

NEBRASKA

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DEPARTMENT OF REVENUE

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

WEBSTER COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Webster 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 Webster 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: Tami Scheuneman, Webster 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.

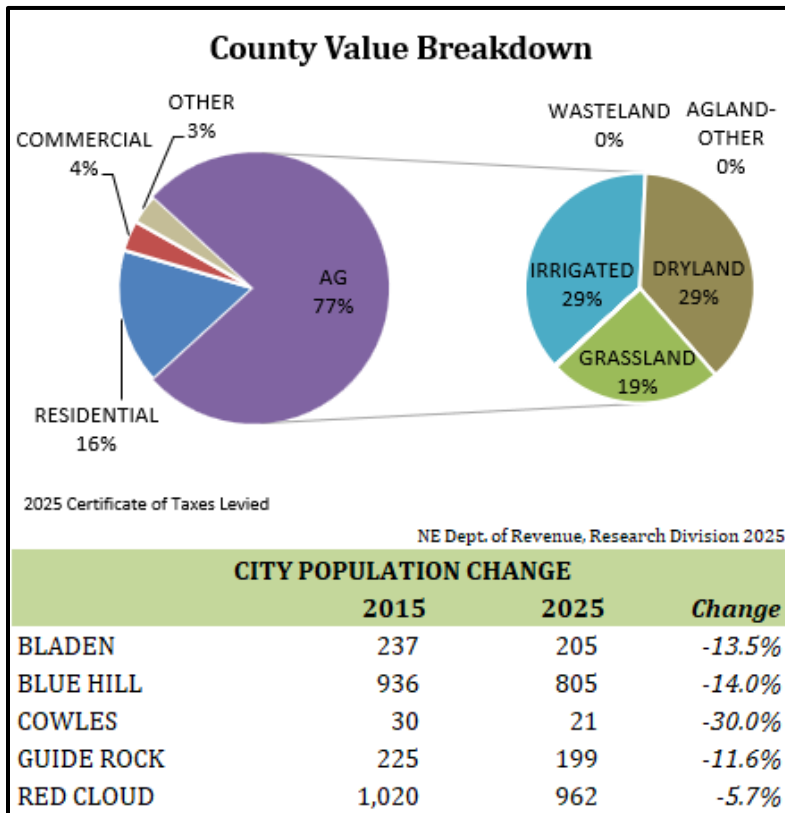
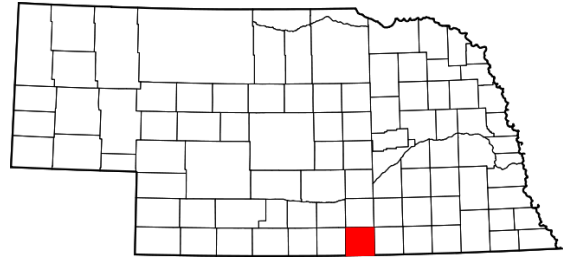
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 575 square miles, Webster County has 3,326 residents, a 2% population decrease from the 2020 U.S. Census.¹ The report indicates that 81% of county housing is owner occupied and 87% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$114,055.²



The majority of the commercial properties in Webster County are located in and around Red Cloud, the county seat. According to the latest information available from the U.S. Census Bureau, there are 93 employer establishments with a total employment figure of 619. This represents a slight decrease in total employment from 2022-2023.¹

Agricultural land is the largest contributor to the valuation base of the county. Agricultural land in the county is a mix of all three primary land uses; irrigated, dryland, and grassland. Webster County is included in both the Lower Republican and Little Blue Natural Resource Districts (NRD).

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

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 Webster 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 Webster County Assessor qualifies sales at a rate below the statewide average rate. A review of the roster shows that substantially changed houses, family transfers and unlivable houses account for the majority of the non-qualified sales and that all arm’s-length transactions were made available for measurement. Sales questionnaires are sent on all sales.

Webster County is stratified into six valuation groups. The four largest towns and the rural area each have their own valuation group while the small villages are combined into Valuation Group 4. The county assessor has a systematic review process which consists of reviewing all residential parcels in several precincts each year to remain in compliance with the six-year inspection and review cycle.

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

2026 Residential Assessment Details for Webster 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	Bladen	2025*	2025*	2025*	2024*	
2	Blue Hill	2025*	2025*	2025*	2022/2023	
3	Guide Rock	2025*	2025*	2025*	2025*	
4	Inavale/Cowles	2025*	2025*	2025*	2021/2024	
5	Red Cloud	2025*	2025*	2025*	2023	
6	Rural Residential	2025*	2025*	2025*	2020-2025*	
<p><u>Additional comments:</u> The townships of Oak Creek, Stillwater, Beaver Creek and Guide Rock were physically reviewed for the rural residential. Pick-up work and routine maintenance was completed on all residential.</p> <p>* = assessment action for current year</p>						

Description of Analysis

The statistical sample for the residential class consists of 83 qualified sales. Two of the three measures of central tendency and the COD and PRD are within the acceptable range while the mean is slightly high. Further analysis of the six valuation groups shows five with a sufficient number of sales for statistical analysis, and all have a median within the acceptable range.

2026 Residential Correlation for Webster County

A comparison of the 2026 County Abstract of Assessment for Real Property Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL), shows a change consistent with the reported actions from the assessor.

Equalization and Quality of Assessment

A complete review of the assessment practices for Webster County, review of statistics with sufficient sales, and other available information suggests that the assessments within the county are valued within the acceptable range. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	7	99.31	114.72	114.74	25.75	99.98
2	25	96.88	95.96	93.44	15.65	102.70
3	4	99.10	99.72	99.18	07.18	100.54
5	40	98.71	101.81	98.66	20.97	103.19
6	7	94.28	100.18	97.85	15.01	102.38
____ALL____	83	97.08	100.90	97.61	18.92	103.37

Level of Value

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

2026 Commercial Correlation for Webster 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.

A review of the sales verification and qualification process was completed; the sales usability rate in Webster County is near the statewide average rate. Sales questionnaires are sent on all sales. A review of the sales roster shows no bias in sales qualifications.

There are four valuation groups for the commercial class, Blue Hill, Red Cloud and Rural, each having their own valuation group and the rest of the towns/villages comprise the remaining valuation group. A contract appraiser was hired to review all taxable commercial parcels and create a depreciation table. The six-year inspection and review cycle is in compliance.

2026 Commercial Assessment Details for Webster 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
2	Blue Hill	2025*	2025*	2024	2025*	
3	Bladen/Cowles Inavale/Guide Rock	2025*	2025*	2023	2025*	
5	Red Cloud	2025*	2025*	2023	2025*	
7	Rural	2025*	2025*	2023	2025*	
<p><u>Additional comments:</u> All commercial reappraised. Pick-up work and routine maintenance was completed on the entire commercial class.</p> <p>* = assessment action for current year</p>						

Description of Analysis

The statistical sample of the commercial class consists of 14 qualified sales for the current study period. The median and COD are in the acceptable range; the PRD is barely low and the mean and weighted mean are high. Although there are too few sales within any valuation group for analysis, the qualitative statistics show varying degrees of dispersion.

A comparison of the 2026 County Abstract of Assessment for Real Property Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL), shows the sample changed nine percentage points less than the abstract; despite the median shifting from 80% to 99%. Given all the work that was done within the class this year, it appears that the sample is not large enough to proportionately represent the class; therefore, the median will not be used as a point estimate of the level of value.

2026 Commercial Correlation for Webster County

Equalization and Quality of Assessment

Review of all available information and the statistics, and the assessment practices suggest the assessments within the county are valued within the acceptable range. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
2	4	95.60	97.52	97.33	15.78	100.20
3	3	97.64	117.22	127.79	20.69	91.73
5	5	99.52	98.88	99.11	03.33	99.77
7	2	98.95	98.95	97.87	07.65	101.10
____ALL____	14	98.58	102.43	105.13	11.20	97.43

Level of Value

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

2026 Agricultural Correlation for Webster 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 Webster 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 questionnaires are sent on all sales.

