

NEBRASKA

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DEPARTMENT OF REVENUE

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

VALLEY COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Valley 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 Valley 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 cursive script that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Aurora Griebel, Valley County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

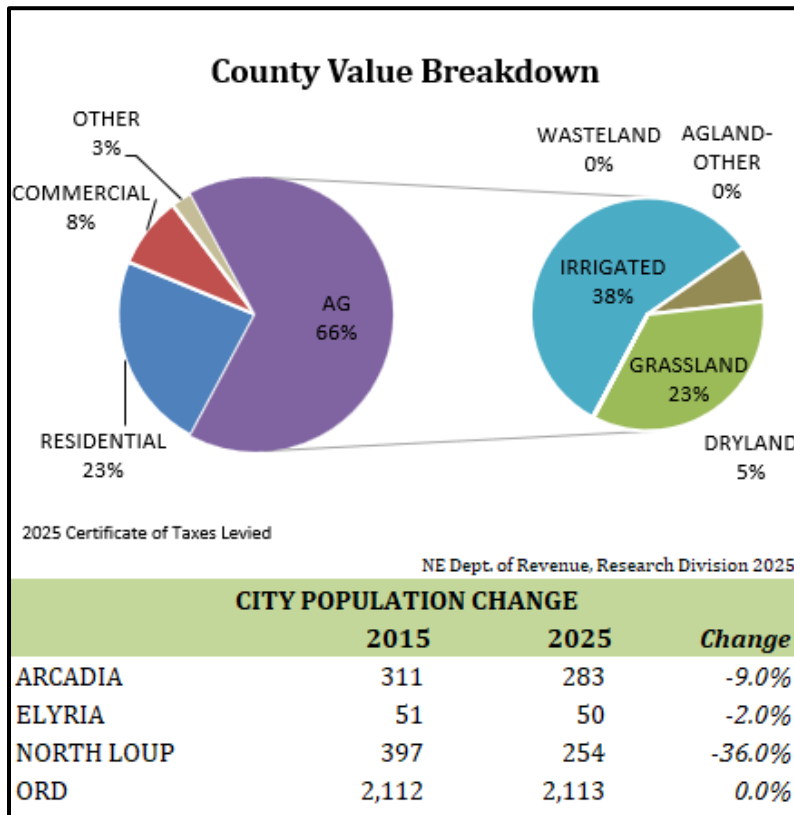
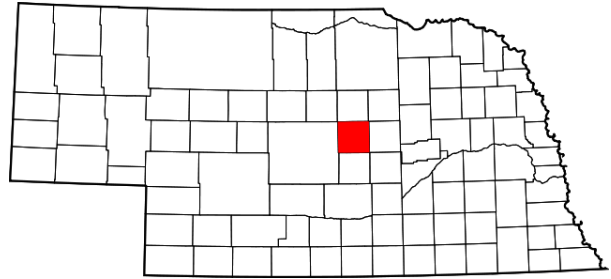
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 568 square miles, Valley County has 4,032 residents, a slight population decrease from the 2020 U.S. Census.¹ The report indicates that 74% of county housing is owner occupied and 89% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$148,298.²



The majority of the commercial properties in Valley County are located in and around Ord, the county seat. According to the latest information available from the U.S. Census Bureau, there are 181 employer establishments with a total employment figure of 1,230. This represents a total employment increase of 5% from 2022-2023.¹

Agricultural land makes up the majority of the county's valuation base. Valley County is included in the Lower Loup Natural Resources District (NRD).

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

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 Valley 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 Valley County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows documented reasons for all non-qualified sales. The county assessor sends sales questionnaires to the buyer and seller on all sales where money was exchanged.

The county assessor utilizes five valuation groups in the residential class. Valuation Groups 1 through 4 each represent a town within the county and Valuation Group 5 is the rural residential. The six-year inspection and review cycle is up-to-date, and the reviews are completed by the county assessor and staff.

The Valley County Assessor does not have a written valuation methodology on file and should prepare one ahead of the June protest season.

2026 Residential Assessment Details for Valley 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	Arcadia	2022	2025*	2025*	2025*	18% economic depreciation applied
2	Elyria	2023	2025*	2025*	2025*	
3	North Loup	2022	2025*	2025*	2025*	19% economic depreciation applied
4	Ord	2023	2025*	2025*	2025*	11% factor applied
5	Rural	2024	2025*	2024	2024	
Additional comments: Pick-up work was completed. * = assessment action for current year						

Description of Analysis

The median and mean are within the acceptable range, and the weighted mean is low for the overall residential class. The COD meets IAAO standards. The PRD is high for not only the overall residential class but also in every valuation group. Further analysis reveals that every valuation group except for Valuation Group 5 is found to be regressive. The assessor applied new costing and lot tables for this assessment year but not new depreciation pending a Computer Assisted Mass

2026 Residential Correlation for Valley County

Appraisal (CAMA) conversion in the next year. A substat has been added to the appendix for each valuation group in the residential class.

The assessment actions impacted both the sales and the abstract similarly through review of the statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL).

Equalization and Quality of Assessment

A review of the statistics and assessment practices demonstrate the assessment practices in Valley County are uniform across the residential class, though a reappraisal for the next year is warranted. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	10	93.77	95.72	80.58	26.72	118.79
3	8	94.46	101.40	94.57	13.83	107.22
4	69	92.13	97.07	89.40	23.71	108.58
5	10	94.72	96.28	92.33	14.92	104.28
<u> </u> ALL <u> </u>	97	92.75	97.21	89.37	22.32	108.77

Level of Value

Based on analysis of all available information, the level of value for the residential property in Valley County is 93%.

2026 Commercial Correlation for Valley County

Assessment Practices & Actions

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

The sales verification and qualification processes are reviewed and indicate that the Valley County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows no bias in sales qualification and that all arm’s-length sales have been made available for measurement. Sales questionnaires are sent on all transactions where money was exchanged.

Two valuation groups are utilized in the commercial class. Valuation Group 4 is the county seat and where most of the commercial activity is, and Valuation Group 1 is comprised of the remainder of the county.

Commercial properties are reviewed by a contract appraiser and are all reviewed in one year, this ensures that they remain in compliance with the six-year inspection and review requirement. New lot tables are needed for the 2027 assessment cycle.

2026 Commercial Assessment Details for Valley 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	Arcadia, Elyria, North Loup & Rural	2023	2025*	2017	2023	
4	Ord	2023	2025*	2017	2023	
Additional comments: Pick-up work was completed.						
* = assessment action for current year						

Description of Analysis

The commercial profile shows that two of the three measures of central tendency are within the acceptable range, while the mean is low. The COD meets IAAO standards and the PRD is low. The third year of sales median has dropped significantly, indicating that actions prior to 2026 may not have impacted the population proportionately. For that reason, the median will not be relied upon as an indicator of the level of value.

For this assessment year, only a costing year update was applied, this affected the sales and the population similarly as noted after review of the statistics and the 2025 Certificate of Taxes Levied (CTL) Report Compared to the 2026 County Abstract of Assessment, Form 45.

2026 Commercial Correlation for Valley County

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	10	95.13	90.84	85.93	12.32	105.71
4	13	98.13	88.46	98.66	17.24	89.66
____ ALL ____	23	96.11	89.49	93.17	15.35	96.05

Level of Value

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

2026 Agricultural Correlation for Valley 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 Valley County Assessor qualifies sales at a rate above the statewide average rate. Sales questionnaires are sent on all transactions where money was exchanged. A review of the sales roster shows that only arm's-length transactions were made available for measurement.

One market area is utilized for analyzing the agricultural sales in Valley County. Sales are monitored and support the fact that one market area is sufficient. The six-year inspection and review cycle does not meet statutory requirements. The county assessor had planned on a contract appraiser doing the inspection for this assessment year, but the work was not completed. Feedlots have been identified as intensive use; values were developed by a contract appraiser.

2026 Agricultural Assessment Details for Valley 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	2016	2025*	2016	2017-2019	
AB DW	Agricultural dwellings	2024	2025*	2024	2024	
Additional comments: Pick-up work was completed. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2025*	Grassland Increased 17%, Irrigated increased 17%, Dryland increased 10%
Additional comments: Pick-up work was completed. * = assessment action for current year			

Description of Analysis

Review of the agricultural statistical profile reveals that all three measures of central tendency are within the acceptable range. The COD meets IAAO standards. When stratified by 80% Majority

2026 Agricultural Correlation for Valley County

Land Use (MLU), there are a few irrigated land sales and most of the sales are grassland; however, both subclasses have medians within the acceptable range.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflects the stated assessment actions of the county assessor.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are treated similarly to the rural residential improvements and are equalized at the statutory level. Agricultural land values have been determined to be acceptable. The quality of the assessment of agricultural property in Valley 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	6	71.86	71.55	67.78	12.47	105.56
1	6	71.86	71.55	67.78	12.47	105.56
<u> Grass </u>						
County	20	70.04	76.56	80.14	19.06	95.53
1	20	70.04	76.56	80.14	19.06	95.53
<u> ALL </u>	38	70.64	73.56	74.14	17.23	99.22

Level of Value

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

2026 Opinions of the Property Tax Administrator for Valley 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	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Valley County

Residential Real Property - Current

Number of Sales	97	Median	92.75
Total Sales Price	\$16,742,140	Mean	97.21
Total Adj. Sales Price	\$16,742,140	Wgt. Mean	89.37
Total Assessed Value	\$14,962,635	Average Assessed Value of the Base	\$124,291
Avg. Adj. Sales Price	\$172,599	Avg. Assessed Value	\$154,254

Confidence Interval - Current

95% Median C.I	87.81 to 95.68
95% Wgt. Mean C.I	84.51 to 94.23
95% Mean C.I	91.60 to 102.82
% of Value of the Class of all Real Property Value in the County	16.68
% of Records Sold in the Study Period	5.12
% of Value Sold in the Study Period	6.36

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	95	94	93.76
2024	88	93	93.23
2023	116	96	96.15
2022	129	96	95.71

2026 Commission Summary for Valley County

Commercial Real Property - Current

Number of Sales	23	Median	96.11
Total Sales Price	\$3,987,310	Mean	89.49
Total Adj. Sales Price	\$3,987,310	Wgt. Mean	93.17
Total Assessed Value	\$3,715,175	Average Assessed Value of the Base	\$281,411
Avg. Adj. Sales Price	\$173,361	Avg. Assessed Value	\$161,529

Confidence Interval - Current

95% Median C.I	92.27 to 100.95
95% Wgt. Mean C.I	82.59 to 103.76
95% Mean C.I	79.93 to 99.05
% of Value of the Class of all Real Property Value in the County	7.72
% of Records Sold in the Study Period	5.94
% of Value Sold in the Study Period	3.41

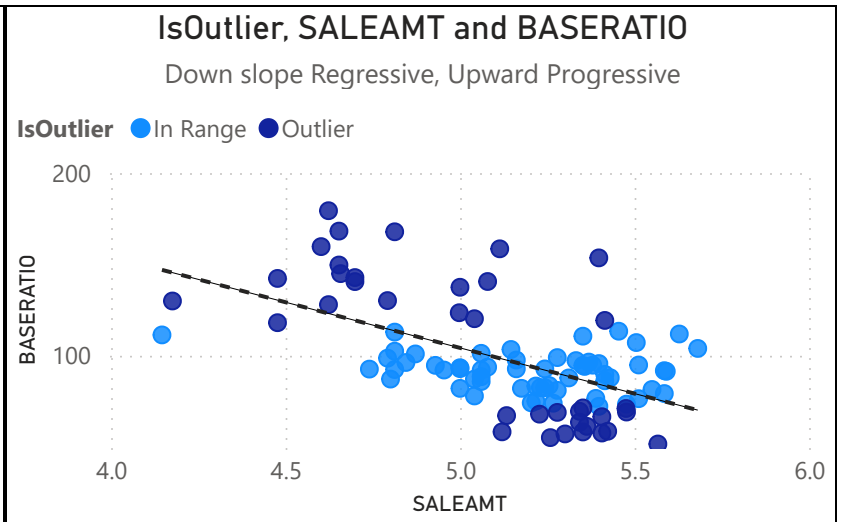
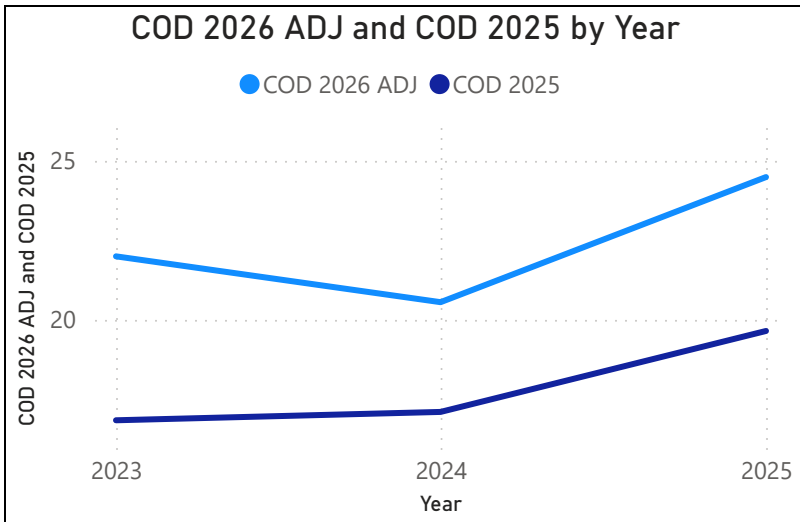
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	23	96	95.57
2024	25	99	99.21
2023	19	100	95.55
2022	18	100	97.66

Valley 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	10	93.77	75.46	24.26%	95.72	82.79	15.62%	80.58	71.60	12.53%
3	8	94.45	96.05	-1.67%	101.40	97.01	4.53%	94.57	89.83	5.28%
4	69	92.13	84.31	9.28%	97.07	86.70	11.96%	89.40	84.86	5.35%
5	10	94.71	94.21	0.54%	96.28	95.57	0.75%	92.33	91.75	0.64%
Total	97	92.75	86.19	7.61%	97.21	88.06	10.39%	89.37	85.13	4.99%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	10	26.72	26.31	1.57%	118.79	115.62	2.75%	57.16	56.67	0.86%	142.28	132.57	7.33%
3	8	13.83	17.74	-22.06%	107.23	108.00	-0.71%	82.47	69.17	19.23%	144.91	139.87	3.61%
4	69	23.70	17.37	36.43%	108.58	102.17	6.27%	51.64	47.62	8.44%	179.36	142.37	25.98%
5	10	14.92	13.85	7.68%	104.27	104.16	0.11%	71.09	70.19	1.28%	149.63	147.92	1.16%
Total	97	22.31	18.36	21.54%	108.77	103.45	5.14%	51.64	47.62	8.44%	179.36	147.92	21.25%



88 Valley
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 : 97
Total Sales Price : 16,742,140
Total Adj. Sales Price : 16,742,140
Total Assessed Value : 14,962,635
Avg. Adj. Sales Price : 172,599
Avg. Assessed Value : 154,254

