

NEBRASKA

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DEPARTMENT OF REVENUE

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

WASHINGTON COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Robin Andreasen, Washington 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.

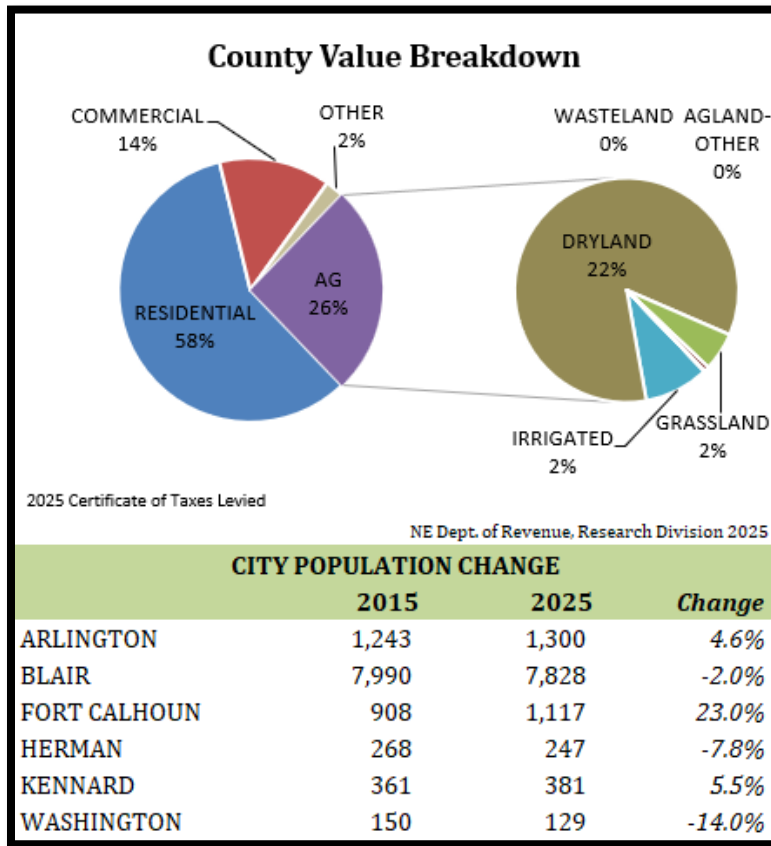
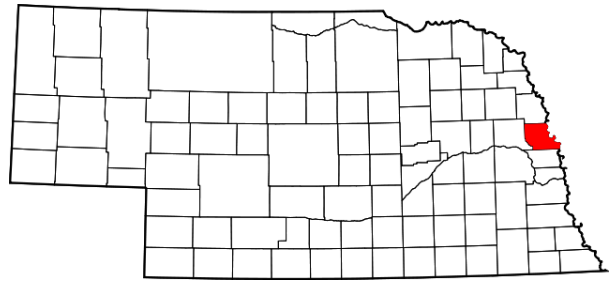
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 390 square miles, Washington County has 21,254 residents, a 2% population increase over the 2020 U.S. Census.¹ The report indicates that 83% of county housing is owner occupied and 91% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$340,931.²



The majority of the commercial properties in Washington County are located in and around Blair, the county seat. According to the latest information available from the U.S. Census Bureau, there are 666 employer establishments with a total employment figure of 6,307. This represents a total employment decrease of 4% from 2022-2023.¹

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

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

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 Washington 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 Washington County Assessor qualifies sales at a rate above the statewide average rate. A review of the sales roster supports that all arm's-length transactions were made available for measurement. Sales verification letters are sent on all qualified sales.

There are five valuation groups used for analysis in the residential class. Valuation Groups 1, 10 and 15 represent the largest towns in the county, Valuation Group 40 is comprised of rural residential parcels, and the remaining valuation group includes platted subdivisions and unincorporated villages. The six-year inspection and review cycle requirement has been met, and the reviews are completed by the county assessor and staff.

The Washington County Assessor does have a written valuation methodology on file.

2026 Residential Assessment Details for Washington 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	Blair	2024*	2025	2025*	2024	Increased economic depreciation 7%
10	Arlington	2024*	2025	2025*	2022	
15	Ft. Calhoun	2024*	2025	2025*	2022	Increased economic depreciation 4%
40	Rural Residential	2024*	2025	2025*	2024-2025*	
50	Rural Subdivisions, Herman, Kennard, Washington	2023	2025	2024	2021	
Additional comments: Pick-up work completed. * = assessment action for current year						

Description of Analysis

The statistical analysis for Washington County residential class indicates 384 sales for measurement purposes. All measures of central tendency and qualitative statistics are in the acceptable range. All five valuation groups have sufficient sales for analysis and a median within the acceptable range. Valuation Group 40 has a high PRD and does appear to be regressive. A substat of Valuation Group 40 can be found in the appendix of this report. The regressivity within the sample is not as extreme as the calculated statistics indicate, but it appears that a model adjustment may be in order for the next assessment year.

2026 Residential Correlation for Washington County

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the sales file and abstract changed at similar rates.

Equalization and Quality of Assessment

Review of the statistical profile as well as the assessment actions support that residential assessments are equalized. The quality of assessment of the residential class of property in Washington County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	209	93.98	95.98	94.90	14.00	101.14
10	30	94.26	93.83	93.11	13.82	100.77
15	20	95.98	98.64	99.92	11.05	98.72
40	42	92.48	96.29	89.84	18.92	107.18
50	83	92.18	92.88	92.69	12.25	100.20
____ALL____	384	93.44	95.32	93.66	14.06	101.77

Level of Value

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

2026 Commercial Correlation for Washington County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed and indicated that the Washington County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster supports that all arm's-length transactions were made available for measurement. Sales verification letters are sent on all qualified sales.

There are three valuation groups used for analysis in the commercial class. Valuation Group 1 is the largest town and county seat; Valuation Group 2 is the second largest town and Valuation Group 3 comprises the remainder of the county. The six-year inspection and review cycle is in compliance with statutory requirements and is completed by the county assessor and staff.

2026 Commercial Assessment Details for Washington 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	Blair	2024*	2025*	2024	2024	After costing, increased economic
2	Arlington	2024*	2025*	2024	2024	After costing, increased economic depreciation 5% - Ft Calhoun only
3	Ft. Calhoun, Herman, Kennard and rural	2023	2024	2024	2024	
Additional comments: Pick-up work completed * = assessment action for current year						

Description of Analysis

The statistical analysis for the commercial class in Washington County provides 30 sales for measurement purposes. Two measures of central tendency are in the acceptable range while the weighted mean and COD are high, and the PRD is very low. Further analysis shows about 25% of ratios in the commercial sample are extreme outliers, but there are no patterns of regressivity. The quality of the models and data should be examined in the future for the next assessment cycle.

A review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the sales file and abstract changed at similar rates.

2026 Commercial Correlation for Washington County

Equalization and Quality of Assessment

Based on the review of all available information and the statistical profile, 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	16	92.86	96.84	111.69	34.57	86.70
2	2	73.11	73.11	69.71	28.85	104.88
3	12	97.97	97.27	87.28	29.40	111.45
____ALL____	30	95.98	95.43	108.85	31.55	87.67

Level of Value

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

2026 Agricultural Correlation for Washington County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed and indicated that the Washington County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster supports that all arm's-length transactions were made available for measurement of the class. Sales verification letters are sent on all qualified sales.

The Washington County Assessor has one market area for agricultural land in the county. Historically, agricultural land throughout the county has been subject to non-agricultural influences, particularly residential development and special valuation applications have been filed throughout the county. For the 2026 measurement process, the sales from GEO Codes 2371, 2373, 2381, 2383, and 2385 were excluded, as were all sales under 40 acres in accordance with the Division's agricultural land analysis procedure.

The six-year inspection and review cycle is in compliance with statutory requirements. The review work is completed with aerial imagery. Intensive use parcels have been identified.

2026 Agricultural Assessment Details for Washington County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2024*	2025*	2025*	2022/2023	
AB DW	Agricultural dwellings	2024*	2025*	2025*	2022/2023	
Additional comments: Pick-up work completed.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire county	2024	Increased irrigated land 7% Dryland 5%, Grassland 3%, Increased Waste to \$500
Additional comments: Land Use is reviewed every 3 years.			
* = assessment action for current year			

2026 Agricultural Correlation for Washington County

Description of Analysis

The statistical analysis for the agricultural class in Washington County contains 17 sales for measurement purposes. Two measures of central tendency and the COD are in the acceptable range while the weighted mean is slightly high.

A review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the assessment actions generally impacted the sales file and abstract similarly, however the CTL versus abstract shows a lesser impact to irrigated land and grassland due to a reduction in acres.

Washington County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

Equalization and Quality of Assessment

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Dry____						
County	13	70.34	70.33	72.47	12.01	97.05
1	13	70.34	70.33	72.47	12.01	97.05
____ALL____	17	70.34	74.19	77.54	19.39	95.68

Level of Value

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

Special Valuation Level of Value

A review of agricultural land values in Washington County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 70%.

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

A review of agricultural land value in Washington County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, the level of value of agricultural land for school bond valuation in Washington County is determined to be at the statutory level of 50% of market value.

2026 Agricultural Correlation for Washington County

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

A review of agricultural land values in Washington County in areas that that are subject to a reduced school bond valuation and that also have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, the level of value for special valuation of school bond valuation in Washington County is determined to be at the statutory level of 50% of market value.

2026 Opinions of the Property Tax Administrator for Washington 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	70	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	50	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Washington County

Residential Real Property - Current

Number of Sales	384	Median	93.44
Total Sales Price	\$132,950,222	Mean	95.32
Total Adj. Sales Price	\$132,950,222	Wgt. Mean	93.66
Total Assessed Value	\$124,515,965	Average Assessed Value of the Base	\$257,809
Avg. Adj. Sales Price	\$346,225	Avg. Assessed Value	\$324,260

Confidence Interval - Current

95% Median C.I	92.09 to 95.16
95% Wgt. Mean C.I	91.97 to 95.34
95% Mean C.I	93.21 to 97.43
% of Value of the Class of all Real Property Value in the County	42.57
% of Records Sold in the Study Period	4.68
% of Value Sold in the Study Period	5.89

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	345	94	94.34
2024	452	93	92.89
2023	619	93	93.43
2022	642	94	93.93

2026 Commission Summary for Washington County

Commercial Real Property - Current

Number of Sales	30	Median	95.98
Total Sales Price	\$24,237,624	Mean	95.43
Total Adj. Sales Price	\$24,237,624	Wgt. Mean	108.85
Total Assessed Value	\$26,382,075	Average Assessed Value of the Base	\$884,132
Avg. Adj. Sales Price	\$807,921	Avg. Assessed Value	\$879,403

Confidence Interval - Current

95% Median C.I	74.90 to 103.09
95% Wgt. Mean C.I	92.46 to 125.23
95% Mean C.I	80.65 to 110.21
% of Value of the Class of all Real Property Value in the County	14.14
% of Records Sold in the Study Period	3.77
% of Value Sold in the Study Period	3.75

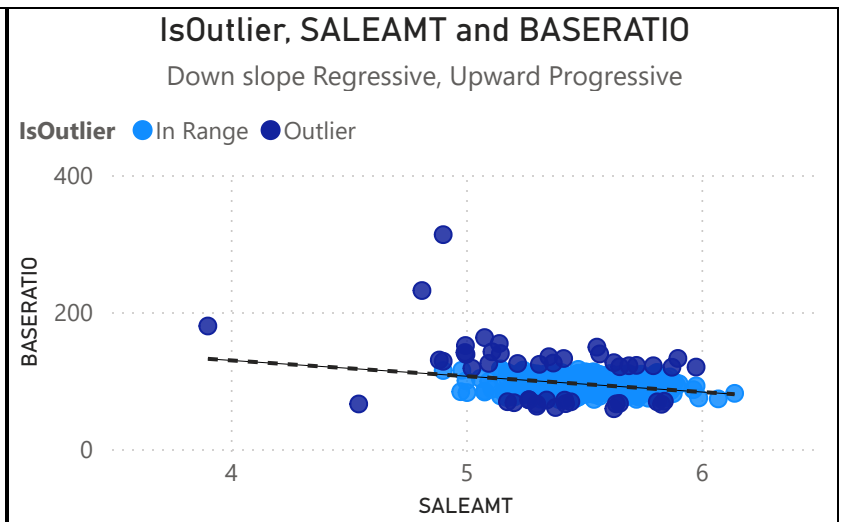
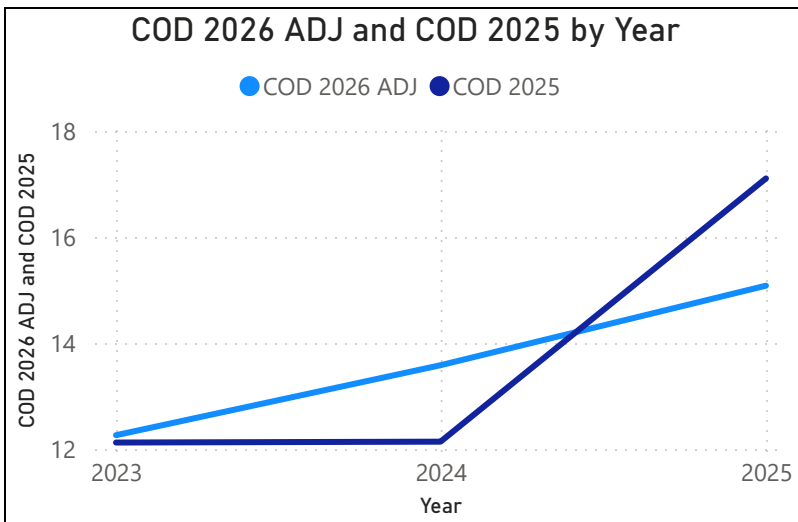
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	40	100	95.60
2024	32	94	94.22
2023	46	94	94.29
2022	34	98	97.55

Washington 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	209	93.98	86.89	8.16%	95.98	88.51	8.44%	94.90	87.26	8.75%
10	30	94.25	92.17	2.26%	93.83	92.39	1.56%	93.11	91.30	1.99%
15	20	95.98	89.17	7.63%	98.64	89.91	9.71%	99.92	90.81	10.04%
40	42	89.96	91.33	-1.49%	95.44	90.18	5.84%	89.45	86.53	3.37%
50	83	92.18	89.45	3.05%	92.88	88.34	5.14%	92.69	88.81	4.37%
Total	384	93.33	87.89	6.18%	95.22	89.03	6.95%	93.60	88.01	6.35%

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	209	14.00	15.23	-8.10%	101.14	101.43	-0.29%	62.55	50.74	23.29%	231.32	212.34	8.94%
10	30	13.83	13.76	0.49%	100.77	101.20	-0.42%	60.56	58.61	3.32%	154.02	144.76	6.39%
15	20	11.05	9.24	19.55%	98.72	99.01	-0.29%	73.44	71.57	2.62%	148.73	116.62	27.53%
40	42	19.61	14.24	37.71%	106.70	104.21	2.39%	65.91	59.09	11.55%	312.91	115.72	170.40%
50	83	12.24	12.99	-5.71%	100.21	99.47	0.74%	58.78	52.27	12.46%	134.73	134.73	0.00%
Total	384	14.10	14.41	-2.17%	101.74	101.16	0.57%	58.78	50.74	15.85%	312.91	212.34	47.36%



89 Washington

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 : 384
 Total Sales Price : 132,950,222
 Total Adj. Sales Price : 132,950,222
 Total Assessed Value : 124,515,965
 Avg. Adj. Sales Price : 346,225
 Avg. Assessed Value : 324,260

MEDIAN : 93
 WGT. MEAN : 94
 MEAN : 95
 COD : 14.06
 PRD : 101.77

COV : 22.08
 STD : 21.05
 Avg. Abs. Dev : 13.14
 MAX Sales Ratio : 312.91
 MIN Sales Ratio : 58.78

95% Median C.I. : 92.09 to 95.16
 95% Wgt. Mean C.I. : 91.97 to 95.34
 95% Mean C.I. : 93.21 to 97.43