The Webster County Assessor and staff review three to five precincts four of the six years in the six-year inspection and review cycle. The agricultural dwellings and outbuildings are reviewed as well as the land use. Intensive use has been identified and is valued by a contract appraiser. Conservation Reserve Program (CRP) acres are identified as information is provided. There are special value applications on file, but there is not a recognized non-agricultural influence in the market.

2026 Agricultural Assessment Details for Webster County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2025*	2025*	2023	2020-2025*	
AB DW	Agricultural dwellings	2025*	2025*	2023	2020-2025*	adjusted economic 4%
<i>Additional comments:</i> The townships of Oak Creek, Stillwater, Beaver Creek and Guide Rock were physically reviewed. Pick-up work and routine maintenance was completed for the agricultural class.						
* = 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	2022-2023	Irrigated increased 16%, no change to Dryland, and Grassland increased 3%
<i>Additional comments:</i>			
* = assessment action for current year			

2026 Agricultural Correlation for Webster County

Description of Analysis

The statistical analysis for the agricultural class in Webster County provided 53 sales for measurement purposes. All measures of central tendency and the COD are within the acceptable range.

Further analysis by the 80% MLU By Market Area shows all three subclasses have medians within the acceptable range. Review of the agricultural land in all areas compared to the surrounding counties indicates that the Webster County values are comparable with surrounding counties.

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

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural property in Webster County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	8	70.60	72.79	69.93	15.74	104.09
1	8	70.60	72.79	69.93	15.74	104.09
<u> Dry </u>						
County	13	70.14	70.06	69.79	10.34	100.39
1	13	70.14	70.06	69.79	10.34	100.39
<u> Grass </u>						
County	16	70.61	69.09	68.96	08.89	100.19
1	16	70.61	69.09	68.96	08.89	100.19
<u> ALL </u>	53	70.26	69.66	69.45	13.18	100.30

Level of Value

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

2026 Opinions of the Property Tax Administrator for Webster County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Webster County

Residential Real Property - Current

Number of Sales	83	Median	97.08
Total Sales Price	\$11,069,897	Mean	100.90
Total Adj. Sales Price	\$11,069,897	Wgt. Mean	97.61
Total Assessed Value	\$10,805,500	Average Assessed Value of the Base	\$93,058
Avg. Adj. Sales Price	\$133,372	Avg. Assessed Value	\$130,187

Confidence Interval - Current

95% Median C.I	94.28 to 102.02
95% Wgt. Mean C.I	93.13 to 102.09
95% Mean C.I	95.53 to 106.27
% of Value of the Class of all Real Property Value in the County	11.39
% of Records Sold in the Study Period	4.74
% of Value Sold in the Study Period	6.63

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	78	95	94.72
2024	87	98	97.78
2023	135	100	96.46
2022	150	100	97.76

2026 Commission Summary for Webster County

Commercial Real Property - Current

Number of Sales	14	Median	98.58
Total Sales Price	\$1,919,000	Mean	102.43
Total Adj. Sales Price	\$1,919,000	Wgt. Mean	105.13
Total Assessed Value	\$2,017,455	Average Assessed Value of the Base	\$192,185
Avg. Adj. Sales Price	\$137,071	Avg. Assessed Value	\$144,104

Confidence Interval - Current

95% Median C.I	91.38 to 108.02
95% Wgt. Mean C.I	89.78 to 120.48
95% Mean C.I	91.82 to 113.04
% of Value of the Class of all Real Property Value in the County	4.47
% of Records Sold in the Study Period	4.20
% of Value Sold in the Study Period	3.15

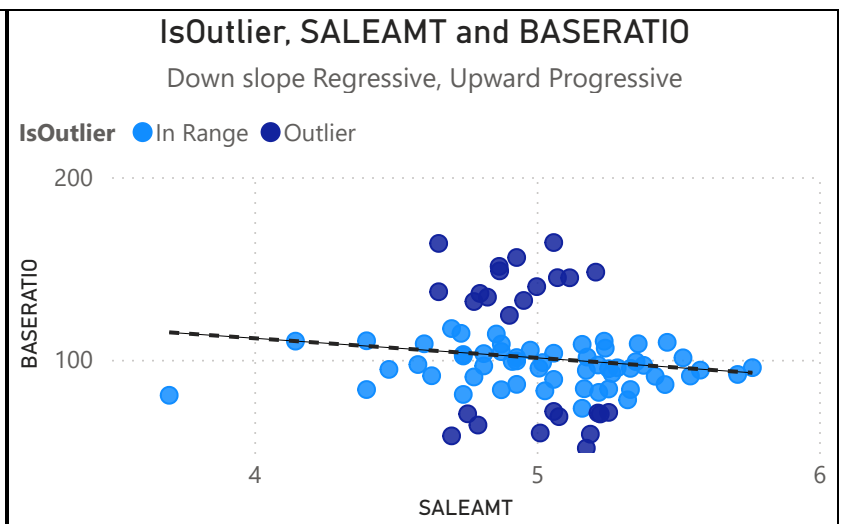
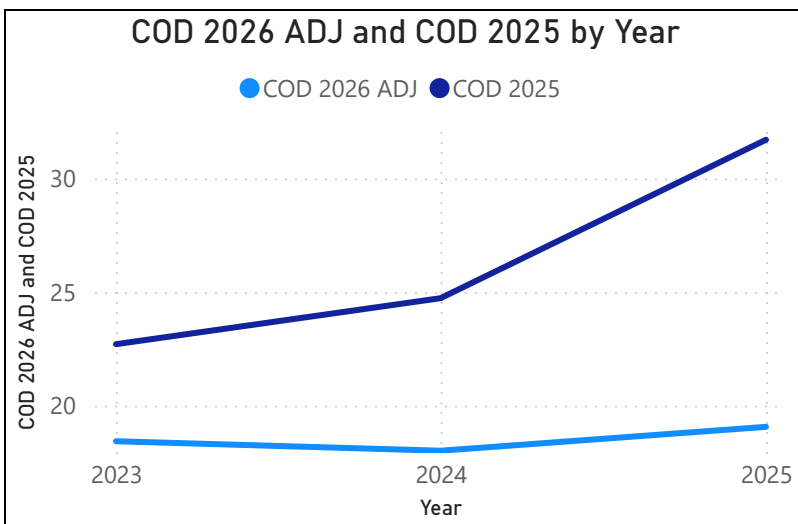
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	17	97	96.51
2024	15	96	96.14
2023	9	100	94.76
2022	16	100	92.53

Webster 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	7	99.31	82.55	20.30%	114.72	95.93	19.59%	114.74	96.25	19.21%
2	25	96.88	94.10	2.96%	95.96	102.28	-6.18%	93.44	96.40	-3.07%
3	4	99.10	93.39	6.11%	99.72	94.05	6.03%	99.18	86.55	14.59%
5	40	98.71	88.30	11.78%	101.81	96.11	5.93%	98.66	97.28	1.41%
6	7	94.28	74.23	27.01%	100.18	80.84	23.92%	97.85	78.46	24.72%
Total	83	97.08	91.02	6.66%	100.90	96.50	4.56%	97.61	92.99	4.97%

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	7	25.75	26.05	-1.16%	99.99	99.67	0.32%	82.93	69.01	20.17%	164.12	136.46	20.27%
2	25	15.65	22.07	-29.10%	102.70	106.10	-3.21%	59.21	59.80	-0.99%	148.61	219.48	-32.29%
3	4	7.18	34.89	-79.41%	100.55	108.66	-7.47%	90.53	58.93	53.63%	110.14	130.47	-15.58%
5	40	20.97	31.51	-33.46%	103.19	98.79	4.46%	51.55	42.97	19.97%	163.63	162.36	0.79%
6	7	15.01	15.66	-4.17%	102.38	103.04	-0.64%	83.64	66.55	25.68%	147.91	120.76	22.49%
Total	83	18.92	27.35	-30.82%	103.37	103.77	-0.39%	51.55	42.97	19.97%	164.12	219.48	-25.22%