MEDIAN : 93
WGT. MEAN : 89
MEAN : 97
COD : 22.32
PRD : 108.77

COV : 29.01
STD : 28.20
Avg. Abs. Dev : 20.70
MAX Sales Ratio : 179.36
MIN Sales Ratio : 51.64

95% Median C.I. : 87.81 to 95.68
95% Wgt. Mean C.I. : 84.51 to 94.23
95% Mean C.I. : 91.60 to 102.82

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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	19	91.79	97.50	87.04	22.00	112.02	61.30	167.82	79.27 to 111.36	163,974	142,718
01-JAN-24 To 31-MAR-24	4	112.98	116.13	113.25	14.84	102.54	96.26	142.28	N/A	66,125	74,888
01-APR-24 To 30-JUN-24	12	96.25	104.65	98.28	19.38	106.48	55.13	168.19	92.65 to 119.29	135,542	133,213
01-JUL-24 To 30-SEP-24	20	86.71	89.92	83.13	20.29	108.17	57.16	179.36	73.48 to 94.64	186,987	155,441
01-OCT-24 To 31-DEC-24	5	88.49	104.07	98.36	21.29	105.81	81.02	149.63	N/A	168,000	165,239
01-JAN-25 To 31-MAR-25	9	96.49	99.97	95.13	23.12	105.09	66.58	158.49	69.14 to 140.60	224,889	213,944
01-APR-25 To 30-JUN-25	15	82.49	83.69	78.29	20.66	106.90	51.64	130.16	68.95 to 94.11	200,633	157,072
01-JUL-25 To 30-SEP-25	13	97.30	106.35	100.65	27.80	105.66	57.65	153.53	74.17 to 142.76	163,262	164,330
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	55	93.39	97.66	88.25	20.89	110.66	55.13	179.36	87.18 to 98.64	159,023	140,338
01-OCT-24 To 30-SEP-25	42	92.12	96.62	90.60	24.11	106.64	51.64	158.49	82.12 to 97.30	190,379	172,478
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	41	93.39	98.51	90.15	20.56	109.27	55.13	179.36	87.19 to 100.95	157,823	142,271
<u>ALL</u>	97	92.75	97.21	89.37	22.32	108.77	51.64	179.36	87.81 to 95.68	172,599	154,254

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	10	93.77	95.72	80.58	26.72	118.79	57.16	142.28	58.29 to 129.93	134,900	108,698
3	8	94.46	101.40	94.57	13.83	107.22	82.47	144.91	82.47 to 144.91	77,188	72,994
4	69	92.13	97.07	89.40	23.71	108.58	51.64	179.36	83.64 to 95.68	173,589	155,192
5	10	94.72	96.28	92.33	14.92	104.28	71.09	149.63	73.96 to 107.17	279,800	258,348
<u>ALL</u>	97	92.75	97.21	89.37	22.32	108.77	51.64	179.36	87.81 to 95.68	172,599	154,254

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	97	92.75	97.21	89.37	22.32	108.77	51.64	179.36	87.81 to 95.68	172,599	154,254
06											
07											
<u>ALL</u>	97	92.75	97.21	89.37	22.32	108.77	51.64	179.36	87.81 to 95.68	172,599	154,254

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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 : 97
 Total Sales Price : 16,742,140
 Total Adj. Sales Price : 16,742,140
 Total Assessed Value : 14,962,635
 Avg. Adj. Sales Price : 172,599
 Avg. Assessed Value : 154,254

MEDIAN : 93
 WGT. MEAN : 89
 MEAN : 97
 COD : 22.32
 PRD : 108.77

COV : 29.01
 STD : 28.20
 Avg. Abs. Dev : 20.70
 MAX Sales Ratio : 179.36
 MIN Sales Ratio : 51.64

95% Median C.I. : 87.81 to 95.68
 95% Wgt. Mean C.I. : 84.51 to 94.23
 95% Mean C.I. : 91.60 to 102.82

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	111.36	111.36	111.36	00.00	100.00	111.36	111.36	N/A	14,000	15,590
Less Than 30,000	3	111.36	117.55	117.84	05.56	99.75	111.36	129.93	N/A	14,333	16,890
Ranges Excl. Low \$											
Greater Than 4,999	97	92.75	97.21	89.37	22.32	108.77	51.64	179.36	87.81 to 95.68	172,599	154,254
Greater Than 14,999	95	92.65	96.91	89.33	22.39	108.49	51.64	179.36	87.19 to 94.89	175,938	157,173
Greater Than 29,999	94	92.53	96.56	89.30	22.22	108.13	51.64	179.36	87.18 to 94.89	177,650	158,638
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	111.36	111.36	111.36	00.00	100.00	111.36	111.36	N/A	14,000	15,590
15,000 TO 29,999	1	129.93	129.93	129.93	00.00	100.00	129.93	129.93	N/A	15,000	19,490
30,000 TO 59,999	11	142.76	142.37	141.75	11.48	100.44	92.65	179.36	118.05 to 168.19	43,136	61,146
60,000 TO 99,999	12	99.80	108.26	107.94	14.74	100.30	87.18	167.82	92.41 to 123.51	72,187	77,917
100,000 TO 149,999	19	92.91	98.47	98.27	17.80	100.20	58.29	158.49	85.84 to 103.39	118,842	116,790
150,000 TO 249,999	29	82.12	82.39	83.25	16.74	98.97	55.13	153.53	71.39 to 92.75	201,134	167,442
250,000 TO 499,999	23	86.24	84.83	85.72	17.61	98.96	51.64	119.29	72.27 to 94.89	315,978	270,848
500,000 TO 999,999											
1,000,000 +											
ALL	97	92.75	97.21	89.37	22.32	108.77	51.64	179.36	87.81 to 95.68	172,599	154,254

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	94	COV :	31.58	95% Median C.I. :	58.29 to 129.93
Total Sales Price :	1,349,000	Wgt. Mean :	81	STD :	30.23	95% Wgt. Mean C.I. :	67.96 to 93.20
Total Adj. Sales Price :	1,349,000	Mean :	96	Avg. Abs. Dev :	25.06	95% Mean C.I. :	74.10 to 117.34
Total Assessed Value :	1,086,975						
Avg. Adj. Sales Price :	134,900	COD :	26.72	MAX Sales Ratio :	142.28		
Avg. Assessed Value :	108,698	PRD :	118.79	MIN Sales Ratio :	57.16		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	2	122.37	122.37	115.03	16.28	106.38	102.45	142.28	N/A	47,500	54,638
04/01/2024 To 06/30/2024	1	101.29	101.29	101.29		100.00	101.29	101.29	N/A	115,000	116,480
07/01/2024 To 09/30/2024	4	80.71	87.13	75.32	25.97	115.68	57.16	129.93	N/A	160,000	120,515
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025	2	67.38	67.38	71.21	13.49	94.62	58.29	76.46	N/A	228,500	162,713
07/01/2025 To 09/30/2025	1	127.94	127.94	127.94		100.00	127.94	127.94	N/A	42,000	53,735
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	7	101.29	99.22	83.27	22.02	119.15	57.16	142.28	57.16 to 142.28	121,429	101,116
10/01/2024 To 09/30/2025	3	76.46	87.56	75.98	30.37	115.24	58.29	127.94	N/A	166,333	126,387
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	7	101.29	99.22	83.27	22.02	119.15	57.16	142.28	57.16 to 142.28	121,429	101,116
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	93.77	95.72	80.58	26.72	118.79	57.16	142.28	58.29 to 129.93	134,900	108,698

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	10	93.77	95.72	80.58	26.72	118.79	57.16	142.28	58.29 to 129.93	134,900	108,698
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	93.77	95.72	80.58	26.72	118.79	57.16	142.28	58.29 to 129.93	134,900	108,698

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	94	COV :	31.58	95% Median C.I. :	58.29 to 129.93
Total Sales Price :	1,349,000	Wgt. Mean :	81	STD :	30.23	95% Wgt. Mean C.I. :	67.96 to 93.20
Total Adj. Sales Price :	1,349,000	Mean :	96	Avg. Abs. Dev :	25.06	95% Mean C.I. :	74.10 to 117.34
Total Assessed Value :	1,086,975						
Avg. Adj. Sales Price :	134,900	COD :	26.72	MAX Sales Ratio :	142.28		
Avg. Assessed Value :	108,698	PRD :	118.79	MIN Sales Ratio :	57.16		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	10	93.77	95.72	80.58	26.72	118.79	57.16	142.28	58.29 to 129.93	134,900	108,698
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	93.77	95.72	80.58	26.72	118.79	57.16	142.28	58.29 to 129.93	134,900	108,698

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	94	COV :	31.58	95% Median C.I. :	58.29 to 129.93
Total Sales Price :	1,349,000	Wgt. Mean :	81	STD :	30.23	95% Wgt. Mean C.I. :	67.96 to 93.20
Total Adj. Sales Price :	1,349,000	Mean :	96	Avg. Abs. Dev :	25.06	95% Mean C.I. :	74.10 to 117.34
Total Assessed Value :	1,086,975						
Avg. Adj. Sales Price :	134,900	COD :	26.72	MAX Sales Ratio :	142.28		
Avg. Assessed Value :	108,698	PRD :	118.79	MIN Sales Ratio :	57.16		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	129.93	129.93	129.93		100.00	129.93	129.93	N/A	15,000	19,490
___ Ranges Excl. Low \$___											
Greater Than 4,999	10	93.77	95.72	80.58	26.72	118.79	57.16	142.28	58.29 to 129.93	134,900	108,698
Greater Than 15,000	10	93.77	95.72	80.58	26.72	118.79	57.16	142.28	58.29 to 129.93	134,900	108,698
Greater Than 30,000	9	86.24	91.92	80.02	26.66	114.87	57.16	142.28	58.29 to 127.94	148,222	118,609
___ Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	129.93	129.93	129.93		100.00	129.93	129.93	N/A	15,000	19,490
30,000 TO 59,999	2	135.11	135.11	133.92	05.31	100.89	127.94	142.28	N/A	36,000	48,210
60,000 TO 99,999	1	102.45	102.45	102.45		100.00	102.45	102.45	N/A	65,000	66,590
100,000 TO 149,999	2	79.79	79.79	78.31	26.95	101.89	58.29	101.29	N/A	123,500	96,713
150,000 TO 249,999	2	66.17	66.17	65.30	13.62	101.33	57.16	75.17	N/A	182,500	119,168
250,000 TO 499,999	2	81.35	81.35	80.81	06.01	100.67	76.46	86.24	N/A	292,500	236,358
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	10	93.77	95.72	80.58	26.72	118.79	57.16	142.28	58.29 to 129.93	134,900	108,698

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	94	COV :	20.29	95% Median C.I. :	82.47 to 144.91
Total Sales Price :	617,500	Wgt. Mean :	95	STD :	20.57	95% Wgt. Mean C.I. :	80.78 to 108.36
Total Adj. Sales Price :	617,500	Mean :	101	Avg. Abs. Dev :	13.06	95% Mean C.I. :	84.20 to 118.60
Total Assessed Value :	583,955						
Avg. Adj. Sales Price :	77,188	COD :	13.83	MAX Sales Ratio :	144.91		
Avg. Assessed Value :	72,994	PRD :	107.22	MIN Sales Ratio :	82.47		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	4	92.24	96.25	88.90	13.12	108.27	82.47	118.05	N/A	95,500	84,904
01/01/2024 To 03/31/2024	1	96.26	96.26	96.26		100.00	96.26	96.26	N/A	70,000	67,385
04/01/2024 To 06/30/2024	1	92.65	92.65	92.65		100.00	92.65	92.65	N/A	55,000	50,955
07/01/2024 To 09/30/2024	1	92.41	92.41	92.41		100.00	92.41	92.41	N/A	65,000	60,065
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	1	144.91	144.91	144.91		100.00	144.91	144.91	N/A	45,500	65,935
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	7	92.65	95.19	90.56	08.05	105.11	82.47	118.05	82.47 to 118.05	81,714	74,003
10/01/2024 To 09/30/2025	1	144.91	144.91	144.91		100.00	144.91	144.91	N/A	45,500	65,935
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	3	92.65	93.77	93.90	01.38	99.86	92.41	96.26	N/A	63,333	59,468
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	94.46	101.40	94.57	13.83	107.22	82.47	144.91	82.47 to 144.91	77,188	72,994

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	8	94.46	101.40	94.57	13.83	107.22	82.47	144.91	82.47 to 144.91	77,188	72,994
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	94.46	101.40	94.57	13.83	107.22	82.47	144.91	82.47 to 144.91	77,188	72,994

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	94	COV :	20.29	95% Median C.I. :	82.47 to 144.91
Total Sales Price :	617,500	Wgt. Mean :	95	STD :	20.57	95% Wgt. Mean C.I. :	80.78 to 108.36
Total Adj. Sales Price :	617,500	Mean :	101	Avg. Abs. Dev :	13.06	95% Mean C.I. :	84.20 to 118.60
Total Assessed Value :	583,955						
Avg. Adj. Sales Price :	77,188	COD :	13.83	MAX Sales Ratio :	144.91		
Avg. Assessed Value :	72,994	PRD :	107.22	MIN Sales Ratio :	82.47		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	8	94.46	101.40	94.57	13.83	107.22	82.47	144.91	82.47 to 144.91	77,188	72,994
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	94.46	101.40	94.57	13.83	107.22	82.47	144.91	82.47 to 144.91	77,188	72,994

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	94	COV :	20.29	95% Median C.I. :	82.47 to 144.91
Total Sales Price :	617,500	Wgt. Mean :	95	STD :	20.57	95% Wgt. Mean C.I. :	80.78 to 108.36
Total Adj. Sales Price :	617,500	Mean :	101	Avg. Abs. Dev :	13.06	95% Mean C.I. :	84.20 to 118.60
Total Assessed Value :	583,955						
Avg. Adj. Sales Price :	77,188	COD :	13.83	MAX Sales Ratio :	144.91		
Avg. Assessed Value :	72,994	PRD :	107.22	MIN Sales Ratio :	82.47		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	8	94.46	101.40	94.57	13.83	107.22	82.47	144.91	82.47 to 144.91	77,188	72,994
Greater Than 15,000	8	94.46	101.40	94.57	13.83	107.22	82.47	144.91	82.47 to 144.91	77,188	72,994
Greater Than 30,000	8	94.46	101.40	94.57	13.83	107.22	82.47	144.91	82.47 to 144.91	77,188	72,994
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	118.05	118.54	116.71	14.76	101.57	92.65	144.91	N/A	43,500	50,768
60,000 TO 99,999	3	96.26	95.77	95.74	02.16	100.03	92.41	98.64	N/A	65,667	62,868
100,000 TO 149,999	1	85.84	85.84	85.84		100.00	85.84	85.84	N/A	115,000	98,720
150,000 TO 249,999	1	82.47	82.47	82.47		100.00	82.47	82.47	N/A	175,000	144,325
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	8	94.46	101.40	94.57	13.83	107.22	82.47	144.91	82.47 to 144.91	77,188	72,994