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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	44	95.21	96.18	92.93	12.26	103.50	68.87	141.92	88.04 to 102.34	329,938	306,607
01-JAN-24 To 31-MAR-24	11	94.58	97.94	96.26	13.22	101.75	72.11	139.36	80.22 to 117.83	247,955	238,676
01-APR-24 To 30-JUN-24	60	93.25	94.84	95.05	11.90	99.78	71.33	138.78	87.69 to 96.96	339,754	322,939
01-JUL-24 To 30-SEP-24	58	93.25	92.91	93.70	12.10	99.16	62.55	125.47	85.22 to 96.90	346,458	324,636
01-OCT-24 To 31-DEC-24	45	95.79	100.45	97.66	17.10	102.86	66.56	312.91	87.68 to 101.07	359,046	350,639
01-JAN-25 To 31-MAR-25	29	92.71	96.09	93.88	13.88	102.35	73.44	129.92	86.77 to 104.84	349,849	328,424
01-APR-25 To 30-JUN-25	76	92.49	93.74	90.11	15.00	104.03	58.78	231.32	83.91 to 94.17	343,903	309,905
01-JUL-25 To 30-SEP-25	61	92.91	94.77	93.65	15.80	101.20	60.56	179.56	85.92 to 99.16	373,548	349,816
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	173	94.09	94.73	94.10	12.15	100.67	62.55	141.92	91.66 to 95.83	333,668	313,996
01-OCT-24 To 30-SEP-25	211	93.25	95.79	93.31	15.58	102.66	58.78	312.91	90.15 to 95.29	356,520	332,676
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	174	93.86	95.85	95.36	13.48	100.51	62.55	312.91	91.01 to 95.97	341,174	325,342
<u>ALL</u>	384	93.44	95.32	93.66	14.06	101.77	58.78	312.91	92.09 to 95.16	346,225	324,260

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	209	93.98	95.98	94.90	14.00	101.14	62.55	231.32	91.06 to 95.95	292,574	277,647
10	30	94.26	93.83	93.11	13.82	100.77	60.56	154.02	83.89 to 99.08	278,783	259,573
15	20	95.98	98.64	99.92	11.05	98.72	73.44	148.73	91.21 to 101.40	320,131	319,880
40	42	92.48	96.29	89.84	18.92	107.18	65.91	312.91	82.37 to 100.00	471,595	423,680
50	83	92.18	92.88	92.69	12.25	100.20	58.78	134.73	86.94 to 94.37	448,545	415,764
<u>ALL</u>	384	93.44	95.32	93.66	14.06	101.77	58.78	312.91	92.09 to 95.16	346,225	324,260

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	384	93.44	95.32	93.66	14.06	101.77	58.78	312.91	92.09 to 95.16	346,225	324,260
06											
07											
<u>ALL</u>	384	93.44	95.32	93.66	14.06	101.77	58.78	312.91	92.09 to 95.16	346,225	324,260

89 Washington

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 : 384
 Total Sales Price : 132,950,222
 Total Adj. Sales Price : 132,950,222
 Total Assessed Value : 124,515,965
 Avg. Adj. Sales Price : 346,225
 Avg. Assessed Value : 324,260

MEDIAN : 93
 WGT. MEAN : 94
 MEAN : 95
 COD : 14.06
 PRD : 101.77

COV : 22.08
 STD : 21.05
 Avg. Abs. Dev : 13.14
 MAX Sales Ratio : 312.91
 MIN Sales Ratio : 58.78

95% Median C.I. : 92.09 to 95.16
 95% Wgt. Mean C.I. : 91.97 to 95.34
 95% Mean C.I. : 93.21 to 97.43

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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	1	179.56	179.56	179.56	00.00	100.00	179.56	179.56	N/A	8,000	14,365
Less Than 30,000	1	179.56	179.56	179.56	00.00	100.00	179.56	179.56	N/A	8,000	14,365
Ranges Excl. Low \$											
Greater Than 4,999	384	93.44	95.32	93.66	14.06	101.77	58.78	312.91	92.09 to 95.16	346,225	324,260
Greater Than 14,999	383	93.35	95.10	93.65	13.87	101.55	58.78	312.91	91.89 to 95.16	347,108	325,069
Greater Than 29,999	383	93.35	95.10	93.65	13.87	101.55	58.78	312.91	91.89 to 95.16	347,108	325,069
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	179.56	179.56	179.56	00.00	100.00	179.56	179.56	N/A	8,000	14,365
15,000 TO 29,999											
30,000 TO 59,999	1	65.76	65.76	65.76	00.00	100.00	65.76	65.76	N/A	35,000	23,015
60,000 TO 99,999	9	129.92	156.37	152.23	33.77	102.72	83.68	312.91	114.55 to 231.32	85,722	130,493
100,000 TO 149,999	21	99.60	107.87	107.41	22.15	100.43	74.99	162.67	83.91 to 124.98	127,343	136,785
150,000 TO 249,999	89	90.07	91.35	91.28	12.58	100.08	60.56	134.73	85.88 to 94.58	203,173	185,465
250,000 TO 499,999	194	94.11	93.98	94.61	11.01	99.33	58.78	148.73	92.89 to 95.83	339,856	321,544
500,000 TO 999,999	67	91.17	92.04	92.25	12.56	99.77	65.29	132.23	86.63 to 95.97	640,030	590,403
1,000,000 +	2	77.21	77.21	77.53	05.23	99.59	73.17	81.25	N/A	1,282,500	994,330
ALL	384	93.44	95.32	93.66	14.06	101.77	58.78	312.91	92.09 to 95.16	346,225	324,260

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	42	Median :	92	COV :	38.52	95% Median C.I. :	82.37 to 100.00
Total Sales Price :	19,807,000	Wgt. Mean :	90	STD :	37.09	95% Wgt. Mean C.I. :	84.93 to 94.75
Total Adj. Sales Price :	19,807,000	Mean :	96	Avg. Abs. Dev :	17.50	95% Mean C.I. :	85.07 to 107.51
Total Assessed Value :	17,794,575						
Avg. Adj. Sales Price :	471,595	COD :	18.92	MAX Sales Ratio :	312.91		
Avg. Assessed Value :	423,680	PRD :	107.18	MIN Sales Ratio :	65.91		

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	6	88.34	90.29	85.68	14.83	105.38	68.87	112.17	68.87 to 112.17	380,833	326,293
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	6	90.48	91.43	89.75	13.91	101.87	72.50	116.23	72.50 to 116.23	422,583	379,255
07/01/2024 To 09/30/2024	6	98.46	95.41	91.34	10.58	104.46	75.89	114.55	75.89 to 114.55	430,833	393,502
10/01/2024 To 12/31/2024	7	101.98	126.20	99.69	37.61	126.59	75.64	312.91	75.64 to 312.91	385,000	383,821
01/01/2025 To 03/31/2025	4	97.07	94.61	93.16	11.52	101.56	74.16	110.15	N/A	502,875	468,483
04/01/2025 To 06/30/2025	5	82.66	88.72	87.25	11.23	101.68	74.91	107.35	N/A	504,600	440,263
07/01/2025 To 09/30/2025	8	79.08	84.48	85.81	13.38	98.45	65.91	119.32	65.91 to 119.32	646,500	554,786
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	18	94.04	92.38	89.05	13.24	103.74	68.87	116.23	78.91 to 101.98	411,417	366,350
10/01/2024 To 09/30/2025	24	90.20	99.22	90.31	23.60	109.87	65.91	312.91	77.26 to 101.98	516,729	466,678
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	19	95.97	105.50	93.70	22.63	112.59	72.50	312.91	83.13 to 104.96	411,342	385,436
<u>ALL</u>											
10/01/2023 To 09/30/2025	42	92.48	96.29	89.84	18.92	107.18	65.91	312.91	82.37 to 100.00	471,595	423,680

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
40	42	92.48	96.29	89.84	18.92	107.18	65.91	312.91	82.37 to 100.00	471,595	423,680
<u>ALL</u>											
10/01/2023 To 09/30/2025	42	92.48	96.29	89.84	18.92	107.18	65.91	312.91	82.37 to 100.00	471,595	423,680

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	42	Median :	92	COV :	38.52	95% Median C.I. :	82.37 to 100.00
Total Sales Price :	19,807,000	Wgt. Mean :	90	STD :	37.09	95% Wgt. Mean C.I. :	84.93 to 94.75
Total Adj. Sales Price :	19,807,000	Mean :	96	Avg. Abs. Dev :	17.50	95% Mean C.I. :	85.07 to 107.51
Total Assessed Value :	17,794,575						
Avg. Adj. Sales Price :	471,595	COD :	18.92	MAX Sales Ratio :	312.91		
Avg. Assessed Value :	423,680	PRD :	107.18	MIN Sales Ratio :	65.91		

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	42	92.48	96.29	89.84	18.92	107.18	65.91	312.91	82.37 to 100.00	471,595	423,680
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	42	92.48	96.29	89.84	18.92	107.18	65.91	312.91	82.37 to 100.00	471,595	423,680

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	42	Median :	92	COV :	38.52	95% Median C.I. :	82.37 to 100.00
Total Sales Price :	19,807,000	Wgt. Mean :	90	STD :	37.09	95% Wgt. Mean C.I. :	84.93 to 94.75
Total Adj. Sales Price :	19,807,000	Mean :	96	Avg. Abs. Dev :	17.50	95% Mean C.I. :	85.07 to 107.51
Total Assessed Value :	17,794,575						
Avg. Adj. Sales Price :	471,595	COD :	18.92	MAX Sales Ratio :	312.91		
Avg. Assessed Value :	423,680	PRD :	107.18	MIN Sales Ratio :	65.91		

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	42	92.48	96.29	89.84	18.92	107.18	65.91	312.91	82.37 to 100.00	471,595	423,680
Greater Than 15,000	42	92.48	96.29	89.84	18.92	107.18	65.91	312.91	82.37 to 100.00	471,595	423,680
Greater Than 30,000	42	92.48	96.29	89.84	18.92	107.18	65.91	312.91	82.37 to 100.00	471,595	423,680
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	2	213.73	213.73	213.73	46.40	100.00	114.55	312.91	N/A	80,000	170,985
100,000 TO 149,999											
150,000 TO 249,999	2	95.75	95.75	96.01	11.82	99.73	84.43	107.06	N/A	215,000	206,420
250,000 TO 499,999	19	95.83	94.12	93.28	12.66	100.90	65.91	116.23	82.37 to 105.73	371,921	346,911
500,000 TO 999,999	18	82.01	86.42	86.60	13.28	99.79	68.87	119.32	75.34 to 96.32	598,083	517,956
1,000,000 +	1	81.25	81.25	81.25		100.00	81.25	81.25	N/A	1,385,000	1,125,255
ALL											
10/01/2023 To 09/30/2025	42	92.48	96.29	89.84	18.92	107.18	65.91	312.91	82.37 to 100.00	471,595	423,680

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

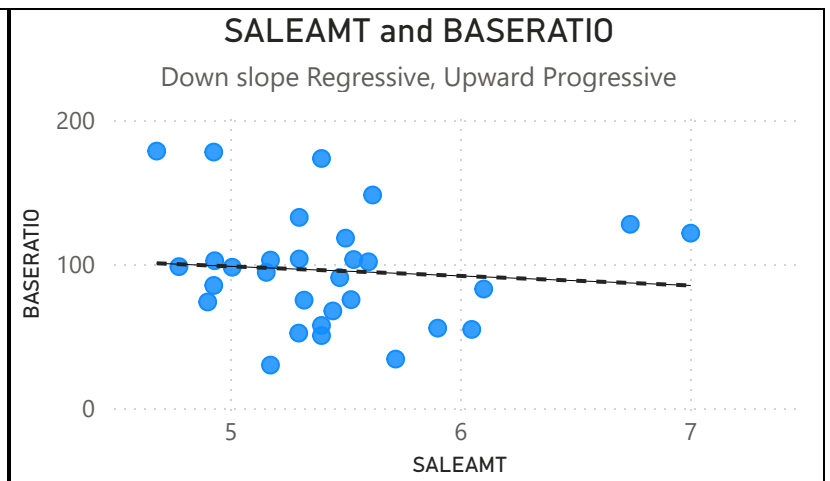
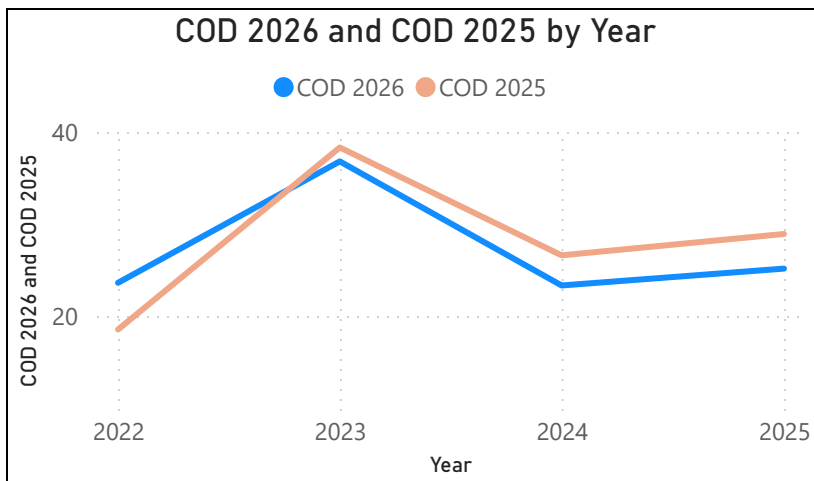
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	40	Total	Increase	0%

What IF

Washington 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	16	92.86	73.55	26.26%	96.84	80.80	19.84%	111.69	95.17	17.37%
2	2	73.11	73.11	0.00%	73.11	73.11	0.00%	69.71	69.71	0.00%
3	12	97.96	87.67	11.74%	97.26	88.97	9.32%	87.28	74.82	16.64%
Total	30	95.97	82.91	15.75%	95.43	83.56	14.20%	108.85	92.93	17.13%

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	16	34.57	34.10	1.38%	86.70	84.90	19.84%	50.31	47.79	5.28%	177.74	150.06	18.44%
2	2	28.85	28.85	0.00%	104.87	104.87	0.00%	52.02	52.02	0.00%	94.20	94.20	0.00%
3	12	29.40	30.87	-4.78%	111.44	118.91	9.32%	29.79	24.52	21.50%	178.41	178.41	0.00%
Total	30	31.56	31.29	0.85%	87.67	89.91	14.20%	29.79	24.52	21.50%	178.41	178.41	0.00%



89 Washington

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 : 30
 Total Sales Price : 24,237,624
 Total Adj. Sales Price : 24,237,624
 Total Assessed Value : 26,382,075
 Avg. Adj. Sales Price : 807,921
 Avg. Assessed Value : 879,403

MEDIAN : 96
 WGT. MEAN : 109
 MEAN : 95
 COD : 31.55
 PRD : 87.67

COV : 41.48
 STD : 39.58
 Avg. Abs. Dev : 30.28
 MAX Sales Ratio : 178.41
 MIN Sales Ratio : 29.79

95% Median C.I. : 74.90 to 103.09
 95% Wgt. Mean C.I. : 92.46 to 125.23
 95% Mean C.I. : 80.65 to 110.21