91 Webster
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 : 83
Total Sales Price : 11,069,897
Total Adj. Sales Price : 11,069,897
Total Assessed Value : 10,805,500
Avg. Adj. Sales Price : 133,372
Avg. Assessed Value : 130,187

MEDIAN : 97
WGT. MEAN : 98
MEAN : 101
COD : 18.92
PRD : 103.37

COV : 24.74
STD : 24.96
Avg. Abs. Dev : 18.37
MAX Sales Ratio : 164.12
MIN Sales Ratio : 51.55

95% Median C.I. : 94.28 to 102.02
95% Wgt. Mean C.I. : 93.13 to 102.09
95% Mean C.I. : 95.53 to 106.27

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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	9	101.15	103.06	104.68	18.43	98.45	59.85	144.84	80.50 to 132.41	126,556	132,477
01-JAN-24 To 31-MAR-24	9	110.14	115.63	111.00	19.08	104.17	83.64	163.63	86.48 to 147.91	95,222	105,696
01-APR-24 To 30-JUN-24	10	97.24	102.73	96.97	16.84	105.94	71.14	144.89	83.95 to 137.19	182,000	176,479
01-JUL-24 To 30-SEP-24	10	96.95	99.44	100.55	17.57	98.90	58.28	155.92	80.96 to 114.41	98,300	98,838
01-OCT-24 To 31-DEC-24	13	103.53	105.71	99.45	15.78	106.29	68.81	151.07	90.53 to 124.25	149,492	148,674
01-JAN-25 To 31-MAR-25	10	90.72	94.22	92.43	23.86	101.94	64.20	148.61	70.27 to 136.27	143,900	133,013
01-APR-25 To 30-JUN-25	7	90.92	86.79	87.80	10.26	98.85	59.21	101.42	59.21 to 101.42	157,286	138,091
01-JUL-25 To 30-SEP-25	15	95.23	97.38	93.94	19.19	103.66	51.55	164.12	83.64 to 103.32	119,166	111,950
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	38	100.04	105.00	102.04	18.94	102.90	58.28	163.63	94.28 to 110.12	126,289	128,861
01-OCT-24 To 30-SEP-25	45	95.63	97.44	94.23	18.56	103.41	51.55	164.12	90.53 to 101.42	139,353	131,306
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	42	101.42	105.63	100.60	18.01	105.00	58.28	163.63	95.55 to 108.71	133,414	134,219
<u>ALL</u>	83	97.08	100.90	97.61	18.92	103.37	51.55	164.12	94.28 to 102.02	133,372	130,187

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	7	99.31	114.72	114.74	25.75	99.98	82.93	164.12	82.93 to 164.12	111,071	127,441
2	25	96.88	95.96	93.44	15.65	102.70	59.21	148.61	89.19 to 102.82	172,604	161,280
3	4	99.10	99.72	99.18	07.18	100.54	90.53	110.14	N/A	54,750	54,299
5	40	98.71	101.81	98.66	20.97	103.19	51.55	163.63	92.45 to 108.71	91,633	90,404
6	7	94.28	100.18	97.85	15.01	102.38	83.64	147.91	83.64 to 147.91	299,000	292,582
<u>ALL</u>	83	97.08	100.90	97.61	18.92	103.37	51.55	164.12	94.28 to 102.02	133,372	130,187

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	83	97.08	100.90	97.61	18.92	103.37	51.55	164.12	94.28 to 102.02	133,372	130,187
06											
07											
<u>ALL</u>	83	97.08	100.90	97.61	18.92	103.37	51.55	164.12	94.28 to 102.02	133,372	130,187

**91 Webster
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 : 83
 Total Sales Price : 11,069,897
 Total Adj. Sales Price : 11,069,897
 Total Assessed Value : 10,805,500
 Avg. Adj. Sales Price : 133,372
 Avg. Assessed Value : 130,187

MEDIAN : 97
 WGT. MEAN : 98
 MEAN : 101
 COD : 18.92
 PRD : 103.37

COV : 24.74
 STD : 24.96
 Avg. Abs. Dev : 18.37
 MAX Sales Ratio : 164.12
 MIN Sales Ratio : 51.55

95% Median C.I. : 94.28 to 102.02
 95% Wgt. Mean C.I. : 93.13 to 102.09
 95% Mean C.I. : 95.53 to 106.27

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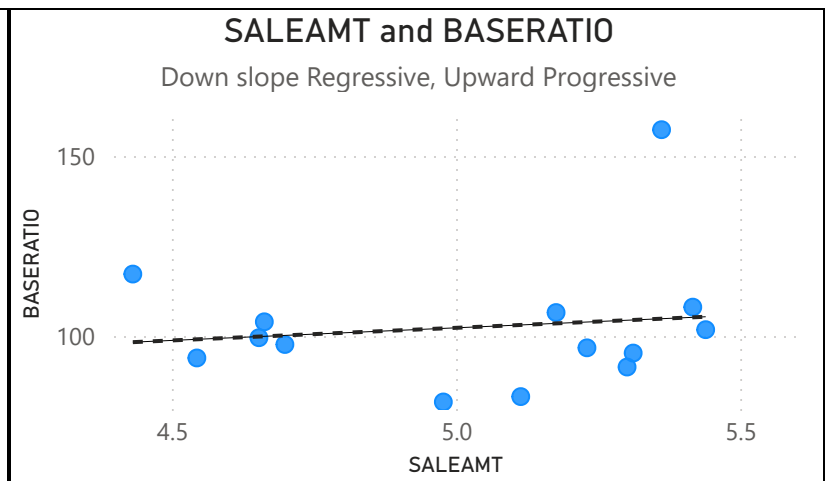
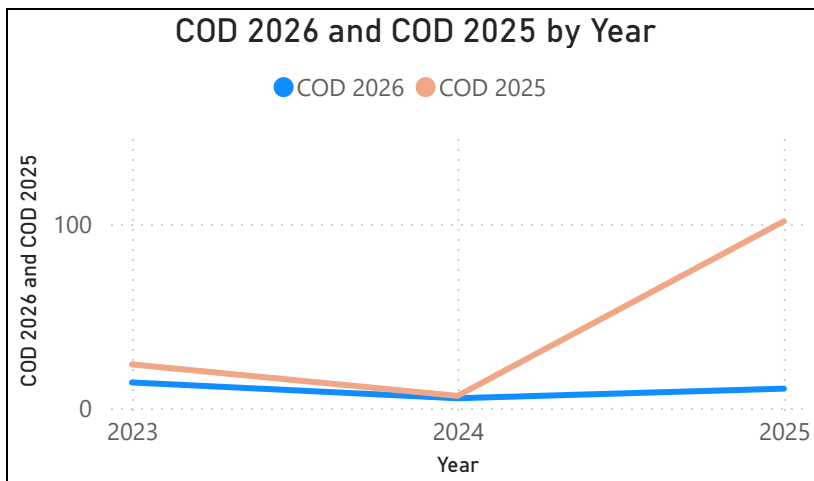
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	95.32	95.32	102.34	15.55	93.14	80.50	110.14	N/A	9,500	9,723
Less Than 30,000	4	96.89	96.16	98.46	14.54	97.66	80.50	110.34	N/A	17,250	16,985
Ranges Excl. Low \$											
Greater Than 4,999	83	97.08	100.90	97.61	18.92	103.37	51.55	164.12	94.28 to 102.02	133,372	130,187
Greater Than 14,999	81	97.08	101.04	97.60	19.02	103.52	51.55	164.12	94.28 to 102.02	136,431	133,161
Greater Than 29,999	79	97.08	101.14	97.61	19.15	103.62	51.55	164.12	94.28 to 102.02	139,252	135,918
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	95.32	95.32	102.34	15.55	93.14	80.50	110.14	N/A	9,500	9,723
15,000 TO 29,999	2	96.99	96.99	96.99	13.76	100.00	83.64	110.34	N/A	25,000	24,248
30,000 TO 59,999	13	102.02	102.97	102.14	18.93	100.81	58.28	163.63	80.96 to 117.03	47,423	48,440
60,000 TO 99,999	21	105.22	112.90	113.16	18.49	99.77	64.20	155.92	99.01 to 132.41	74,943	84,807
100,000 TO 149,999	15	95.36	101.96	101.76	26.16	100.20	59.85	164.12	73.37 to 139.98	118,940	121,031
150,000 TO 249,999	22	94.60	90.47	91.00	15.18	99.42	51.55	147.91	78.01 to 98.92	183,277	166,780
250,000 TO 499,999	6	92.66	95.52	95.52	06.56	100.00	86.37	109.49	86.37 to 109.49	316,400	302,231
500,000 TO 999,999	2	93.77	93.77	93.88	01.99	99.88	91.90	95.63	N/A	548,000	514,445
1,000,000 +											
ALL	83	97.08	100.90	97.61	18.92	103.37	51.55	164.12	94.28 to 102.02	133,372	130,187