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	69	Median :	92	COV :	30.74	95% Median C.I. :	83.64 to 95.68
Total Sales Price :	11,977,640	Wgt. Mean :	89	STD :	29.84	95% Wgt. Mean C.I. :	83.12 to 95.69
Total Adj. Sales Price :	11,977,640	Mean :	97	Avg. Abs. Dev :	21.84	95% Mean C.I. :	90.03 to 104.11
Total Assessed Value :	10,708,225						
Avg. Adj. Sales Price :	173,589	COD :	23.71	MAX Sales Ratio :	179.36		
Avg. Assessed Value :	155,192	PRD :	108.58	MIN Sales Ratio :	51.64		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	12	91.31	99.11	83.39	28.05	118.85	61.30	167.82	69.55 to 111.36	136,958	114,210
01/01/2024 To 03/31/2024	1	123.51	123.51	123.51		100.00	123.51	123.51	N/A	99,500	122,890
04/01/2024 To 06/30/2024	10	96.25	106.19	98.26	22.36	108.07	55.13	168.19	87.19 to 140.55	145,650	143,112
07/01/2024 To 09/30/2024	13	83.64	89.84	82.74	22.29	108.58	58.62	179.36	67.98 to 100.95	197,672	163,559
10/01/2024 To 12/31/2024	4	88.15	92.68	95.45	09.37	97.10	81.02	113.39	N/A	198,750	189,715
01/01/2025 To 03/31/2025	7	83.38	99.89	91.66	30.87	108.98	66.58	158.49	66.58 to 158.49	187,143	171,529
04/01/2025 To 06/30/2025	11	92.11	88.68	81.28	17.89	109.10	51.64	130.16	58.22 to 120.23	188,045	152,841
07/01/2025 To 09/30/2025	11	92.91	100.89	99.10	26.32	101.81	57.65	153.53	71.39 to 142.76	184,991	183,329
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	36	93.07	98.41	87.55	24.59	112.40	55.13	179.36	82.09 to 103.39	160,257	140,300
10/01/2024 To 09/30/2025	33	92.11	95.61	91.13	22.42	104.92	51.64	158.49	82.12 to 97.30	188,133	171,437
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	28	92.09	97.29	90.21	21.65	107.85	55.13	179.36	83.64 to 100.95	175,741	158,541
<u>ALL</u>											
10/01/2023 To 09/30/2025	69	92.13	97.07	89.40	23.71	108.58	51.64	179.36	83.64 to 95.68	173,589	155,192

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4	69	92.13	97.07	89.40	23.71	108.58	51.64	179.36	83.64 to 95.68	173,589	155,192
<u>ALL</u>											
10/01/2023 To 09/30/2025	69	92.13	97.07	89.40	23.71	108.58	51.64	179.36	83.64 to 95.68	173,589	155,192

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	69	Median :	92	COV :	30.74	95% Median C.I. :	83.64 to 95.68
Total Sales Price :	11,977,640	Wgt. Mean :	89	STD :	29.84	95% Wgt. Mean C.I. :	83.12 to 95.69
Total Adj. Sales Price :	11,977,640	Mean :	97	Avg. Abs. Dev :	21.84	95% Mean C.I. :	90.03 to 104.11
Total Assessed Value :	10,708,225						
Avg. Adj. Sales Price :	173,589	COD :	23.71	MAX Sales Ratio :	179.36		
Avg. Assessed Value :	155,192	PRD :	108.58	MIN Sales Ratio :	51.64		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	69	92.13	97.07	89.40	23.71	108.58	51.64	179.36	83.64 to 95.68	173,589	155,192
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	69	92.13	97.07	89.40	23.71	108.58	51.64	179.36	83.64 to 95.68	173,589	155,192

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	69	Median :	92	COV :	30.74	95% Median C.I. :	83.64 to 95.68
Total Sales Price :	11,977,640	Wgt. Mean :	89	STD :	29.84	95% Wgt. Mean C.I. :	83.12 to 95.69
Total Adj. Sales Price :	11,977,640	Mean :	97	Avg. Abs. Dev :	21.84	95% Mean C.I. :	90.03 to 104.11
Total Assessed Value :	10,708,225						
Avg. Adj. Sales Price :	173,589	COD :	23.71	MAX Sales Ratio :	179.36		
Avg. Assessed Value :	155,192	PRD :	108.58	MIN Sales Ratio :	51.64		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	2	111.36	111.36	111.36		100.00	111.36	111.36	N/A	14,000	15,590
Less Than 30,000	2	111.36	111.36	111.36		100.00	111.36	111.36	N/A	14,000	15,590
__ Ranges Excl. Low \$ __											
Greater Than 4,999	69	92.13	97.07	89.40	23.71	108.58	51.64	179.36	83.64 to 95.68	173,589	155,192
Greater Than 15,000	67	92.11	96.64	89.35	23.80	108.16	51.64	179.36	83.38 to 94.89	178,353	159,359
Greater Than 30,000	67	92.11	96.64	89.35	23.80	108.16	51.64	179.36	83.38 to 94.89	178,353	159,359
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	2	111.36	111.36	111.36		100.00	111.36	111.36	N/A	14,000	15,590
15,000 TO 29,999											
30,000 TO 59,999	5	159.70	158.11	157.07	08.05	100.66	140.55	179.36	N/A	45,400	71,310
60,000 TO 99,999	8	106.93	113.67	112.51	18.64	101.03	87.18	167.82	87.18 to 167.82	75,530	84,976
100,000 TO 149,999	16	93.15	101.60	101.63	17.72	99.97	67.19	158.49	87.19 to 120.23	118,500	120,429
150,000 TO 249,999	22	81.57	82.48	83.24	17.78	99.09	55.13	153.53	68.95 to 92.75	200,405	166,824
250,000 TO 499,999	16	84.71	83.44	84.01	20.16	99.32	51.64	119.29	66.58 to 95.68	300,844	252,731
500,000 TO 999,999											
1,000,000 +											
____ ALL _____											
10/01/2023 To 09/30/2025	69	92.13	97.07	89.40	23.71	108.58	51.64	179.36	83.64 to 95.68	173,589	155,192

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	4	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	95	COV :	23.15	95% Median C.I. :	73.96 to 107.17
Total Sales Price :	2,814,000	Wgt. Mean :	92	STD :	22.29	95% Wgt. Mean C.I. :	82.28 to 102.38
Total Adj. Sales Price :	2,798,000	Mean :	96	Avg. Abs. Dev :	14.13	95% Mean C.I. :	80.34 to 112.22
Total Assessed Value :	2,583,480						
Avg. Adj. Sales Price :	279,800	COD :	14.92	MAX Sales Ratio :	149.63		
Avg. Assessed Value :	258,348	PRD :	104.28	MIN Sales Ratio :	71.09		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	3	91.79	92.74	91.88	10.13	100.94	79.27	107.17	N/A	363,333	333,837
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	2	94.72	94.72	94.72	00.08	100.00	94.64	94.79	N/A	232,500	220,215
10/01/2024 To 12/31/2024	1	149.63	149.63	149.63		100.00	149.63	149.63	N/A	45,000	67,335
01/01/2025 To 03/31/2025	2	100.23	100.23	101.51	03.73	98.74	96.49	103.96	N/A	357,000	362,400
04/01/2025 To 06/30/2025	2	72.53	72.53	72.19	01.99	100.47	71.09	73.96	N/A	242,000	174,703
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	5	94.64	93.53	92.73	06.53	100.86	79.27	107.17	N/A	311,000	288,388
10/01/2024 To 09/30/2025	5	96.49	99.03	91.84	22.50	107.83	71.09	149.63	N/A	248,600	228,308
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	3	94.79	113.02	99.56	19.34	113.52	94.64	149.63	N/A	170,000	169,255
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	94.72	96.28	92.33	14.92	104.28	71.09	149.63	73.96 to 107.17	279,800	258,348

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
5	10	94.72	96.28	92.33	14.92	104.28	71.09	149.63	73.96 to 107.17	279,800	258,348
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	94.72	96.28	92.33	14.92	104.28	71.09	149.63	73.96 to 107.17	279,800	258,348

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	95	COV :	23.15	95% Median C.I. :	73.96 to 107.17
Total Sales Price :	2,814,000	Wgt. Mean :	92	STD :	22.29	95% Wgt. Mean C.I. :	82.28 to 102.38
Total Adj. Sales Price :	2,798,000	Mean :	96	Avg. Abs. Dev :	14.13	95% Mean C.I. :	80.34 to 112.22
Total Assessed Value :	2,583,480						
Avg. Adj. Sales Price :	279,800	COD :	14.92	MAX Sales Ratio :	149.63		
Avg. Assessed Value :	258,348	PRD :	104.28	MIN Sales Ratio :	71.09		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	10	94.72	96.28	92.33	14.92	104.28	71.09	149.63	73.96 to 107.17	279,800	258,348
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	94.72	96.28	92.33	14.92	104.28	71.09	149.63	73.96 to 107.17	279,800	258,348

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	95	COV :	23.15	95% Median C.I. :	73.96 to 107.17
Total Sales Price :	2,814,000	Wgt. Mean :	92	STD :	22.29	95% Wgt. Mean C.I. :	82.28 to 102.38
Total Adj. Sales Price :	2,798,000	Mean :	96	Avg. Abs. Dev :	14.13	95% Mean C.I. :	80.34 to 112.22
Total Assessed Value :	2,583,480						
Avg. Adj. Sales Price :	279,800	COD :	14.92	MAX Sales Ratio :	149.63		
Avg. Assessed Value :	258,348	PRD :	104.28	MIN Sales Ratio :	71.09		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	10	94.72	96.28	92.33	14.92	104.28	71.09	149.63	73.96 to 107.17	279,800	258,348
Greater Than 15,000	10	94.72	96.28	92.33	14.92	104.28	71.09	149.63	73.96 to 107.17	279,800	258,348
Greater Than 30,000	10	94.72	96.28	92.33	14.92	104.28	71.09	149.63	73.96 to 107.17	279,800	258,348
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	149.63	149.63	149.63		100.00	149.63	149.63	N/A	45,000	67,335
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	4	94.72	89.97	90.84	05.99	99.04	73.96	96.49	N/A	221,000	200,763
250,000 TO 499,999	5	91.79	90.66	91.66	13.24	98.91	71.09	107.17	N/A	373,800	342,619
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	10	94.72	96.28	92.33	14.92	104.28	71.09	149.63	73.96 to 107.17	279,800	258,348

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

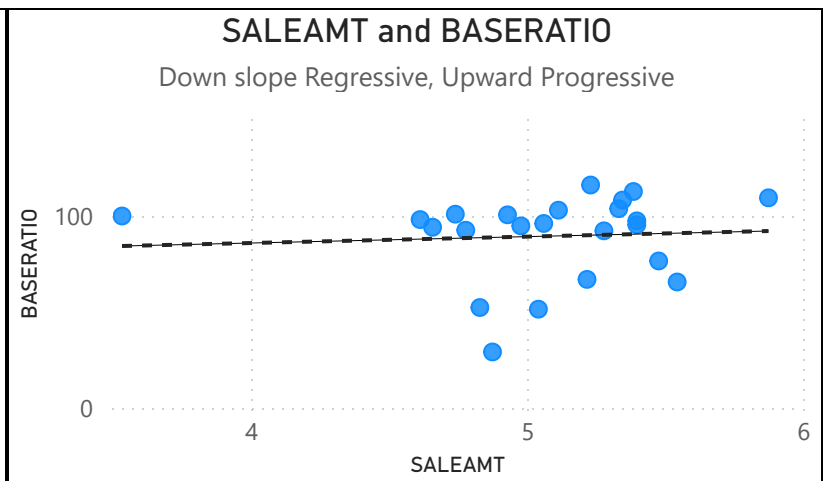
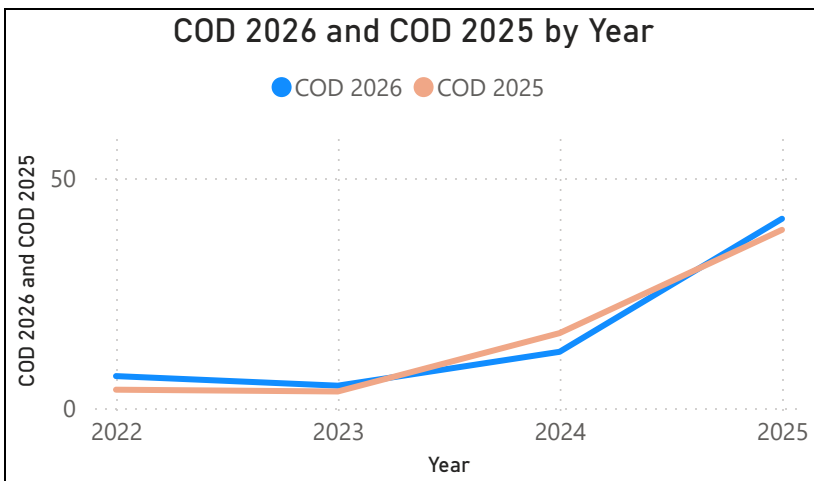
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	0%

What IF

Valley Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	10	95.13	95.19	-0.07%	90.84	88.11	3.09%	85.93	83.38	3.07%
4	13	98.13	98.56	-0.43%	88.46	87.96	0.57%	98.66	97.27	1.43%
Total	23	96.11	95.57	0.57%	89.49	88.03	1.66%	93.17	91.28	2.07%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	10	12.31	12.94	-4.81%	105.71	105.68	3.09%	65.63	64.37	1.96%	116.14	112.64	3.10%
4	13	17.24	15.57	10.78%	89.66	90.43	0.57%	29.19	29.50	-1.06%	112.76	106.90	5.48%
Total	23	15.34	15.05	1.95%	96.05	96.43	1.66%	29.19	29.50	-1.06%	116.14	112.64	3.10%



88 Valley
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 : 23
Total Sales Price : 3,987,310
Total Adj. Sales Price : 3,987,310
Total Assessed Value : 3,715,175
Avg. Adj. Sales Price : 173,361
Avg. Assessed Value : 161,529

MEDIAN : 96
WGT. MEAN : 93
MEAN : 89
COD : 15.35
PRD : 96.05

COV : 24.70
STD : 22.10
Avg. Abs. Dev : 14.75
MAX Sales Ratio : 116.14
MIN Sales Ratio : 29.19

95% Median C.I. : 92.27 to 100.95
95% Wgt. Mean C.I. : 82.59 to 103.76
95% Mean C.I. : 79.93 to 99.05

