140.57	38.31	87.05	N/A	330,000	147,150
01-OCT-24 To 31-DEC-24	1	105.28	105.28	105.28	00.00	100.00	105.28	105.28	N/A	87,000	91,595
01-JAN-25 To 31-MAR-25	1	58.32	58.32	58.32	00.00	100.00	58.32	58.32	N/A	50,000	29,160
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	2	84.70	84.70	99.03	23.51	85.53	64.79	104.60	N/A	101,750	100,760
01-OCT-23 To 30-SEP-24	3	87.05	76.26	49.12	24.93	155.25	38.31	103.42	N/A	238,333	117,060
01-OCT-24 To 30-SEP-25	2	81.80	81.80	88.14	28.70	92.81	58.32	105.28	N/A	68,500	60,378
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	2	84.70	84.70	99.03	23.51	85.53	64.79	104.60	N/A	101,750	100,760
01-JAN-24 To 31-DEC-24	4	95.24	83.52	55.21	21.88	151.28	38.31	105.28	N/A	200,500	110,694
<u>ALL</u>	7	87.05	80.25	63.80	24.93	125.78	38.31	105.28	38.31 to 105.28	150,786	96,208

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	6	95.24	82.83	63.78	22.68	129.87	38.31	105.28	38.31 to 105.28	171,167	109,165
5	1	64.79	64.79	64.79	00.00	100.00	64.79	64.79	N/A	28,500	18,465
<u>ALL</u>	7	87.05	80.25	63.80	24.93	125.78	38.31	105.28	38.31 to 105.28	150,786	96,208

**87 Thurston
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 : 7
 Total Sales Price : 1,055,500
 Total Adj. Sales Price : 1,055,500
 Total Assessed Value : 673,455
 Avg. Adj. Sales Price : 150,786
 Avg. Assessed Value : 96,208

MEDIAN : 87
 WGT. MEAN : 64
 MEAN : 80
 COD : 24.93
 PRD : 125.78

COV : 33.28
 STD : 26.71
 Avg. Abs. Dev : 21.70
 MAX Sales Ratio : 105.28
 MIN Sales Ratio : 38.31

95% Median C.I. : 38.31 to 105.28
 95% Wgt. Mean C.I. : 21.34 to 106.27
 95% Mean C.I. : 55.55 to 104.95

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	7	87.05	80.25	63.80	24.93	125.78	38.31	105.28	38.31 to 105.28	150,786	96,208
04											
<u>ALL</u>	<u>7</u>	<u>87.05</u>	<u>80.25</u>	<u>63.80</u>	<u>24.93</u>	<u>125.78</u>	<u>38.31</u>	<u>105.28</u>	<u>38.31 to 105.28</u>	<u>150,786</u>	<u>96,208</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	64.79	64.79	64.79	00.00	100.00	64.79	64.79	N/A	28,500	18,465
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	7	87.05	80.25	63.80	24.93	125.78	38.31	105.28	38.31 to 105.28	150,786	96,208
Greater Than 14,999	7	87.05	80.25	63.80	24.93	125.78	38.31	105.28	38.31 to 105.28	150,786	96,208
Greater Than 29,999	6	95.24	82.83	63.78	22.68	129.87	38.31	105.28	38.31 to 105.28	171,167	109,165
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	64.79	64.79	64.79	00.00	100.00	64.79	64.79	N/A	28,500	18,465
30,000 TO 59,999	2	80.87	80.87	81.94	27.88	98.69	58.32	103.42	N/A	52,500	43,020
60,000 TO 99,999	2	96.17	96.17	96.27	09.48	99.90	87.05	105.28	N/A	86,000	82,793
100,000 TO 149,999											
150,000 TO 249,999	1	104.60	104.60	104.60	00.00	100.00	104.60	104.60	N/A	175,000	183,055
250,000 TO 499,999											
500,000 TO 999,999	1	38.31	38.31	38.31	00.00	100.00	38.31	38.31	N/A	575,000	220,310
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>7</u>	<u>87.05</u>	<u>80.25</u>	<u>63.80</u>	<u>24.93</u>	<u>125.78</u>	<u>38.31</u>	<u>105.28</u>	<u>38.31 to 105.28</u>	<u>150,786</u>	<u>96,208</u>

**87 Thurston
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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 Total Adj. Sales Price : 1,055,500
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 Avg. Adj. Sales Price : 150,786
 Avg. Assessed Value : 96,208

MEDIAN : 87
 WGT. MEAN : 64
 MEAN : 80
 COD : 24.93
 PRD : 125.78

COV : 33.28
 STD : 26.71
 Avg. Abs. Dev : 21.70
 MAX Sales Ratio : 105.28
 MIN Sales Ratio : 38.31

95% Median C.I. : 38.31 to 105.28
 95% Wgt. Mean C.I. : 21.34 to 106.27
 95% Mean C.I. : 55.55 to 104.95

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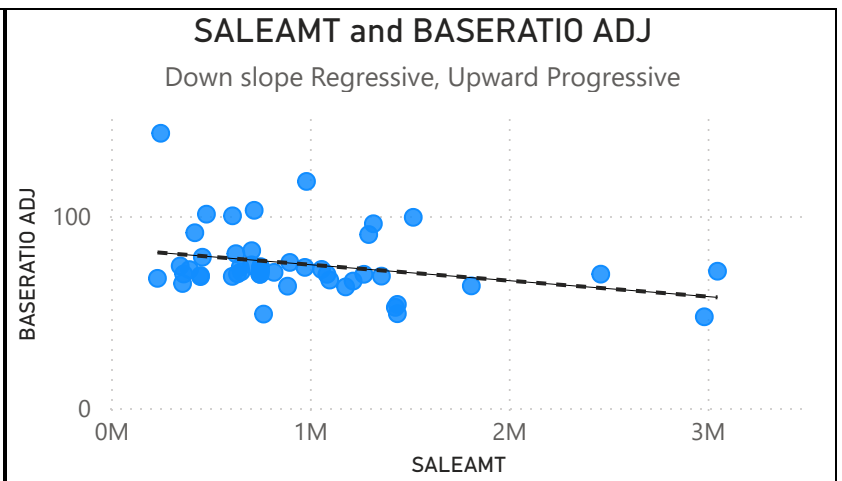
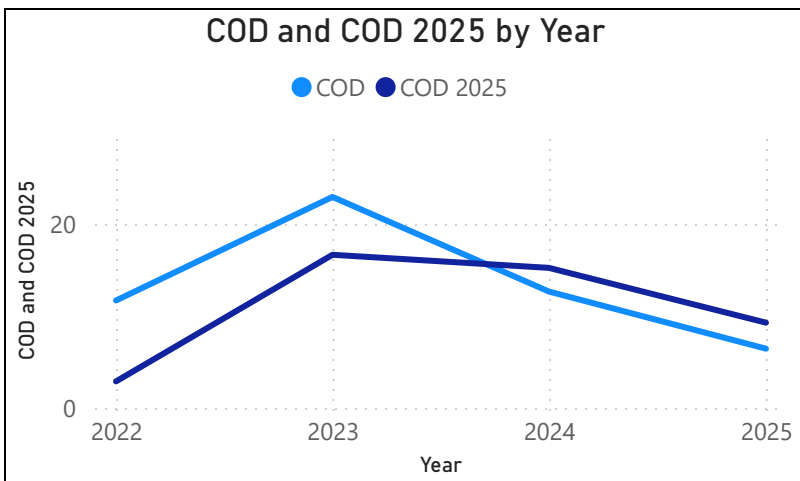
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
325	1	58.32	58.32	58.32	00.00	100.00	58.32	58.32	N/A	50,000	29,160
342	1	104.60	104.60	104.60	00.00	100.00	104.60	104.60	N/A	175,000	183,055
344	1	105.28	105.28	105.28	00.00	100.00	105.28	105.28	N/A	87,000	91,595
353	1	87.05	87.05	87.05	00.00	100.00	87.05	87.05	N/A	85,000	73,990
408	1	38.31	38.31	38.31	00.00	100.00	38.31	38.31	N/A	575,000	220,310
442	1	64.79	64.79	64.79	00.00	100.00	64.79	64.79	N/A	28,500	18,465
455	1	103.42	103.42	103.42	00.00	100.00	103.42	103.42	N/A	55,000	56,880
<u>ALL</u>	<u>7</u>	87.05	80.25	63.80	24.93	125.78	38.31	105.28	38.31 to 105.28	150,786	96,208

Thurston Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	17	69.69	57.28	21.66%	78.04	64.30	21.38%	73.59	60.95	20.74%
2	31	71.24	70.22	1.45%	73.26	72.80	0.63%	70.26	70.29	-0.04%
Total	48	70.80	69.74	1.53%	74.95	69.79	7.40%	71.54	66.70	7.26%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	17	23.86	23.51	1.52%	106.04	105.49	0.53%
2	31	10.51	9.43	11.53%	104.27	103.58	0.67%
Total	48	15.21	14.23	6.95%	104.77	104.64	0.13%



87 Thurston
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 : 48
 Total Sales Price : 46,636,680
 Total Adj. Sales Price : 46,636,680
 Total Assessed Value : 33,363,690
 Avg. Adj. Sales Price : 971,598
 Avg. Assessed Value : 695,077

MEDIAN : 71
 WGT. MEAN : 72
 MEAN : 75
 COD : 15.21
 PRD : 104.77

COV : 23.38
 STD : 17.52
 Avg. Abs. Dev : 10.77
 MAX Sales Ratio : 143.09
 MIN Sales Ratio : 47.50