Webster 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
2	4	95.59	25.19	279.46%	97.52	29.80	227.27%	97.33	30.66	217.39%
3	3	97.64	81.41	19.94%	117.22	99.04	18.35%	127.79	116.23	9.95%
5	5	99.52	96.67	2.95%	98.88	113.61	-12.97%	99.11	106.73	-7.14%
7	2	98.95	95.93	3.15%	98.95	95.93	3.15%	97.87	95.84	2.11%
Total	14	98.58	79.58	23.88%	102.43	84.02	21.92%	105.13	86.64	21.35%

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
2	4	15.79	48.77	-67.62%	100.20	97.17	227.27%	81.68	10.04	713.78%	117.20	58.77	99.43%
3	3	20.69	37.58	-44.96%	91.73	85.22	18.35%	96.71	61.97	56.07%	157.31	153.76	2.31%
5	5	3.32	33.22	-90.00%	99.77	106.45	-12.97%	93.90	77.66	20.91%	103.95	196.08	-46.99%
7	2	7.65	0.61	1163.21%	101.10	100.09	3.15%	91.38	95.35	-4.16%	106.52	96.51	10.37%
Total	14	11.20	45.16	-75.21%	97.43	96.98	21.92%	81.68	10.04	713.78%	157.31	196.08	-19.77%



91 Webster
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 : 14
Total Sales Price : 1,919,000
Total Adj. Sales Price : 1,919,000
Total Assessed Value : 2,017,455
Avg. Adj. Sales Price : 137,071
Avg. Assessed Value : 144,104

MEDIAN : 99
WGT. MEAN : 105
MEAN : 102
COD : 11.20
PRD : 97.43

COV : 17.94
STD : 18.38
Avg. Abs. Dev : 11.04
MAX Sales Ratio : 157.31
MIN Sales Ratio : 81.68

95% Median C.I. : 91.38 to 108.02
95% Wgt. Mean C.I. : 89.78 to 120.48
95% Mean C.I. : 91.82 to 113.04

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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											
01-JAN-23 To 31-MAR-23	2	100.33	100.33	98.25	03.61	102.12	96.71	103.95	N/A	108,000	106,115
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	2	125.61	125.61	148.93	25.24	84.34	93.90	157.31	N/A	132,500	197,335
01-OCT-23 To 31-DEC-23	1	101.76	101.76	101.76	00.00	100.00	101.76	101.76	N/A	275,000	279,835
01-JAN-24 To 31-MAR-24	2	93.33	93.33	93.35	02.09	99.98	91.38	95.27	N/A	202,500	189,028
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	1	106.52	106.52	106.52	00.00	100.00	106.52	106.52	N/A	150,000	159,775
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25	2	108.36	108.36	106.15	08.16	102.08	99.52	117.20	N/A	36,000	38,215
01-APR-25 To 30-JUN-25	1	97.64	97.64	97.64	00.00	100.00	97.64	97.64	N/A	50,000	48,820
01-JUL-25 To 30-SEP-25	3	83.17	90.96	96.22	10.56	94.53	81.68	108.02	N/A	162,000	155,880
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	4	100.33	112.97	126.17	17.60	89.54	93.90	157.31	N/A	120,250	151,725
01-OCT-23 To 30-SEP-24	4	98.52	98.73	98.51	05.49	100.22	91.38	106.52	N/A	207,500	204,416
01-OCT-24 To 30-SEP-25	6	98.58	97.87	97.51	10.53	100.37	81.68	117.20	81.68 to 117.20	101,333	98,815
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	5	101.76	110.73	117.29	13.89	94.41	93.90	157.31	N/A	151,200	177,347
01-JAN-24 To 31-DEC-24	3	95.27	97.72	96.91	05.30	100.84	91.38	106.52	N/A	185,000	179,277
<u>ALL</u>	14	98.58	102.43	105.13	11.20	97.43	81.68	157.31	91.38 to 108.02	137,071	144,104

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
2	4	95.60	97.52	97.33	15.78	100.20	81.68	117.20	N/A	128,250	124,821
3	3	97.64	117.22	127.79	20.69	91.73	96.71	157.31	N/A	150,000	191,680
5	5	99.52	98.88	99.11	03.33	99.77	93.90	103.95	N/A	121,200	120,119
7	2	98.95	98.95	97.87	07.65	101.10	91.38	106.52	N/A	175,000	171,268
<u>ALL</u>	14	98.58	102.43	105.13	11.20	97.43	81.68	157.31	91.38 to 108.02	137,071	144,104

**91 Webster
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 : 14
 Total Sales Price : 1,919,000
 Total Adj. Sales Price : 1,919,000
 Total Assessed Value : 2,017,455
 Avg. Adj. Sales Price : 137,071
 Avg. Assessed Value : 144,104

MEDIAN : 99
 WGT. MEAN : 105
 MEAN : 102
 COD : 11.20
 PRD : 97.43

COV : 17.94
 STD : 18.38
 Avg. Abs. Dev : 11.04
 MAX Sales Ratio : 157.31
 MIN Sales Ratio : 81.68

95% Median C.I. : 91.38 to 108.02
 95% Wgt. Mean C.I. : 89.78 to 120.48
 95% Mean C.I. : 91.82 to 113.04

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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	2	98.52	98.52	98.99	03.30	99.53	95.27	101.76	N/A	240,000	237,565
03	12	98.58	103.08	107.18	12.52	96.17	81.68	157.31	91.38 to 108.02	119,917	128,527
04											
<u>ALL</u>	<u>14</u>	98.58	102.43	105.13	11.20	97.43	81.68	157.31	91.38 to 108.02	137,071	144,104

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	117.20	117.20	117.20	00.00	100.00	117.20	117.20	N/A	27,000	31,645
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	14	98.58	102.43	105.13	11.20	97.43	81.68	157.31	91.38 to 108.02	137,071	144,104
Greater Than 14,999	14	98.58	102.43	105.13	11.20	97.43	81.68	157.31	91.38 to 108.02	137,071	144,104
Greater Than 29,999	13	97.64	101.29	104.96	10.63	96.50	81.68	157.31	91.38 to 106.52	145,538	152,755
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	117.20	117.20	117.20	00.00	100.00	117.20	117.20	N/A	27,000	31,645
30,000 TO 59,999	4	98.58	98.75	99.03	03.02	99.72	93.90	103.95	N/A	44,000	43,571
60,000 TO 99,999	1	81.68	81.68	81.68	00.00	100.00	81.68	81.68	N/A	95,000	77,595
100,000 TO 149,999	1	83.17	83.17	83.17	00.00	100.00	83.17	83.17	N/A	130,000	108,115
150,000 TO 249,999	5	96.71	109.44	111.42	15.97	98.22	91.38	157.31	N/A	191,000	212,810
250,000 TO 499,999	2	104.89	104.89	104.81	02.98	100.08	101.76	108.02	N/A	268,000	280,883
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>14</u>	98.58	102.43	105.13	11.20	97.43	81.68	157.31	91.38 to 108.02	137,071	144,104