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	2	105.45	105.45	110.64	06.94	95.31	98.13	112.76	N/A	142,000	157,115
01-JAN-23 To 31-MAR-23	2	104.37	104.37	109.99	11.29	94.89	92.59	116.14	N/A	115,000	126,493
01-APR-23 To 30-JUN-23	2	98.06	98.06	96.22	01.99	101.91	96.11	100.00	N/A	59,205	56,970
01-JUL-23 To 30-SEP-23	3	100.61	97.94	95.86	02.87	102.17	92.27	100.95	N/A	110,000	105,448
01-OCT-23 To 31-DEC-23	2	95.81	95.81	96.96	01.74	98.81	94.14	97.48	N/A	147,750	143,263
01-JAN-24 To 31-MAR-24	1	94.86	94.86	94.86	00.00	100.00	94.86	94.86	N/A	95,000	90,115
01-APR-24 To 30-JUN-24	2	86.02	86.02	85.16	10.99	101.01	76.57	95.47	N/A	274,950	234,155
01-JUL-24 To 30-SEP-24	2	86.97	86.97	82.20	24.54	105.80	65.63	108.31	N/A	286,000	235,080
01-OCT-24 To 31-DEC-24	1	103.03	103.03	103.03	00.00	100.00	103.03	103.03	N/A	130,000	133,940
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25	2	48.09	48.09	55.18	39.30	87.15	29.19	66.99	N/A	120,000	66,210
01-JUL-25 To 30-SEP-25	4	78.08	79.28	99.45	35.05	79.72	51.47	109.47	N/A	285,625	284,051
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	9	100.00	101.06	103.65	05.71	97.50	92.27	116.14	92.59 to 112.76	106,934	110,833
01-OCT-23 To 30-SEP-24	7	94.86	90.35	86.96	09.77	103.90	65.63	108.31	65.63 to 108.31	216,057	187,873
01-OCT-24 To 30-SEP-25	7	66.99	73.76	92.73	39.10	79.54	29.19	109.47	29.19 to 109.47	216,071	200,366
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	9	97.48	98.92	99.58	04.85	99.34	92.27	116.14	92.59 to 100.95	108,212	107,755
01-JAN-24 To 31-DEC-24	6	95.17	90.65	86.31	12.22	105.03	65.63	108.31	65.63 to 108.31	224,483	193,754
<u>ALL</u>	23	96.11	89.49	93.17	15.35	96.05	29.19	116.14	92.27 to 100.95	173,361	161,529

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	10	95.13	90.84	85.93	12.32	105.71	65.63	116.14	66.99 to 103.03	171,891	147,712
4	13	98.13	88.46	98.66	17.24	89.66	29.19	112.76	52.34 to 108.31	174,492	172,158
<u>ALL</u>	23	96.11	89.49	93.17	15.35	96.05	29.19	116.14	92.27 to 100.95	173,361	161,529

88 Valley
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 : 23
Total Sales Price : 3,987,310
Total Adj. Sales Price : 3,987,310
Total Assessed Value : 3,715,175
Avg. Adj. Sales Price : 173,361
Avg. Assessed Value : 161,529

MEDIAN : 96
WGT. MEAN : 93
MEAN : 89
COD : 15.35
PRD : 96.05

COV : 24.70
STD : 22.10
Avg. Abs. Dev : 14.75
MAX Sales Ratio : 116.14
MIN Sales Ratio : 29.19

95% Median C.I. : 92.27 to 100.95
95% Wgt. Mean C.I. : 82.59 to 103.76
95% Mean C.I. : 79.93 to 99.05

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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	23	96.11	89.49	93.17	15.35	96.05	29.19	116.14	92.27 to 100.95	173,361	161,529
04											
<u>ALL</u>	23	96.11	89.49	93.17	15.35	96.05	29.19	116.14	92.27 to 100.95	173,361	161,529

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	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,410	3,410
Less Than 15,000	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,410	3,410
Less Than 30,000	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,410	3,410
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	22	95.79	89.02	93.17	15.91	95.55	29.19	116.14	76.57 to 103.03	181,086	168,717
Greater Than 14,999	22	95.79	89.02	93.17	15.91	95.55	29.19	116.14	76.57 to 103.03	181,086	168,717
Greater Than 29,999	22	95.79	89.02	93.17	15.91	95.55	29.19	116.14	76.57 to 103.03	181,086	168,717
<u>Incremental Ranges</u>											
0 TO 4,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,410	3,410
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	98.13	97.74	97.94	02.31	99.80	94.14	100.95	N/A	47,167	46,197
60,000 TO 99,999	5	92.59	73.92	75.40	24.61	98.04	29.19	100.61	N/A	76,500	57,681
100,000 TO 149,999	3	96.11	83.54	84.81	17.89	98.50	51.47	103.03	N/A	118,333	100,362
150,000 TO 249,999	7	103.82	99.39	100.32	11.35	99.07	66.99	116.14	66.99 to 116.14	207,843	208,501
250,000 TO 499,999	3	76.57	79.89	78.13	13.87	102.25	65.63	97.48	N/A	300,000	234,377
500,000 TO 999,999	1	109.47	109.47	109.47	00.00	100.00	109.47	109.47	N/A	750,000	821,045
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>	23	96.11	89.49	93.17	15.35	96.05	29.19	116.14	92.27 to 100.95	173,361	161,529

88 Valley
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 : 23
 Total Sales Price : 3,987,310
 Total Adj. Sales Price : 3,987,310
 Total Assessed Value : 3,715,175
 Avg. Adj. Sales Price : 173,361
 Avg. Assessed Value : 161,529

MEDIAN : 96
 WGT. MEAN : 93
 MEAN : 89
 COD : 15.35
 PRD : 96.05

COV : 24.70
 STD : 22.10
 Avg. Abs. Dev : 14.75
 MAX Sales Ratio : 116.14
 MIN Sales Ratio : 29.19

95% Median C.I. : 92.27 to 100.95
 95% Wgt. Mean C.I. : 82.59 to 103.76
 95% Mean C.I. : 79.93 to 99.05

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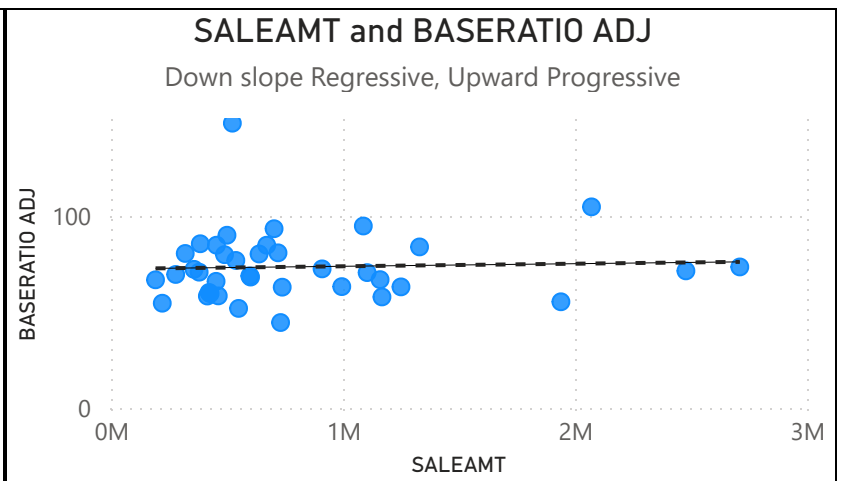
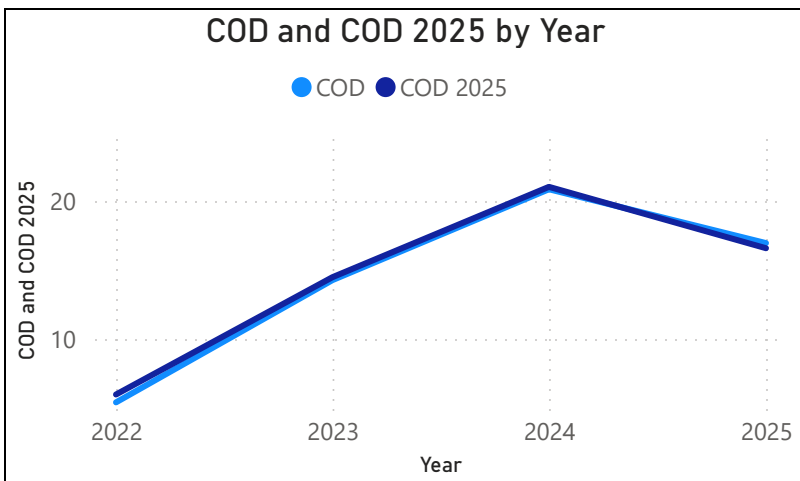
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	3	100.61	99.76	100.97	02.97	98.80	94.86	103.82	N/A	131,667	132,948
353	3	100.95	98.75	97.27	03.56	101.52	92.27	103.03	N/A	125,000	121,590
384	2	73.91	73.91	86.30	29.18	85.64	52.34	95.47	N/A	158,700	136,960
386	1	108.31	108.31	108.31	00.00	100.00	108.31	108.31	N/A	222,000	240,440
406	4	93.37	78.35	84.55	18.70	92.67	29.19	97.48	N/A	107,625	90,993
442	2	81.55	81.55	78.95	17.85	103.29	66.99	96.11	N/A	140,000	110,530
470	3	76.57	86.11	80.11	21.99	107.49	65.63	116.14	N/A	273,333	218,957
471	1	51.47	51.47	51.47	00.00	100.00	51.47	51.47	N/A	110,000	56,615
528	3	109.47	106.79	109.79	04.46	97.27	98.13	112.76	N/A	344,667	378,425
999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,410	3,410
<u>ALL</u>	<u>23</u>	96.11	89.49	93.17	15.35	96.05	29.19	116.14	92.27 to 100.95	173,361	161,529

Valley 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	38	70.63	60.86	16.05%	73.56	63.54	15.76%	74.14	63.94	15.96%
Total	38	70.63	60.86	16.05%	73.56	63.54	15.76%	74.14	63.94	15.96%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	38	17.23	17.32	-0.56%	99.21	99.38	-0.17%
Total	38	17.23	17.32	-0.56%	99.21	99.38	-0.17%



88 Valley
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 : 38
 Total Sales Price : 30,975,628
 Total Adj. Sales Price : 30,975,628
 Total Assessed Value : 22,966,295
 Avg. Adj. Sales Price : 815,148
 Avg. Assessed Value : 604,376

MEDIAN : 71
 WGT. MEAN : 74
 MEAN : 74
 COD : 17.23
 PRD : 99.22

COV : 24.52
 STD : 18.04
 Avg. Abs. Dev : 12.17
 MAX Sales Ratio : 148.34
 MIN Sales Ratio : 44.51

95% Median C.I. : 65.97 to 79.86
 95% Wgt. Mean C.I. : 67.92 to 80.36
 95% Mean C.I. : 67.82 to 79.30

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	3	76.86	77.39	75.91	05.41	101.95	71.42	83.89	N/A	1,448,763	1,099,793
01-JAN-23 To 31-MAR-23	3	66.86	70.90	69.69	06.92	101.74	65.97	79.86	N/A	700,772	488,387
01-APR-23 To 30-JUN-23	2	71.69	71.69	64.71	19.32	110.79	57.84	85.54	N/A	776,432	502,410
01-JUL-23 To 30-SEP-23	2	73.98	73.98	84.09	26.22	87.98	54.58	93.37	N/A	462,000	388,515
01-OCT-23 To 31-DEC-23	2	77.14	77.14	75.01	04.76	102.84	73.47	80.81	N/A	1,715,200	1,286,523
01-JAN-24 To 31-MAR-24	9	68.78	81.26	79.89	24.83	101.71	60.18	148.34	62.93 to 94.80	725,671	579,715
01-APR-24 To 30-JUN-24	1	72.22	72.22	72.22	00.00	100.00	72.22	72.22	N/A	357,998	258,535
01-JUL-24 To 30-SEP-24	1	104.76	104.76	104.76	00.00	100.00	104.76	104.76	N/A	2,071,203	2,169,830
01-OCT-24 To 31-DEC-24	3	69.55	66.23	65.35	05.92	101.35	58.39	70.75	N/A	373,754	244,258
01-JAN-25 To 31-MAR-25	3	80.49	77.90	73.64	11.08	105.78	63.22	89.99	N/A	604,938	445,487
01-APR-25 To 30-JUN-25	7	59.58	62.83	60.55	15.32	103.77	44.51	84.80	44.51 to 84.80	751,920	455,304
01-JUL-25 To 30-SEP-25	2	62.17	62.17	64.71	16.55	96.07	51.88	72.46	N/A	730,000	472,348
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	10	74.14	73.62	73.35	13.88	100.37	54.58	93.37	57.84 to 85.54	892,547	654,639
01-OCT-23 To 30-SEP-24	13	73.47	81.74	82.47	20.77	99.11	60.18	148.34	63.08 to 94.80	953,126	786,065
01-OCT-24 To 30-SEP-25	15	66.76	66.44	64.20	14.71	103.49	44.51	89.99	58.32 to 72.46	643,968	413,404
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	9	73.47	73.14	72.66	14.26	100.66	54.58	93.37	57.84 to 85.54	889,953	646,673
01-JAN-24 To 31-DEC-24	14	70.15	79.07	83.11	20.86	95.14	58.39	148.34	62.93 to 94.80	720,108	598,470
<u>ALL</u>	38	70.64	73.56	74.14	17.23	99.22	44.51	148.34	65.97 to 79.86	815,148	604,376

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	38	70.64	73.56	74.14	17.23	99.22	44.51	148.34	65.97 to 79.86	815,148	604,376
<u>ALL</u>	38	70.64	73.56	74.14	17.23	99.22	44.51	148.34	65.97 to 79.86	815,148	604,376

88 Valley
AGRICULTURAL LAND

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 95% Wgt. Mean C.I. : 67.92 to 80.36
 95% Mean C.I. : 67.82 to 79.30

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	2	82.33	82.33	82.24	03.00	100.11	79.86	84.80	N/A	472,025	388,170
1	2	82.33	82.33	82.24	03.00	100.11	79.86	84.80	N/A	472,025	388,170
Grass											
County	14	69.65	70.64	73.68	11.92	95.87	54.58	94.80	59.58 to 80.49	701,183	516,607
1	14	69.65	70.64	73.68	11.92	95.87	54.58	94.80	59.58 to 80.49	701,183	516,607
ALL	38	70.64	73.56	74.14	17.23	99.22	44.51	148.34	65.97 to 79.86	815,148	604,376

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	6	71.86	71.55	67.78	12.47	105.56	57.84	84.80	57.84 to 84.80	843,354	571,596
1	6	71.86	71.55	67.78	12.47	105.56	57.84	84.80	57.84 to 84.80	843,354	571,596
Grass											
County	20	70.04	76.56	80.14	19.06	95.53	54.58	148.34	63.22 to 80.49	756,280	606,105
1	20	70.04	76.56	80.14	19.06	95.53	54.58	148.34	63.22 to 80.49	756,280	606,105
ALL	38	70.64	73.56	74.14	17.23	99.22	44.51	148.34	65.97 to 79.86	815,148	604,376

Valley County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Valley	1	5,792	5,792	5,792	4,978	4,709	4,709	4,148	4,148	5,240
Custer	1	5,486	5,511	5,044	4,902	4,670	4,598	4,657	4,633	5,117
Custer	3	2,643	2,643	2,643	2,464	2,304	2,304	1,750	1,750	2,267
Garfield	1	4,825	4,825	4,825	4,100	4,100	3,650	3,650	3,145	4,226
Wheeler	1	5,715	5,715	5,715	5,670	5,640	5,592	5,640	5,605	5,624
Greeley	1	5,350	5,350	5,340	5,340	5,250	5,250	5,200	5,200	5,242
Greeley	2	6,490	6,480	6,470	6,460	6,450	6,440	6,430	6,420	6,453
Sherman	1	6,325	6,325	6,095	6,095	5,875	5,875	5,750	5,743	5,978