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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	117.95	129.96	121.00	23.61	107.40	94.20	177.74	N/A	182,270	220,543	
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23	5	103.09	117.34	87.58	32.80	133.98	54.57	178.41	N/A	417,000	365,225	
01-JUL-23 To 30-SEP-23	1	57.33	57.33	57.33	00.00	100.00	57.33	57.33	N/A	250,000	143,325	
01-OCT-23 To 31-DEC-23	2	129.20	129.20	150.91	34.13	85.61	85.11	173.28	N/A	167,500	252,770	
01-JAN-24 To 31-MAR-24	1	97.75	97.75	97.75	00.00	100.00	97.75	97.75	N/A	102,239	99,935	
01-APR-24 To 30-JUN-24	1	90.55	90.55	90.55	00.00	100.00	90.55	90.55	N/A	300,000	271,660	
01-JUL-24 To 30-SEP-24	4	74.44	74.34	68.38	16.62	108.72	50.31	98.18	N/A	181,500	124,104	
01-OCT-24 To 31-DEC-24	6	71.16	72.63	108.29	28.60	67.07	33.97	121.41	33.97 to 121.41	2,192,963	2,374,661	
01-JAN-25 To 31-MAR-25	1	102.27	102.27	102.27	00.00	100.00	102.27	102.27	N/A	85,800	87,745	
01-APR-25 To 30-JUN-25	3	103.47	88.54	93.88	33.04	94.31	29.79	132.37	N/A	183,333	172,117	
01-JUL-25 To 30-SEP-25	3	101.54	93.71	123.39	24.80	75.95	52.02	127.56	N/A	2,033,000	2,508,462	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	9	103.09	114.88	91.30	33.76	125.83	54.57	178.41	57.33 to 177.74	320,201	292,342	
01-OCT-23 To 30-SEP-24	8	87.83	93.01	93.87	24.97	99.08	50.31	173.28	50.31 to 173.28	182,905	171,694	
01-OCT-24 To 30-SEP-25	13	82.62	83.45	112.49	34.92	74.18	29.79	132.37	52.02 to 121.41	1,530,198	1,721,342	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	8	102.90	112.80	92.70	36.80	121.68	54.57	178.41	54.57 to 178.41	333,750	309,374	
01-JAN-24 To 31-DEC-24	12	75.08	76.79	105.81	23.32	72.57	33.97	121.41	55.46 to 97.75	1,190,501	1,259,665	
<u>ALL</u>	30	95.98	95.43	108.85	31.55	87.67	29.79	178.41	74.90 to 103.09	807,921	879,403	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	16	92.86	96.84	111.69	34.57	86.70	50.31	177.74	57.33 to 127.56	1,353,673	1,511,969	
2	2	73.11	73.11	69.71	28.85	104.88	52.02	94.20	N/A	171,405	119,493	
3	12	97.97	97.27	87.28	29.40	111.45	29.79	178.41	73.63 to 102.71	186,337	162,632	
<u>ALL</u>	30	95.98	95.43	108.85	31.55	87.67	29.79	178.41	74.90 to 103.09	807,921	879,403	

**89 Washington
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 : 30
 Total Sales Price : 24,237,624
 Total Adj. Sales Price : 24,237,624
 Total Assessed Value : 26,382,075
 Avg. Adj. Sales Price : 807,921
 Avg. Assessed Value : 879,403

MEDIAN : 96
 WGT. MEAN : 109
 MEAN : 95
 COD : 31.55
 PRD : 87.67

COV : 41.48
 STD : 39.58
 Avg. Abs. Dev : 30.28
 MAX Sales Ratio : 178.41
 MIN Sales Ratio : 29.79

95% Median C.I. : 74.90 to 103.09
 95% Wgt. Mean C.I. : 92.46 to 125.23
 95% Mean C.I. : 80.65 to 110.21

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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	4	99.86	111.66	121.16	25.79	92.16	73.63	173.28	N/A	197,500	239,288
03	26	92.38	92.93	108.43	33.21	85.71	29.79	178.41	67.41 to 103.47	901,832	977,882
04											
<u>ALL</u>	<u>30</u>	<u>95.98</u>	<u>95.43</u>	<u>108.85</u>	<u>31.55</u>	<u>87.67</u>	<u>29.79</u>	<u>178.41</u>	<u>74.90 to 103.09</u>	<u>807,921</u>	<u>879,403</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	30	95.98	95.43	108.85	31.55	87.67	29.79	178.41	74.90 to 103.09	807,921	879,403
Greater Than 14,999	30	95.98	95.43	108.85	31.55	87.67	29.79	178.41	74.90 to 103.09	807,921	879,403
Greater Than 29,999	30	95.98	95.43	108.85	31.55	87.67	29.79	178.41	74.90 to 103.09	807,921	879,403
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	178.41	178.41	178.41	00.00	100.00	178.41	178.41	N/A	48,000	85,635
60,000 TO 99,999	5	98.18	107.39	108.38	24.70	99.09	73.63	177.74	N/A	79,160	85,795
100,000 TO 149,999	2	95.98	95.98	95.67	01.85	100.32	94.20	97.75	N/A	123,025	117,700
150,000 TO 249,999	6	88.81	82.54	83.97	34.13	98.30	29.79	132.37	29.79 to 132.37	184,833	155,207
250,000 TO 499,999	10	96.05	98.46	100.74	31.54	97.74	50.31	173.28	57.33 to 147.93	314,600	316,929
500,000 TO 999,999	2	44.72	44.72	46.95	24.04	95.25	33.97	55.46	N/A	662,500	311,013
1,000,000 TO 1,999,999	2	68.60	68.60	69.43	20.45	98.80	54.57	82.62	N/A	1,196,388	830,670
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999	1	127.56	127.56	127.56	00.00	100.00	127.56	127.56	N/A	5,500,000	7,015,720
10,000,000 +	1	121.41	121.41	121.41	00.00	100.00	121.41	121.41	N/A	10,075,000	12,232,450
<u>ALL</u>	<u>30</u>	<u>95.98</u>	<u>95.43</u>	<u>108.85</u>	<u>31.55</u>	<u>87.67</u>	<u>29.79</u>	<u>178.41</u>	<u>74.90 to 103.09</u>	<u>807,921</u>	<u>879,403</u>

89 Washington

COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

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 COD : 31.55
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COV : 41.48
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 Avg. Abs. Dev : 30.28
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 95% Mean C.I. : 80.65 to 110.21

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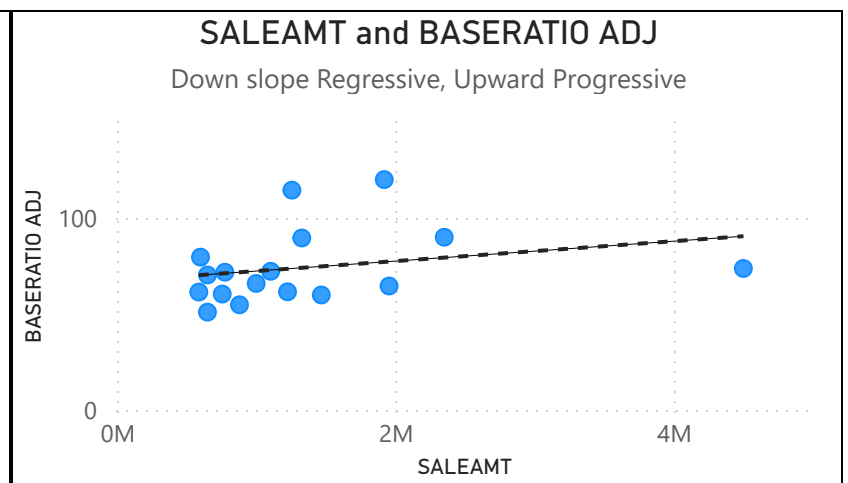
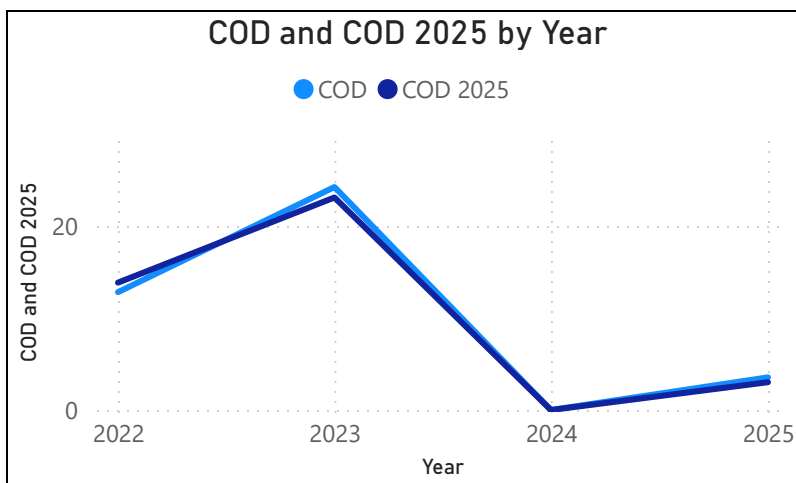
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	5	103.09	107.08	116.29	23.02	92.08	54.57	147.93	N/A	1,494,560	1,737,977
350	1	74.90	74.90	74.90	00.00	100.00	74.90	74.90	N/A	210,000	157,300
352	4	99.86	111.66	121.16	25.79	92.16	73.63	173.28	N/A	197,500	239,288
353	3	90.55	106.77	90.11	46.28	118.49	52.02	177.74	N/A	194,667	175,418
384	1	102.71	102.71	102.71	00.00	100.00	102.71	102.71	N/A	150,000	154,070
386	2	61.44	61.44	58.56	09.73	104.92	55.46	67.41	N/A	540,000	316,198
406	1	121.41	121.41	121.41	00.00	100.00	121.41	121.41	N/A	10,075,000	12,232,450
419	1	82.62	82.62	82.62	00.00	100.00	82.62	82.62	N/A	1,267,775	1,047,455
442	2	62.00	62.00	61.31	51.95	101.13	29.79	94.20	N/A	146,905	90,073
470	1	117.95	117.95	117.95	00.00	100.00	117.95	117.95	N/A	318,000	375,090
471	3	50.31	72.22	58.35	65.20	123.77	33.97	132.37	N/A	325,000	189,623
494	1	57.33	57.33	57.33	00.00	100.00	57.33	57.33	N/A	250,000	143,325
528	4	100.61	113.72	94.04	27.05	120.93	75.25	178.41	N/A	171,560	161,335
582	1	85.11	85.11	85.11	00.00	100.00	85.11	85.11	N/A	85,000	72,345
<u>ALL</u>	30	95.98	95.43	108.85	31.55	87.67	29.79	178.41	74.90 to 103.09	807,921	879,403

Washington Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	17	70.34	65.18	7.91%	74.19	69.96	6.05%	77.54	72.95	6.30%
Total	17	70.34	65.18	7.91%	74.19	69.96	6.05%	77.54	72.95	6.30%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	17	19.39	19.32	0.36%	95.68	95.91	-0.24%
Total	17	19.39	19.32	0.36%	95.68	95.91	-0.24%



89 Washington
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 : 17
Total Sales Price : 23,006,107
Total Adj. Sales Price : 23,006,107
Total Assessed Value : 17,839,820
Avg. Adj. Sales Price : 1,353,300
Avg. Assessed Value : 1,049,401

MEDIAN : 70
WGT. MEAN : 78
MEAN : 74
COD : 19.39
PRD : 95.68

COV : 26.23
STD : 19.46
Avg. Abs. Dev : 13.64
MAX Sales Ratio : 120.01
MIN Sales Ratio : 50.97

95% Median C.I. : 60.39 to 89.59
95% Wgt. Mean C.I. : 66.68 to 88.40
95% Mean C.I. : 64.18 to 84.20

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	4	60.98	67.96	72.50	12.81	93.74	59.90	89.97	N/A	1,449,964	1,051,255	
01-JAN-23 To 31-MAR-23	4	80.92	86.94	92.50	22.07	93.99	65.92	120.01	N/A	1,338,029	1,237,665	
01-APR-23 To 30-JUN-23	1	50.97	50.97	50.97	00.00	100.00	50.97	50.97	N/A	650,000	331,330	
01-JUL-23 To 30-SEP-23	2	89.55	89.55	84.12	27.87	106.46	64.59	114.50	N/A	1,605,635	1,350,613	
01-OCT-23 To 31-DEC-23	2	65.89	65.89	66.11	06.77	99.67	61.43	70.34	N/A	619,000	409,205	
01-JAN-24 To 31-MAR-24												
01-APR-24 To 30-JUN-24												
01-JUL-24 To 30-SEP-24												
01-OCT-24 To 31-DEC-24	1	54.79	54.79	54.79	00.00	100.00	54.79	54.79	N/A	880,000	482,145	
01-JAN-25 To 31-MAR-25	1	79.61	79.61	79.61	00.00	100.00	79.61	79.61	N/A	600,000	477,665	
01-APR-25 To 30-JUN-25	1	73.72	73.72	73.72	00.00	100.00	73.72	73.72	N/A	4,499,867	3,317,210	
01-JUL-25 To 30-SEP-25	1	71.76	71.76	71.76	00.00	100.00	71.76	71.76	N/A	775,000	556,155	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	11	65.92	77.24	81.18	26.05	95.15	50.97	120.01	59.90 to 114.50	1,364,840	1,108,021	
01-OCT-23 To 30-SEP-24	2	65.89	65.89	66.11	06.77	99.67	61.43	70.34	N/A	619,000	409,205	
01-OCT-24 To 30-SEP-25	4	72.74	69.97	71.55	09.21	97.79	54.79	79.61	N/A	1,688,717	1,208,294	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	9	70.34	78.84	84.21	24.24	93.62	50.97	120.01	61.43 to 114.50	1,161,265	977,958	
01-JAN-24 To 31-DEC-24	1	54.79	54.79	54.79	00.00	100.00	54.79	54.79	N/A	880,000	482,145	
<u>ALL</u>	17	70.34	74.19	77.54	19.39	95.68	50.97	120.01	60.39 to 89.59	1,353,300	1,049,401	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	17	70.34	74.19	77.54	19.39	95.68	50.97	120.01	60.39 to 89.59	1,353,300	1,049,401	
<u>ALL</u>	17	70.34	74.19	77.54	19.39	95.68	50.97	120.01	60.39 to 89.59	1,353,300	1,049,401	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Dry</u>												
County	4	77.09	76.40	79.22	17.37	96.44	61.43	89.97	N/A	1,555,365	1,232,096	
1	4	77.09	76.40	79.22	17.37	96.44	61.43	89.97	N/A	1,555,365	1,232,096	
<u>ALL</u>	17	70.34	74.19	77.54	19.39	95.68	50.97	120.01	60.39 to 89.59	1,353,300	1,049,401	

89 Washington
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

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 Total Assessed Value : 17,839,820
 Avg. Adj. Sales Price : 1,353,300
 Avg. Assessed Value : 1,049,401

MEDIAN : 70
 WGT. MEAN : 78
 MEAN : 74
 COD : 19.39
 PRD : 95.68

COV : 26.23
 STD : 19.46
 Avg. Abs. Dev : 13.64
 MAX Sales Ratio : 120.01
 MIN Sales Ratio : 50.97

95% Median C.I. : 60.39 to 89.59
 95% Wgt. Mean C.I. : 66.68 to 88.40
 95% Mean C.I. : 64.18 to 84.20

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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
___Dry___											
County	13	70.34	70.33	72.47	12.01	97.05	54.79	89.97	60.39 to 79.61	1,381,118	1,000,878
1	13	70.34	70.33	72.47	12.01	97.05	54.79	89.97	60.39 to 79.61	1,381,118	1,000,878
___ALL___	17	70.34	74.19	77.54	19.39	95.68	50.97	120.01	60.39 to 89.59	1,353,300	1,049,401

Washington County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Washington	1	8,965	8,965	7,475	7,320	n/a	5,980	5,565	5,260	7,296
Burt	2	7,100	7,081	6,605	5,694	n/a	6,581	5,401	5,401	6,321
Burt	3	6,850	n/a	6,408	5,652	n/a	4,900	4,300	4,000	6,105
Dodge	1	8,900	8,870	8,729	8,704	8,645	8,558	8,500	8,480	8,744
Dodge	2	9,300	9,270	9,135	9,105	9,045	9,015	8,910	8,880	9,123
Douglas	1	8,700	n/a	8,000	8,000	n/a	6,550	6,150	5,800	7,893

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Washington	1	8,860	8,860	7,314	n/a	5,924	5,870	5,460	5,150	7,074
Burt	2	7,080	7,080	6,600	n/a	4,958	6,580	5,400	5,397	6,648
Burt	3	6,200	6,150	5,100	n/a	4,740	4,700	4,200	3,900	5,097
Dodge	1	8,250	8,200	8,018	n/a	7,809	7,746	7,525	7,540	8,012
Dodge	2	8,250	8,200	8,030	7,980	7,810	7,760	7,563	7,540	8,010
Douglas	1	7,850	7,600	6,995	6,851	6,550	6,000	n/a	5,225	6,608

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Washington	1	2,628	2,420	2,066	1,985	n/a	1,890	1,834	1,695	2,499
Burt	2	3,100	2,600	2,400	2,080	n/a	n/a	n/a	1,770	2,730
Burt	3	2,565	2,375	2,105	n/a	n/a	1,975	1,905	1,790	2,371
Dodge	1	2,610	2,600	2,510	2,500	n/a	n/a	n/a	2,265	2,580
Dodge	2	2,610	2,600	2,510	2,500	n/a	n/a	n/a	n/a	2,583
Douglas	1	3,300	3,200	3,075	2,950	n/a	n/a	2,551	2,425	3,272