95% Median C.I. : 69.60 to 73.31
 95% Wgt. Mean C.I. : 65.80 to 77.27
 95% Mean C.I. : 69.99 to 79.91

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	2	88.92	88.92	94.49	11.68	94.11	78.53	99.31	N/A	989,740	935,160
01-JAN-23 To 31-MAR-23	3	74.55	82.53	81.95	12.90	100.71	72.08	100.95	N/A	527,335	432,127
01-APR-23 To 30-JUN-23	4	74.19	78.47	68.39	38.44	114.74	47.50	118.01	N/A	1,679,054	1,148,298
01-JUL-23 To 30-SEP-23	3	100.09	84.05	74.34	17.93	113.06	49.11	102.96	N/A	923,707	686,712
01-OCT-23 To 31-DEC-23	5	71.28	74.62	76.42	07.14	97.64	68.55	90.34	N/A	878,801	671,541
01-JAN-24 To 31-MAR-24	7	72.19	81.95	75.54	16.39	108.49	68.99	143.09	68.99 to 143.09	743,085	561,326
01-APR-24 To 30-JUN-24	5	69.64	69.26	68.13	02.94	101.66	63.60	73.61	N/A	1,044,406	711,587
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24	5	72.31	73.12	68.09	14.70	107.39	53.96	91.28	N/A	907,724	618,070
01-JAN-25 To 31-MAR-25	7	69.71	68.58	69.01	02.78	99.38	63.07	71.24	63.07 to 71.24	1,453,299	1,002,943
01-APR-25 To 30-JUN-25	6	66.18	65.59	62.80	09.85	104.44	48.91	80.38	48.91 to 80.38	618,420	388,385
01-JUL-25 To 30-SEP-25	1	73.99	73.99	73.99	00.00	100.00	73.99	73.99	N/A	348,000	257,480
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	12	87.25	82.62	75.26	23.22	109.78	47.50	118.01	52.41 to 100.95	1,087,402	818,335
01-OCT-23 To 30-SEP-24	17	70.65	76.06	73.19	10.26	103.92	63.60	143.09	69.60 to 73.61	871,625	637,937
01-OCT-24 To 30-SEP-25	19	68.68	69.12	67.65	09.09	102.17	48.91	91.28	64.84 to 72.31	987,907	668,355
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	15	73.31	79.12	73.12	22.94	108.21	47.50	118.01	68.55 to 100.09	1,030,890	753,827
01-JAN-24 To 31-DEC-24	17	70.65	75.62	70.70	12.65	106.96	53.96	143.09	68.99 to 75.82	880,132	622,210
<u>ALL</u>	48	70.80	74.95	71.54	15.21	104.77	47.50	143.09	69.60 to 73.31	971,598	695,077

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	17	69.69	78.04	73.59	23.86	106.05	47.50	118.01	63.46 to 100.09	1,054,952	776,387
2	31	71.24	73.26	70.26	10.51	104.27	49.11	143.09	68.68 to 73.31	925,887	650,487
<u>ALL</u>	48	70.80	74.95	71.54	15.21	104.77	47.50	143.09	69.60 to 73.31	971,598	695,077

87 Thurston
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 : 48
 Total Sales Price : 46,636,680
 Total Adj. Sales Price : 46,636,680
 Total Assessed Value : 33,363,690
 Avg. Adj. Sales Price : 971,598
 Avg. Assessed Value : 695,077

MEDIAN : 71
 WGT. MEAN : 72
 MEAN : 75
 COD : 15.21
 PRD : 104.77

COV : 23.38
 STD : 17.52
 Avg. Abs. Dev : 10.77
 MAX Sales Ratio : 143.09
 MIN Sales Ratio : 47.50

95% Median C.I. : 69.60 to 73.31
 95% Wgt. Mean C.I. : 65.80 to 77.27
 95% Mean C.I. : 69.99 to 79.91

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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	32	70.80	74.93	72.86	12.18	102.84	52.41	118.01	69.60 to 74.55	992,485	723,166
1	13	69.69	79.62	77.03	20.29	103.36	52.41	118.01	66.64 to 100.95	843,094	649,432
2	19	71.24	71.73	70.67	06.64	101.50	53.96	90.34	68.68 to 74.55	1,094,700	773,616
____ALL____	48	70.80	74.95	71.54	15.21	104.77	47.50	143.09	69.60 to 73.31	971,598	695,077

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	1	48.91	48.91	48.91	00.00	100.00	48.91	48.91	N/A	1,150,880	562,905
1	1	48.91	48.91	48.91	00.00	100.00	48.91	48.91	N/A	1,150,880	562,905
____Dry____											
County	40	70.80	75.81	73.05	14.80	103.78	49.11	143.09	69.60 to 73.61	968,613	707,550
1	14	70.17	81.02	79.74	21.73	101.61	52.41	118.01	66.64 to 100.95	891,444	710,866
2	26	71.10	73.00	69.87	11.10	104.48	49.11	143.09	68.55 to 73.61	1,010,165	705,765
____ALL____	48	70.80	74.95	71.54	15.21	104.77	47.50	143.09	69.60 to 73.31	971,598	695,077

Thurston County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Thurston	1	8,095	8,095	7,490	7,490	7,175	7,175	6,375	6,375	7,320
Dakota	2	n/a	n/a	7,770	7,600	n/a	n/a	n/a	6,885	7,094
Cuming	1	10,178	n/a	9,547	10,147	6,153	n/a	8,786	7,468	9,464
Wayne	1	9,995	9,995	9,990	9,890	9,350	9,150	9,150	8,490	9,458
Dixon	1	8,960	8,650	8,210	7,945	7,935	7,450	6,710	6,440	7,743
Thurston	2	7,600	7,600	6,725	6,725	6,576	n/a	6,000	6,000	6,664
Burt	1	6,505	6,355	6,055	5,789	n/a	5,705	5,805	5,805	6,074
Cuming	1	10,178	n/a	9,547	10,147	6,153	n/a	8,786	7,468	9,464
Dakota	2	n/a	n/a	7,770	7,600	n/a	n/a	n/a	6,885	7,094

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Thurston	1	8,073	8,067	7,472	7,466	7,014	7,094	5,490	5,396	7,093
Dakota	2	8,055	8,030	7,670	7,595	7,155	6,900	6,815	6,785	7,092
Cuming	1	9,398	9,405	8,834	4,970	7,458	8,095	6,735	6,724	8,592
Wayne	1	8,600	8,550	8,500	8,400	8,000	7,690	7,200	6,500	7,951
Dixon	1	8,810	8,490	7,950	7,830	7,790	7,730	6,665	6,110	7,652
Thurston	2	7,574	7,574	6,675	6,675	6,500	6,498	5,890	5,889	6,502
Burt	1	6,500	6,350	6,050	n/a	5,700	5,700	5,800	5,800	5,990
Cuming	1	9,398	9,405	8,834	4,970	7,458	8,095	6,735	6,724	8,592
Dakota	2	8,055	8,030	7,670	7,595	7,155	6,900	6,815	6,785	7,092

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Thurston	1	2,000	2,000	1,950	1,850	1,750	n/a	1,550	n/a	1,977
Dakota	2	2,950	2,950	2,950	2,950	2,950	n/a	n/a	n/a	2,950
Cuming	1	3,828	3,806	3,243	3,353	n/a	n/a	n/a	n/a	3,693
Wayne	1	2,950	2,800	2,700	2,600	2,340	n/a	n/a	n/a	2,818
Dixon	1	3,700	3,495	3,085	n/a	2,805	2,620	n/a	n/a	3,387
Thurston	2	2,175	2,175	1,975	1,875	1,675	n/a	n/a	n/a	2,098
Burt	1	2,300	2,200	2,100	1,900	n/a	n/a	n/a	1,500	2,186
Cuming	1	3,828	3,806	3,243	3,353	n/a	n/a	n/a	n/a	3,693
Dakota	2	2,950	2,950	2,950	2,950	2,950	n/a	n/a	n/a	2,950

County	Mkt Area	CRP	TIMBER	WASTE
Thurston	1	n/a	525	100
Dakota	2	n/a	731	215
Cuming	1	7,468	1,675	181
Wayne	1	5,646	1,345	100
Dixon	1	7,720	2,093	94
Thurston	2	n/a	575	125
Burt	1	3,863	n/a	250
Cuming	1	7,468	1,675	181
Dakota	2	n/a	731	215

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 :	19	Median :	47	COV :	12.02	95% Median C.I. :	45.02 to 49.07
Total Sales Price :	18,289,742	Wgt. Mean :	47	STD :	05.74	95% Wgt. Mean C.I. :	32.32 to 62.24
Total Adj. Sales Price :	18,289,742	Mean :	48	Avg.Abs.Dev :	03.72	95% Mean C.I. :	44.99 to 50.53
Total Assessed Value :	8,647,207						
Avg. Adj. Sales Price :	962,618	COD :	07.86	MAX Sales Ratio :	60.85		
Avg. Assessed Value :	455,116	PRD :	101.02	MIN Sales Ratio :	35.97		