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Valley	1	n/a	2,425	2,425	2,425	2,375	2,375	2,375	2,210	2,358
Custer	1	n/a	2,151	2,025	1,950	1,900	1,725	1,700	1,700	1,942
Custer	3	n/a	1,054	1,054	1,054	1,054	1,054	1,018	1,018	1,044
Garfield	1	n/a	1,840	1,840	1,625	1,625	1,345	1,280	1,280	1,561
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,609
Greeley	1	n/a	2,065	2,050	2,025	2,015	1,990	1,765	1,600	1,828
Greeley	2	n/a	2,600	2,550	2,500	2,450	2,400	2,350	2,300	2,432
Sherman	1	n/a	2,525	2,390	2,390	2,260	2,260	2,135	2,135	2,259

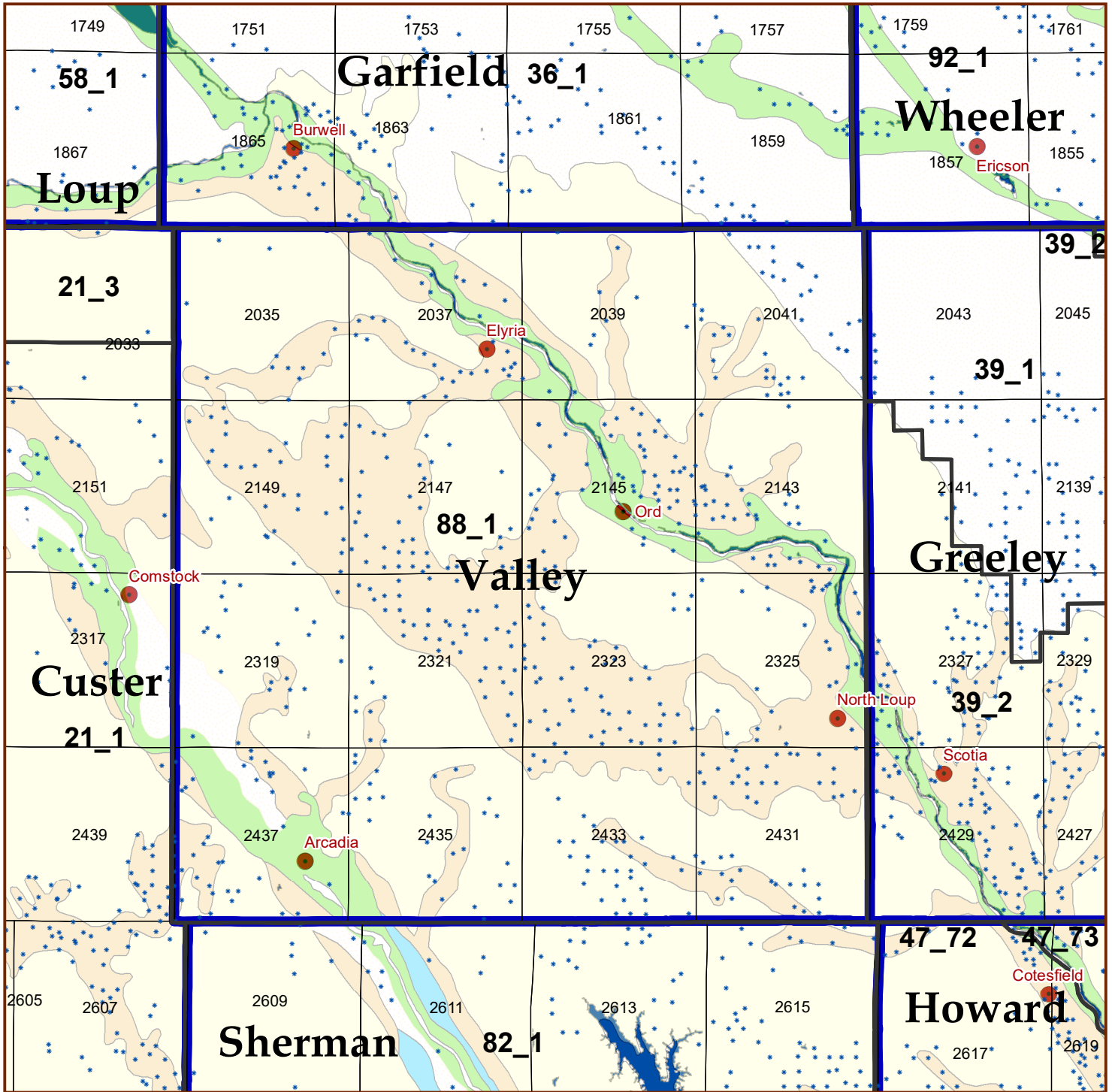
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Valley	1	1,790	1,790	1,626	1,612	1,626	1,617	960	977	1,605
Custer	1	946	1,166	1,113	822	1,116	966	n/a	1,007	1,064
Custer	3	905	977	987	905	946	775	n/a	743	906
Garfield	1	1,280	n/a	1,280	1,280	1,115	1,115	1,115	1,116	1,167
Wheeler	1	1,230	1,235	1,224	1,218	1,225	1,225	1,185	1,081	1,222
Greeley	1	1,300	1,280	1,260	1,240	1,220	1,200	n/a	1,161	1,219
Greeley	2	1,875	1,830	1,785	1,740	1,678	1,635	n/a	1,560	1,760
Sherman	1	2,055	2,055	1,965	1,965	1,795	n/a	n/a	1,065	1,955

County	Mkt Area	CRP	TIMBER	WASTE
Valley	1	1,403	1,455	325
Custer	1	1,543	n/a	50
Custer	3	1,115	n/a	50
Garfield	1	1,244	n/a	191
Wheeler	1	1,093	n/a	994
Greeley	1	1,293	n/a	400
Greeley	2	1,876	n/a	400
Sherman	1	2,100	n/a	90






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.

VALLEY COUNTY



Legend

-  County
-  Market_Area
-  geocode
-  Registered_WellsDNR
-  Federal Roads

Soils

CLASS










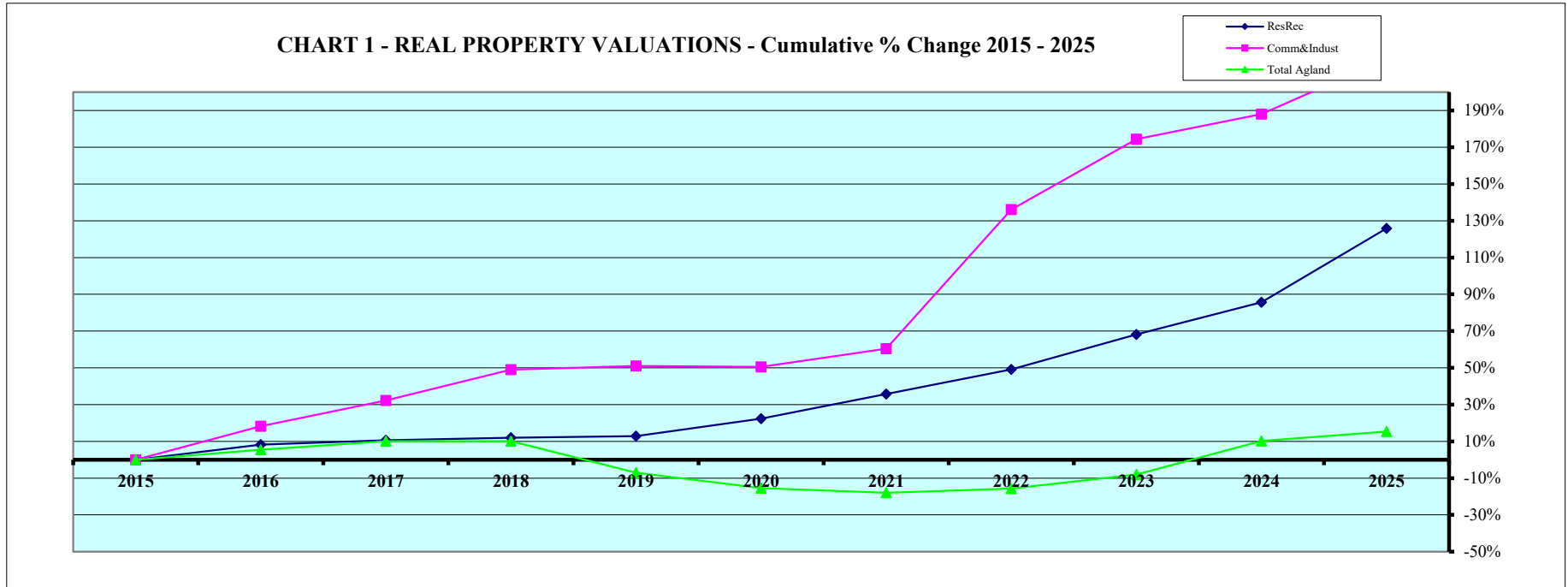
-  Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed 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	96,398,580	-	-	-	33,459,855	-	-	-	714,592,100	-	-	-
2016	104,331,055	7,932,475	8.23%	8.23%	39,567,805	6,107,950	18.25%	18.25%	753,738,325	39,146,225	5.48%	5.48%
2017	106,572,500	2,241,445	2.15%	10.55%	44,233,135	4,665,330	11.79%	32.20%	786,379,290	32,640,965	4.33%	10.05%
2018	107,937,235	1,364,735	1.28%	11.97%	49,870,325	5,637,190	12.74%	49.05%	786,563,960	184,670	0.02%	10.07%
2019	108,791,460	854,225	0.79%	12.86%	50,514,955	644,630	1.29%	50.97%	664,191,935	-122,372,025	-15.56%	-7.05%
2020	117,945,815	9,154,355	8.41%	22.35%	50,348,510	-166,445	-0.33%	50.47%	604,415,230	-59,776,705	-9.00%	-15.42%
2021	130,904,100	12,958,285	10.99%	35.79%	53,681,130	3,332,620	6.62%	60.43%	586,152,245	-18,262,985	-3.02%	-17.97%
2022	143,815,550	12,911,450	9.86%	49.19%	79,008,710	25,327,580	47.18%	136.13%	602,142,150	15,989,905	2.73%	-15.74%
2023	162,105,870	18,290,320	12.72%	68.16%	91,823,085	12,814,375	16.22%	174.43%	656,971,065	54,828,915	9.11%	-8.06%
2024	178,998,175	16,892,305	10.42%	85.69%	96,378,270	4,555,185	4.96%	188.04%	787,234,260	130,263,195	19.83%	10.17%
2025	217,716,465	38,718,290	21.63%	125.85%	106,401,745	10,023,475	10.40%	218.00%	824,257,960	37,023,700	4.70%	15.35%

Rate Annual %chg: Residential & Recreational **8.49%**

Commercial & Industrial **12.26%**

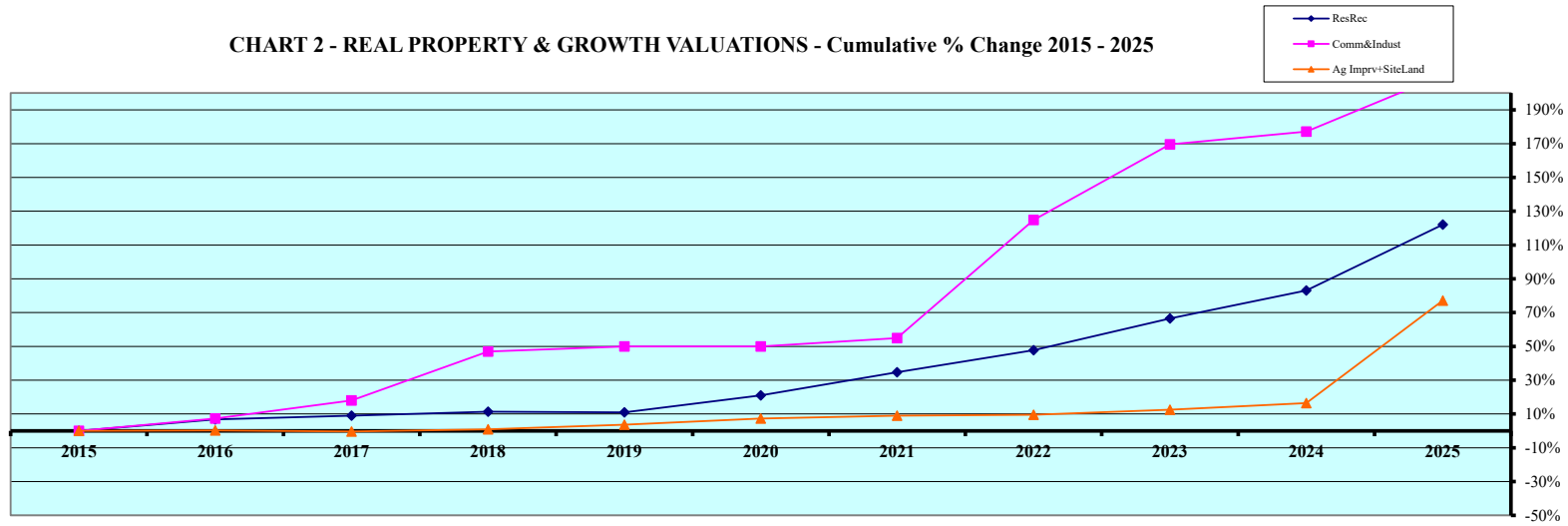
Agricultural Land **1.44%**

Cnty# **88**
County **VALLEY**

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	96,398,580	1,777,180	1.84%	94,621,400	--	--	33,459,855	2,365,615	7.07%	31,094,240	--	--
2016	104,331,055	1,430,230	1.37%	102,900,825	6.75%	6.75%	39,567,805	3,650,545	9.23%	35,917,260	7.34%	7.34%
2017	106,572,500	1,451,460	1.36%	105,121,040	0.76%	9.05%	44,233,135	4,746,025	10.73%	39,487,110	-0.20%	18.01%
2018	107,937,235	635,800	0.59%	107,301,435	0.68%	11.31%	49,870,325	677,490	1.36%	49,192,835	11.21%	47.02%
2019	108,791,460	1,766,475	1.62%	107,024,985	-0.85%	11.02%	50,514,955	342,675	0.68%	50,172,280	0.61%	49.95%
2020	117,945,815	1,285,602	1.09%	116,660,213	7.23%	21.02%	50,348,510	165,785	0.33%	50,182,725	-0.66%	49.98%
2021	130,904,100	1,102,900	0.84%	129,801,200	10.05%	34.65%	53,681,130	1,828,090	3.41%	51,853,040	2.99%	54.97%
2022	143,815,550	1,439,865	1.00%	142,375,685	8.76%	47.69%	79,008,710	3,787,500	4.79%	75,221,210	40.13%	124.81%
2023	162,105,870	1,507,380	0.93%	160,598,490	11.67%	66.60%	91,823,085	1,616,745	1.76%	90,206,340	14.17%	169.60%
2024	178,998,175	2,528,255	1.41%	176,469,920	8.86%	83.06%	96,378,270	3,664,105	3.80%	92,714,165	0.97%	177.09%
2025	217,716,465	3,648,395	1.68%	214,068,070	19.59%	122.07%	106,401,745	2,492,675	2.34%	103,909,070	7.81%	210.55%
Rate Ann%chg	8.49%	Resid & Recreat w/o growth				7.35%	C & I w/o growth				8.44%	