County	Mkt Area	CRP	TIMBER	WASTE
Washington	1	6,050	n/a	480
Burt	2	3,594	n/a	273
Burt	3	3,956	n/a	230
Dodge	1	3,264	n/a	228
Dodge	2	3,246	n/a	268
Douglas	1	n/a	1,367	299

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

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

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/30/2026

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
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											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024											
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024											
<u>ALL</u>											
10/01/2022 To 09/30/2025											

AGRICULTURAL - BASE STAT

Type : Qualified

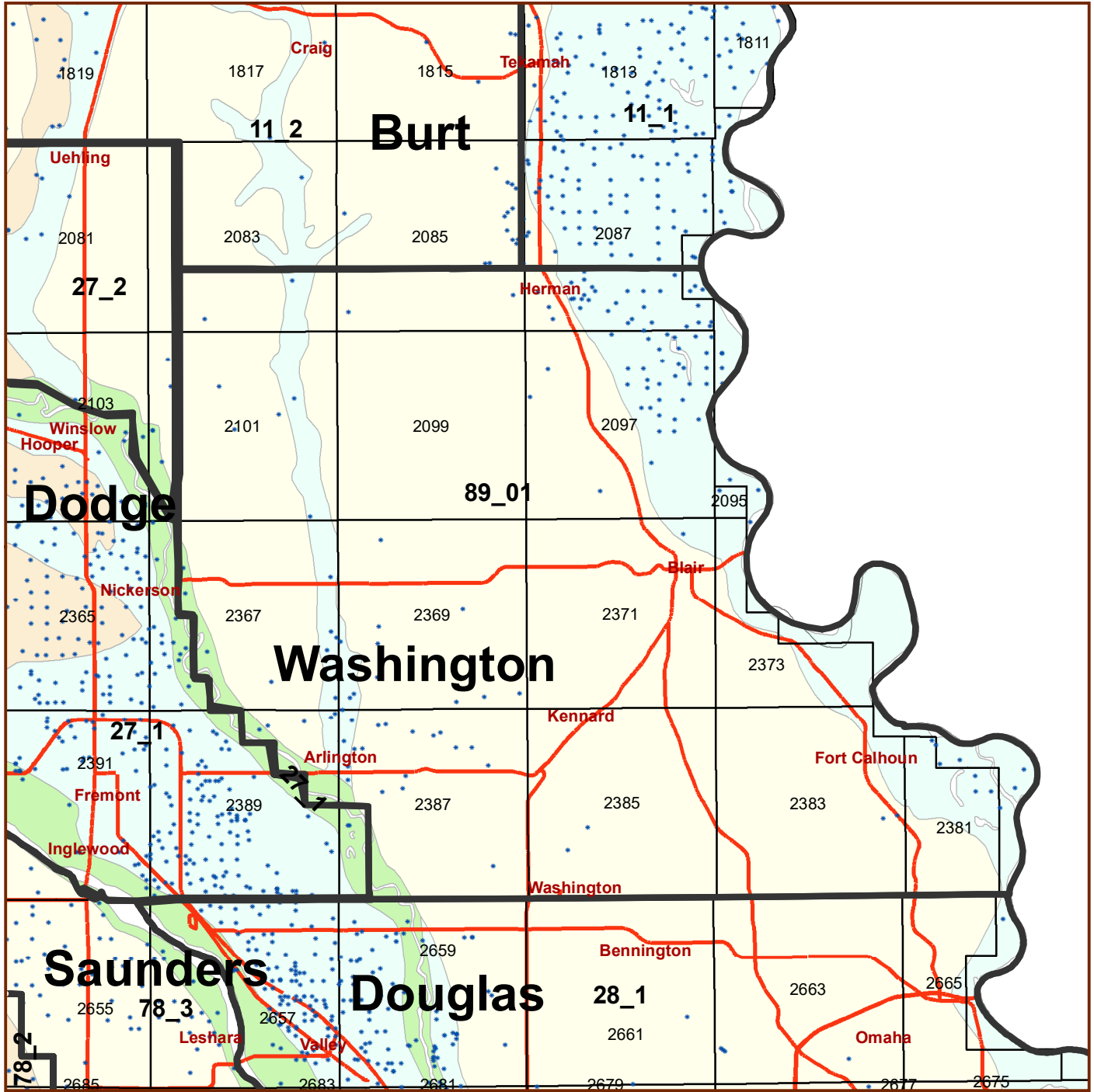
Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/30/2026

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
110001											
270594											
280059											
890001											
890003											
890024											
<u>ALL</u>											
10/01/2022 To 09/30/2025											



Legend

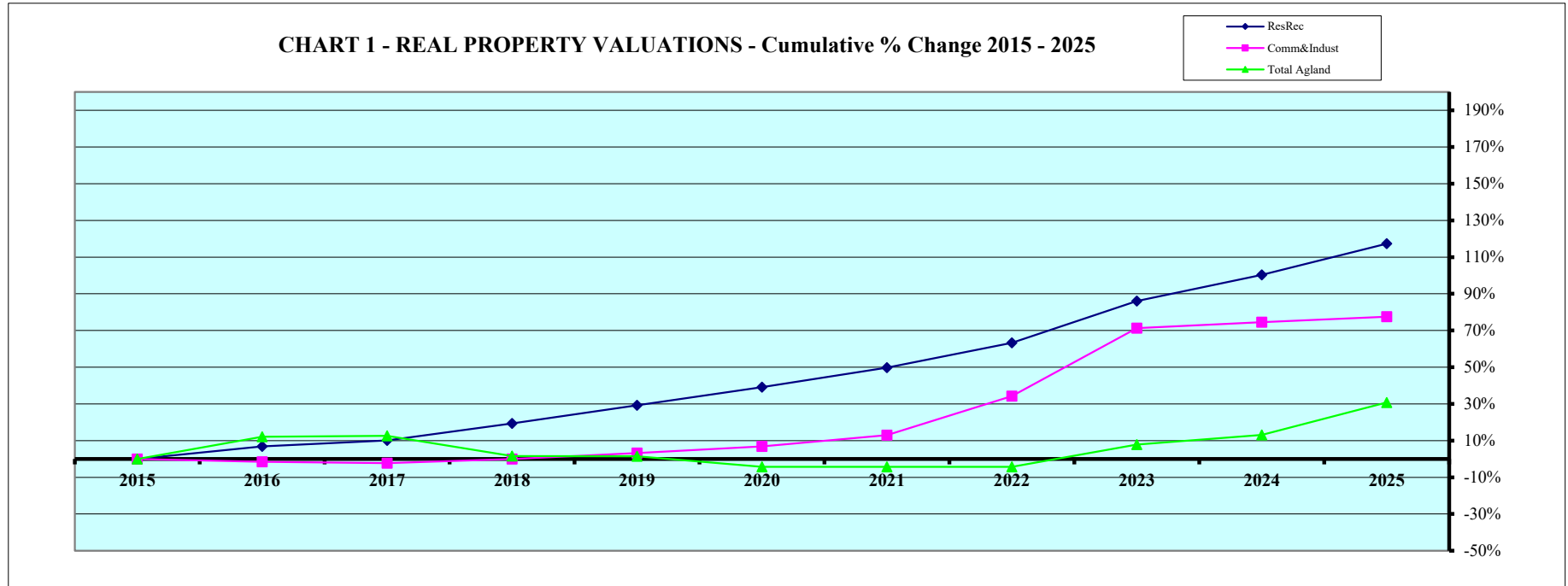
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	920,078,520	-	-	-	363,225,290	-	-	-	922,466,665	-	-	-
2016	983,191,105	63,112,585	6.86%	6.86%	357,651,290	-5,574,000	-1.53%	-1.53%	1,033,561,635	111,094,970	12.04%	12.04%
2017	1,013,206,740	30,015,635	3.05%	10.12%	354,991,435	-2,659,855	-0.74%	-2.27%	1,039,139,720	5,578,085	0.54%	12.65%
2018	1,097,806,380	84,599,640	8.35%	19.32%	363,198,145	8,206,710	2.31%	-0.01%	936,660,795	-102,478,925	-9.86%	1.54%
2019	1,189,464,040	91,657,660	8.35%	29.28%	374,764,395	11,566,250	3.18%	3.18%	935,894,395	-766,400	-0.08%	1.46%
2020	1,280,247,090	90,783,050	7.63%	39.15%	388,051,555	13,287,160	3.55%	6.83%	882,959,240	-52,935,155	-5.66%	-4.28%
2021	1,377,584,370	97,337,280	7.60%	49.72%	410,158,485	22,106,930	5.70%	12.92%	883,018,865	59,625	0.01%	-4.28%
2022	1,502,810,235	125,225,865	9.09%	63.33%	487,568,795	77,410,310	18.87%	34.23%	883,197,690	178,825	0.02%	-4.26%
2023	1,711,581,760	208,771,525	13.89%	86.03%	622,305,480	134,736,685	27.63%	71.33%	994,706,940	111,509,250	12.63%	7.83%
2024	1,842,841,107	131,259,347	7.67%	100.29%	633,833,800	11,528,320	1.85%	74.50%	1,042,974,665	48,267,725	4.85%	13.06%
2025	1,999,364,612	156,523,505	8.49%	117.30%	644,755,470	10,921,670	1.72%	77.51%	1,206,527,460	163,552,795	15.68%	30.79%

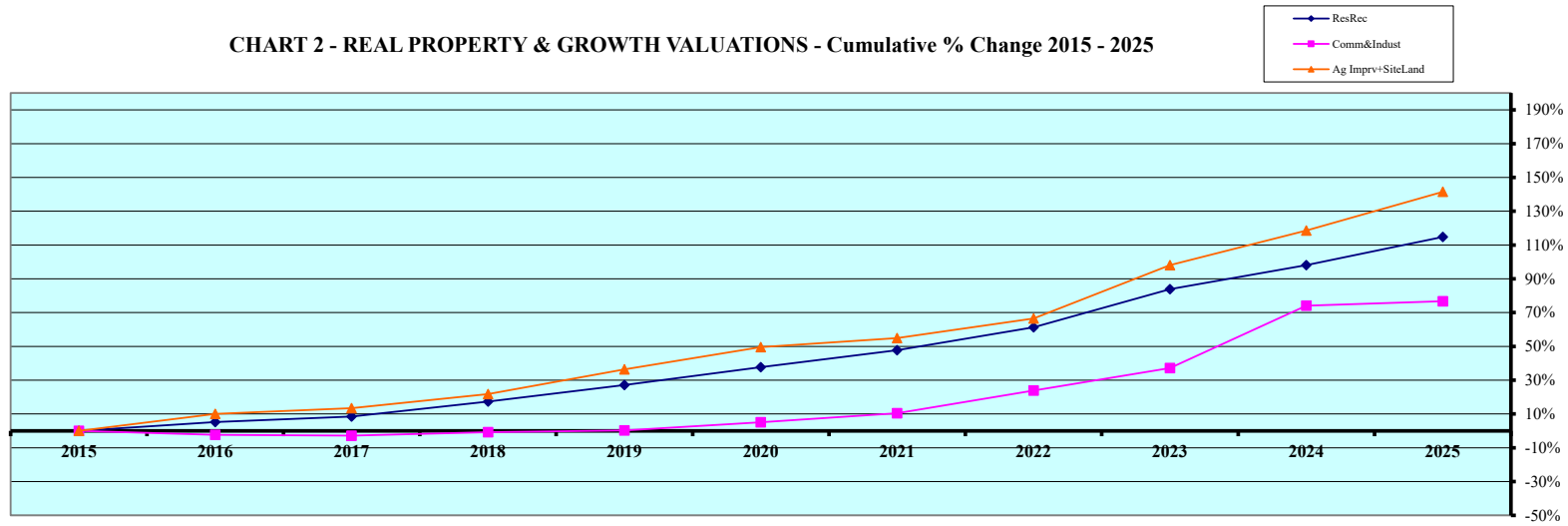
Rate Annual %chg: Residential & Recreational **8.07%** Commercial & Industrial **5.91%** Agricultural Land **2.72%**

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County **WASHINGTON**

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	920,078,520	11,588,138	1.26%	908,490,382	--	--	363,225,290	3,559,400	0.98%	359,665,890	--	--	
2016	983,191,105	15,494,546	1.58%	967,696,559	5.18%	5.18%	357,651,290	2,879,310	0.81%	354,771,980	-2.33%	-2.33%	
2017	1,013,206,740	15,029,820	1.48%	998,176,920	1.52%	8.49%	354,991,435	1,956,205	0.55%	353,035,230	-1.29%	-2.81%	
2018	1,097,806,380	18,134,870	1.65%	1,079,671,510	6.56%	17.35%	363,198,145	2,926,400	0.81%	360,271,745	1.49%	-0.81%	
2019	1,189,464,040	20,228,591	1.70%	1,169,235,449	6.51%	27.08%	374,764,395	10,768,515	2.87%	363,995,880	0.22%	0.21%	
2020	1,280,247,090	13,640,239	1.07%	1,266,606,851	6.49%	37.66%	388,051,555	6,153,675	1.59%	381,897,880	1.90%	5.14%	
2021	1,377,584,370	18,560,714	1.35%	1,359,023,656	6.15%	47.71%	410,158,485	8,839,300	2.16%	401,319,185	3.42%	10.49%	
2022	1,502,810,235	18,760,606	1.25%	1,484,049,629	7.73%	61.30%	487,568,795	37,470,065	7.69%	450,098,730	9.74%	23.92%	
2023	1,711,581,760	19,934,912	1.16%	1,691,646,848	12.57%	83.86%	622,305,480	123,849,070	19.90%	498,456,410	2.23%	37.23%	
2024	1,842,841,107	20,295,709	1.10%	1,822,545,398	6.48%	98.09%	633,833,800	1,478,550	0.23%	632,355,250	1.61%	74.09%	
2025	1,999,364,612	23,223,255	1.16%	1,976,141,357	7.23%	114.78%	644,755,470	2,746,640	0.43%	642,008,830	1.29%	76.75%	
Rate Ann%chg	8.07%	Resid & Recreat w/o growth				6.64%		5.91%	C & I w/o growth				1.83%

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	291,564,305	55,958,805	347,523,110	8,165,890	2.35%	339,357,220	--	--
2016	331,971,735	58,462,460	390,434,195	8,119,840	2.08%	382,314,355	10.01%	10.01%
2017	338,200,555	56,126,895	394,327,450	287,170	0.07%	394,040,280	0.92%	13.39%
2018	373,213,140	57,665,510	430,878,650	7,809,250	1.81%	423,069,400	7.29%	21.74%
2019	405,020,400	80,453,810	485,474,210	11,370,940	2.34%	474,103,270	10.03%	36.42%
2020	452,703,510	77,662,210	530,365,720	10,493,003	1.98%	519,872,717	7.09%	49.59%
2021	466,040,595	82,371,505	548,412,100	10,119,362	1.85%	538,292,738	1.49%	54.89%
2022	507,448,075	86,459,660	593,907,735	14,937,368	2.52%	578,970,367	5.57%	66.60%
2023	599,481,550	101,085,790	700,567,340	12,225,565	1.75%	688,341,775	15.90%	98.07%
2024	678,908,380	98,425,795	777,334,175	17,905,266	2.30%	759,428,909	8.40%	118.53%
2025	751,753,385	107,163,215	858,916,600	19,735,779	2.30%	839,180,821	7.96%	141.47%
Rate Ann%chg	9.93%	6.71%	9.47%	Ag Imprv+Site w/o growth		7.47%		