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
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	49.70	49.70	49.70		100.00	49.70	49.70	N/A	707,005	351,400
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	4	48.20	50.58	52.43	08.24	96.47	45.70	60.23	N/A	827,000	433,582
01/01/2024 To 03/31/2024	1	48.12	48.12	48.12		100.00	48.12	48.12	N/A	1,059,000	509,640
04/01/2024 To 06/30/2024	1	49.07	49.07	49.07		100.00	49.07	49.07	N/A	752,000	369,040
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	3	44.08	46.97	42.58	18.81	110.31	35.97	60.85	N/A	1,026,335	437,053
01/01/2025 To 03/31/2025	5	46.53	45.97	46.27	02.69	99.35	42.05	47.49	N/A	1,542,618	713,805
04/01/2025 To 06/30/2025	4	45.32	46.87	48.01	06.05	97.63	43.23	53.59	N/A	417,911	200,654
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	1	49.70	49.70	49.70		100.00	49.70	49.70	N/A	707,005	351,400
10/01/2023 To 09/30/2024	6	48.50	49.92	51.05	05.79	97.79	45.70	60.23	45.70 to 60.23	853,167	435,502
10/01/2024 To 09/30/2025	12	46.05	46.52	45.59	08.38	102.04	35.97	60.85	43.23 to 47.49	1,038,645	473,567
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	5	48.87	50.40	51.95	06.83	97.02	45.70	60.23	N/A	803,001	417,146
01/01/2024 To 12/31/2024	5	48.12	47.62	44.78	12.41	106.34	35.97	60.85	N/A	978,001	437,968
<u>ALL</u>											
10/01/2022 To 09/30/2025	19	47.30	47.76	47.28	07.86	101.02	35.97	60.85	45.02 to 49.07	962,618	455,116

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	19	Median :	47	COV :	12.02	95% Median C.I. :	45.02 to 49.07
Total Sales Price :	18,289,742	Wgt. Mean :	47	STD :	05.74	95% Wgt. Mean C.I. :	32.32 to 62.24
Total Adj. Sales Price :	18,289,742	Mean :	48	Avg.Abs.Dev :	03.72	95% Mean C.I. :	44.99 to 50.53
Total Assessed Value :	8,647,207						
Avg. Adj. Sales Price :	962,618	COD :	07.86	MAX Sales Ratio :	60.85		
Avg. Assessed Value :	455,116	PRD :	101.02	MIN Sales Ratio :	35.97		

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
2	19	47.30	47.76	47.28	07.86	101.02	35.97	60.85	45.02 to 49.07	962,618	455,116
<u>ALL</u>											
10/01/2022 To 09/30/2025	19	47.30	47.76	47.28	07.86	101.02	35.97	60.85	45.02 to 49.07	962,618	455,116

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
110020	1	60.23	60.23	60.23		100.00	60.23	60.23	N/A	1,296,000	780,566
200020	18	46.92	47.07	46.29	06.84	101.69	35.97	60.85	45.02 to 48.87	944,097	437,036
220031											
260561											
870001											
870013											
870016											
870017											
900560											
<u>ALL</u>											
10/01/2022 To 09/30/2025	19	47.30	47.76	47.28	07.86	101.02	35.97	60.85	45.02 to 49.07	962,618	455,116

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Dry</u>											
County	13	47.49	47.82	47.44	06.84	100.80	35.97	60.23	45.62 to 49.70	1,141,120	541,333
2	13	47.49	47.82	47.44	06.84	100.80	35.97	60.23	45.62 to 49.70	1,141,120	541,333
<u>ALL</u>											
10/01/2022 To 09/30/2025	19	47.30	47.76	47.28	07.86	101.02	35.97	60.85	45.02 to 49.07	962,618	455,116

AGRICULTURAL - BASE STAT

Type : Qualified

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

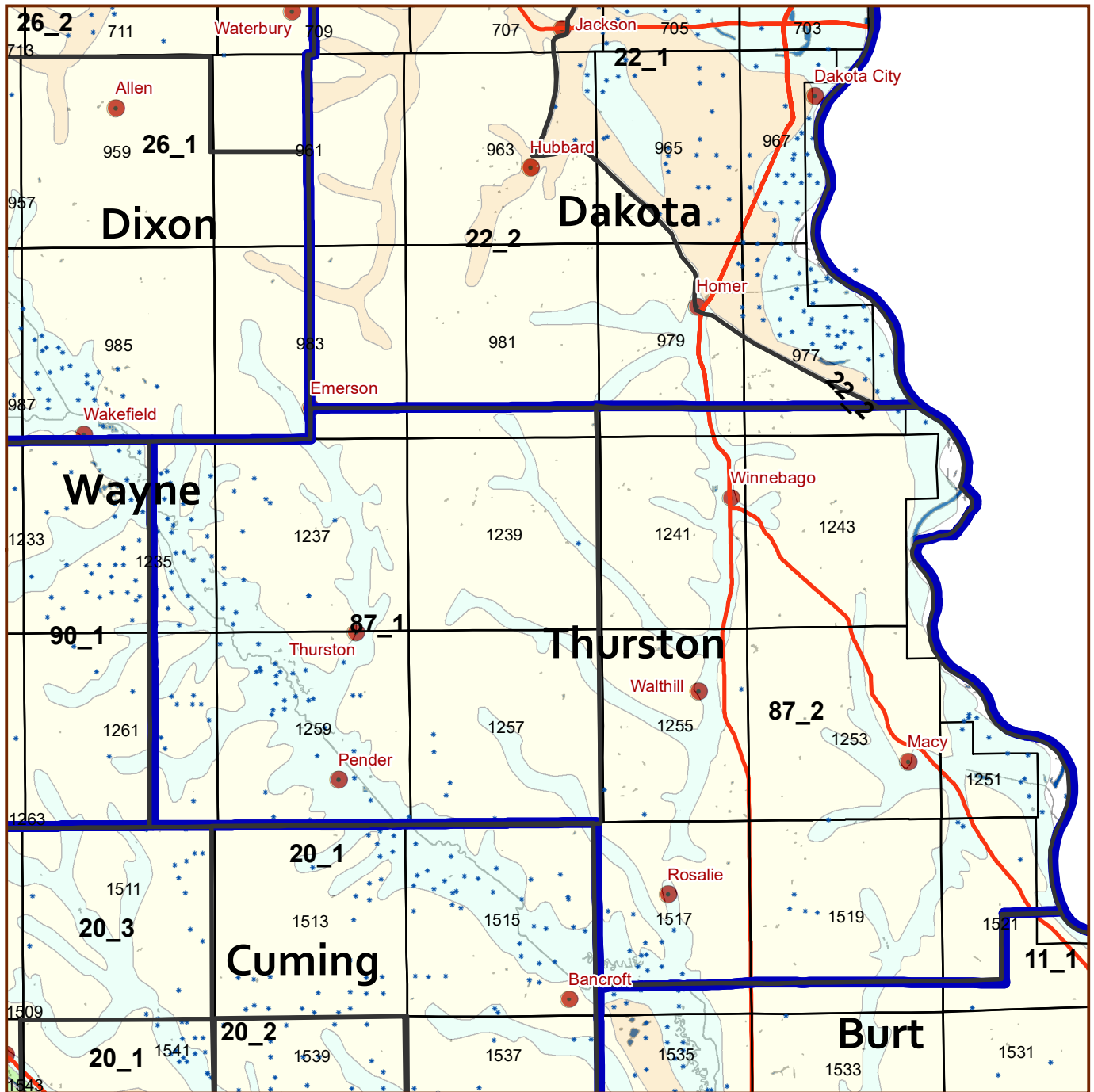
Number of Sales :	19	Median :	47	COV :	12.02	95% Median C.I. :	45.02 to 49.07
Total Sales Price :	18,289,742	Wgt. Mean :	47	STD :	05.74	95% Wgt. Mean C.I. :	32.32 to 62.24
Total Adj. Sales Price :	18,289,742	Mean :	48	Avg.Abs.Dev :	03.72	95% Mean C.I. :	44.99 to 50.53
Total Assessed Value :	8,647,207						
Avg. Adj. Sales Price :	962,618	COD :	07.86	MAX Sales Ratio :	60.85		
Avg. Assessed Value :	455,116	PRD :	101.02	MIN Sales Ratio :	35.97		

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
<u> Dry </u>											
County	17	47.30	47.15	46.98	06.83	100.36	35.97	60.23	44.08 to 49.07	1,037,327	487,383
2	17	47.30	47.15	46.98	06.83	100.36	35.97	60.23	44.08 to 49.07	1,037,327	487,383
<u> ALL </u>											
10/01/2022 To 09/30/2025	19	47.30	47.76	47.28	07.86	101.02	35.97	60.85	45.02 to 49.07	962,618	455,116