91 Webster
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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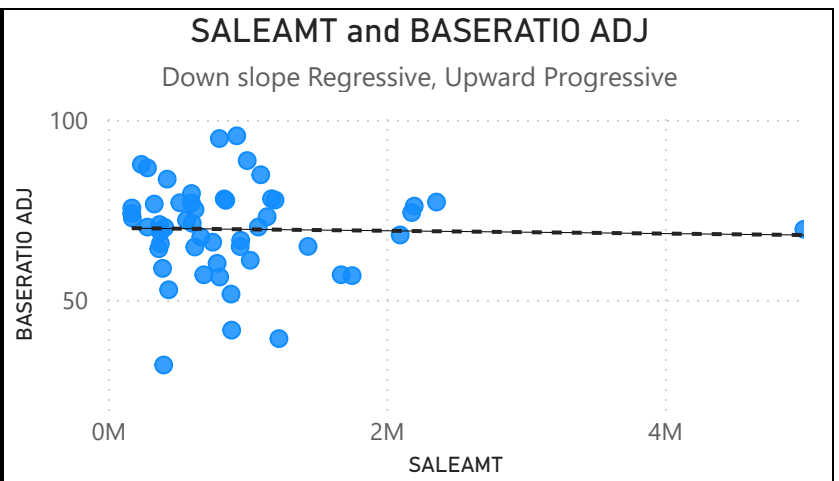
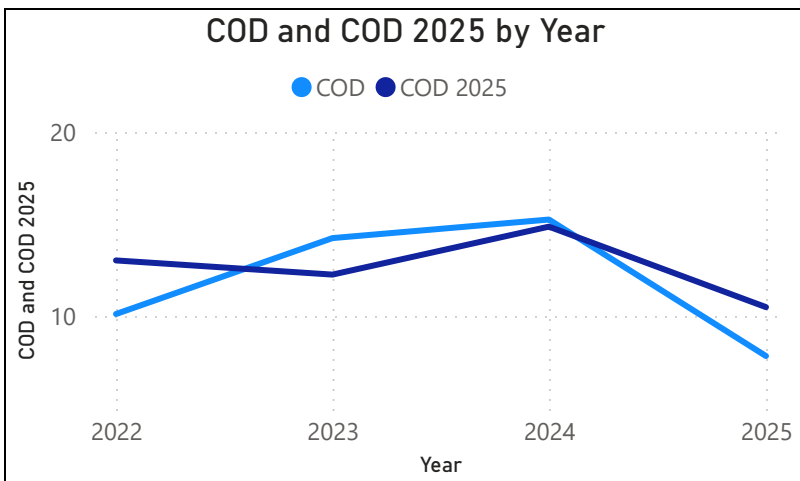
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	103.95	103.95	103.95	00.00	100.00	103.95	103.95	N/A	46,000	47,815
313	1	91.38	91.38	91.38	00.00	100.00	91.38	91.38	N/A	200,000	182,760
341	1	99.52	99.52	99.52	00.00	100.00	99.52	99.52	N/A	45,000	44,785
344	3	108.02	102.80	100.88	10.50	101.90	83.17	117.20	N/A	139,333	140,563
352	2	98.52	98.52	98.99	03.30	99.53	95.27	101.76	N/A	240,000	237,565
442	1	97.64	97.64	97.64	00.00	100.00	97.64	97.64	N/A	50,000	48,820
471	2	87.79	87.79	84.97	06.96	103.32	81.68	93.90	N/A	65,000	55,230
493	1	157.31	157.31	157.31	00.00	100.00	157.31	157.31	N/A	230,000	361,805
531	1	106.52	106.52	106.52	00.00	100.00	106.52	106.52	N/A	150,000	159,775
582	1	96.71	96.71	96.71	00.00	100.00	96.71	96.71	N/A	170,000	164,415
<u>ALL</u>	<u>14</u>	98.58	102.43	105.13	11.20	97.43	81.68	157.31	91.38 to 108.02	137,071	144,104

Webster 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	53	70.26	68.03	3.28%	69.66	66.51	4.75%	69.45	65.42	6.16%
Total	53	70.26	68.03	3.28%	69.66	66.51	4.75%	69.45	65.42	6.16%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	53	13.19	12.88	2.39%	100.31	101.66	-1.33%
Total	53	13.19	12.88	2.39%	100.31	101.66	-1.33%



91 Webster
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 : 53
 Total Sales Price : 48,667,168
 Total Adj. Sales Price : 48,667,168
 Total Assessed Value : 33,798,415
 Avg. Adj. Sales Price : 918,248
 Avg. Assessed Value : 637,706

MEDIAN : 70
 WGT. MEAN : 69
 MEAN : 70
 COD : 13.18
 PRD : 100.30

COV : 18.13
 STD : 12.63
 Avg. Abs. Dev : 09.26
 MAX Sales Ratio : 95.60
 MIN Sales Ratio : 31.94

95% Median C.I. : 66.58 to 75.16
 95% Wgt. Mean C.I. : 65.91 to 72.99
 95% Mean C.I. : 66.26 to 73.06

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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	11	70.14	67.88	68.04	10.11	99.76	51.64	78.07	57.01 to 77.77	1,090,191	741,808	
01-JAN-23 To 31-MAR-23	12	73.39	72.31	69.61	13.72	103.88	39.28	95.60	64.85 to 84.78	613,375	426,965	
01-APR-23 To 30-JUN-23	6	61.54	61.92	61.14	10.37	101.28	52.84	71.30	52.84 to 71.30	817,078	499,548	
01-JUL-23 To 30-SEP-23	1	94.85	94.85	94.85	00.00	100.00	94.85	94.85	N/A	800,000	758,800	
01-OCT-23 To 31-DEC-23	5	69.00	71.35	70.60	09.91	101.06	60.18	86.68	N/A	915,984	646,713	
01-JAN-24 To 31-MAR-24	3	69.64	71.00	70.50	05.74	100.71	65.69	77.68	N/A	2,074,157	1,462,200	
01-APR-24 To 30-JUN-24	1	41.63	41.63	41.63	00.00	100.00	41.63	41.63	N/A	888,239	369,770	
01-JUL-24 To 30-SEP-24	1	77.02	77.02	77.02	00.00	100.00	77.02	77.02	N/A	516,000	397,405	
01-OCT-24 To 31-DEC-24	8	73.61	69.21	73.93	15.49	93.62	31.94	88.72	31.94 to 88.72	839,526	620,656	
01-JAN-25 To 31-MAR-25	1	78.13	78.13	78.13	00.00	100.00	78.13	78.13	N/A	1,175,000	917,975	
01-APR-25 To 30-JUN-25	2	75.82	75.82	70.67	10.23	107.29	68.06	83.58	N/A	1,262,000	891,915	
01-JUL-25 To 30-SEP-25	2	69.71	69.71	71.14	07.83	97.99	64.25	75.16	N/A	495,125	352,230	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	30	70.55	69.36	68.01	13.32	101.99	39.28	95.60	64.85 to 74.01	835,169	567,985	
01-OCT-23 To 30-SEP-24	10	69.32	68.84	68.71	11.86	100.19	41.63	86.68	60.18 to 77.68	1,220,663	838,734	
01-OCT-24 To 30-SEP-25	13	75.16	70.99	73.40	12.35	96.72	31.94	88.72	64.25 to 79.58	877,343	643,963	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	24	70.09	70.45	68.66	14.24	102.61	39.28	95.60	64.85 to 75.56	735,121	504,718	
01-JAN-24 To 31-DEC-24	13	70.26	68.10	70.55	15.24	96.53	31.94	88.72	58.78 to 77.68	1,103,301	778,387	
<u>ALL</u>	53	70.26	69.66	69.45	13.18	100.30	31.94	95.60	66.58 to 75.16	918,248	637,706	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	53	70.26	69.66	69.45	13.18	100.30	31.94	95.60	66.58 to 75.16	918,248	637,706	
<u>ALL</u>	53	70.26	69.66	69.45	13.18	100.30	31.94	95.60	66.58 to 75.16	918,248	637,706	