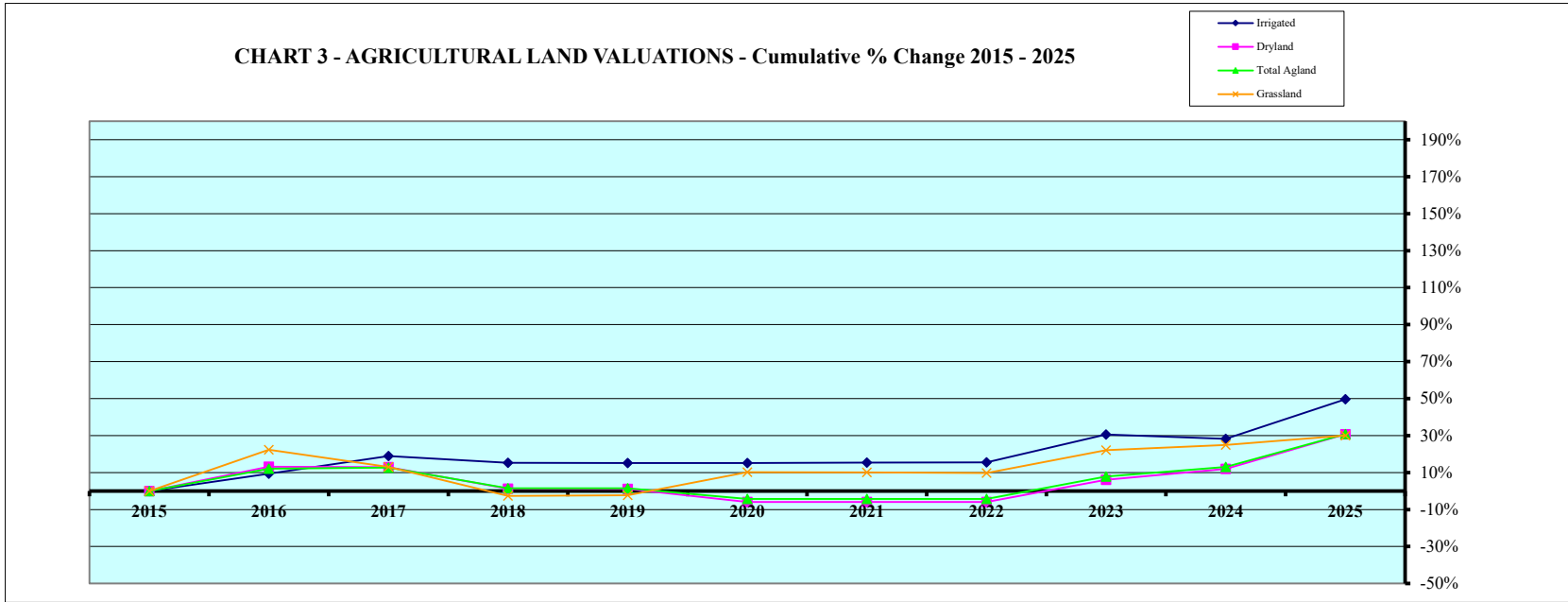
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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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	75,643,835	-	-	-	778,065,965	-	-	-	51,437,940	-	-	-
2016	82,762,680	7,118,845	9.41%	9.41%	880,470,510	102,404,545	13.16%	13.16%	62,926,145	11,488,205	22.33%	22.33%
2017	89,943,175	7,180,495	8.68%	18.90%	878,471,210	-1,999,300	-0.23%	12.90%	58,139,895	-4,786,250	-7.61%	13.03%
2018	87,224,070	-2,719,105	-3.02%	15.31%	787,935,535	-90,535,675	-10.31%	1.27%	50,081,025	-8,058,870	-13.86%	-2.64%
2019	87,081,700	-142,370	-0.16%	15.12%	787,129,535	-806,000	-0.10%	1.16%	50,258,940	177,915	0.36%	-2.29%
2020	87,071,440	-10,260	-0.01%	15.11%	732,157,245	-54,972,290	-6.98%	-5.90%	56,678,505	6,419,565	12.77%	10.19%
2021	87,281,905	210,465	0.24%	15.39%	731,965,470	-191,775	-0.03%	-5.93%	56,622,850	-55,655	-0.10%	10.08%
2022	87,348,370	66,465	0.08%	15.47%	732,213,255	247,785	0.03%	-5.89%	56,447,050	-175,800	-0.31%	9.74%
2023	98,745,945	11,397,575	13.05%	30.54%	825,632,385	93,419,130	12.76%	6.11%	62,775,635	6,328,585	11.21%	22.04%
2024	97,014,860	-1,731,085	-1.75%	28.25%	871,437,325	45,804,940	5.55%	12.00%	64,270,835	1,495,200	2.38%	24.95%
2025	113,169,395	16,154,535	16.65%	49.61%	1,017,157,990	145,720,665	16.72%	30.73%	66,888,205	2,617,370	4.07%	30.04%

Rate Ann.%chg: Irrigated **4.11%** Dryland **2.72%** Grassland **2.66%**

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	17,317,180	-	-	-	1,745	-	-	-	922,466,665	-	-	-
2016	7,402,300	-9,914,880	-57.25%	-57.25%	0	-1,745	-100.00%	-100.00%	1,033,561,635	111,094,970	12.04%	12.04%
2017	7,836,610	434,310	5.87%	-54.75%	4,748,830	4,748,830	-	272039.26%	1,039,139,720	5,578,085	0.54%	12.65%
2018	7,154,960	-681,650	-8.70%	-58.68%	4,265,205	-483,625	-10.18%	244324.36%	936,660,795	-102,478,925	-9.86%	1.54%
2019	7,216,525	61,565	0.86%	-58.33%	4,207,695	-57,510	-1.35%	241028.65%	935,894,395	-766,400	-0.08%	1.46%
2020	6,995,945	-220,580	-3.06%	-59.60%	56,105	-4,151,590	-98.67%	3115.19%	882,959,240	-52,935,155	-5.66%	-4.28%
2021	7,071,210	75,265	1.08%	-59.17%	77,430	21,325	38.01%	4337.25%	883,018,865	59,625	0.01%	-4.28%
2022	7,111,200	39,990	0.57%	-58.94%	77,815	385	0.50%	4359.31%	883,197,690	178,825	0.02%	-4.26%
2023	7,514,555	403,355	5.67%	-56.61%	38,420	-39,395	-50.63%	2101.72%	994,706,940	111,509,250	12.63%	7.83%
2024	10,249,320	2,734,765	36.39%	-40.81%	2,325	-36,095	-93.95%	33.24%	1,042,974,665	48,267,725	4.85%	13.06%
2025	9,310,940	-938,380	-9.16%	-46.23%	930	-1,395	-60.00%	-46.70%	1,206,527,460	163,552,795	15.68%	30.79%

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Rate Ann.%chg: Total Agric Land **2.72%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	76,256,890	14,199	5,371			775,676,915	152,682	5,080			39,991,385	26,472	1,511		
2016	83,008,920	14,377	5,774	7.50%	7.50%	877,725,940	152,445	5,758	13.33%	13.33%	62,691,185	28,968	2,164	43.25%	43.25%
2017	89,943,175	15,547	5,785	0.20%	7.72%	876,001,815	152,268	5,753	-0.08%	13.24%	57,821,935	26,922	2,148	-0.76%	42.17%
2018	87,224,035	16,762	5,204	-10.05%	-3.11%	786,284,795	151,674	5,184	-9.89%	2.04%	49,929,630	25,954	1,924	-10.43%	27.34%
2019	87,201,460	16,759	5,203	0.00%	-3.11%	784,969,635	151,561	5,179	-0.09%	1.95%	50,167,585	26,139	1,919	-0.23%	27.04%
2020	87,750,555	16,778	5,230	0.51%	-2.62%	726,957,710	151,216	4,807	-7.18%	-5.37%	55,692,640	26,054	2,138	11.38%	41.50%
2021	87,281,905	16,921	5,158	-1.38%	-3.96%	732,009,445	151,959	4,817	0.20%	-5.18%	56,661,730	26,534	2,135	-0.10%	41.35%
2022	87,348,370	16,913	5,165	0.12%	-3.84%	732,126,695	151,955	4,818	0.02%	-5.16%	56,509,460	26,465	2,135	-0.01%	41.34%
2023	98,697,380	16,910	5,837	13.02%	8.68%	826,937,550	151,978	5,441	12.93%	7.10%	62,577,440	26,234	2,385	11.71%	57.89%
2024	107,367,450	16,717	6,423	10.04%	19.59%	879,301,210	151,457	5,806	6.70%	14.28%	64,922,900	25,965	2,500	4.83%	65.51%
2025	109,804,270	16,038	6,847	6.60%	27.48%	1,018,055,120	151,717	6,710	15.58%	32.08%	65,937,910	25,808	2,555	2.18%	69.12%

Rate Annual %chg Average Value/Acre: 3.71% 2.76% 5.13%

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	17,813,915	16,555	1,076			13,932,335	3,171	4,393			923,671,440	213,078	4,335		
2016	7,390,045	16,583	446	-58.58%	-58.58%	3,291,440	600	5,482	24.79%	24.79%	1,034,107,530	212,973	4,856	12.01%	12.01%
2017	7,839,185	17,519	447	0.41%	-58.42%	3,280,440	594	5,520	0.68%	25.65%	1,034,886,550	212,851	4,862	0.13%	12.16%
2018	7,137,700	17,765	402	-10.21%	-62.66%	7,200,810	1,621	4,442	-19.53%	1.11%	937,776,970	213,776	4,387	-9.78%	1.20%
2019	7,154,685	17,807	402	0.00%	-62.66%	7,165,940	1,613	4,443	0.02%	1.12%	936,659,305	213,878	4,379	-0.17%	1.03%
2020	6,974,095	17,938	389	-3.24%	-63.87%	7,170,485	1,605	4,468	0.58%	1.71%	884,545,485	213,591	4,141	-5.44%	-4.47%
2021	7,078,450	17,934	395	1.52%	-63.32%	75,890	79	961	-78.50%	-78.13%	883,107,420	213,427	4,138	-0.09%	-4.55%
2022	7,109,970	17,948	396	0.37%	-63.19%	77,430	83	933	-2.89%	-78.76%	883,171,925	213,364	4,139	0.04%	-4.51%
2023	7,469,755	17,768	420	6.12%	-60.93%	37,985	87	435	-53.39%	-90.10%	995,720,110	212,977	4,675	12.95%	7.85%
2024	8,594,865	19,217	447	6.39%	-58.44%	3,255	7	465	6.91%	-89.42%	1,060,189,680	213,362	4,969	6.28%	14.63%
2025	8,707,205	19,595	444	-0.65%	-58.71%	930	2	465	0.00%	-89.42%	1,202,505,435	213,159	5,641	13.53%	30.14%

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WASHINGTON

Rate Annual %chg Average Value/Acre: 2.67%

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

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
20,865	WASHINGTON	242,130,964	54,170,878	43,865,265	1,993,237,242	376,791,700	267,963,770	6,127,370	1,206,527,460	751,753,385	107,163,215	100	5,049,731,349
cnty sectorvalue % of total value:		4.79%	1.07%	0.87%	39.47%	7.46%	5.31%	0.12%	23.89%	14.89%	2.12%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,300	ARLINGTON	430,011	1,949,084	943,357	122,924,650	0	0	7,341,700	0	0	0	0	133,588,802
6.23%	%sector of county sector	0.18%	3.60%	2.15%	6.17%			119.82%					2.65%
	%sector of municipality	0.32%	1.46%	0.71%	92.02%			5.50%					100.00%
7,828	BLAIR	56,137,961	28,030,311	9,299,111	686,293,352	0	6,858,460	319,269,400	8,439,530	1,980,950	717,595	100	1,117,026,770
37.52%	%sector of county sector	23.18%	51.74%	21.20%	34.43%		2.56%	5210.55%	0.70%	0.26%	0.67%	100.00%	22.12%
	%sector of municipality	5.03%	2.51%	0.83%	61.44%		0.61%	28.58%	0.76%	0.18%	0.06%	0.00%	100.00%
1,117	FORT CALHOUN	3,368,566	1,247,585	9,486	109,603,685	0	0	15,224,000	7,670,545	0	0	0	137,123,867
5.35%	%sector of county sector	1.39%	2.30%	0.02%	5.50%			248.46%	0.64%				2.72%
	%sector of municipality	2.46%	0.91%	0.01%	79.93%			11.10%	5.59%				100.00%
247	HERMAN	22,448	777,946	88,312	15,412,465	0	0	2,419,450	0	0	0	0	18,720,621
1.18%	%sector of county sector	0.01%	1.44%	0.20%	0.77%			39.49%					0.37%
	%sector of municipality	0.12%	4.16%	0.47%	82.33%			12.92%					100.00%
381	KENNARD	330,944	725,392	1,630,194	33,889,005	0	0	1,099,665	0	0	0	0	37,675,200
1.83%	%sector of county sector	0.14%	1.34%	3.72%	1.70%			17.95%					0.75%
	%sector of municipality	0.88%	1.93%	4.33%	89.95%			2.92%					100.00%
129	WASHINGTON	113,373	1,122	315	13,752,755	0	0	453,210	0	0	0	0	14,320,775
0.62%	%sector of county sector	0.05%	0.00%	0.00%	0.69%			7.40%					0.28%
	%sector of municipality	0.79%	0.01%	0.00%	96.03%			3.16%					100.00%
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
11,003	Total Municipalities	60,403,303	32,731,441	11,970,775	981,875,918	0	6,858,460	345,807,482	16,110,075	1,980,950	717,595	101	1,458,456,041
52.73%	%all municip.sectors of cnty	24.95%	60.42%	27.29%	49.26%		2.56%	5643.65%	1.34%	0.26%	0.67%	101.00%	28.88%

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

CHART 5

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	47	1,038,035	14,733,885	0	0	0
19. Commercial	5	724,435	10,889,125	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	47	1,038,035	14,733,885
19. Commercial	0	0	0	5	724,435	10,889,125
20. Industrial	6	213,640	3,466,920	6	213,640	3,466,920
21. Other	0	0	0	0	0	0
22. Total Sch II				58	1,976,110	29,089,930

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	1	100	0	0	0	0	1	100	0
25. Total	1	100	0	0	0	0	1	100	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	293	37	220	550

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	265,790	257	56,717,150	2,387	795,393,865	2,648	852,376,805
28. Ag-Improved Land	0	0	213	45,731,660	1,835	490,351,815	2,048	536,083,475
29. Ag Improvements	0	0	213	85,300,570	1,864	677,235,685	2,077	762,536,255

30. Ag Total				4,725	2,150,996,535
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	3.00	185,000	
32. HomeSite Improv Land	0	0.00	0	169	177.00	10,330,000	
33. HomeSite Improvements	0	0.00	0	176	0.00	77,692,615	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	3.00	34,000	
36. FarmSite Improv Land	0	0.00	0	133	140.50	1,594,000	
37. FarmSite Improvements	0	0.00	0	172	0.00	7,607,955	
38. FarmSite Total							
39. Road & Ditches	1	1.00	0	165	204.70	0	
40. Other- Non Ag Use	1	0.57	500	63	372.95	3,694,120	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	27	27.00	1,517,500	30	30.00	1,702,500	
32. HomeSite Improv Land	1,456	1,496.00	85,824,500	1,625	1,673.00	96,154,500	
33. HomeSite Improvements	1,494	0.00	592,797,770	1,670	0.00	670,490,385	3,091,860
34. HomeSite Total				1,700	1,703.00	768,347,385	
35. FarmSite UnImp Land	33	34.00	380,000	36	37.00	414,000	
36. FarmSite Improv Land	1,437	1,546.83	17,160,325	1,570	1,687.33	18,754,325	
37. FarmSite Improvements	1,631	0.00	84,437,915	1,803	0.00	92,045,870	18,095,475
38. FarmSite Total				1,839	1,724.33	111,214,195	
39. Road & Ditches	2,340	3,260.77	0	2,506	3,466.47	0	
40. Other- Non Ag Use	217	458.45	4,060,445	281	831.97	7,755,065	
41. Total Section VI				3,539	7,725.77	887,316,645	21,187,335