THURSTON COUNTY



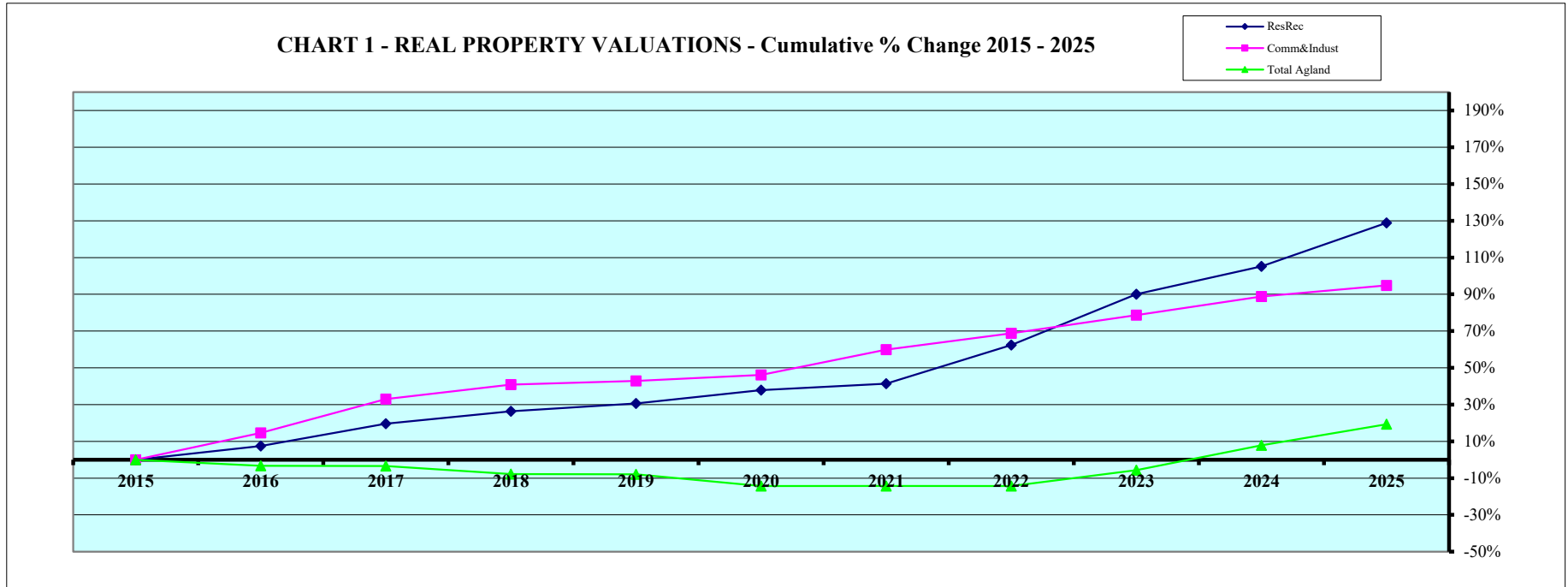
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	73,029,675	-	-	-	14,956,060	-	-	-	868,098,935	-	-	-
2016	78,485,176	5,455,501	7.47%	7.47%	17,141,496	2,185,436	14.61%	14.61%	839,673,135	-28,425,800	-3.27%	-3.27%
2017	87,383,447	8,898,271	11.34%	19.65%	19,899,095	2,757,599	16.09%	33.05%	838,548,660	-1,124,475	-0.13%	-3.40%
2018	92,247,257	4,863,810	5.57%	26.31%	21,075,180	1,176,085	5.91%	40.91%	799,994,290	-38,554,370	-4.60%	-7.85%
2019	95,410,905	3,163,648	3.43%	30.65%	21,371,525	296,345	1.41%	42.90%	799,698,165	-296,125	-0.04%	-7.88%
2020	100,685,529	5,274,624	5.53%	37.87%	21,862,970	491,445	2.30%	46.18%	744,447,630	-55,250,535	-6.91%	-14.24%
2021	103,220,909	2,535,380	2.52%	41.34%	23,910,175	2,047,205	9.36%	59.87%	744,289,055	-158,575	-0.02%	-14.26%
2022	118,611,725	15,390,816	14.91%	62.42%	25,237,805	1,327,630	5.55%	68.75%	744,405,655	116,600	0.02%	-14.25%
2023	138,831,515	20,219,790	17.05%	90.10%	26,721,935	1,484,130	5.88%	78.67%	818,413,200	74,007,545	9.94%	-5.72%
2024	149,848,701	11,017,186	7.94%	105.19%	28,237,875	1,515,940	5.67%	88.81%	936,438,385	118,025,185	14.42%	7.87%
2025	167,140,504	17,291,803	11.54%	128.87%	29,141,675	903,800	3.20%	94.85%	1,035,622,880	99,184,495	10.59%	19.30%

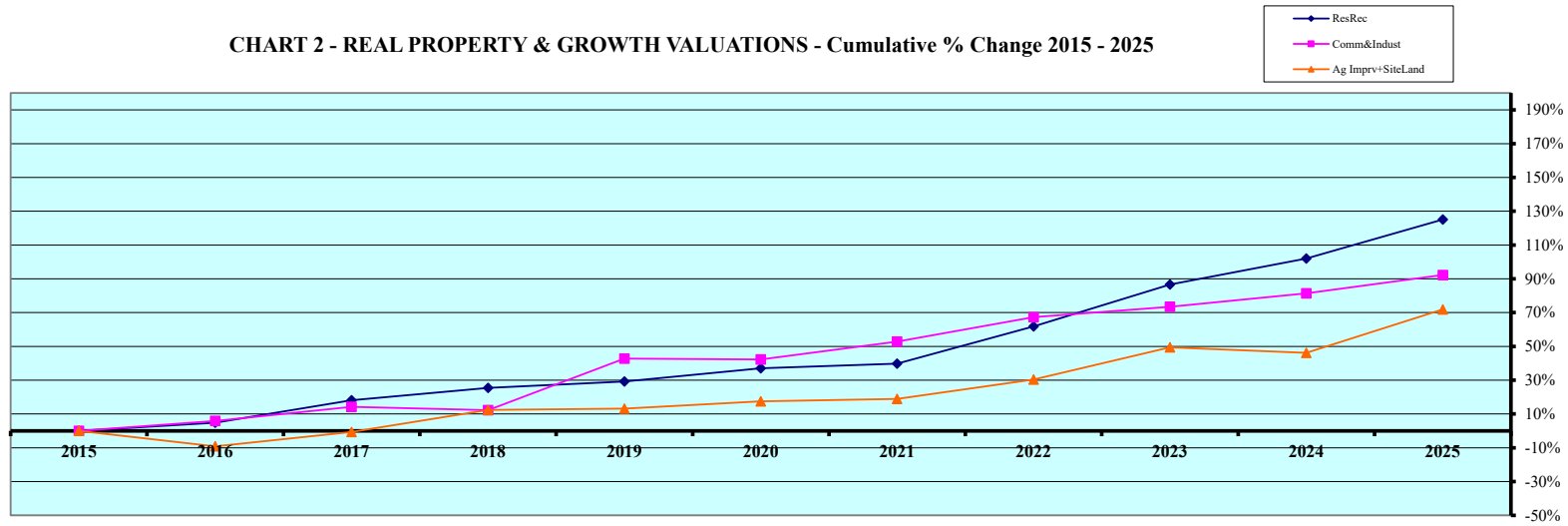
Rate Annual %chg: Residential & Recreational **8.63%** Commercial & Industrial **6.90%** Agricultural Land **1.78%**

Cnty# **87**
County **THURSTON**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	73,029,675	602,572	0.83%	72,427,103	--	--	14,956,060	386,500	2.58%	14,569,560	--	--
2016	78,485,176	1,898,570	2.42%	76,586,606	4.87%	4.87%	17,141,496	1,304,595	7.61%	15,836,901	5.89%	5.89%
2017	87,383,447	1,085,972	1.24%	86,297,475	9.95%	18.17%	19,899,095	2,821,205	14.18%	17,077,890	-0.37%	14.19%
2018	92,247,257	661,943	0.72%	91,585,314	4.81%	25.41%	21,075,180	4,289,355	20.35%	16,785,825	-15.65%	12.23%
2019	95,410,905	1,055,995	1.11%	94,354,910	2.28%	29.20%	21,371,525	19,885	0.09%	21,351,640	1.31%	42.76%
2020	100,685,529	600,210	0.60%	100,085,319	4.90%	37.05%	21,862,970	575,325	2.63%	21,287,645	-0.39%	42.33%
2021	103,220,909	1,172,853	1.14%	102,048,056	1.35%	39.74%	23,910,175	1,047,705	4.38%	22,862,470	4.57%	52.86%
2022	118,611,725	414,250	0.35%	118,197,475	14.51%	61.85%	25,237,805	206,155	0.82%	25,031,650	4.69%	67.37%
2023	138,831,515	2,528,510	1.82%	136,303,005	14.92%	86.64%	26,721,935	779,860	2.92%	25,942,075	2.79%	42.76%
2024	149,848,701	2,301,410	1.54%	147,547,291	6.28%	102.04%	28,237,875	1,111,010	3.93%	27,126,865	1.52%	81.38%
2025	167,140,504	2,751,955	1.65%	164,388,549	9.70%	125.10%	29,141,675	382,265	1.31%	28,759,410	1.85%	92.29%
Rate Ann%chg	8.63%	Resid & Recreat w/o growth				7.36%	C & I w/o growth				0.62%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	21,304,545	24,578,220	45,882,765	602,920	1.31%	45,279,845	--	--
2016	19,082,750	23,811,285	42,894,035	1,217,360	2.84%	41,676,675	-9.17%	-9.17%
2017	20,503,014	25,984,865	46,487,879	884,285	1.90%	45,603,594	6.32%	-0.61%
2018	24,591,170	27,612,215	52,203,385	614,670	1.18%	51,588,715	10.97%	12.44%
2019	24,366,595	28,147,410	52,514,005	598,725	1.14%	51,915,280	-0.55%	13.15%
2020	25,936,325	28,164,355	54,100,680	164,075	0.30%	53,936,605	2.71%	17.55%
2021	25,866,295	29,460,685	55,326,980	774,500	1.40%	54,552,480	0.84%	18.90%
2022	29,187,710	30,978,600	60,166,310	303,655	0.50%	59,862,655	8.20%	30.47%
2023	34,100,370	34,536,220	68,636,590	69,945	0.10%	68,566,645	13.96%	49.44%
2024	33,686,910	34,240,325	67,927,235	831,445	1.22%	67,095,790	-2.24%	46.23%
2025	40,844,415	39,007,660	79,852,075	976,510	1.22%	78,875,565	16.12%	71.91%
Rate Ann%chg	6.72%	4.73%	5.70%	Ag Imprv+Site w/o growth			4.71%	