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	36,299,835	23,788,380	60,088,215	1,622,855	2.70%	58,465,360	--	--
2016	38,048,585	24,142,670	62,191,255	1,907,065	3.07%	60,284,190	0.33%	0.33%
2017	39,002,570	22,137,225	61,139,795	1,257,310	2.06%	59,882,485	-3.71%	-0.34%
2018	39,387,515	23,338,410	62,725,925	2,076,120	3.31%	60,649,805	-0.80%	0.93%
2019	40,036,145	23,404,105	63,440,250	1,113,000	1.75%	62,327,250	-0.64%	3.73%
2020	41,656,040	24,590,285	66,246,325	1,784,770	2.69%	64,461,555	1.61%	7.28%
2021	40,916,440	25,183,450	66,099,890	606,020	0.92%	65,493,870	-1.14%	9.00%
2022	41,687,990	25,089,360	66,777,350	920,990	1.38%	65,856,360	-0.37%	9.60%
2023	41,999,950	26,883,780	68,883,730	1,288,910	1.87%	67,594,820	1.22%	12.49%
2024	42,415,940	28,834,015	71,249,955	1,302,520	1.83%	69,947,435	1.54%	16.41%
2025	76,902,360	31,278,715	108,181,075	1,749,855	1.62%	106,431,220	49.38%	77.12%
Rate Ann%chg	7.80%	2.78%	6.06%	Ag Imprv+Site w/o growth			4.74%	

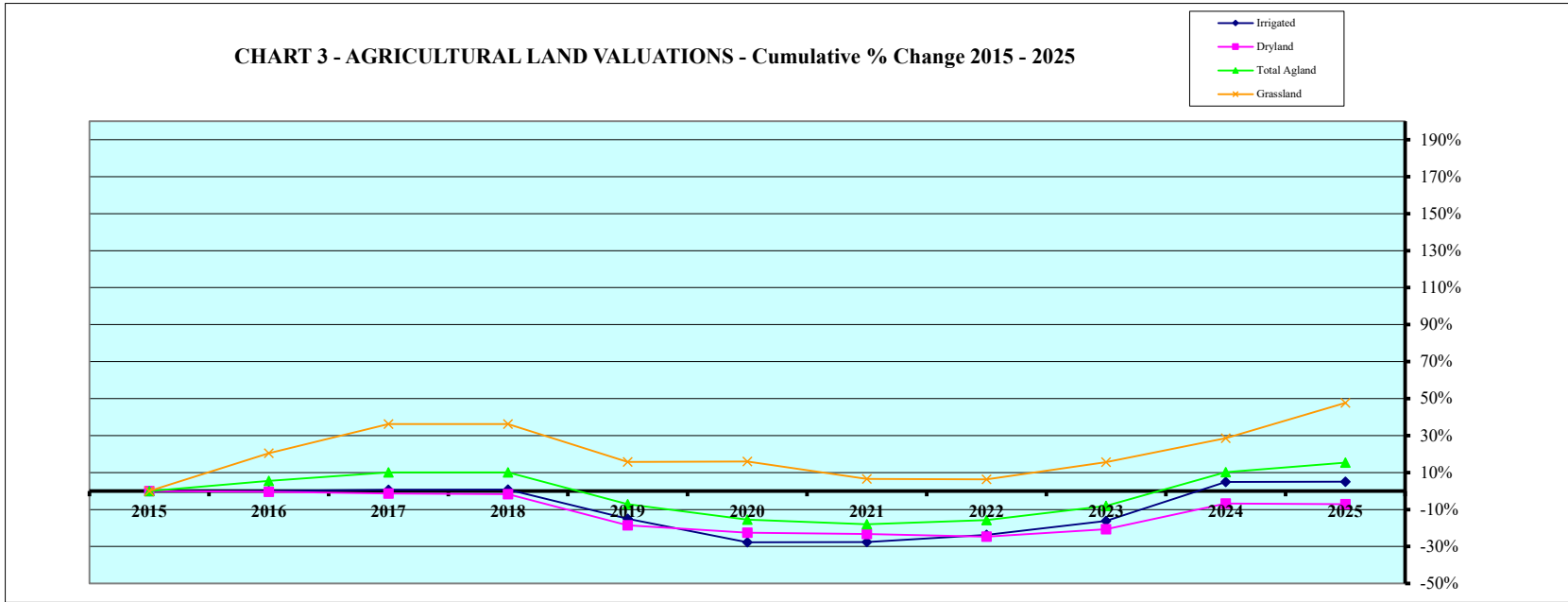
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 88
County VALLEY

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	451,293,125	-	-	-	70,201,870	-	-	-	192,225,090	-	-	-
2016	451,385,315	92,190	0.02%	0.02%	69,929,035	-272,835	-0.39%	-0.39%	231,553,215	39,328,125	20.46%	20.46%
2017	454,334,575	2,949,260	0.65%	0.67%	69,296,405	-632,630	-0.90%	-1.29%	261,878,100	30,324,885	13.10%	36.24%
2018	454,858,950	524,375	0.12%	0.79%	69,043,165	-253,240	-0.37%	-1.65%	261,792,930	-85,170	-0.03%	36.19%
2019	383,644,230	-71,214,720	-15.66%	-14.99%	57,160,865	-11,882,300	-17.21%	-18.58%	222,525,015	-39,267,915	-15.00%	15.76%
2020	326,179,685	-57,464,545	-14.98%	-27.72%	54,350,065	-2,810,800	-4.92%	-22.58%	223,024,350	499,335	0.22%	16.02%
2021	326,641,275	461,590	0.14%	-27.62%	53,891,970	-458,095	-0.84%	-23.23%	204,763,350	-18,261,000	-8.19%	6.52%
2022	344,143,735	17,502,460	5.36%	-23.74%	52,873,820	-1,018,150	-1.89%	-24.68%	204,263,520	-499,830	-0.24%	6.26%
2023	378,185,805	34,042,070	9.89%	-16.20%	55,677,615	2,803,795	5.30%	-20.69%	222,176,990	17,913,470	8.77%	15.58%
2024	473,496,230	95,310,425	25.20%	4.92%	65,454,975	9,777,360	17.56%	-6.76%	247,162,855	24,985,865	11.25%	28.58%
2025	474,087,615	591,385	0.12%	5.05%	65,230,010	-224,965	-0.34%	-7.08%	283,827,760	36,664,905	14.83%	47.65%

Rate Ann.%chg: Irrigated **0.49%** Dryland **-0.73%** Grassland **3.97%**

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	740,200	-	-	-	131,815	-	-	-	714,592,100	-	-	-
2016	740,040	-160	-0.02%	-0.02%	130,720	-1,095	-0.83%	-0.83%	753,738,325	39,146,225	5.48%	5.48%
2017	744,175	4,135	0.56%	0.54%	126,035	-4,685	-3.58%	-4.38%	786,379,290	32,640,965	4.33%	10.05%
2018	742,870	-1,305	-0.18%	0.36%	126,045	10	0.01%	-4.38%	786,563,960	184,670	0.02%	10.07%
2019	735,790	-7,080	-0.95%	-0.60%	126,035	-10	-0.01%	-4.38%	664,191,935	-122,372,025	-15.56%	-7.05%
2020	721,555	-14,235	-1.93%	-2.52%	139,575	13,540	10.74%	5.89%	604,415,230	-59,776,705	-9.00%	-15.42%
2021	716,075	-5,480	-0.76%	-3.26%	139,575	0	0.00%	5.89%	586,152,245	-18,262,985	-3.02%	-17.97%
2022	719,735	3,660	0.51%	-2.76%	141,340	1,765	1.26%	7.23%	602,142,150	15,989,905	2.73%	-15.74%
2023	776,870	57,135	7.94%	4.95%	153,785	12,445	8.81%	16.67%	656,971,065	54,828,915	9.11%	-8.06%
2024	935,265	158,395	20.39%	26.35%	184,935	31,150	20.26%	40.30%	787,234,260	130,263,195	19.83%	10.17%
2025	929,090	-6,175	-0.66%	25.52%	183,485	-1,450	-0.78%	39.20%	824,257,960	37,023,700	4.70%	15.35%

Cnty# **88**
County **VALLEY**

Rate Ann.%chg: Total Agric Land **1.44%**

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	451,364,635	102,310	4,412			70,258,630	33,514	2,096			192,223,990	206,549	931		
2016	451,284,830	102,302	4,411	-0.01%	-0.01%	69,929,790	33,358	2,096	0.00%	0.00%	231,934,700	206,523	1,123	20.67%	20.67%
2017	452,561,285	102,595	4,411	0.00%	-0.01%	69,461,545	33,136	2,096	-0.01%	-0.01%	261,661,890	206,389	1,268	12.89%	36.23%
2018	454,305,370	102,997	4,411	-0.01%	-0.02%	69,183,690	33,004	2,096	0.00%	-0.01%	261,893,915	206,567	1,268	0.00%	36.23%
2019	383,270,790	103,200	3,714	-15.80%	-15.82%	57,254,280	32,128	1,782	-14.99%	-14.99%	222,589,455	207,075	1,075	-15.22%	15.50%
2020	330,973,170	103,555	3,196	-13.94%	-27.55%	54,302,810	32,041	1,695	-4.90%	-19.16%	222,850,015	206,744	1,078	0.28%	15.82%
2021	326,019,140	103,344	3,155	-1.30%	-28.49%	54,155,395	31,954	1,695	0.00%	-19.16%	204,863,360	206,661	991	-8.03%	6.52%
2022	344,143,735	104,558	3,291	4.33%	-25.39%	52,873,820	31,207	1,694	-0.03%	-19.18%	204,261,320	206,070	991	-0.01%	6.51%
2023	378,328,410	105,550	3,584	8.90%	-18.75%	55,557,650	30,667	1,812	6.93%	-13.58%	222,219,775	205,677	1,080	9.00%	16.09%
2024	473,760,690	105,767	4,479	24.97%	1.53%	65,204,910	30,503	2,138	18.00%	1.97%	247,262,245	205,617	1,203	11.30%	29.22%
2025	474,087,615	105,856	4,479	-0.02%	1.52%	65,075,665	30,441	2,138	0.00%	1.97%	283,658,790	205,311	1,382	14.89%	48.46%

Rate Annual %chg Average Value/Acre: 0.49%

-0.76%

3.97%

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	740,215	2,957	250			127,525	846	151			714,714,995	346,176	2,065		
2016	740,040	2,956	250	0.00%	0.00%	127,525	846	151	0.00%	0.00%	754,016,885	345,985	2,179	5.56%	5.56%
2017	739,490	2,954	250	0.00%	0.00%	127,525	851	150	-0.62%	-0.62%	784,551,735	345,926	2,268	4.07%	9.85%
2018	742,870	2,957	251	0.34%	0.34%	122,840	842	146	-2.70%	-3.30%	786,248,685	346,368	2,270	0.09%	9.95%
2019	736,290	2,931	251	0.00%	0.35%	122,840	842	146	0.00%	-3.30%	663,973,655	346,176	1,918	-15.50%	-7.10%
2020	733,995	2,922	251	0.00%	0.35%	122,840	842	146	0.00%	-3.30%	608,982,830	346,104	1,760	-8.26%	-14.78%
2021	721,080	2,884	250	-0.47%	-0.12%	139,575	291	480	229.44%	218.57%	585,898,550	345,134	1,698	-3.52%	-17.78%
2022	707,235	2,829	250	0.00%	-0.12%	141,340	294	481	0.15%	219.06%	602,127,450	344,958	1,746	2.82%	-15.46%
2023	776,870	2,877	270	7.99%	7.86%	153,785	294	523	8.81%	247.15%	657,036,490	345,066	1,904	9.08%	-7.77%
2024	935,265	2,877	325	20.39%	29.85%	184,935	294	630	20.26%	317.47%	787,348,045	345,057	2,282	19.84%	10.52%
2025	926,730	2,851	325	0.00%	29.85%	183,485	292	629	-0.10%	317.04%	823,932,285	344,752	2,390	4.74%	15.76%

88
VALLEY

Rate Annual %chg Average Value/Acre: 1.43%

(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	Aglnd	Agdwell&HS	AgImprv&FS	Minerals	Total Value
4,059	VALLEY	74,882,093	9,697,382	11,745,438	217,716,465	55,312,180	51,089,565	0	824,257,960	76,902,360	31,278,715	0	1,352,882,158
cnty sector/value % of total value:		5.54%	0.72%	0.87%	16.09%	4.09%	3.78%		60.93%	5.68%	2.31%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Aglnd	Agdwell&HS	AgImprv&FS	Minerals	Total Value
283	ARCADIA	2,903,278	872,961	40,748	14,972,200	0	0	3,478,285	0	0	0	0	22,267,472
6.97%	%sector of county sector	3.88%	9.00%	0.35%	6.88%								1.65%
	%sector of municipality	13.04%	3.92%	0.18%	67.24%			15.62%					100.00%
50	ELYRIA	109,173	34,099	2,230	3,183,630	0	0	515,695	0	0	0	0	3,844,827
1.23%	%sector of county sector	0.15%	0.35%	0.02%	1.46%								0.28%
	%sector of municipality	2.84%	0.89%	0.06%	82.80%			13.41%					100.00%
254	NORTH LOUP	752,618	683,498	484,584	7,355,470	0	0	4,784,140	297,140	0	0	0	14,357,450
6.26%	%sector of county sector	1.01%	7.05%	4.13%	3.38%				0.04%				1.06%
	%sector of municipality	5.24%	4.76%	3.38%	51.23%			33.32%	2.07%				100.00%
2,113	ORD	22,986,149	2,413,719	1,395,767	130,625,190	0	0	34,966,755	50,573,750	0	0	0	242,961,330
52.06%	%sector of county sector	30.70%	24.89%	11.88%	60.00%				6.14%				17.96%
	%sector of municipality	9.46%	0.99%	0.57%	53.76%			14.39%	20.82%				100.00%
	%sector of county sector												
	%sector of municipality												
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2,701	Total Municipalities	26,751,219	4,004,278	1,923,329	156,136,493	0	0	43,744,876	50,870,890	0	0	0	283,431,083
66.54%	%all municip.sectors of cnty	35.72%	41.29%	16.38%	71.72%			#DIV/0!	6.17%				20.95%