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	3	50.11	265,290	442	14,865.58	86,595,850
44. Market Value	3	50.11	524,835	442	14,865.58	165,340,785
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,137	197,596.16	1,176,776,220	4,582	212,511.85	1,263,637,360
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	1,349.62	8.68%	12,099,350	10.66%	8,965.00
46. 1A	951.45	6.12%	8,529,740	7.52%	8,964.99
47. 2A1	4,935.82	31.73%	36,895,280	32.51%	7,475.01
48. 2A	5,572.15	35.82%	40,788,130	35.94%	7,320.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	81.45	0.52%	487,070	0.43%	5,979.99
51. 4A1	2,234.23	14.36%	12,433,495	10.96%	5,565.00
52. 4A	430.10	2.77%	2,262,305	1.99%	5,259.95
53. Total	15,554.82	100.00%	113,495,370	100.00%	7,296.48
Dry					
54. 1D1	6,692.45	4.41%	59,294,890	5.52%	8,859.97
55. 1D	51,027.23	33.63%	452,093,330	42.12%	8,859.84
56. 2D1	20,022.75	13.20%	146,447,185	13.64%	7,314.04
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	6,223.41	4.10%	36,868,260	3.44%	5,924.13
59. 3D	40,745.68	26.86%	239,180,135	22.29%	5,870.07
60. 4D1	964.95	0.64%	5,268,620	0.49%	5,459.99
61. 4D	26,043.59	17.17%	134,114,840	12.50%	5,149.63
62. Total	151,720.06	100.00%	1,073,267,260	100.00%	7,074.00
Grass					
63. 1G1	16,424.41	63.92%	43,265,130	64.06%	2,634.20
64. 1G	4,971.99	19.35%	13,166,945	19.50%	2,648.22
65. 2G1	2,495.46	9.71%	5,154,675	7.63%	2,065.62
66. 2G	491.27	1.91%	975,210	1.44%	1,985.08
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	327.85	1.28%	1,315,330	1.95%	4,011.99
69. 4G1	175.77	0.68%	322,435	0.48%	1,834.41
70. 4G	809.23	3.15%	3,337,395	4.94%	4,124.16
71. Total	25,695.98	100.00%	67,537,120	100.00%	2,628.31
Irrigated Total					
Irrigated Total	15,554.82	7.32%	113,495,370	8.98%	7,296.48
Dry Total					
Dry Total	151,720.06	71.39%	1,073,267,260	84.93%	7,074.00
Grass Total					
Grass Total	25,695.98	12.09%	67,537,120	5.34%	2,628.31
72. Waste	19,557.68	9.20%	9,379,640	0.74%	479.59
73. Other	1.00	0.00%	500	0.00%	500.00
74. Exempt	42.39	0.02%	125,540	0.01%	2,961.55
75. Market Area Total	212,529.54	100.00%	1,263,679,890	100.00%	5,945.90

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,164.15	8,777,915	14,390.67	104,717,455	15,554.82	113,495,370
77. Dry Land	39.36	255,345	10,197.53	72,439,420	141,483.17	1,000,572,495	151,720.06	1,073,267,260
78. Grass	1.75	4,445	1,771.75	4,574,415	23,922.48	62,958,260	25,695.98	67,537,120
79. Waste	9.00	5,500	1,736.84	819,940	17,811.84	8,554,200	19,557.68	9,379,640
80. Other	0.00	0	0.00	0	1.00	500	1.00	500
81. Exempt	30.03	125,540	0.00	0	12.36	0	42.39	125,540
82. Total	50.11	265,290	14,870.27	86,611,690	197,609.16	1,176,802,910	212,529.54	1,263,679,890

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	15,554.82	7.32%	113,495,370	8.98%	7,296.48
Dry Land	151,720.06	71.39%	1,073,267,260	84.93%	7,074.00
Grass	25,695.98	12.09%	67,537,120	5.34%	2,628.31
Waste	19,557.68	9.20%	9,379,640	0.74%	479.59
Other	1.00	0.00%	500	0.00%	500.00
Exempt	42.39	0.02%	125,540	0.01%	2,961.55
Total	212,529.54	100.00%	1,263,679,890	100.00%	5,945.90

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	24,200	1	55,000	1	255,430	3	334,630	0
83.2 133 Estates	5	175,010	13	1,509,560	15	5,627,645	20	7,312,215	0
83.3 Al-bets	0	0	2	187,580	2	197,110	2	384,690	0
83.4 Allen Hills	7	176,600	59	4,744,160	59	31,826,860	66	36,747,620	68,255
83.5 Arlington	40	899,080	492	10,509,375	492	112,992,765	532	124,401,220	1,076,735
83.6 Blair	350	11,590,267	2,693	69,308,395	2,668	674,655,865	3,018	755,554,527	5,150,505
83.7 Blues Spirit Acres	1	500	0	0	0	0	1	500	0
83.8 Brierbrooke	0	0	3	374,720	3	684,620	3	1,059,340	0
83.9 Bur-ridge	2	63,380	9	971,640	9	4,348,530	11	5,383,550	0
83.10 C & C	1	79,560	2	89,200	2	469,350	3	638,110	0
83.11 Cedar Springs	1	500	0	0	0	0	1	500	0
83.12 Circle K	1	500	0	0	0	0	1	500	0
83.13 Clearwater Creek	7	89,055	18	1,125,100	18	11,503,970	25	12,718,125	198,990
83.14 Commercial	1	6,050	0	0	0	0	1	6,050	0
83.15 Cooper Woods	2	1,000	19	1,475,900	19	9,872,690	21	11,349,590	0
83.16 Cottonwood Creek	3	106,000	64	6,205,000	64	43,368,245	67	49,679,245	6,630
83.17 Country Air	1	500	5	364,050	5	778,375	6	1,142,925	46,290
83.18 Countryland	7	81,295	21	1,743,120	21	7,736,215	28	9,560,630	789,340
83.19 Crest Ridge	7	260,000	25	1,292,500	25	12,128,920	32	13,681,420	0
83.20 Crystal Lake	4	74,590	17	1,325,960	17	9,021,720	21	10,422,270	0
83.21 Deer Run	0	0	1	91,090	1	412,265	1	503,355	0
83.22 Deerson Acres	1	20,200	2	160,850	2	454,940	3	635,990	0
83.23 Du Du Dunes	1	72,160	1	163,360	1	444,310	2	679,830	0
83.24 Eagle View	3	69,000	39	2,896,100	39	22,985,330	42	25,950,430	0
83.25 Elkhorn Oaks	1	2,000	3	241,800	3	1,693,250	4	1,937,050	0
83.26 Elkhorn Riverview	11	145,180	8	174,900	8	497,950	19	818,030	0
83.27 Exempt	3	12,185	1	22,500	1	262,415	4	297,100	0
83.28 Fawn Ridge	4	153,080	7	664,760	7	2,451,645	11	3,269,485	5,820
83.29 Fontanelle	9	306,825	24	1,209,280	24	5,695,505	33	7,211,610	0
83.30 Four Pine	0	0	1	113,000	1	277,320	1	390,320	0
83.31 Frenchs	0	0	2	167,600	2	369,395	2	536,995	0
83.32 Ft Calhoun	36	954,705	353	10,844,365	353	100,564,400	389	112,363,470	340,875
83.33 Ft Calhoun Replat 2	1	49,520	1	125,290	1	453,570	2	628,380	0
83.34 Garryowen	1	500	2	165,615	2	376,385	3	542,500	0
83.35 Glen Oaks	18	1,234,255	35	2,540,550	35	24,660,700	53	28,435,505	1,041,970
83.36 Golden Pond	0	0	2	312,160	2	1,464,045	2	1,776,205	0
83.37 Gottsch	0	0	1	77,000	1	411,150	1	488,150	0

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.38	Gottsch 2	0	0	3	304,800	3	2,328,750	3	2,633,550	0
83.39	Gylden Bakke	0	0	9	692,280	9	3,947,645	9	4,639,925	0
83.40	Hallberg	0	0	2	226,120	2	883,385	2	1,109,505	0
83.41	Heidi Hollo	1	59,450	20	905,100	20	8,155,790	21	9,120,340	0
83.42	Heidi Hollo West	5	306,250	35	2,105,745	35	20,297,300	40	22,709,295	282,255
83.43	Herman	34	259,355	127	1,354,205	128	16,355,600	162	17,969,160	0
83.44	Hidden Creek Sub	0	0	1	107,120	1	257,695	1	364,815	0
83.45	Hidden Fawn	1	36,000	1	65,000	1	211,270	2	312,270	0
83.46	High Point	1	78,030	2	340,120	3	1,105,545	4	1,523,695	0
83.47	Highland	0	0	7	513,920	7	2,163,810	7	2,677,730	0
83.48	Hillview	0	0	3	186,960	3	1,273,965	3	1,460,925	0
83.49	Hwy 133 Hilltop Acre	1	500	0	0	0	0	1	500	0
83.50	Imp On Lease Land	0	0	0	0	246	9,430,225	246	9,430,225	739,340
83.51	Jensen Acres Replat	0	0	2	201,440	2	903,145	2	1,104,585	0
83.52	Kaers	1	18,035	5	448,720	5	847,355	6	1,314,110	0
83.53	Kameo	0	0	17	1,476,520	17	8,593,535	17	10,070,055	0
83.54	Karas	0	0	1	75,270	1	277,765	1	353,035	0
83.55	Kennard	21	515,415	164	2,809,905	164	30,620,675	185	33,945,995	0
83.56	Kirkpatrick Estates	0	0	2	117,560	2	474,530	2	592,090	433,420
83.57	Lakeland	124	1,866,450	333	11,758,405	333	94,145,805	457	107,770,660	1,182,815
83.58	Lakeview	0	0	5	349,120	5	1,786,760	5	2,135,880	0
83.59	Lakeview 2	3	37,650	0	0	0	0	3	37,650	0
83.60	Lakeview 2	0	0	6	307,840	6	1,775,720	6	2,083,560	0
83.61	Locust Creek	4	75,310	4	361,210	5	1,608,350	9	2,044,870	0
83.62	Long Creek	5	36,240	7	883,920	7	3,180,265	12	4,100,425	0
83.63	Longview	2	154,200	7	584,700	7	4,024,625	9	4,763,525	12,980
83.64	Looking Glass Hills	88	366,400	43	1,008,300	43	15,893,005	131	17,267,705	0
83.65	Lorenzen Estates	2	180,200	2	241,240	2	1,131,540	4	1,552,980	0
83.66	Millstone	3	190,450	20	1,905,640	20	10,492,450	23	12,588,540	5,500,340
83.67	Nashville	2	51,415	20	860,520	20	4,367,985	22	5,279,920	248,455
83.68	Nieto Valley	0	0	1	88,160	1	336,230	1	424,390	0
83.69	North Creek	0	0	2	146,180	2	817,970	2	964,150	0
83.70	Northwoods	16	555,700	20	2,484,600	20	21,282,370	36	24,322,670	353,380
83.71	Oak Park 1	44	463,710	39	1,244,275	39	12,226,085	83	13,934,070	0
83.72	Oak Park 2	3	104,295	13	956,240	13	4,574,240	16	5,634,775	0
83.73	Oak Park 3	6	151,390	10	631,370	10	3,571,320	16	4,354,080	0
83.74	Oak Park 4	3	306,050	15	1,054,510	15	6,942,885	18	8,303,445	343,900

Schedule XI : Residential Records - Assessor Location Detail

Line# Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
83.75 Oak Park 5	6	157,225	1	55,000	1	519,895	7	732,120	0
83.76 Oak Point Farms	0	0	2	154,480	2	498,860	2	653,340	0
83.77 Oak Point Farms 1	0	0	1	137,520	1	295,225	1	432,745	0
83.78 Ok Sub	0	0	1	85,520	1	359,760	1	445,280	0
83.79 Oleson	0	0	1	107,000	1	291,695	1	398,695	0
83.80 Owakonze Acres	1	500	3	276,560	3	1,049,520	4	1,326,580	0
83.81 Owen	1	20,665	2	280,960	2	798,465	3	1,100,090	0
83.82 Papio View	0	0	2	203,680	2	719,380	2	923,060	0
83.83 Pioneer Hills	1	84,700	7	719,000	7	2,919,040	8	3,722,740	101,820
83.84 Pushs	8	131,305	10	891,920	10	4,022,065	18	5,045,290	60,625
83.85 Quail Ridge	6	17,800	19	1,093,400	19	11,502,475	25	12,613,675	53,625
83.86 Quick Hill	0	0	4	226,280	4	783,070	4	1,009,350	58,580
83.87 Recreation	0	0	5	692,200	5	2,622,980	5	3,315,180	0
83.88 Richland	0	0	5	535,900	5	2,929,790	5	3,465,690	0
83.89 Riverbend Acres	1	51,280	8	590,080	8	2,395,850	9	3,037,210	0
83.90 Rivershores	0	0	1	680,760	1	2,236,270	1	2,917,030	0
83.91 Riverside	2	50,500	4	240,000	4	2,372,745	6	2,663,245	0
83.92 Rolland	1	22,415	2	116,080	3	727,660	4	866,155	0
83.93 Rolling Acres	9	143,900	35	3,728,400	35	14,018,275	44	17,890,575	0
83.94 Rolling Hills	0	0	5	275,000	5	1,456,080	5	1,731,080	0
83.95 Rosalyn Ridge	1	17,495	4	447,380	4	2,009,455	5	2,474,330	0
83.96 Roseann	1	14,145	2	139,000	2	440,040	3	593,185	0
83.97 Rosenbaum Acres	1	1,675	2	97,680	2	329,080	3	428,435	0
83.98 Rural Res	897	36,513,355	842	49,615,565	879	297,248,055	1,776	383,376,975	4,456,565
83.99 Ruths Nashville	0	0	6	234,315	6	1,258,860	6	1,493,175	0
83.100 Schmidt	0	0	1	111,680	1	711,485	1	823,165	0
83.101 Schmidts Sub	0	0	2	164,000	2	563,135	2	727,135	0
83.102 Schulz Farm	0	0	2	208,120	2	1,024,720	2	1,232,840	0
83.103 Shannon Estates	0	0	13	1,325,480	13	5,978,515	13	7,303,995	380,305
83.104 Sheets Hilltop Acres	1	20,100	1	50,000	1	186,670	2	256,770	0
83.105 Sherwood Acres	2	47,680	16	1,185,810	16	8,218,420	18	9,451,910	0
83.106 Siemer	1	74,700	0	0	0	0	1	74,700	0
83.107 Sorensens	0	0	4	468,440	4	1,237,855	4	1,706,295	0
83.108 South Creek	0	0	1	85,330	1	193,525	1	278,855	0
83.109 Spracklin Acres	0	0	3	279,000	3	533,945	3	812,945	0
83.110 Spring Ridge	6	108,400	29	2,449,400	29	19,715,125	35	22,272,925	50,205
83.111 Spring Valley	3	187,085	22	2,464,160	22	9,767,150	25	12,418,395	11,745

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>	
83.112 Stoops	0	0	1	65,000	1	295,340	1	360,340	0
83.113 Sunrise Estates	1	22,705	8	591,070	8	3,359,260	9	3,973,035	0
83.114 Surrey Hills	6	122,585	18	1,802,760	19	8,443,340	25	10,368,685	64,095
83.115 Surrey Hills 1	0	0	3	388,300	3	1,562,280	3	1,950,580	8,130
83.116 Thomson Timbers	2	128,500	4	384,200	4	1,444,150	6	1,956,850	0
83.117 Valley View	3	101,980	6	495,240	6	2,659,350	9	3,256,570	580,015
83.118 Washington	18	265,220	60	1,441,995	60	13,836,880	78	15,544,095	0
83.119 Welchert Acres	1	60,020	3	229,360	3	1,331,125	4	1,620,505	303,525
83.120 White Dog Acre	2	153,360	0	0	1	438,945	3	592,305	0
83.121 Wildwood	11	20,750	1	27,200	1	160,580	12	208,530	0
84 Residential Total	1,894	61,000,237	6,046	233,888,720	6,312	1,820,694,860	8,206	2,115,583,817	23,951,530

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	N/a Or Error	1	46,720	2	234,680	2	809,325	3	1,090,725	0
85.2	Arlington	7	191,085	42	939,590	42	7,384,950	49	8,515,625	0
85.3	Blair	123	7,468,045	395	27,771,350	392	340,500,950	515	375,740,345	1,236,315
85.4	Cargill	0	0	2	263,175	2	788,910	2	1,052,085	0
85.5	Cole Nashville	0	0	1	44,540	1	500	1	45,040	0
85.6	Commercial	13	1,045,175	34	8,552,395	34	103,592,965	47	113,190,535	0
85.7	Ericksen	1	48,940	2	74,815	2	517,205	3	640,960	0
85.8	Exempt	1	10,345	5	296,945	5	2,341,320	6	2,648,610	0
85.9	Fontanelle	0	0	3	62,400	3	350,975	3	413,375	0
85.10	Ft Calhoun	6	538,855	61	3,507,665	61	24,105,385	67	28,151,905	0
85.11	Herman	5	42,875	27	512,130	27	2,228,520	32	2,783,525	0
85.12	Imp On Lease Land	1	5,625	1	8,800	28	160,548,050	29	160,562,475	0
85.13	Kennard	2	19,865	14	186,655	14	893,145	16	1,099,665	0
85.14	Oak Park 1	7	146,400	2	166,815	2	749,910	9	1,063,125	0
85.15	Rural Res	3	946,405	2	158,585	2	3,547,365	5	4,652,355	0
85.16	State	1	13,305	1	4,440	1	865	2	18,610	0
85.17	Stoops	0	0	1	113,000	1	642,795	1	755,795	0
85.18	Washington	0	0	5	68,610	5	391,570	5	460,180	0
86	Commercial Total	171	10,523,640	600	42,966,590	624	649,394,705	795	702,884,935	1,236,315