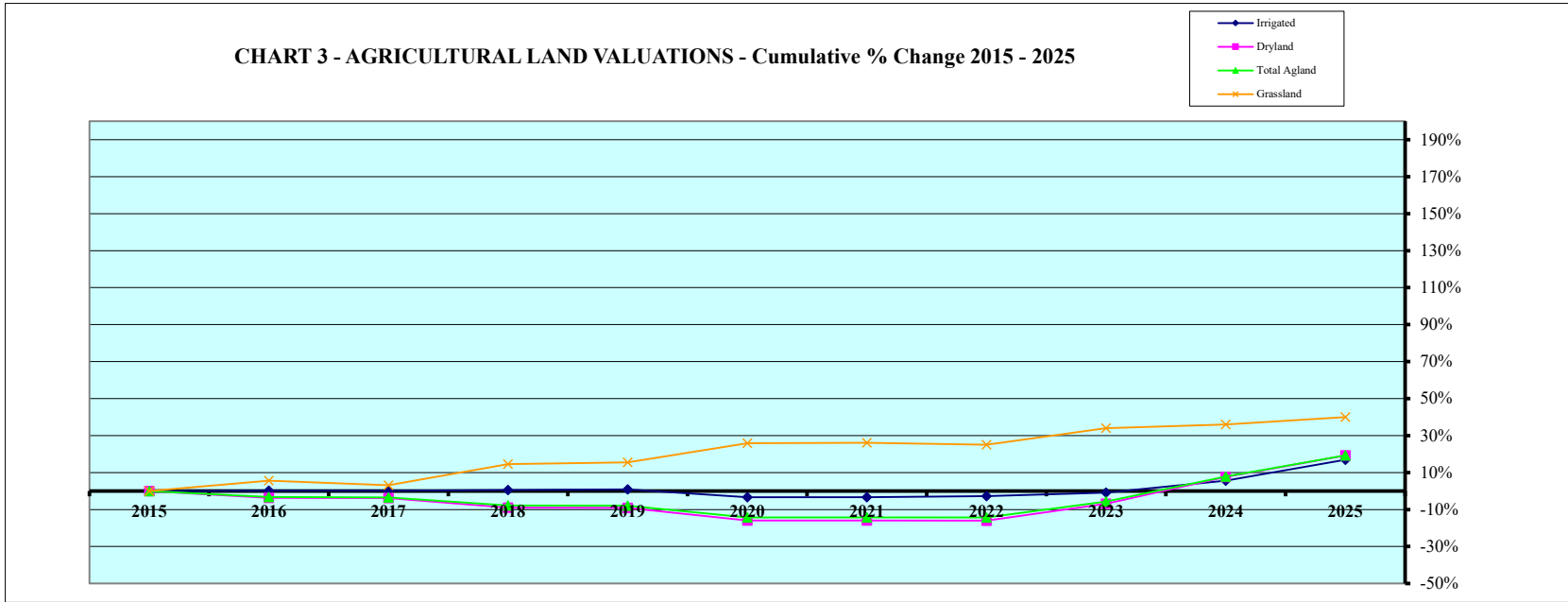
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 87
County THURSTON

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	76,655,740	-	-	-	778,417,585	-	-	-	12,618,605	-	-	-
2016	76,762,255	106,515	0.14%	0.14%	749,197,840	-29,219,745	-3.75%	-3.75%	13,327,325	708,720	5.62%	5.62%
2017	76,802,195	39,940	0.05%	0.19%	748,376,100	-821,740	-0.11%	-3.86%	13,009,680	-317,645	-2.38%	3.10%
2018	77,068,215	266,020	0.35%	0.54%	708,154,325	-40,221,775	-5.37%	-9.03%	14,457,535	1,447,855	11.13%	14.57%
2019	77,348,905	280,690	0.36%	0.90%	707,463,880	-690,445	-0.10%	-9.12%	14,572,935	1,15,400	0.80%	15.49%
2020	74,082,770	-3,266,135	-4.22%	-3.36%	654,184,830	-53,279,050	-7.53%	-15.96%	15,878,405	1,305,470	8.96%	25.83%
2021	74,108,290	25,520	0.03%	-3.32%	653,963,405	-221,425	-0.03%	-15.99%	15,915,955	37,550	0.24%	26.13%
2022	74,554,020	445,730	0.60%	-2.74%	653,775,915	-187,490	-0.03%	-16.01%	15,777,430	-138,525	-0.87%	25.03%
2023	76,012,520	1,458,500	1.96%	-0.84%	725,159,720	71,383,805	10.92%	-6.84%	16,903,165	1,125,735	7.14%	33.95%
2024	80,918,835	4,906,315	6.45%	5.56%	838,028,500	112,868,780	15.56%	7.66%	17,154,825	251,660	1.49%	35.95%
2025	89,616,610	8,697,775	10.75%	16.91%	927,952,585	89,924,085	10.73%	19.21%	17,663,485	508,660	2.97%	39.98%

Rate Ann.%chg: Irrigated 1.57% Dryland 1.77% Grassland 3.42%

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	407,005	-	-	-	0	-	-	-	868,098,935	-	-	-
2016	385,715	-21,290	-5.23%	-5.23%	0	0	-	-	839,673,135	-28,425,800	-3.27%	-3.27%
2017	360,685	-25,030	-6.49%	-11.38%	0	0	-	-	838,548,660	-1,124,475	-0.13%	-3.40%
2018	314,215	-46,470	-12.88%	-22.80%	0	0	-	-	799,994,290	-38,554,370	-4.60%	-7.85%
2019	312,445	-1,770	-0.56%	-23.23%	0	0	-	-	799,698,165	-296,125	-0.04%	-7.88%
2020	301,625	-10,820	-3.46%	-25.89%	0	0	-	-	744,447,630	-55,250,535	-6.91%	-14.24%
2021	301,405	-220	-0.07%	-25.95%	0	0	-	-	744,289,055	-158,575	-0.02%	-14.26%
2022	298,290	-3,115	-1.03%	-26.71%	0	0	-	-	744,405,655	116,600	0.02%	-14.25%
2023	337,795	39,505	13.24%	-17.00%	0	0	-	-	818,413,200	74,007,545	9.94%	-5.72%
2024	336,225	-1,570	-0.46%	-17.39%	0	0	-	-	936,438,385	118,025,185	14.42%	7.87%
2025	390,200	53,975	16.05%	-4.13%	0	0	-	-	1,035,622,880	99,184,495	10.59%	19.30%

Cnty# 87
County THURSTON

Rate Ann.%chg: Total Agric Land 1.78%

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	76,803,465	13,169	5,832	0.00%	0.00%	778,751,755	152,653	5,101	-3.87%	-3.87%	12,583,670	11,315	1,112	4.68%	4.68%
2016	76,766,140	13,163	5,832	0.04%	0.03%	749,365,025	152,813	4,904	-0.12%	-3.99%	13,280,490	11,407	1,164	-1.71%	2.90%
2017	76,899,605	13,181	5,834	0.11%	0.14%	708,156,035	152,823	4,634	0.00%	-9.17%	13,001,790	11,362	1,144	6.22%	9.30%
2018	77,068,215	13,171	5,841	0.00%	0.14%	708,393,385	152,874	4,634	-7.72%	-16.17%	14,459,490	11,895	1,216	-0.12%	9.17%
2019	76,925,880	13,436	5,528	-0.04%	-5.25%	653,960,920	152,926	4,276	0.00%	-16.17%	14,446,580	11,899	1,214	11.73%	21.97%
2020	74,278,720	13,411	5,526	-0.02%	-5.27%	653,909,465	152,904	4,277	15.68%	7.65%	15,907,935	11,727	1,357	-0.36%	21.54%
2021	74,111,695	13,469	5,525	0.90%	-4.42%	653,916,205	152,906	4,277	11.01%	-6.94%	15,769,910	11,706	1,347	1.74%	31.84%
2022	74,414,615	13,635	5,575	5.75%	1.08%	725,258,115	152,769	4,747	10.90%	19.38%	16,887,240	11,717	1,441	2.92%	35.68%
2023	76,012,520	13,726	5,895	8.58%	9.75%	838,396,880	152,668	5,492			17,168,255	11,709	1,466		
2024	80,918,835	14,000	6,401			928,077,390	152,390	6,090			17,646,150	11,694	1,509		
2025	89,616,610														