91 Webster
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

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95% Median C.I. : 66.58 to 75.16
 95% Wgt. Mean C.I. : 65.91 to 72.99
 95% Mean C.I. : 66.26 to 73.06

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	56.78	56.78	56.78	00.00	100.00	56.78	56.78	N/A	1,754,050	995,865
1	1	56.78	56.78	56.78	00.00	100.00	56.78	56.78	N/A	1,754,050	995,865
Dry											
County	9	71.30	72.46	71.97	08.71	100.68	58.78	86.68	66.06 to 79.58	548,125	394,479
1	9	71.30	72.46	71.97	08.71	100.68	58.78	86.68	66.06 to 79.58	548,125	394,479
Grass											
County	13	70.26	67.76	64.38	09.35	105.25	39.28	78.07	65.69 to 75.56	508,324	327,250
1	13	70.26	67.76	64.38	09.35	105.25	39.28	78.07	65.69 to 75.56	508,324	327,250
ALL	53	70.26	69.66	69.45	13.18	100.30	31.94	95.60	66.58 to 75.16	918,248	637,706

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	8	70.60	72.79	69.93	15.74	104.09	56.78	95.60	56.78 to 95.60	1,401,029	979,678
1	8	70.60	72.79	69.93	15.74	104.09	56.78	95.60	56.78 to 95.60	1,401,029	979,678
Dry											
County	13	70.14	70.06	69.79	10.34	100.39	56.39	86.68	60.18 to 77.77	621,887	434,027
1	13	70.14	70.06	69.79	10.34	100.39	56.39	86.68	60.18 to 77.77	621,887	434,027
Grass											
County	16	70.61	69.09	68.96	08.89	100.19	39.28	78.07	66.58 to 76.65	925,892	638,485
1	16	70.61	69.09	68.96	08.89	100.19	39.28	78.07	66.58 to 76.65	925,892	638,485
ALL	53	70.26	69.66	69.45	13.18	100.30	31.94	95.60	66.58 to 75.16	918,248	637,706

Webster County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Webster	1	6,595	6,545	6,469	6,492	5,827	6,265	6,198	6,090	6,385
Adams	4	7,622	7,541	7,386	7,232	6,395	6,924	6,887	6,615	7,441
Franklin	2	5,683	5,411	5,060	5,124	1,225	4,608	4,678	4,572	5,336
Kearney	1	8,000	7,898	7,500	6,500	5,000	4,500	4,300	4,000	7,164
Clay	1	8,345	8,345	8,220	8,220	n/a	7,915	7,735	7,735	8,230
Nuckolls	1	6,712	6,712	6,029	6,029	n/a	5,966	5,283	5,283	6,252

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Webster	1	3,305	3,305	3,134	3,135	2,965	n/a	2,925	2,925	3,157
Adams	4	4,197	3,974	3,738	3,483	3,486	3,486	3,249	3,253	3,843
Franklin	2	3,020	2,995	2,700	2,575	2,351	2,250	1,830	1,780	2,723
Kearney	1	n/a	3,900	3,250	3,250	2,790	2,500	2,500	2,200	3,572
Clay	1	4,275	4,275	3,905	3,905	3,670	3,670	3,545	3,545	4,038
Nuckolls	1	3,142	3,142	2,970	2,970	2,685	2,685	2,628	2,628	2,989

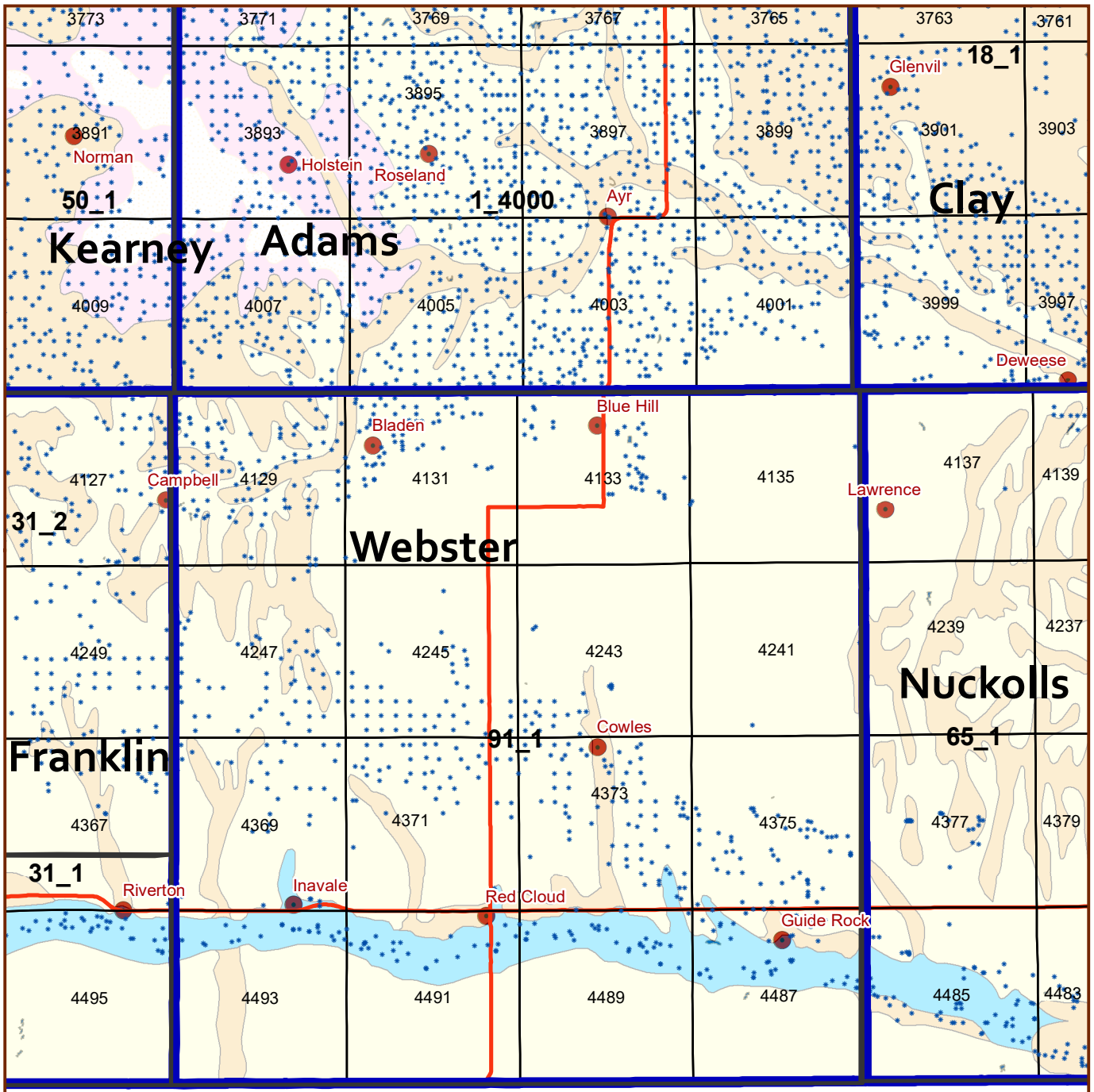
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Webster	1	1,715	1,715	1,555	1,555	1,495	1,495	1,340	1,340	1,632
Adams	4	1,605	1,605	1,570	1,570	1,550	n/a	1,550	1,550	1,580
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	1,253
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Clay	1	1,695	1,695	1,695	1,695	n/a	n/a	n/a	1,580	1,687
Nuckolls	1	1,508	1,508	1,496	1,496	n/a	1,485	1,486	1,485	1,499

County	Mkt Area	CRP	TIMBER	WASTE
Webster	1	1,885	500	500
Adams	4	n/a	n/a	206
Franklin	2	1,234	650	150
Kearney	1	1,300	n/a	150
Clay	1	1,260	n/a	n/a
Nuckolls	1	1,312	126	124

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.