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	16,407.24	66.27%	43,113,005	69.69%	2,627.68
88. 1G	4,795.79	19.37%	11,605,765	18.76%	2,419.99
89. 2G1	2,495.46	10.08%	5,154,675	8.33%	2,065.62
90. 2G	491.27	1.98%	975,210	1.58%	1,985.08
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	153.06	0.62%	289,325	0.47%	1,890.27
93. 4G1	175.77	0.71%	322,435	0.52%	1,834.41
94. 4G	240.28	0.97%	407,285	0.66%	1,695.04
95. Total	24,758.87	100.00%	61,867,700	100.00%	2,498.81
CRP					
96. 1C1	17.17	1.83%	152,125	2.68%	8,859.93
97. 1C	176.20	18.80%	1,561,180	27.54%	8,860.27
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	174.79	18.65%	1,026,005	18.10%	5,869.93
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	568.95	60.71%	2,930,110	51.68%	5,150.03
104. Total	937.11	100.00%	5,669,420	100.00%	6,049.90
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	24,758.87	96.35%	61,867,700	91.61%	2,498.81
CRP Total	937.11	3.65%	5,669,420	8.39%	6,049.90
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	25,695.98	100.00%	67,537,120	100.00%	2,628.31

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

89 Washington

	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	1,993,237,242	2,109,257,517	116,020,275	5.82%	23,951,530	4.62%
02. Recreational	6,127,370	6,326,300	198,930	3.25%	0	3.25%
03. Ag-Homesite Land, Ag-Res Dwelling	751,753,385	768,347,385	16,594,000	2.21%	3,091,860	1.80%
04. Total Residential (sum lines 1-3)	2,751,117,997	2,883,931,202	132,813,205	4.83%	27,043,390	3.84%
05. Commercial	376,791,700	433,426,690	56,634,990	15.03%	1,236,315	14.70%
06. Industrial	267,963,770	269,458,245	1,494,475	0.56%	0	0.56%
07. Total Commercial (sum lines 5-6)	644,755,470	702,884,935	58,129,465	9.02%	1,236,315	8.82%
08. Ag-Farmsite Land, Outbuildings	105,186,560	111,214,195	6,027,635	5.73%	18,095,475	-11.47%
09. Minerals	100	100	0	0.00	0	0.00%
10. Non Ag Use Land	1,976,655	7,755,065	5,778,410	292.33%		
11. Total Non-Agland (sum lines 8-10)	107,163,315	118,969,360	11,806,045	11.02%	18,095,475	-5.87%
12. Irrigated	113,169,395	113,495,370	325,975	0.29%		
13. Dryland	1,017,157,990	1,073,267,260	56,109,270	5.52%		
14. Grassland	66,888,205	67,537,120	648,915	0.97%		
15. Wasteland	9,310,940	9,379,640	68,700	0.74%		
16. Other Agland	930	500	-430	-46.24%		
17. Total Agricultural Land	1,206,527,460	1,263,679,890	57,152,430	4.74%		
18. Total Value of all Real Property (Locally Assessed)	4,709,564,242	4,969,465,387	259,901,145	5.52%	46,375,180	4.53%

2026 Assessment Survey for Washington County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	1 commercial appraiser
3.	Other full-time employees:
	6
4.	Other part-time employees:
	0
5.	Number of shared employees:
	1
6.	Assessor's requested budget for current fiscal year:
	\$407,850
7.	Adopted budget, or granted budget if different from above:
	\$396,400
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$2,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Amount of last year's assessor's budget not used:
	Unknown

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor's Office Staff & surveyors
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, http://washington.gworks.com/ switching to Beacon/Schneider in June of 2026
8.	Who maintains the GIS software and maps?
	Assessor office staff and surveyor staff
9.	What type of aerial imagery is used in the cyclical review of properties?
	EagleView/Pictometry
10.	When was the aerial imagery last updated?
	Spring 2024

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Arlington, Blair, Ft. Calhoun, Herman, Kennard and Washington
4.	When was zoning implemented?
	1970; an updated comprehensive plan was implemented June, 2005

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal for Cargill parcels
2.	GIS Services:
	gWorks; Calvin Paulsen
3.	Other services:
	website hosted by gWorks

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Stanard Appraisal
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	None
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?
	Cargill and some industrial tracts.

2026 Residential Assessment Survey for Washington County

1.	Valuation data collection done by:
	Appraisal staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Sales comparison approach is used with costing data from the same costing year being used for all valuation groups so that equalization is achieved within valuation groupings.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county uses depreciation cost tables provided by their CAMA system.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes
5.	Describe the methodology used to determine the residential lot values?
	The county utilizes a sales comparison approach relying on vacant land sales.
6.	How are rural residential site values developed?
	Site values are derived from vacant land sales of 38 acres and below for bare land and then additional costs are added for well, septic and electrical amenities.
7.	Are there form 191 applications on file?
	Yes, 7
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	The county looks at the income stream for all lots within the combined parcel and applies a discount for the whole.

2026 Commercial Assessment Survey for Washington County

1.	Valuation data collection done by:
	County Assessor Office Staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The County correlates a final value from the Income, Cost, and Sales Comparison approaches to value.
2a.	Describe the process used to determine the value of unique commercial properties.
	The County relies on the experience and expertise of the appraisal staff and will rely on sales of similar properties throughout the area and adjust those to the local market.
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 their own depreciation tables to arrive at an effective age for the property. The effective age is then used to arrive at an equalized initial value. Once an entire group has been equalized, the new values are correlated with the market values and an overall macro factor cost adjustment is applied if needed to achieve compliance in the sales file.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes, the county develops depreciation tables for each valuation group. An economic factor is applied by location if necessary to adjust values by valuation group.
5.	Describe the methodology used to determine the commercial lot values.
	Lot value studies are completed at least every six years. A sales review process is used to determine if a study needs to be completed more frequently. The county will review the lot values at the same time as the properties are reviewed.

2026 Agricultural Assessment Survey for Washington County

1.	Valuation data collection done by:
	Assessor Office Appraisal Staff
2.	Describe the process used to determine and monitor market areas.
	The county continually verifies sales to establish the market areas in the county. The process involves reviewing these sales to determine the market value to establish values for agricultural land. The county also uses the information to determine the market value of land associated with rural residential parcels where the land not associated with buildings or land is determined to be of an agricultural use.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The county relies on the present use of the parcel, presently improved parcels under 38 acres are considered as rural residential. If the county determines that the primary use is agricultural for parcels under 38 acres and an application for special value has been filed then the land will be assessed at its special value or that value that represents the agricultural market. Recreational land is land which is not used for an agricultural or residential purposes.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Rural home sites and rural residential are valued in the same manner, but rural subdivisions may be valued higher reflecting sales of comparable properties.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Since there were no sales to identify market value, the excess farm site value seemed the most logical as the land could be turned into crop land.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A, The county reviews the sales of similar parcels in adjoining counties.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	N/A
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	5,200
7b.	What process was used to determine if non-agricultural influences exist in the county?

	<p>Sales were reviewed in the county as well as sales in neighboring Burt county. The county reviews comparable cash rents and expenses from Burt and Washington Counties. The assumption is if the operating income is comparable, then the market value for agricultural purposes should also be comparable. Any difference between the two counties' operating income would likely indicate a corresponding difference in the market value. The county then compares the market value in the various areas within the counties to those that are different to determine if these are influenced by economic forces other than those recognized in the agricultural market.</p>
	<p><u>If your county recognizes a special value, please answer the following</u></p>
7c.	<p>Describe the non-agricultural influences recognized within the county.</p>
	<p>Residential, new construction and commercial development.</p>
7d.	<p>Where is the influenced area located within the county?</p>
	<p>The entire county has a non-agricultural influence with a lesser degree of influence in the northern part of the county.</p>
7e.	<p>Describe in detail how the special values were arrived at in the influenced area(s).</p>
	<p>Sales from neighboring Burt County's ag Market Area 2 are used as basis for their special valuation as it is believed that the highest and best use for agricultural use is North of the county in neighboring counties.</p>

**2025 PLAN OF ASSESSMENT
FOR
WASHINGTON COUTNY
ASSESSMENT YEARS 2026,2027 AND 2028
Date: May 13th, 2025**

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Nebraska State Statute 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make 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, The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of revenue on or before October 31 each year.

DISCLAIMER:

This Plan of Assessment was developed to meet the requirements of Nebraska State Statute 77-1311.02. The reader should note that at the time this document is being prepared, the 2025 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on Nebraska Advantage exemptions are not finalized by the Property Assessment Division.

For the reasons stated above, it is difficult on June 15th, to describe and determine all the assessment actions necessary to achieve the levels of value required by law, and the resources necessary to complete those actions.

Thank you to the reader for your time and understanding.

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 marked value of real property in the ordinary course of trade." Nebraska Revised Statute 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

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

Reference, Nebraska Revised Statute 77-201.

RECORD MAINTENANCE:

MAPPING

Washington County's cadastral maps were completed in 1989. They are currently being maintained in the County Surveyor's Office for the Assessor's Office. All parcel splits, new subdivisions and ownership changes are kept up to date by the Assessor's Staff and Surveyor's Staff.

OWNERSHIP

Real estate transfer statements are received from the Register of Deeds on an ongoing basis. Ownership transfers are made on the property record cards and in our CAMA system along with the sale information.

REPORT GENERATION

Nebraska State Statutes require the production of many reports. In Washington County, report generation is the responsibility of the Deputy Assessor and staff with final approval of all data by the County Assessor. The following reports are required by statute and completed each year:

- Abstract-Real Estate
- Abstract -Personal Property
- Certification of Values
- School District Taxable Value Report
- Certificate of Taxes Levied

From time to time, corrections to the tax list are required. If appropriate, the Assessor's Office presents the correction book to the County Board for approval. Once approved, the online computer correction is completed by the Assessor's Office, the property record card is updated, and the information is forwarded to the Treasurer's Office via Washington County's CAMA system.

ADMINISTER HOMESTEAD EXEMPTION:

The Assessment Specialists and the Assessor work on the administration of the homestead exemption worksheets, documentation, mailing of all forms, finding the median average of the county totals, and updating of documents and computer records to reflect exemption values and taxes.

For the year of 2024 (payable in 2025) we had a total of 617 applicants and a value exempted of \$116,326,101.00 with a tax loss of \$1,930,607.70. The average median value for 2024 is not available currently. The 2023 average median was \$285,694.

ADMINISTER PERSONAL PROPERTY:

The Assessment Specialists works with the County Assessor in the administration of personal property. New business is obtained through following up on local and county building permits and discovery.

The County Assessor requested that personal property returns be accompanied with a copy of the federal depreciation worksheet as part of the updating process.

The 2025 value of centrally assessed and the final determination of Nebraska Advantage personal property is not available at this time.

ADMINISTER SPECIAL VALUATION:

The Assessor's Office administrates the filing of all special valuation applications for Washington County. This includes assisting the taxpayer in the completion of the application and verifying the information on the form for approval.

Corrections to the tax rolls for homestead exemption, personal property and special valuation are reviewed and approved by the County Assessor and the County Board in accordance with State rules, regulations, and guidelines.

GENERATE TAX ROLL:

The Assessor's Office generates tax rolls for real estate, personal property, railroads, and public services. Homestead exemption credits are included on parcels approved for exemption. The tax rolls are generated by the Assessor's office. Collection of taxes is the responsibility of the County Treasurer.

RESPONSIBILITIES OF APPRAISAL:

VALUE ALL REAL PROPERTY

The Assessor with the assistance of the Residential Appraisers, Commercial Appraiser and the Deputy Assessor are the core team. This is the team that identifies the value of real property for Washington County.

DEVELOP PLAN OF REVIEW

This core team also develops a yearly plan as to what needs to be reviewed, audited, and updated for the upcoming year. As required by statute, the plan of review includes a physical inspection of property at least once every six years. This will include a spot check of measurements for accuracy, re-assessment of quality and condition scores, and the addition or subtraction of any physical improvements.

In 2024, new Marshall and Swift costing tables were loaded on our CAMA system with appropriate adjustments to the depreciation schedules. In addition, unimproved rural sites were reviewed, improved procedures for developer's adjustments have been implemented, and adjustments to rural market areas that more accurately reflect the current market value.

ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined monthly. The Assessor's Office acquires building permits from planning and zoning, and the city and villages on an ongoing basis. The researching of building permits and market areas with current sales and discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is as close to December 31st as possible. The project will be assigned a partial value for the amount of construction completed based off the inspection completed closest to January 1st as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

Pick up work is completed by the Commercial Appraiser, Residential Property Appraisers, and the Deputy Assessor with the approval of the County Assessor. A filing system by legal description is comprised of a property record card with a permanent picture, footprint sketch, and complete site and improvement information.

REVIEW SALES

The Assessor's Office reviews sales that occur in Washington County. Residential lot sales are reviewed by the Assessment Specialists. Residential improved and agriculture improved, and unimproved sales are being completed by another Assessment Specialist. Commercial sales are reviewed by the Commercial Appraiser with final review being performed by the County Assessor and Deputy Assessor.

Sales are audited and reviewed by the Assessor. Updates to values are performed on an annual basis. The Assessor with the assistance of the Residential Appraisers, Commercial Appraiser and the Deputy Assessor are the core team who value all real property for Washington County.

PERSONNEL COUNT:

Position: Assessor (1)

Position Description:

The Assessor administrates all the assessment duties as required by Nebraska State Statutes. He/she is responsible for completing many reports during the year within the statutory deadlines. The Assessor works with the County Board of Supervisors as well as other elected officials and supervises the assessment and appraisal staff.

Continuing Education Requirements:

The Assessor and Deputy are required to obtain 60 hours of continuing education every 4 years. The Assessor/Deputy attends workshops and meetings to further his/her knowledge of the assessment field.

Position: Assessment Specialist (3)

Position Description:

The Assessment Specialist has his/her areas of "expertise" in the various activities of the assessment field, such as personal property, homestead exemption, real estate transfers (521's) and special valuations. All Assessment Specialists can assist in all areas, but every member has his or her own area for which they are responsible.

Continuing Education Requirements:

The current position holders have taken or will take classes such as Residential Data Collection, Marshall & Swift, MIPS user education, as well as IAAO classes. Position holders are encouraged to have a current Assessor Certificate.

Position: Appraiser (1)

Position Description:

Establish property value on an annual basis, coordinate the re-evaluation process, compile the necessary data needed to support value, track recent sales, supervise job tasks of appraisal assistants and complete the appraisal assistant evaluation process.

Continuing Education Requirements:

Current position holders have voluntarily taken or will take several classes in mass appraisal, geographical information systems and MIPS user education. All position holders are encouraged to have a current Assessor Certificate.

BUDGETING:

Budget Worksheet 2024-2025

605-00	County Assessor		
1-0100	Official's Salary	\$	75,100.00
1-0201	Deputy's Salary	\$	60,100.00
1-0305	Regular Time Salaries-Clerical	\$	170,000.00
1-0405	Part Time Salaries	\$	55,000.00
1-0505	Overtime	\$	<u>2,000.00</u>
	Personnel Services Total	\$	362,200.00
2-1701	Meals	\$	800.00
2-1702	Lodging	\$	3,250.00
2-1704	Mileage Allowance	\$	1,050.00
2-1801	Dues Subscriptions Registration	\$	3,000.00
2-2000	Printing & Publishing	\$	4,500.00
2-3910	Assessor School	\$	<u>3,500.00</u>
	Operating Expenses Total	\$	16,100.00
3-0100	Office Supplies	\$	10,000.00
3-0128	Supplies – Data Processing	\$	5,000.00
3-0211	Tires & Car Expenses	\$	<u>3,000.00</u>
	Supplies and Materials Total	\$	18,000.00
5-0301	Vehicle	\$	6,000.00
5-0315	Data Processing Equipment	\$	0
5-0500	Office Equipment	\$	1,050.00
5-1309	Data Processing Software	\$	<u>4,500.00</u>
	Capital Outlay Total	\$	11,550.00
	Total Expenditures	\$	407,850.00

HISTORY:

Washington County is currently using MIPS for all computer functions. The appraisal is being calculated by using the current Marshall & Swift package and MIPS.