Rate Annual %chg Average Value/Acre: 1.55% 1.77% 3.44%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	405,645	5,402	75			0	0				868,544,535	182,538	4,758		
2016	386,215	5,145	75	-0.04%	-0.04%	0	0				839,797,870	182,528	4,601	-3.30%	-3.30%
2017	360,675	4,805	75	-0.01%	-0.05%	0	0				838,677,260	182,157	4,604	0.07%	-3.24%
2018	314,205	4,187	75	-0.01%	-0.06%	0	0				799,997,945	182,101	4,393	-4.58%	-7.67%
2019	312,960	4,170	75	0.00%	-0.06%	0	0				800,078,805	182,113	4,393	0.00%	-7.67%
2020	301,935	4,023	75	0.00%	-0.06%	0	0				744,449,510	182,111	4,088	-6.95%	-14.09%
2021	301,405	4,016	75	0.00%	-0.06%	0	0				744,257,640	182,120	4,087	-0.03%	-14.11%
2022	300,605	4,005	75	0.00%	-0.06%	0	0				744,401,335	182,086	4,088	0.04%	-14.08%
2023	337,425	3,969	85	13.27%	13.20%	0	0				818,495,300	182,091	4,495	9.95%	-5.53%
2024	336,475	3,958	85	0.00%	13.20%	0	0				936,820,445	182,061	5,146	14.47%	8.14%
2025	390,200	3,903	100	17.61%	33.14%	0	0				1,035,730,350	181,987	5,691	10.60%	19.61%

87
THURSTON

Rate Annual %chg Average Value/Acre: 1.78%

(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
6,773	THURSTON	75,547,097	15,553,395	18,219,277	165,535,219	25,654,655	3,487,020	1,605,285	1,035,622,880	40,844,415	39,007,660	0	1,421,076,903
cnty sectorvalue % of total value:		5.32%	1.09%	1.28%	11.65%	1.81%	0.25%	0.11%	72.88%	2.87%	2.74%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
840	EMERSON	75,146	126,601	138,862	3,570,210	0	0	409,550	0	0	0	0	4,320,369
12.40%	%sector of county sector	0.10%	0.81%	0.76%	2.16%			25.51%					0.30%
	%sector of municipality	1.74%	2.93%	3.21%	82.64%			9.48%					100.00%
0	MACY	0	0	0	466,490	0	0	125,650	0	0	0	0	592,140
	%sector of county sector				0.28%			7.83%					0.04%
	%sector of municipality				78.78%			21.22%					100.00%
1,115	PENDER	13,637,607	337,885	167,989	75,880,410	0	0	9,804,550	2,048,015	54,675	0	0	101,931,131
16.46%	%sector of county sector	18.05%	2.17%	0.92%	45.84%			610.77%	0.20%	0.13%			7.17%
	%sector of municipality	13.38%	0.33%	0.16%	74.44%			9.62%	2.01%	0.05%			100.00%
159	ROSALIE	26,067	398,732	699,451	2,525,685	0	0	166,675	0	0	0	0	3,816,610
2.35%	%sector of county sector	0.03%	2.56%	3.84%	1.53%			10.38%					0.27%
	%sector of municipality	0.68%	10.45%	18.33%	66.18%			4.37%					100.00%
116	THURSTON	2,261,513	64,325	4,245	3,694,570	0	0	2,397,395	842,895	2,705	0	0	9,267,648
1.71%	%sector of county sector	2.99%	0.41%	0.02%	2.23%			149.34%	0.08%	0.01%			0.65%
	%sector of municipality	24.40%	0.69%	0.05%	39.87%			25.87%	9.10%	0.03%			100.00%
682	WALTHILL	600,554	569,489	434,930	3,428,189	0	0	2,195,355	68,595	2,880	0	0	7,299,992
10.07%	%sector of county sector	0.79%	3.66%	2.39%	2.07%			136.76%	0.01%	0.01%			0.51%
	%sector of municipality	8.23%	7.80%	5.96%	46.96%			30.07%	0.94%	0.04%			100.00%
916	WINNEBAGO	326,622	445,444	579,155	16,335,075	0	0	7,823,855	0	1,200	6,000	0	25,517,351
13.52%	%sector of county sector	0.43%	2.86%	3.18%	9.87%			487.38%		0.00%	0.02%		1.80%
	%sector of municipality	1.28%	1.75%	2.27%	64.02%			30.66%		0.00%	0.02%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
3,829	Total Municipalities	16,927,510	1,942,476	2,024,632	105,900,634	0	0	22,923,046	2,959,505	61,460	6,000	0	152,745,248
56.53%	%all municip.sectors of cnty	22.41%	12.49%	11.11%	63.97%			1427.97%	0.29%	0.15%	0.02%		10.75%

87 THURSTON

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 : 4,537	Value : 1,458,994,710	Growth 4,696,965	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	233	1,760,840	92	1,799,690	233	7,007,500	558	10,568,030	
02. Res Improve Land	994	9,955,210	83	1,423,985	219	4,347,400	1,296	15,726,595	
03. Res Improvements	998	96,286,254	91	17,772,580	246	40,151,930	1,335	154,210,764	
04. Res Total	1,231	108,002,304	183	20,996,255	479	51,506,830	1,893	180,505,389	2,416,665
% of Res Total	65.03	59.83	9.67	11.63	25.30	28.53	41.72	12.37	51.45
05. Com UnImp Land	38	142,210	3	73,170	1	5,450	42	220,830	
06. Com Improve Land	189	1,098,096	16	213,015	2	19,600	207	1,330,711	
07. Com Improvements	194	23,401,365	21	2,472,150	3	666,590	218	26,540,105	
08. Com Total	232	24,641,671	24	2,758,335	4	691,640	260	28,091,646	1,274,975
% of Com Total	89.23	87.72	9.23	9.82	1.54	2.46	5.73	1.93	27.14
09. Ind UnImp Land	1	4,335	0	0	0	0	1	4,335	
10. Ind Improve Land	8	94,130	1	13,245	0	0	9	107,375	
11. Ind Improvements	8	2,994,310	1	539,980	0	0	9	3,534,290	
12. Ind Total	9	3,092,775	1	553,225	0	0	10	3,646,000	0
% of Ind Total	90.00	84.83	10.00	15.17	0.00	0.00	0.22	0.25	0.00
13. Rec UnImp Land	0	0	0	0	25	1,431,190	25	1,431,190	
14. Rec Improve Land	0	0	0	0	3	195,515	3	195,515	
15. Rec Improvements	0	0	0	0	3	28,910	3	28,910	
16. Rec Total	0	0	0	0	28	1,655,615	28	1,655,615	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.62	0.11	0.00
Res & Rec Total	1,231	108,002,304	183	20,996,255	507	53,162,445	1,921	182,161,004	2,416,665
% of Res & Rec Total	64.08	59.29	9.53	11.53	26.39	29.18	42.34	12.49	51.45
Com & Ind Total	241	27,734,446	25	3,311,560	4	691,640	270	31,737,646	1,274,975
% of Com & Ind Total	89.26	87.39	9.26	10.43	1.48	2.18	5.95	2.18	27.14
17. Taxable Total	1,472	135,736,750	208	24,307,815	511	53,854,085	2,191	213,898,650	3,691,640
% of Taxable Total	67.18	63.46	9.49	11.36	23.32	25.18	48.29	14.66	78.60

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	10	232,660	2,260,375	0	0	0
19. Commercial	6	340,610	2,670,822	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	10	232,660	2,260,375
19. Commercial	0	0	0	6	340,610	2,670,822
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				16	573,270	4,931,197

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	262	183	918	1,363

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	3,990	223	90,559,310	1,568	771,004,740	1,793	861,568,040
28. Ag-Improved Land	0	0	44	25,714,280	458	284,201,200	502	309,915,480
29. Ag Improvements	0	0	51	7,437,600	502	66,174,940	553	73,612,540

30. Ag Total					2,346	1,245,096,060
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	3.00	60,000	
32. HomeSite Improv Land	0	0.00	0	24	26.00	492,000	
33. HomeSite Improvements	0	0.00	0	25	0.00	4,030,705	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	5	19.14	95,700	
36. FarmSite Improv Land	0	0.00	0	42	154.13	770,650	
37. FarmSite Improvements	0	0.00	0	51	0.00	3,406,895	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	179	312.63	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	12	11.23	224,600	15	14.23	284,600	
32. HomeSite Improv Land	233	247.34	4,736,800	257	273.34	5,228,800	
33. HomeSite Improvements	239	0.00	33,453,475	264	0.00	37,484,180	472,770
34. HomeSite Total				279	287.57	42,997,580	
35. FarmSite UnImp Land	35	45.02	225,100	40	64.16	320,800	
36. FarmSite Improv Land	435	1,657.74	8,288,700	477	1,811.87	9,059,350	
37. FarmSite Improvements	497	0.00	32,721,465	548	0.00	36,128,360	532,555
38. FarmSite Total				588	1,876.03	45,508,510	
39. Road & Ditches	1,636	3,219.34	0	1,815	3,531.97	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				867	5,695.57	88,506,090	1,005,325