WEBSTER COUNTY



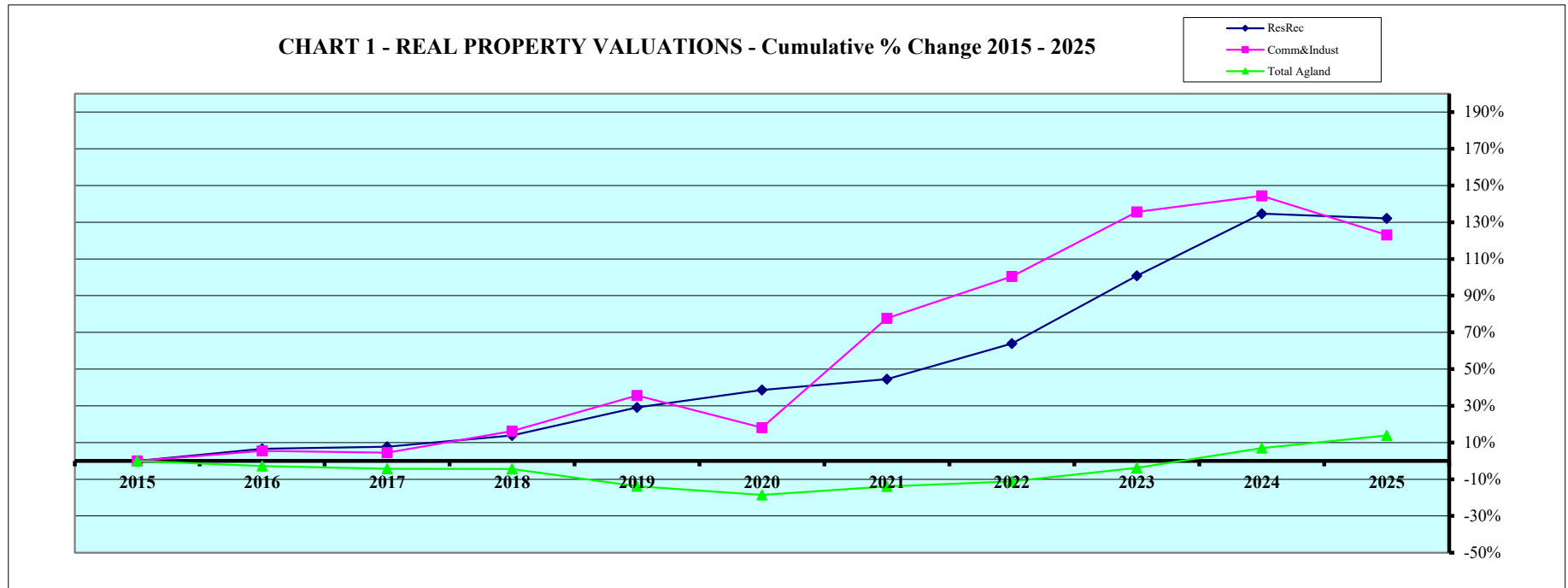
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	63,624,170	-	-	-	21,222,840	-	-	-	868,685,760	-	-	-
2016	67,854,815	4,230,645	6.65%	6.65%	22,373,935	1,151,095	5.42%	5.42%	844,196,235	-24,489,525	-2.82%	-2.82%
2017	68,507,020	652,205	0.96%	7.67%	22,165,480	-208,455	-0.93%	4.44%	830,938,050	-13,258,185	-1.57%	-4.35%
2018	72,419,705	3,912,685	5.71%	13.82%	24,673,725	2,508,245	11.32%	16.26%	830,542,230	-395,820	-0.05%	-4.39%
2019	82,123,740	9,704,035	13.40%	29.08%	28,775,400	4,101,675	16.62%	35.59%	748,909,910	-81,632,320	-9.83%	-13.79%
2020	88,222,580	6,098,840	7.43%	38.66%	25,069,760	-3,705,640	-12.88%	18.13%	707,677,425	-41,232,485	-5.51%	-18.53%
2021	91,935,225	3,712,645	4.21%	44.50%	37,699,740	12,629,980	50.38%	77.64%	747,560,035	39,882,610	5.64%	-13.94%
2022	104,291,400	12,356,175	13.44%	63.92%	42,549,335	4,849,595	12.86%	100.49%	772,167,100	24,607,065	3.29%	-11.11%
2023	127,753,695	23,462,295	22.50%	100.79%	49,992,410	7,443,075	17.49%	135.56%	835,895,055	63,727,955	8.25%	-3.77%
2024	149,299,390	21,545,695	16.87%	134.66%	51,861,975	1,869,565	3.74%	144.37%	928,872,640	92,977,585	11.12%	6.93%
2025	147,675,065	-1,624,325	-1.09%	132.11%	47,338,320	-4,523,655	-8.72%	123.05%	989,129,610	60,256,970	6.49%	13.87%

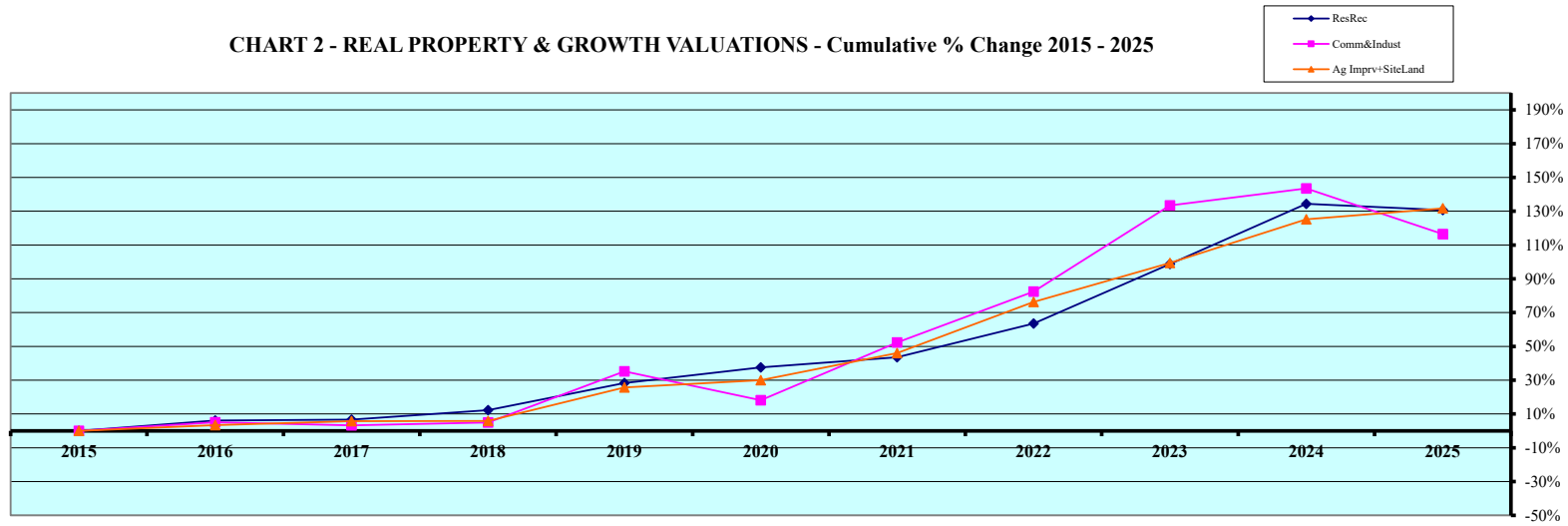
Rate Annual %chg: Residential & Recreational **8.78%** Commercial & Industrial **8.35%** Agricultural Land **1.31%**