Total Real Property Sum Lines 17, 25, & 30	Records : 4,446	Value : 1,411,418,480	Growth 5,127,525
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Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	212	3,406,695	69	1,273,315	52	1,185,610	333	5,865,620	
02. Res Improve Land	1,314	19,089,885	52	799,095	151	5,924,250	1,517	25,813,230	
03. Res Improvements	1,321	150,576,755	67	13,884,265	173	39,267,605	1,561	203,728,625	
04. Res Total	1,533	173,073,335	136	15,956,675	225	46,377,465	1,894	235,407,475	2,329,995
% of Res Total	80.94	73.52	7.18	6.78	11.88	19.70	42.60	16.68	45.44
05. Com UnImp Land	64	261,370	8	112,885	11	157,155	83	531,410	
06. Com Improve Land	231	2,025,710	8	128,365	7	452,890	246	2,606,965	
07. Com Improvements	236	43,602,405	9	4,268,755	15	6,803,240	260	54,674,400	
08. Com Total	300	45,889,485	17	4,510,005	26	7,413,285	343	57,812,775	536,700
% of Com Total	87.46	79.38	4.96	7.80	7.58	12.82	7.71	4.10	10.47
09. Ind UnImp Land	19	148,790	2	17,880	0	0	21	166,670	
10. Ind Improve Land	21	354,495	2	162,565	2	1,248,425	25	1,765,485	
11. Ind Improvements	20	13,640,935	1	192,000	2	35,328,150	23	49,161,085	
12. Ind Total	39	14,144,220	3	372,445	2	36,576,575	44	51,093,240	9,405
% of Ind Total	88.64	27.68	6.82	0.73	4.55	71.59	0.99	3.62	0.18
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,533	173,073,335	136	15,956,675	225	46,377,465	1,894	235,407,475	2,329,995
% of Res & Rec Total	80.94	73.52	7.18	6.78	11.88	19.70	42.60	16.68	45.44
Com & Ind Total	339	60,033,705	20	4,882,450	28	43,989,860	387	108,906,015	546,105
% of Com & Ind Total	87.60	55.12	5.17	4.48	7.24	40.39	8.70	7.72	10.65
17. Taxable Total	1,872	233,107,040	156	20,839,125	253	90,367,325	2,281	344,313,490	2,876,100
% of Taxable Total	82.07	67.70	6.84	6.05	11.09	26.25	51.30	24.39	56.09

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	89	2,386,615	1,836,035	0	0	0
19. Commercial	15	3,017,505	6,084,865	0	0	0
20. Industrial	5	131,150	5,848,720	1	136,200	6,514,615
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	89	2,386,615	1,836,035
19. Commercial	0	0	0	15	3,017,505	6,084,865
20. Industrial	0	0	0	6	267,350	12,363,335
21. Other	0	0	0	0	0	0
22. Total Sch II				110	5,671,470	20,284,235

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	222	34	245	501

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	100	26,101,405	1,362	565,273,680	1,462	591,375,085
28. Ag-Improved Land	0	0	66	19,276,070	606	360,531,715	672	379,807,785
29. Ag Improvements	0	0	67	10,582,125	636	85,339,995	703	95,922,120

30. Ag Total				2,165	1,067,104,990
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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	1	1.00	15,000	
32. HomeSite Improv Land	0	0.00	0	49	50.00	750,000	
33. HomeSite Improvements	0	0.00	0	49	0.00	8,415,135	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	16	36.47	175,660	
36. FarmSite Improv Land	0	0.00	0	61	183.32	547,045	
37. FarmSite Improvements	0	0.00	0	64	0.00	2,166,990	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	118	238.85	0	
40. Other- Non Ag Use	0	0.00	0	2	111.87	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	23	23.00	345,000	24	24.00	360,000	
32. HomeSite Improv Land	347	367.00	5,505,000	396	417.00	6,255,000	
33. HomeSite Improvements	360	0.00	66,097,990	409	0.00	74,513,125	141,100
34. HomeSite Total				433	441.00	81,128,125	
35. FarmSite UnImp Land	194	209.97	1,579,310	210	246.44	1,754,970	
36. FarmSite Improv Land	562	1,183.50	4,916,050	623	1,366.82	5,463,095	
37. FarmSite Improvements	617	0.00	19,242,005	681	0.00	21,408,995	2,110,325
38. FarmSite Total				891	1,613.26	28,627,060	
39. Road & Ditches	1,478	4,769.69	0	1,596	5,008.54	0	
40. Other- Non Ag Use	10	744.49	320,805	12	856.36	320,805	
41. Total Section VI				1,324	7,919.16	110,075,990	2,251,425

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	22,465.73	21.22%	130,121,485	23.46%	5,792.00
46. 1A	26,993.25	25.50%	156,344,850	28.19%	5,792.00
47. 2A1	7,752.52	7.32%	44,902,620	8.09%	5,792.00
48. 2A	17,563.01	16.59%	87,428,675	15.76%	4,978.00
49. 3A1	1,785.34	1.69%	8,407,165	1.52%	4,709.00
50. 3A	10,658.98	10.07%	50,193,150	9.05%	4,709.00
51. 4A1	2,941.32	2.78%	12,200,580	2.20%	4,147.99
52. 4A	15,696.28	14.83%	65,108,310	11.74%	4,148.01
53. Total	105,856.43	100.00%	554,706,835	100.00%	5,240.18
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,906.96	25.91%	19,175,555	26.65%	2,425.15
56. 2D1	2,334.61	7.65%	5,661,815	7.87%	2,425.17
57. 2D	5,694.06	18.66%	13,808,790	19.19%	2,425.12
58. 3D1	415.65	1.36%	987,235	1.37%	2,375.16
59. 3D	5,213.17	17.08%	12,381,935	17.21%	2,375.13
60. 4D1	919.75	3.01%	2,184,630	3.04%	2,375.24
61. 4D	8,029.15	26.31%	17,744,300	24.66%	2,209.98
62. Total	30,513.35	100.00%	71,944,260	100.00%	2,357.80
Grass					
63. 1G1	17,929.88	8.73%	31,994,405	9.72%	1,784.42
64. 1G	318.10	0.15%	564,085	0.17%	1,773.29
65. 2G1	70,858.02	34.49%	114,945,420	34.91%	1,622.19
66. 2G	35,638.82	17.35%	57,440,485	17.45%	1,611.74
67. 3G1	8,903.03	4.33%	14,465,095	4.39%	1,624.74
68. 3G	62,300.80	30.33%	100,653,410	30.57%	1,615.60
69. 4G1	4,060.66	1.98%	3,898,230	1.18%	960.00
70. 4G	5,420.59	2.64%	5,304,200	1.61%	978.53
71. Total	205,429.90	100.00%	329,265,330	100.00%	1,602.81
Irrigated Total					
	105,856.43	30.69%	554,706,835	57.96%	5,240.18
Dry Total					
	30,513.35	8.85%	71,944,260	7.52%	2,357.80
Grass Total					
	205,429.90	59.55%	329,265,330	34.40%	1,602.81
72. Waste	2,858.25	0.83%	929,090	0.10%	325.06
73. Other	291.78	0.08%	183,485	0.02%	628.85
74. Exempt	23.00	0.01%	38,670	0.00%	1,681.30
75. Market Area Total	344,949.71	100.00%	957,029,000	100.00%	2,774.40

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	6,196.98	32,728,860	99,659.45	521,977,975	105,856.43	554,706,835
77. Dry Land	0.00	0	813.51	1,909,320	29,699.84	70,034,940	30,513.35	71,944,260
78. Grass	0.00	0	5,456.87	9,143,460	199,973.03	320,121,870	205,429.90	329,265,330
79. Waste	0.00	0	296.31	96,310	2,561.94	832,780	2,858.25	929,090
80. Other	0.00	0	18.10	11,820	273.68	171,665	291.78	183,485
81. Exempt	0.00	0	0.00	0	23.00	38,670	23.00	38,670
82. Total	0.00	0	12,781.77	43,889,770	332,167.94	913,139,230	344,949.71	957,029,000

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	105,856.43	30.69%	554,706,835	57.96%	5,240.18
Dry Land	30,513.35	8.85%	71,944,260	7.52%	2,357.80
Grass	205,429.90	59.55%	329,265,330	34.40%	1,602.81
Waste	2,858.25	0.83%	929,090	0.10%	325.06
Other	291.78	0.08%	183,485	0.02%	628.85
Exempt	23.00	0.01%	38,670	0.00%	1,681.30
Total	344,949.71	100.00%	957,029,000	100.00%	2,774.40

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	2	35,105	1	24,425	4	338,395	6	397,925	0
83.2 Arcadia	42	753,750	179	2,054,020	179	13,819,190	221	16,626,960	356,290
83.3 Elyria	19	311,455	33	175,180	33	3,279,030	52	3,765,665	0
83.4 North Loup	44	293,305	167	775,595	162	6,773,780	206	7,842,680	66,350
83.5 Ord	106	2,013,940	934	16,060,665	945	126,544,100	1,051	144,618,705	1,033,915
83.6 Rural	52	1,191,110	152	5,939,250	172	39,224,115	224	46,354,475	872,240
83.7 Suburban	68	1,266,955	51	784,095	66	13,750,015	134	15,801,065	1,200
84 Residential Total	333	5,865,620	1,517	25,813,230	1,561	203,728,625	1,894	235,407,475	2,329,995

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Arcadia	17	34,120	35	63,690	37	3,730,590	54	3,828,400	165,390
85.2	Elyria	3	5,110	7	32,000	7	487,320	10	524,430	0
85.3	North Loup	14	33,865	35	164,320	34	4,862,805	48	5,060,990	9,405
85.4	Ord	50	354,635	176	3,337,790	179	82,445,970	229	86,138,395	64,355
85.5	Rural	12	176,895	8	589,090	15	6,803,240	27	7,569,225	305,110
85.6	Suburban	8	93,455	10	185,560	11	5,505,560	19	5,784,575	1,845
86	Commercial Total	104	698,080	271	4,372,450	283	103,835,485	387	108,906,015	546,105

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	17,544.52	8.62%	31,404,795	9.62%	1,790.01
88. 1G	297.70	0.15%	532,875	0.16%	1,789.97
89. 2G1	69,713.47	34.26%	113,354,475	34.72%	1,626.01
90. 2G	35,581.07	17.49%	57,360,210	17.57%	1,612.10
91. 3G1	8,855.33	4.35%	14,398,790	4.41%	1,626.00
92. 3G	62,018.80	30.48%	100,261,435	30.71%	1,616.63
93. 4G1	4,060.66	2.00%	3,898,230	1.19%	960.00
94. 4G	5,401.79	2.65%	5,278,070	1.62%	977.10
95. Total	203,473.34	100.00%	326,488,880	100.00%	1,604.58
CRP					
96. 1C1	106.91	7.88%	163,575	8.60%	1,530.03
97. 1C	19.40	1.43%	29,680	1.56%	1,529.90
98. 2C1	1,103.21	81.35%	1,533,480	80.59%	1,390.02
99. 2C	54.55	4.02%	75,825	3.98%	1,390.01
100. 3C1	46.00	3.39%	63,940	3.36%	1,390.00
101. 3C	12.10	0.89%	16,815	0.88%	1,389.67
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	14.00	1.03%	19,460	1.02%	1,390.00
104. Total	1,356.17	100.00%	1,902,775	100.00%	1,403.05
Timber					
105. 1T1	278.45	46.38%	426,035	48.76%	1,530.02
106. 1T	1.00	0.17%	1,530	0.18%	1,530.00
107. 2T1	41.34	6.89%	57,465	6.58%	1,390.06
108. 2T	3.20	0.53%	4,450	0.51%	1,390.63
109. 3T1	1.70	0.28%	2,365	0.27%	1,391.18
110. 3T	269.90	44.95%	375,160	42.94%	1,390.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	4.80	0.80%	6,670	0.76%	1,389.58
113. Total	600.39	100.00%	873,675	100.00%	1,455.18
<hr/>					
Grass Total	203,473.34	99.05%	326,488,880	99.16%	1,604.58
CRP Total	1,356.17	0.66%	1,902,775	0.58%	1,403.05
Timber Total	600.39	0.29%	873,675	0.27%	1,455.18
<hr/>					
114. Market Area Total	205,429.90	100.00%	329,265,330	100.00%	1,602.81

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

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	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	217,716,465	235,407,475	17,691,010	8.13%	2,329,995	7.06%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	76,902,360	81,128,125	4,225,765	5.49%	141,100	5.31%
04. Total Residential (sum lines 1-3)	294,618,825	316,535,600	21,916,775	7.44%	2,471,095	6.60%
05. Commercial	55,312,180	57,812,775	2,500,595	4.52%	536,700	3.55%
06. Industrial	51,089,565	51,093,240	3,675	0.01%	9,405	-0.01%
07. Total Commercial (sum lines 5-6)	106,401,745	108,906,015	2,504,270	2.35%	546,105	1.84%
08. Ag-Farmsite Land, Outbuildings	30,957,910	28,627,060	-2,330,850	-7.53%	2,110,325	-14.35%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	320,805	320,805	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	31,278,715	28,947,865	-2,330,850	-7.45%	2,110,325	-14.20%
12. Irrigated	474,087,615	554,706,835	80,619,220	17.01%		
13. Dryland	65,230,010	71,944,260	6,714,250	10.29%		
14. Grassland	283,827,760	329,265,330	45,437,570	16.01%		
15. Wasteland	929,090	929,090	0	0.00%		
16. Other Agland	183,485	183,485	0	0.00%		
17. Total Agricultural Land	824,257,960	957,029,000	132,771,040	16.11%		
18. Total Value of all Real Property (Locally Assessed)	1,256,557,245	1,411,418,480	154,861,235	12.32%	5,127,525	11.92%

2026 Assessment Survey for Valley County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$235,377
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$6,000 for commercial pickup work
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$12,788 is for maintenance and licensing for GIS and website. The CAMA system comes from the general budget, not from assessor's budget. (\$14,611 for Cama System conversion and \$22,435 Eagleview capture.)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,500
12.	Amount of last year's assessor's budget not used:
	N/A

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?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes – https://valley.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?
	GIS aerial imagery
10.	When was the aerial imagery last updated?
	2022-gworks

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Ord, North Loup, Arcadia and Elyria
4.	When was zoning implemented?
	1999

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal
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
	Stanard Appraisal for commercial reevaluation and pickup work.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	When they're used they provide a value subject to the county assessor's opinion.

2026 Residential Assessment Survey for Valley County

1.	Valuation data collection done by:
	Assessor and staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties. Parcels are reviewed from the road at this time; we will be getting Eagleview in May of 2026.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county develops depreciation studies based on local market information; normally, this is conducted by the contract appraiser. Due to a pending conversion to a new CAMA system, we did not update depreciation tables for 2026.
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.
	Two depreciation tables are used. One depreciation table was developed for Ord. One depreciation table is used for the other valuation groups and is adjusted using economic for each valuation group if needed according to market information.
5.	Describe the methodology used to determine the residential lot values?
	The lot values were established by completing a sales study using a price per square foot analysis. Valuation Group 4 has three neighborhoods with different price per square foot.
6.	How are rural residential site values developed?
	These were developed by sales analysis and researching local costs for a well, septic and electricity at the time. As well as looking at surrounding counties site values.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	All lots are treated the same, currently there is no difference.

2026 Commercial Assessment Survey for Valley County

1.	Valuation data collection done by:
	Contract appraiser, office staff collect pickup work
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties. Parcels are reviewed from the road at this time; we will be getting Eagleview in May of 2026.
2a.	Describe the process used to determine the value of unique commercial properties.
	Unique properties are valued by the contract appraiser.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county develops the depreciation studies based on local market information. This study is conducted by the contract appraiser.
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 is used for all commercial. Adjustments are made to the table for valuation group Arcadia. Not updated for 2026 due to a CAMA conversion that is pending.
5.	Describe the methodology used to determine the commercial lot values.
	The lot values were established by completing a sales study using a price per square foot analysis. They were not updated this year.