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	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	2,832.80	25.35%	22,931,485	28.04%	8,094.99
46. 1A	219.78	1.97%	1,779,135	2.18%	8,095.07
47. 2A1	2,060.23	18.44%	15,431,125	18.87%	7,490.00
48. 2A	2,604.34	23.31%	19,506,535	23.85%	7,490.01
49. 3A1	74.05	0.66%	531,315	0.65%	7,175.08
50. 3A	59.07	0.53%	423,825	0.52%	7,174.96
51. 4A1	2,913.22	26.07%	18,571,965	22.71%	6,375.06
52. 4A	409.89	3.67%	2,613,085	3.19%	6,375.09
53. Total	11,173.38	100.00%	81,788,470	100.00%	7,319.94
Dry					
54. 1D1	5,381.68	6.87%	43,444,065	7.82%	8,072.58
55. 1D	20,029.50	25.56%	161,576,675	29.07%	8,066.94
56. 2D1	7,998.63	10.21%	59,768,520	10.75%	7,472.34
57. 2D	608.15	0.78%	4,540,235	0.82%	7,465.65
58. 3D1	508.12	0.65%	3,563,810	0.64%	7,013.72
59. 3D	27,057.64	34.53%	191,953,345	34.53%	7,094.24
60. 4D1	4,596.38	5.87%	25,232,925	4.54%	5,489.74
61. 4D	12,189.35	15.55%	65,777,425	11.83%	5,396.30
62. Total	78,369.45	100.00%	555,857,000	100.00%	7,092.78
Grass					
63. 1G1	1,951.89	45.53%	3,741,310	45.66%	1,916.76
64. 1G	1,179.77	27.52%	2,311,460	28.21%	1,959.25
65. 2G1	798.25	18.62%	1,515,965	18.50%	1,899.11
66. 2G	325.66	7.60%	571,855	6.98%	1,755.99
67. 3G1	17.89	0.42%	31,315	0.38%	1,750.42
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	13.72	0.32%	21,265	0.26%	1,549.93
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	4,287.18	100.00%	8,193,170	100.00%	1,911.09
Irrigated Total					
	11,173.38	11.79%	81,788,470	12.66%	7,319.94
Dry Total					
	78,369.45	82.67%	555,857,000	86.05%	7,092.78
Grass Total					
	4,287.18	4.52%	8,193,170	1.27%	1,911.09
72. Waste	971.52	1.02%	97,145	0.02%	99.99
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	11,012.99	11.62%	70,617,305	10.93%	6,412.18
75. Market Area Total	94,801.53	100.00%	645,935,785	100.00%	6,813.56

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	300.95	10.53%	2,287,215	12.01%	7,599.98
46. 1A	98.28	3.44%	746,930	3.92%	7,600.02
47. 2A1	609.24	21.31%	4,097,140	21.51%	6,725.00
48. 2A	1,123.25	39.29%	7,553,880	39.65%	6,725.02
49. 3A1	4.36	0.15%	28,670	0.15%	6,575.69
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	478.09	16.72%	2,868,540	15.06%	6,000.00
52. 4A	244.85	8.56%	1,469,100	7.71%	6,000.00
53. Total	2,859.02	100.00%	19,051,475	100.00%	6,663.64
Dry					
54. 1D1	2,419.68	3.27%	18,326,280	3.81%	7,573.84
55. 1D	15,679.00	21.18%	118,756,070	24.67%	7,574.21
56. 2D1	5,522.64	7.46%	36,861,860	7.66%	6,674.68
57. 2D	178.86	0.24%	1,193,900	0.25%	6,675.05
58. 3D1	668.02	0.90%	4,342,095	0.90%	6,499.95
59. 3D	16,375.97	22.12%	106,417,750	22.11%	6,498.41
60. 4D1	1,009.29	1.36%	5,944,720	1.24%	5,890.00
61. 4D	32,173.71	43.46%	189,460,340	39.36%	5,888.67
62. Total	74,027.17	100.00%	481,303,015	100.00%	6,501.71
Grass					
63. 1G1	2,903.04	39.35%	3,707,105	37.32%	1,276.97
64. 1G	2,825.87	38.30%	3,738,240	37.63%	1,322.86
65. 2G1	1,232.57	16.71%	1,791,155	18.03%	1,453.19
66. 2G	264.78	3.59%	478,950	4.82%	1,808.86
67. 3G1	151.78	2.06%	218,830	2.20%	1,441.76
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	7,378.04	100.00%	9,934,280	100.00%	1,346.47
Irrigated Total					
Irrigated Total	2,859.02	3.28%	19,051,475	3.73%	6,663.64
Dry Total					
Dry Total	74,027.17	84.91%	481,303,015	94.25%	6,501.71
Grass Total					
Grass Total	7,378.04	8.46%	9,934,280	1.95%	1,346.47
72. Waste	2,920.11	3.35%	365,415	0.07%	125.14
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	45,040.89	51.66%	177,268,635	34.71%	3,935.73
75. Market Area Total	87,184.34	100.00%	510,654,185	100.00%	5,857.18

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	805.84	6,004,175	13,226.56	94,835,770	14,032.40	100,839,945
77. Dry Land	0.18	1,230	15,521.65	107,052,810	136,874.79	930,105,975	152,396.62	1,037,160,015
78. Grass	1.19	2,380	1,080.50	1,744,415	10,583.53	16,380,655	11,665.22	18,127,450
79. Waste	3.82	380	439.29	53,840	3,448.52	408,340	3,891.63	462,560
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	50.66	355,820	6,649.83	33,318,020	49,353.39	214,212,100	56,053.88	247,885,940
82. Total	5.19	3,990	17,847.28	114,855,240	164,133.40	1,041,730,740	181,985.87	1,156,589,970

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	14,032.40	7.71%	100,839,945	8.72%	7,186.22
Dry Land	152,396.62	83.74%	1,037,160,015	89.67%	6,805.66
Grass	11,665.22	6.41%	18,127,450	1.57%	1,553.97
Waste	3,891.63	2.14%	462,560	0.04%	118.86
Other	0.00	0.00%	0	0.00%	0.00
Exempt	56,053.88	30.80%	247,885,940	21.43%	4,422.28
Total	181,985.87	100.00%	1,156,589,970	100.00%	6,355.38

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	1	2,050	1	20,000	1	55,440	2	77,490	0
83.2 Emerson	9	29,535	49	197,020	49	3,345,570	58	3,572,125	1,915
83.3 Macy	35	65,320	17	33,780	17	367,390	52	466,490	0
83.4 Pender	66	1,322,015	463	8,224,865	462	73,899,980	528	83,446,860	200,875
83.5 Rosalie	23	39,525	84	167,565	87	2,441,480	110	2,648,570	122,885
83.6 Rural	319	9,880,140	279	5,597,540	314	50,817,945	633	66,295,625	926,085
83.7 Thurston	15	67,965	61	186,580	61	3,522,500	76	3,777,045	77,655
83.8 Walthill	54	144,080	218	523,050	218	2,914,484	272	3,581,614	0
83.9 Winnebago	61	448,590	127	971,710	129	16,874,885	190	18,295,185	1,087,250
84 Residential Total	583	11,999,220	1,299	15,922,110	1,338	154,239,674	1,921	182,161,004	2,416,665

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Emerson	3	8,355	5	13,810	6	387,385	9	409,550	0
85.2	Macy	1	2,815	4	4,605	4	118,230	5	125,650	0
85.3	Pender	17	77,430	98	747,001	102	12,521,080	119	13,345,511	93,535
85.4	Rosalie	3	1,095	13	20,950	13	144,630	16	166,675	0
85.5	Rural	3	56,880	20	235,825	23	3,038,825	26	3,331,530	19,540
85.6	Thurston	6	19,505	18	63,420	19	3,170,365	25	3,253,290	0
85.7	Walthill	4	3,220	35	67,700	37	2,264,910	41	2,335,830	15,000
85.8	Winnebago	6	55,865	23	284,775	23	8,428,970	29	8,769,610	1,146,900
86	Commercial Total	43	225,165	216	1,438,086	227	30,074,395	270	31,737,646	1,274,975

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	1,841.74	45.00%	3,683,480	45.53%	2,000.00
88. 1G	1,147.17	28.03%	2,294,340	28.36%	2,000.00
89. 2G1	769.68	18.81%	1,500,965	18.55%	1,950.12
90. 2G	302.53	7.39%	559,710	6.92%	1,850.10
91. 3G1	17.89	0.44%	31,315	0.39%	1,750.42
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	13.72	0.34%	21,265	0.26%	1,549.93
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	4,092.73	100.00%	8,091,075	100.00%	1,976.94
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	110.15	56.65%	57,830	56.64%	525.01
106. 1T	32.60	16.77%	17,120	16.77%	525.15
107. 2T1	28.57	14.69%	15,000	14.69%	525.03
108. 2T	23.13	11.90%	12,145	11.90%	525.08
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	194.45	100.00%	102,095	100.00%	525.04
<hr/>					
Grass Total	4,092.73	95.46%	8,091,075	98.75%	1,976.94
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	194.45	4.54%	102,095	1.25%	525.04
<hr/>					
114. Market Area Total	4,287.18	100.00%	8,193,170	100.00%	1,911.09

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,273.52	34.07%	2,770,000	35.33%	2,175.07
88. 1G	1,320.77	35.33%	2,872,740	36.64%	2,175.05
89. 2G1	773.04	20.68%	1,526,865	19.47%	1,975.14
90. 2G	251.25	6.72%	471,165	6.01%	1,875.28
91. 3G1	119.59	3.20%	200,315	2.55%	1,675.01
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	3,738.17	100.00%	7,841,085	100.00%	2,097.57
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	1,629.52	44.77%	937,105	44.77%	575.08
106. 1T	1,505.10	41.35%	865,500	41.35%	575.04
107. 2T1	459.53	12.62%	264,290	12.63%	575.13
108. 2T	13.53	0.37%	7,785	0.37%	575.39
109. 3T1	32.19	0.88%	18,515	0.88%	575.18
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	3,639.87	100.00%	2,093,195	100.00%	575.07
<hr/>					
Grass Total	3,738.17	50.67%	7,841,085	78.93%	2,097.57
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	3,639.87	49.33%	2,093,195	21.07%	575.07
<hr/>					
114. Market Area Total	7,378.04	100.00%	9,934,280	100.00%	1,346.47