WHAT HAS BEEN DONE IN CAMA

All residential, commercial, agricultural, and personal property are entered into MIPS, our current CAMA computer system. Washington County can digitize photos in this system with a digital camera.

PROCESS TO THIS POINT

Washington County has the capability of electronic pricing, generating reports, calculating personal property depreciation, and performing many general tasks of the County Assessor's Office.

Washington County has entered pictures and sketches into the CAMA system. Washington County's CAMA or MIPS is in Lincoln, Nebraska.

Sales are loaded in the system. They are also recorded in a hard copy sales book along with pictures and the current history of the property. The 521's are kept in binders and archived for future reference. All documents are in good condition and order in accordance with the book and page number.

PICTURES AND SKETCHES

Pictures and sketches are maintained on-line and in the parcel record card.

COMPARABLE SELECTION

Washington County has a hard copy sales book that includes recent sales that have taken place in the county.

The county has an ongoing plan to keep the parcels updated to current through a review process of sales, building permits, discovery, and drive by reviews.

RE-LISTED TOWNS

Records are accurate and complete.

WHAT WE NEED TO COMPLETE

June of 2024 Marshall and Swift costing tables are currently loaded on the CAMA system with appropriate adjustments to the depreciation schedules.

TOTAL RE-LISTING AND DATA ENTRY

The parcel cards are reviewed and edited on a yearly basis with any updates being made to the card. The three-year plan is reviewed on a yearly basis with the overall decisions based on current budget constraints.

The Assessor's Office, with the help of their consultant and the County Surveyor's Office, has developed a parcel grid for the Geographic Information System. In addition, the parcel identifier numbers have been loaded.

PARCEL COUNT:

The following numbers are based off the 2025 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for Nebraska Advantage by the Department of Revenue.

List the number of residential parcels and value. The number of parcels is 8,194 with a value of \$1,997,304,757

List the number of commercial parcels and value. The number of parcels is 730 with a value of \$418,748,450.

List the number of industrial parcels and value. The number of parcels is 61 with a value of \$266,392,170.

List the number of agricultural parcels and value. The total number of agricultural parcels is 6,562 including agriculture land value, agricultural (home & building) sites and improvements \$2,171,719,590. The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is 1696 with a value of \$754,290,235.

The total number of parcels with greenbelt special value is 4,585 greenbelt value is \$1,202,469,870.

The number of recreational parcels is 15 with a value of \$6,127,370.

CADASTRAL MAPS:

Washington County's cadastral maps are in hard copy form. The rural areas have aerial photos, flown in 2024 along with mylars of the soil surveys. The urban and suburban areas only have area and ownership lines. A Geographic Information System has also been implemented in Washington County.

MAINTAINED BY ASSESSMENT

Washington County's cadastral maps are maintained by the County Surveyor's Office.

IN GOOD CONDITION

The cadastral maps are updated as required and are in good condition.

PROPERTY RECORD CARD:

The property record cards are a combination of hard copy, including a picture, along with a computer-generated cost estimate and value summary sheet.

MAINTAINED BY ASSESSMENT

The property record cards are updated as needed. When a property is reviewed a new picture is taken, and a walk around or drive by inspection is completed. The information is then updated on the property record card and the CAMA system.

IN GOOD CONDITION

The property record cards are updated on a regular basis and are in good condition. All property record cards were updated with sales, transfers and building permit information. Computer data entry was completed at the same time.

REAL ESTATE TRANSFERS (521's):

WHAT ARE THEY

The 521's are in hard copy form with an attachment containing the document filed with the Register of Deeds Office. The 521's document the legal description, the successor or "grantor" and the purchaser or the grantee's name and address. In addition, the sale price, and type of sale are listed.

MAINTAINED BY ASSESSMENT

The 521's are in binders in the Assessor's Office for archival purposes.

IN GOOD CONDITION

The 521's are in hard copy form, bound by deed book and page number. They are kept in current status for referral use and archived in the vault for future reference.

PROCEDURE MANUAL:

The Assessor's Office is documenting individual procedures for inclusion in a procedural manual.

Two members of the staff studied for assessor certification, tested, and became State certified. With continuing education classes, job sharing and workshop participation, the Assessor's Office has become more diversified in areas of expertise.

GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

Office functions have been previously addressed in this document. Each area has been instructed in specific office functions. Specific functions with help notes are available from MIPS. In addition, compliance with Nebraska State Statutes and Regulations is a priority. Changes in the office have increased the areas of expertise within the Assessor's Office.

LEAVES ROOM FOR INDIVIDUAL APPROACHES

The Assessor's Office is sharing in ideas, workflow analysis and planning. This has allowed the office to implement additional training functions for each employee, to streamline the office and to increase workflow.

BASED ON REGULATIONS AND IAAO GUIDELINES

The Assessor establishes the guidelines for this assessment function. The Assessor and the Appraisal Team are working closely on function guidelines and the processing of the values. Also, the Appraisers establishes guidelines for appraisal functions. The Assessor is a certified appraiser and is currently training other Assessment Specialists to assist with outside reviews and updating of hard copy cards. The Staff Appraisers review existing farm sites, rural subdivisions, and residential properties. Properties lying within the review area are also visually reviewed and updates are made to the property record card for any recent improvements or depreciable items noted.

The Deputy Assessor is working closely with the commercial appraiser on appraisal techniques, software programs and reviewing lots, rural home sites and rural subdivisions.

ASSESSMENT FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Assist County assessor

Commercial Appraiser

Assist County assessor concerning commercial property.

Assessment Specialist (4)

Assist County assessor concerning residential property.

Assist County assessor with personal property, homestead and permissive exemptions.

Assist County assessor with residential lot sales, 521's and misc. Duties as needed.

Assist County assessor with agricultural, residential improvements & commercial sales 521's and green belt applications.

Procedures are established by the Assessor, State Statutes, and Regulations.

APPRAISAL FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

The Assessment specialists review residential improvements. The value for assessment purposes is determined by the Assessment specialists with assistance from the Assessor and Deputy Assessor.

Agricultural improvements, both old and new are reviewed by the assessment specialist. The assessed values are determined by the Assessment specialists with assistance from the Assessor and Deputy Assessor.

Residential urban, suburban, and rural sites are reviewed and assessed values are determined by the Assessment specialists with assistance from the Assessor and Deputy Assessor.

Commercial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Industrial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Procedures are established by State Regulations and appraiser field work monitored by the Deputy Assessor. All residential field work is completed and monitored by the Assessment specialists with assistance from the Assessor and Deputy Assessor. Due to job sharing one of the Assessment Specialists is assisting the Deputy Assessor.

All commercial field work is completed and monitored by the Commercial Appraiser.

All industrial field work is completed and monitored by the Commercial Appraiser.
All agricultural improvement field work is completed by the Assessor and staff and is monitored by the Assessor. All agricultural unimproved field work is completed by the Assessor and staff.

SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

Residential sales are reviewed by the Assessment specialist and Deputy Assessor.

Commercial and industrial sales are reviewed by the Commercial Appraiser

ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

Annual adjustments to classes and subclasses are based on statistical analysis of sales by market area or subclass. Annual adjustments are accomplished with the assistance of statistical information that is provided by the State and sales information. These adjustments are applied by area.

CLASS OR SUBCLASS

Every three to five years the new updated Marshall & Swift cost estimates are loaded on our CAMA system with new depreciation numbers being established for the individual properties. The most recent update was in June of 2024.

Land values are adjusted, based on sales of similar properties, to reflect market values.

PROPERTY REVIEW:

Detailed review of all property is scheduled every six years

RE-MEASURE RESIDENTIAL

Residential properties are normally inspected by viewing our GIS for land and physically viewing improvements every six years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

COMMERCIAL

Commercial properties are normally inspected every six years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INDUSTRIAL

Industrial properties are inspected every six years. If any changes are noted or if contrary information appears, the properties are reviewed and re-measured.

AGRICULTURAL

Agricultural properties are inspected every six years, if any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INTERIOR AND EXTERIOR INSPECTION

Interior inspections are completed on new construction and for property protests prior to meeting with the County Board of Equalization. Exterior inspections are completed with each sale and during any pickup work.

RESIDENTIAL

Residential properties/exterior are inspected on an ongoing basis. If any changes are noted or if the Assessor's information appears suspect the properties are reviewed and re-measured. Interior inspections are more difficult in Washington County since the majority of homeowners are working. Interior inspections are required by the County Board of Equalization as part of the protest process prior to any change in valuation by the Board.

COMMERCIAL

Commercial properties are inspected every six years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

INDUSTRIAL

Industrial properties are inspected every six years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

AGRICULTURAL

Agricultural properties are inspected every six years. If any changes are noted or if any contrary information appears, the properties are inspected on the exterior.

DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

RESIDENTIAL

All residential sales are entered into MIPS, Washington County's CAMA data base system. The system generates a printout that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

COMMERCIAL

All commercial sales are entered into a data base that generates a report that indicates overall depreciation based on current RCN, along with a sale price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

INDUSTRIAL

There are very few sales of industrial property. The depreciation used for industrial property in Washington County is usually observed condition along with age and life.

AGRICULTURAL

Agricultural sales are entered into MIPS.

SALES REVIEW:

DONE ON MONTHLY BASIS

The sale review is conducted by the Assessment Specialist. The County Assessor ensures the review of 521's.

INTERVIEW BUYER WHERE POSSIBLE

Sellers are contacted when questions arise about facts pertaining to the sale. The County has found that this is the most efficient way to complete the process.

The sales book is maintained by the Assessment Specialists with counter copies available to the public.

DISCUSSION OF RESIDENTIAL PROPERTY:

HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

All parcels in Washington County are in the MIPS system. The Assessor's Office has pictures and sketches in the CAMA system.

Hard copy files contain a picture and sketch of each parcel. The pictures and sketches are also loaded into the computer database.

ESTIMATED DATE OF COMPLETION

2025

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Blair will be the most likely choice for 2025 re-listing. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value. The 2023 Marshal & Swift costing tables will be uploaded to CAMA system to reflect current cost estimates.

2026

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Arlington, Ft Calhoun, Kennard, Herman village and Lakeland Estates will be the most likely choice for 2026. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2027

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Rural Subs will be the most likely choice for 2027 Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value

2028

Continue with a six-year plan perform a physical review and re-listing of all residential properties in Washington County. Rural South US Hwy 30 will be the most likely choice for 2028. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2029

Continue with a six-year plan perform a physical review and re-listing of all residential properties in Washington County. Rural North US Hwy 30 will be the most likely choice for 2028 Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2030

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Blair will be the most likely choice for 2025 re-listing. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value. The 2023 Marshal & Swift costing tables will be uploaded to CAMA system to reflect current cost estimates

DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All commercial property information is stored in the Marshall & Swift cost estimator. This is an appraisal data base that includes the land size along with the property characteristics.

ESTIMATED DATE OF COMPLETION

The county has initiated a six-year cycle of re-valuing the commercial and industrial property in Washington County. The Commercial Appraiser reviews sales files to determine which subclasses require attention.

DISCUSSION OF AGRICULTURAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All land parcels including improvements are located in the CAMA system.

LAND

All agricultural land in Washington County is valued. A market value is established based off of best use. The assessed value is established based on 75% of the special use value.

The Assessor reviews these values, as required.

IMPROVEMETS

Agricultural improvements in Washington County are valued with the Marshall & Swift cost manual. The acre of ground under the house is re-valued as required for all of the rural areas.

ESTIMATED DATE OF COMPLETION

The houses and outbuildings are scheduled for re-valuation over a six-year period.

CONCLUSION:

DISCUSS PROPOSED END RESULT

Washington County has a good system to document growth, building permits, new buildings, and commercial property sales. A system is in place for tracking personal property and new business in the county. Any furthering of a GIS system, total re-listing or additional education will need to be approved through the county board due to budgeting.

ADVANTAGES OF GOOD RECORDS

Good records maintain our information in an archival condition that exemplifies the respect and integrity of the data for the Assessor's Office, Washington County, and State.

ANNUAL RE-VALUE

The decision of the annual re-value is the responsibility of the Assessor and the Appraisal Team.

LESS STICKER SHOCK

Washington County will always have sticker shock in varying degrees as due to the appreciated values of agricultural land, residential property, and home sites.

May 13, 2025

Nebraska Department of Revenue
Property Assessment Division
Attn: Nora Borer – Field Liaison
301 Centennial Mall South
PO Box 98919
Lincoln, Nebraska 68509-8919

Re: The Washington County 2025 Plan of Assessment

Dear Ms. Borer,

Pursuant to Nebraska State Statute 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make 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. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of revenue on or before October 31 each year.

Please contact me if you have questions or if more is required.

Sincerely,

A handwritten signature in cursive script that reads "Robin Andreasen".

Robin Andreasen
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6801

February 20, 2026

Nora Borer,
Nebraska Department of Revenue
Property Assessment Division
P.O. Box 98919
Nebraska State Office Building – 301 Centennial Mall South
Lincoln, NE 68509-8919

RE: Special Valuation Methodology

Nora Borer,

Pursuant to REG – 11 – 005.04 – this document contains the methodology Washington County used to determine the special and actual valuation of land receiving special valuation.

Title 350, Chapter 11, Rev. 01/03/07 The assessor shall maintain a file of all data used for determining the special and actual valuation. This information shall be filed with the Department of Revenue Property Assessment Division on or before March 1 each year... This file shall include, but is not limited to:

005.04A A determination of the highest and best use of the properties to be valued:

Depending on location, the value of rural properties in Eastern Nebraska may or may not be influenced by anticipation of future development. This assessor believes the highest and best use for neighboring counties to the north of Washington County is agricultural. For the reasons stated above, Burt County was used as our basis for Washington County's 2026 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish differences in market value (acreage non-special value) due to general location within the county. This concept is being used for 2026 to establish the one hundred percent market valuation for non-special value acreages. All of Washington County has proven to be influenced by development potential. Market areas in the Southern part of the county have proven to be extremely influenced by development potential while market areas in the Northern part of the county have also had more influence in the past several years. These differences in value caused by development potential are accounted for by upfront loading additional value of the first acre and increasing other acres as required to achieve a true 100% market value.

005.04B An explanation of the valuation models used in arriving at the value estimates;

The 2025 USDA NASS Nebraska Field Office studies on cropland and pasture rent was used to compare the irrigated land, dry land and pasture rent paid per acre by county in Nebraska. A slight premium in dry land cash rent was noted in Washington County when compared to Burt County. For irrigated land, the reverse trend was noted with the premium being in Burt County. For pasture, cash rent for Washington or Burt County.

Washington County land sales are influenced and as a result, the assessor must base agricultural land values on non-influenced values from other counties. The capitalization rate of income from dry land cash rents in Burt County was applied to the cash rents in Washington County to determine the non-influenced value of land in Washington County. When considering the slight difference in the cash rents and assuming that other factors between the two counties are very similar – the findings confirm that the special value for agricultural land by category for Washington County for irrigated land and pasture land would be comparable with irrigated and pasture land values for Burt County. The Assessor does not believe that Burt County dry land is worth more than Washington County dry land, based on the same revenue indicated by 2025 USDA NASS.

005.04C A delineation and explanation of “market areas” recognized in the analysis;

Burt County includes market area #1 and market area #2. Both market areas in Burt County are considered as a basis for Washington County’s special value. Cash rents and expenses for each county are considered.

005.04D An explanation and analysis including documentation of adjustments made to sales to reflect current cash equivalency of typical market conditions;

Since the income and expenses are considered in each of the two counties, a correlation between value of agricultural land in Burt County and the special value in Washington County should exist.

The level of value for special value in Washington County as determined by Property Assessment Division is not known at this time. This determination will be made after the release of this document.

005.04E An explanation and analysis of the estimate of economic rent or net operating income used in an income capitalization approach including estimates of yields, commodity prices, typical crop share, or documentation of cash rents.

USDA NASS Nebraska Field Office studies were used to establish cash rents per acre. Cash rent was used to establish operating income.

005.04F An explanation and analysis of typical expenses allowed in an income capitalization approach;

Expenses from Burt to Washington are considered to be equal.

005.04G An explanation and analysis of the overall capitalization rate used in an income capitalization approach; and,

The capitalization rate is the multiplier used with the established income to arrive at the value of the land.

005.04H Any other information necessary in supporting the estimate of valuations.

Robin Andreasen
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008