2026 Agricultural Assessment Survey for Valley County

1.	Valuation data collection done by:
	County Assessor and Staff
2.	Describe the process used to determine and monitor market areas.
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed. Parcels are reviewed from the road at this time; we will be getting Eagleview in May of 2026.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	The only intensive use identified in the county is feedlots. Those values were developed by Standard appraisal.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	WRP land is flat valued at \$1,465 per acre.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	CRP and a sand spot adjustment is used.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	None
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A

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

Valley County
2025 Assessment Plan
Assessment Years 2026, 2027, 2028
Date: July 2, 2025

Assessment Plan Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02, on or before June 15 each year, the assessor shall prepare a plan of assessment (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the County Board of Equalization. The assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division, on or before October 31 each year.

Office Staff & Training:

In the Valley County Assessor’s office there is the current assessor (who retires at the end of August), a full-time deputy assessor, a full-time clerk (who will be the assessor as of September 2nd), and a part-time clerk who works 72 hours a month. Hopefully at the end of September a clerk will be hired to take the future assessor’s current clerk position.

General Description of Real Property in Valley County:

The following description is quoted from the 2025 Reports and Opinions for Valley County published by the Nebraska Department of Revenue: “With a total area of 568 square miles, Valley County has 4,012 residents, per the Census Bureau Quick Facts for 2023, a slight population increase from the 2020 U.S. Census. Reports indicate that 73% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$110,869 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02). The majority of the commercial properties in Valley County are located in and around Ord, the county seat. According to the latest information available from the U.S. Census Bureau, there are 189 employer establishments with total employment of 1,177, for a 4% decrease in employment. Agricultural land makes up the majority of the county’s valuation base. Valley County is included in the Lower Loup Natural Resources District (NRD). An ethanol plant located in Ord also contributes to the local agricultural economy.”

Residential:

Valuation Group	Assessor Location	Parcel Count	Description
1	Arcadia	221	Located in the southwest corner of the county and has a population of approximately 311. The town consists of a public school system, grocery store, post office, bank, lumber yard store, welding shop, public library, and bar/grill.
2	Elyria	52	Located on HWY 11 in the northern part of the county and has a population of approximately 51. The town consists of a bar/grill and a greenhouse.
3	North Loup	206	Located on HWY 22 in the southeast part of the county and has a population of approximately 297. The town consists of a convenience store/gas station, café, crop insurance business, bank and public library.
4	Ord	1048	Located in the center of the county on junction of HWY's 11 and 70. The population is approximately 2,112. K-12 Public School system. The town is a very progressive town with a variety of jobs, services, and goods that make living in it desirable.
5	Rural & Suburban	270	The rural area in Valley County consists of all properties not located within any of the towns/villages, as well as all properties located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.

Total Records -1,797

Commercial:

Valuation Group	Assessor Location	Parcel Count
1	Arcadia	52
	Elyria	10
	North Loup	48
4	Ord	227
5	Rural & Suburban	43

Total Records – 380

Agricultural Land:

Valuation Group	Acres	% of Acres	Value	% of Value	Average Assessed Value
Irrigated	105,856.43	30.71%	474,087,615	57.54%	4,478.59
Dry	30,440.90	8.83%	65,075,665	7.90%	2,137.77
Grass	205,311.45	59.55%	283,658,790	34.43%	1,381.60
Waste	2,850.99	0.83%	926,730	0.11%	325.06
Other	291.78	0.08%	183,485	0.02%	628.85
Total	344,751.55	100.00%	823,932,285	100.00%	2,389.93

Office Responsibilities:

The Assessor, according to NE 77-1311, has the general supervision over and direction of the assessment of all property in the county. The Assessor compiles all reports, values all real

property & personal property, inspects real property, maintains the sales file, makes corrections to the property record cards as dictated by 521's, death certificates, and court judgments, assesses all improvements/real/personal property, updates cadastral maps, sets up taxing districts/funds/sub-funds in MIPS, manages office finances, maintains GIS data, completes all parcel splits, processes all property sales and supervises all other duties. The six-year inspection reviews, pick-up work, and building permits are completed by the Assessor and staff. The Assessor and the Deputy are required to hold a State of Nebraska Assessor certification and are required to complete continuing education to maintain certification. Appraisal cards are updated yearly. Ownership changes are made as the transfers are given to the assessor's office from the Register of Deeds and the sales are worked and forwarded to the property tax division electronically on a monthly basis. Splits and subdivision changes are made as they become available to the assessor's office from the County Clerk. These will be updated in the GIS system at the time they are changed on the appraisal cards and in the computer administrative package. Assessor's website is updated daily by gWorks.

- 1) Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstract for Real & Personal property
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update & w/Abstract
 - d. Certification of Value to Political Subdivision
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report
 - g. Certificate of Taxes Levied Report
 - h. Report of all exempt property and taxable government owned property
 - i. Annual Plan of Assessment Report
- 2) Personal Property: administer annual filing of approximately 681 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
- 3) Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to the County Board.
- 4) Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
- 5) Homestead Exemptions: administer annual filings of applications, approval/denial process, taxpayer notifications and taxpayer assistance.
- 6) Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
- 7) Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
- 8) 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.
- 9) Tax Lists – prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
- 10) Tax List Corrections – prepare tax list correction documents for county board approval.
- 11) County Board of Equalization – attend County Board of equalization meetings for valuation protests – assemble and provide information.
- 12) TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

- 13) TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
- 14) Education: Assessor and Appraisal Education – attend meetings, workshops and education classes to obtain required hours of continuing education to maintain assessor certification. The staff of the assessor’s office with an assessor’s certificate will meet their 60 hours of education in the 4-year period to maintain it.

Current Resources:

The Valley County Assessor’s office is currently using MIPS for their CAMA system. MIPS utilizes the Marshall and Swift costing tables to help calculate valuations once the office inputs the correct data and information for the parcel. The office utilizes this system to maintain real property and personal property records, pull reports and to create super searches to view several parcels with similar attributes. The office also uses gWorks for their GIS program. This system is used to help inform the public to parcel changes, sales, valuation and information updates. The office also contracts with gWorks to utilize their parcel maintenance, this updates splits and combinations due to surveys and sales. The upcoming assessor hopes to switch CAMA systems from MIPS to Vanguard in the next few years. Also to contract with Eagleview to help with six-year review inspections, maintain equalization throughout the county, and to stay within compliance with state requirements. More current resources throughout the office are the cadastral maps from 1965, which have not been updated for many years, but are used for reference to prior years. The office also keeps record cards ranging from 1967 to the current year, due to retention and reference for questions and possible changes.

Real Property Assessment Requirements:

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

Current Assessment Procedures for Real Property:

The part-time clerk inputs all sales that come through the office. Once the sales have been updated the deputy then sends out sales questionnaires to both the seller and the buyer. The questionnaires in past years have not shown a high return rate. The future Assessor plans to update the process, so that only one questionnaire is sent to the buyer and to make it one front and back page. This is in hopes of getting a higher return rate than in past years. The assessor’s office is required to review all properties in a six-year review cycle. The county is broken up into several review groups/valuation groups. When a valuation group is due to be reviewed during the six-year cycle, the office must take a copy of the property record card of every property they will view throughout one of the several days it takes for the review. During the review the staff will take updated photos of all improvements on the property and take note of any changes in improvement, size, condition and quality, as well as any new or missing improvements. Doing this during the review allows the staff to correct all possible incorrect information in the office. Once the review is completed the staff will enter and update all property record cards in the MIPS system to reach and maintain equalization throughout the county (six-year review plan example on page 8). Staff must also go out and review building permits that have been brought into the office and notes of changes that have been brought to staff’s attention throughout the year. This process is

recognized as pick-up work. The pick-up work process is similar to six-year reviews. Ratio studies are done on all the sales after September 30th each year. These studies are used to determine the areas that are out of compliance and need reviewed for the next assessment cycle. Continual market analysis will be conducted in all categories of properties to ensure that the level of value and quality of assessment in Valley County is in compliance with state statutes to facilitate equalization within the classes and subclasses of Valley County. By approximately March 1 of each year, ratio studies are run using the newly established values to see if the areas out of compliance will now meet the guidelines. Notices of Valuation Changes are mailed to the property owners on or before June 1. As new assessor my goal for the next six-year inspection cycle is to collect clean data and implement proper models in the CAMA system in order to achieve equalization.

Level of Value, Quality and Uniformity for Assessment Year 2025:

Residential:

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	7	94.70	96.48	87.41	17.56	110.38
3	9	94.79	91.54	86.65	13.20	105.64
4	72	93.34	102.56	92.43	26.03	110.96
5	7	90.78	90.80	87.80	12.23	103.19
____ALL____	95	93.76	100.18	91.03	23.14	110.05

Commercial:

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	12	95.20	92.59	87.61	07.41	105.68
4	12	98.42	93.66	93.89	08.07	99.76
____ALL____	24	95.57	93.12	91.36	08.10	101.93

Agricultural Land:

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	5	72.26	73.58	65.16	24.40	112.92
1	5	72.26	73.58	65.16	24.40	112.92
____Grass____						
County	18	70.42	71.04	71.26	16.81	99.69
1	18	70.42	71.04	71.26	16.81	99.69
____ALL____	33	69.18	69.31	67.56	17.09	102.59

For more information regarding statistical measures see 2025 Reports & Opinions.

Real Estate Assessment Actions Planned for Assessment Year 2026:

- *Residential:* A lot value study will be done to review land to building ratios, adjustments to the model will be applied as needed. The costing tables in Ord will be reviewed. There will be adjustments and updates made to the depreciation models throughout the residential areas in the county. A physical review of all small towns in the county will be done, which includes Arcadia, North Loup, and Elyria. A ratio study will be conducted for all valuation groups in residential

and adjustments will be made to be in compliance. Pick-up work will be completed for the year once the office has received all permits and reviewed all notes left to review during pick-up work. Regressivity was acknowledged in the 2025 Reports and Opinions for Valley County published by the Nebraska Department of Revenue, quoted on page 11; “The statistical sample in the residential class consists of 95 sales, with two measures of central tendency within acceptable range; the weighted mean is slightly low. The COD is within acceptable range, the PRD is high. An array of the sales by dollar incremental ranges demonstrates a regressive pattern, that needs to be corrected through reappraisal.”. This will be corrected through reappraisal throughout the six-year inspection cycle.

- *Commercial*: Pick-up work and ratio studies will be done every year to maintain equalization and correct data. A lot study will be completed due to it not being reviewed since 2017. During this year, we will have to contract with a commercial appraiser to physically review all commercial properties in 2027.
- *Agricultural Land*: A market analysis will be completed to determine changes due to the sales study. All land values need to be assessed. During 2025 a land use study was completed due to the need to remove pivot sight values. This was done in result of not being equal throughout the county. These values will be updated for 2026. A review of sales in the market area will be done to find substantially changed sales. The assessor will utilize the Ag What If Analysis tool, provided by the Department of Revenue, to conduct this study and determine necessary value increases due to market changes.
- Quoted from page 14 in the 2025 Reports and Opinions for Valley County published by the Nebraska Department of Revenue; “The county assessor is out of compliance with the six-year inspection and review cycle; the inspection years for agricultural outbuildings range from 2017 to 2019. This impacts the quality of assessment of agricultural improvements due to lack of equalization. This will be addressed in the upcoming assessment year.” I am currently looking into possibly contracting with Eagleview to help with the review of agricultural outbuildings due to time and resources. If this plan does not go through, I do plan on pulling a super search in the MIPS system and going out and physically reviewing all rural parcels that have improvement values.

Real Estate Assessment Actions Planned for Assessment Year 2027:

- *Residential*: The values from the physical review of small towns that were completed in 2026 will be applied this year. Lot studies for each valuation group for towns will be completed. The 2020 costing will be updated to 2024-2025 costing. The depreciation model in our CAMA system for each valuation group will be reviewed and adjusted as needed.
- *Commercial*: The contracted appraiser will physically review the properties, while the office staff will update the information.
- *Agricultural Land*: A market analysis will be done to determine changes due to sales study. The assessor will utilize the Ag What If Analysis tool, provided by the Department of Revenue, to conduct this study and determine necessary value increases due to market changes.

Real Estate Assessment Actions Planned for Assessment Year 2028:

- *Residential:* The first half of the physical review of rural dwellings will be done this year and the second half being completed in 2029. The updated values from those physical reviews will be applied in 2030. Lot studies and depreciation will be reviewed and updated for all if needed. While costing will be reviewed and adjusted if needed.
- *Commercial:* The values from the physical review done by the contracted appraiser will be applied. Lot study, costing, and depreciation will all be reviewed and adjusted as needed.
- *Agricultural Land:* A market analysis will be completed to determine changes due to sale study. The assessor will utilize the Ag What If Analysis tool, provided by the Department of Revenue, to conduct this study and determine necessary value increases due to market changes.

Budget:

The fiscal budget submitted by the Assessor for 2025/2026 was \$198,480. From the budgeted amount: \$147,610 is correlated with salaries within the office, \$9,100 is associated with office services, expenses and supplies, \$29,000 for appraisal fees, \$12,770 to data processing cost and \$24,000 for aerial imagery through gWorks. I currently do not have the proposed Eagleview and Vanguard estimated prices, I will amend this once receiving those.

Conclusion:

The Valley County Assessor's Office will strive for a uniform and proportionate valuing of property throughout the county. By reviewing and updating data based on equal and unbiased information and opinions throughout the county.

I reserve the right to make changes, alterations or adjustments to my projected plan at any time moving forward, as I see necessary.

Linda J Waltman
Valley County Assessor
July 29, 2025

Aurora Griebel
Future Valley County Assessor
July 29, 2025

Presented to
Valley County Board of Equalization
July 29, 2025

Six-year Review Plan:

VALLEY	LOCATION	# OF PARCELS	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESIDENTIAL		TOTAL: 1588	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP
	ORD	1078									
SMALL	NORTH LOUP	221									
TOWNS	ARCADIA	237									
TOTAL: 510	ELYRIA	52									
COMMERCIAL		TOTAL: 309	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP
CONTRACT	ORD	160									
WITH	NORTH LOUP	14									
STANDARD	ARCADIA	56									
APPRAISAL	ELYRIA	10									
	RURAL	19									
RURAL		TOTAL: 637	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP	PICK UP
DWELLING	EUREKA	20									
	ELYRIA	50									
	NOBLE & ELYRIA	27									
	NOBLE	31									
	SPRINGDALE	35		GIS							
	ORD	126									
	MICHIGAN	33		GIS							
1ST 1/2 359	GERANIUM	37		GIS							
	LIBERTY	24		GIS							
	VINTON	34									
	ENTERPRISE	38									
	NORTH LOUP	51									
	INDEPENDENT	30									
	DAVIS CREEK	27									
	YALE	26									
2ND 1/2 278	ARCADIA	48									
	LANDUSE										

The ~~~ symbols signify when the office will do the physical review.
 The green boxes signify when the data and values will be implemented.