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

87 Thurston

	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	165,535,219	180,505,389	14,970,170	9.04%	2,416,665	7.58%
02. Recreational	1,605,285	1,655,615	50,330	3.14%	0	3.14%
03. Ag-Homesite Land, Ag-Res Dwelling	40,844,415	42,997,580	2,153,165	5.27%	472,770	4.11%
04. Total Residential (sum lines 1-3)	207,984,919	225,158,584	17,173,665	8.26%	2,889,435	6.87%
05. Commercial	25,654,655	28,091,646	2,436,991	9.50%	1,274,975	4.53%
06. Industrial	3,487,020	3,646,000	158,980	4.56%	0	4.56%
07. Total Commercial (sum lines 5-6)	29,141,675	31,737,646	2,595,971	8.91%	1,274,975	4.53%
08. Ag-Farmsite Land, Outbuildings	39,007,660	45,508,510	6,500,850	16.67%	532,555	15.30%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	39,007,660	45,508,510	6,500,850	16.67%	532,555	15.30%
12. Irrigated	89,616,610	100,839,945	11,223,335	12.52%		
13. Dryland	927,952,585	1,037,160,015	109,207,430	11.77%		
14. Grassland	17,663,485	18,127,450	463,965	2.63%		
15. Wasteland	390,200	462,560	72,360	18.54%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	1,035,622,880	1,156,589,970	120,967,090	11.68%		
18. Total Value of all Real Property (Locally Assessed)	1,311,757,134	1,458,994,710	147,237,576	11.22%	4,696,965	10.87%

2026 Assessment Survey for Thurston County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	2 - One is temporary
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$122,935
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:
	\$57,355
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:
	N/A
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,100 dues, registration and training
12.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	County Assessor and 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: thurston.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2024

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Emerson, Pender, Thurston and Walthill
4.	When was zoning implemented?
	Unknown

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	N/A
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	Licensed Appraiser
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2026 Residential Assessment Survey for Thurston County

1.	Valuation data collection done by:
	Assessor and Office Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost and sales approaches are used.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables are developed based on the local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes, the county does their own depreciation study and develops depreciation tables for each valuation group.
5.	Describe the methodology used to determine the residential lot values?
	Sales approach is used by implementing the square foot method.
6.	How are rural residential site values developed?
	Rural residential sales are reviewed.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	N/A

2026 Commercial Assessment Survey for Thurston County

1.	Valuation data collection done by:
	Assessor and Office Staff.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Cost approach is used. The sales approach will be used for unique properties.
2a.	Describe the process used to determine the value of unique commercial properties.
	Use the sales file to look for unique parcels and ask surrounding counties if there are parcels similar in their county.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Yes, the county develops depreciation tables based on their local market.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	One depreciation table with an economic adjustment applied to adjust for different locations.
5.	Describe the methodology used to determine the commercial lot values.
	Sales and the front foot method is used on main street. Square footage when needed for large commercial buildings.

2026 Agricultural Assessment Survey for Thurston County

1.	Valuation data collection done by:
	Assessor and Office Staff.
2.	Describe the process used to determine and monitor market areas.
	Review the topography of the land and analyze sales.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Review the land use of the sales. Send out questionnaires. The county does not have any recreational parcels identified.
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 they carry the same values.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	No intensive use is identified.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Reviewed land use of rural residential and agricultural land. The values are assigned by land use and LCGs of the parcel.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).

	N/A
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2025 Plan of Assessment for Thurston County

**Assessment Years * 2026, 2027, and 2028
Date: June 2025**

General Description of Real Property in Thurston County:

Thurston County is located in Northeast Nebraska. The county is irregular in shape with the Missouri River forming the eastern boundary. Pender is the county seat and largest community. Pender is located in the southwestern part. Other communities include Macy, Rosalie, Thurston, Walthill, Winnebago, and part of the community of Emerson. Thurston County was organized in 1889. It was originally part of the acreage selected by the Omaha Indians as their reservation. The Omaha tribe sold part of the land to the Winnebago Reservation also includes part of Dixon County. The county has a checker board type of ownership. Approximately 56,654 acres of the land in Thurston County is exempt. Approximately 674 acres were put in exempt status for 2011. This property is exempt because it is U.S.A. in Trust for the Winnebago Tribe of Nebraska or the Omaha Tribe of Nebraska and Allotment land. Complicating the process, a large number of HUD houses, mobile homes, and commercial buildings located on the above described exempt land. Native American's are exempt from taxation on Improvements on leased land. Some of the properties are co-owned by non-Indian people. That portion is taxable; the discovery process is very difficult in these situations.

Thurston County had a total count of 4,520 taxable parcels on the 2025 County Abstract.

Per the 2024 County Abstract, Thurston County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1890	38	17
Commercial	258	7	3
Industrial	10	0	1
Recreational	28	0	1
Agricultural	2334	56	78
Special Value	0		

Agricultural land – Taxable acres 182,061.27

For Assessment year 2025, an estimated 92 building permits, information statements and others means of assessing were valued as new property construction/additions.

Current Resources

The staff of the Thurston County Assessor's office consists of the Assessor, deputy assessor & one temporary Clerk. With limited funds in Thurston County there is little money available for registration, motels and travel. However, the mileage allowance, fuel, office equipment

and repair, office supplies, dues, registration, training and data processing fees, printing and publishing are all increasing. MIPS contract costs are increasing this year. Board took away the GIS funding in 2018.

Discover, List & Inventory all property. Real Estate Transfers along with a photocopy of the deeds are filed timely by the Clerks office. A clerk processes the Real Estate Transfers, followed by a double check by a second clerk. The Assessor reviews the transfer than forwards the information to Department of Revenue.

The property record cards contain all information required by regulation 10-004, which included the legal description property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property. A photograph of the property, and if agricultural land is involved an inventory of the soil types by land use. The new and old aerial photographs of the buildings are included. The cards are in good condition and updated and or replaced as needed. Allotment land cards are kept in a separate file. Because of the reservations located in Thurston County, the historical information is kept in the Assessor’s office.

Level of Value, Quality, and Uniformity for Assessment year 2025

Property Class	Median %	C.O.D. %	P.R.D. %
Residential	96	16.48	108.03
Commercial	100	30.80	143.93
Agricultural Land	73	17.63	106.57
Special Value	0		

Assessment Actions Planned for Assessment year 2026:

Residential: All Rural Residential: Finish on Dawes & Flournoy. This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos. Re-cost. Inspect Pender & Walthill in 2026. Inspected Macy in 2022. Inspected Pender & Walthill in 2023. Review the rest Winnebago. 2020 g-works did aerial obliques.

Commercial: Inspect & review Pender & Walthill

Agricultural: finish 6-year inspection & review of land use changes by GIS, & drive by to review land. Finishing with Bryan Township. Start on Dawes & Flournoy & Merry Townships. Conduct market

analysis of agricultural sales. Rural residential as described above. In 2020 G-works did aerial obliques.

Special Value: None

Assessment Actions Planned for Assessment year 2027:

Residential. All rural residential: begin inspection process with townships of Omaha. Finish Merry This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos. Pender & Walthill.

Commercial: Review Winnebago.

Agricultural: continue the review land use changes by GIS. Drive by & review land for Dawes, Perry & Omaha Townships. Conduct market analysis of agricultural sales. Rural residential as described above.

Special Value: none

Assessment Actions Planned for Assessment year 2028:

Residential: All rural residential: begin inspection process with townships Pender & Thayer & Winnebago. This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.

Commercial: Macy

Agricultural Land: review land use changes for Pender, Thayer & Perry finish up townships by GIS & drive by. Conduct market analysis of agricultural sales. Rural residential as described above.

Special Value: none

The Cadastral Maps in Thurston County are old. The maps are current with parcel identification according to regulation 10-004.03. The office has implemented GIS system.

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

Record Maintenance, Mapping updates, & Ownership changes

Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales information to Department of Revenue rosters & annual Assessed Value Update w/Abstract
- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property

j. Annual Plan of Assessment Report

Personal Property: administer annual filing, 444 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required. Personal Property Abstract.

Permissive Exemption: Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Taxable Government Owned Property-annual review of government owned property not used for public purpose, send notices of intent to tax.

Homestead exemptions: administer 113 annual filings of applications approval/denial process, taxpayer notifications, and taxpayer assistance.

Centrally Assessed-Review of valuations as certified by Department of Revenue for railroads and public service entities, establish assessment records and tax billing for tax list.

Tax Districts and Tax Rates- management of school district and other tax entity boundary changes necessary for correct assessment and tax information: input/review of tax rates used for tax billing process.

Tax Lists: prepare and certify tax list correction documents for county board approval.

County Board of Equalization – Attend County board of equalization meetings for valuation protest-assemble and provide information.

TERC Appeals-prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization-attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

Education: Assessor and/or Appraisal Education- attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

This document is a description of the various duties and three year plan of assessment in the Assessors office. Without proper funding the tasks described will be difficult to complete. The current budget request is \$1074294 for the General Fund; \$66,200 for Reappraisal fund. Board cut again in 2024 the reappraisal fund has been cut the last six years.

Respectfully submitted:

**Assessor
signature _____ Date: _____**