Cnty# **91**
County **WEBSTER**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.
Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

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	63,624,170	364,405	0.57%	63,259,765	--	--	21,222,840	578,335	2.73%	20,644,505	--	--
2016	67,854,815	362,310	0.53%	67,492,505	6.08%	6.08%	22,373,935	54,965	0.25%	22,318,970	5.16%	5.16%
2017	68,507,020	609,820	0.89%	67,897,200	0.06%	6.72%	22,165,480	242,490	1.09%	21,922,990	-2.02%	3.30%
2018	72,419,705	969,160	1.34%	71,450,545	4.30%	12.30%	24,673,725	2,382,940	9.66%	22,290,785	0.57%	5.03%
2019	82,123,740	469,755	0.57%	81,653,985	12.75%	28.34%	28,775,400	67,020	0.23%	28,708,380	16.35%	35.27%
2020	88,222,580	706,900	0.80%	87,515,680	6.57%	37.55%	25,069,760	0	0.00%	25,069,760	-12.88%	18.13%
2021	91,935,225	582,680	0.63%	91,352,545	3.55%	43.58%	37,699,740	5,371,735	14.25%	32,328,005	28.95%	52.33%
2022	104,291,400	273,045	0.26%	104,018,355	13.14%	63.49%	42,549,335	3,816,070	8.97%	38,733,265	2.74%	82.51%
2023	127,753,695	1,266,115	0.99%	126,487,580	21.28%	98.80%	49,992,410	451,815	0.90%	49,540,595	16.43%	133.43%
2024	149,299,390	161,650	0.11%	149,137,740	16.74%	134.40%	51,861,975	185,160	0.36%	51,676,815	3.37%	143.50%
2025	147,675,065	926,415	0.63%	146,748,650	-1.71%	130.65%	47,338,320	1,402,070	2.96%	45,936,250	-11.43%	116.45%
Rate Ann%chg	8.78%	Resid & Recreat w/o growth				8.28%	C & I w/o growth				4.73%	

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	23,929,995	21,497,970	45,427,965	1,065,540	2.35%	44,362,425	--	--
2016	28,178,225	19,283,125	47,461,350	483,835	1.02%	46,977,515	3.41%	3.41%
2017	28,164,115	20,107,490	48,271,605	212,875	0.44%	48,058,730	1.26%	5.79%
2018	29,121,940	20,297,670	49,419,610	1,331,150	2.69%	48,088,460	-0.38%	5.86%
2019	37,073,725	20,467,575	57,541,300	452,705	0.79%	57,088,595	15.52%	25.67%
2020	33,948,420	25,572,685	59,521,105	484,240	0.81%	59,036,865	2.60%	29.96%
2021	33,717,895	33,137,840	66,855,735	532,055	0.80%	66,323,680	11.43%	46.00%
2022	44,144,735	36,378,455	80,523,190	455,660	0.57%	80,067,530	19.76%	76.25%
2023	54,614,620	36,827,370	91,441,990	833,220	0.91%	90,608,770	12.53%	99.46%
2024	59,627,515	43,085,035	102,712,550	372,850	0.36%	102,339,700	11.92%	125.28%
2025	63,115,460	46,298,645	109,414,105	4,155,295	3.80%	105,258,810	2.48%	131.70%
Rate Ann%chg	10.18%	7.97%	9.19%	Ag Imprv+Site w/o growth			8.05%	

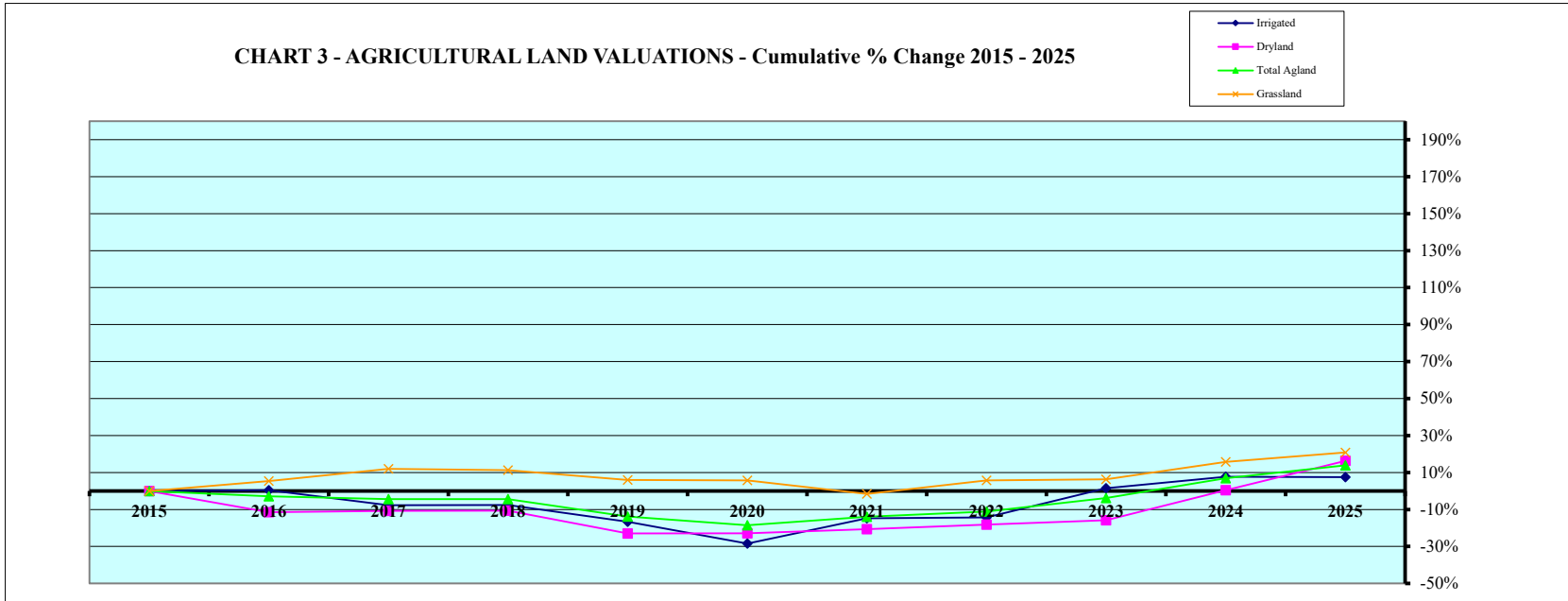
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 91
County WEBSTER

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	345,490,645	-	-	-	321,445,405	-	-	-	200,188,760	-	-	-
2016	346,950,520	1,459,875	0.42%	0.42%	284,753,885	-36,691,520	-11.41%	-11.41%	210,853,660	10,664,900	5.33%	5.33%
2017	318,787,900	-28,162,620	-8.12%	-7.73%	286,981,175	2,227,290	0.78%	-10.72%	224,217,635	13,363,975	6.34%	12.00%
2018	319,103,945	316,045	0.10%	-7.64%	287,414,620	433,445	0.15%	-10.59%	222,818,055	-1,399,580	-0.62%	11.30%
2019	288,073,250	-31,030,695	-9.72%	-16.62%	247,664,805	-39,749,815	-13.83%	-22.95%	212,119,565	-10,698,490	-4.80%	5.96%
2020	247,223,935	-40,849,315	-14.18%	-28.44%	247,740,220	75,415	0.03%	-22.93%	211,614,985	-504,580	-0.24%	5.71%
2021	294,402,290	47,178,355	19.08%	-14.79%	254,950,870	7,210,650	2.91%	-20.69%	196,991,635	-14,623,350	-6.91%	-1.60%
2022	296,001,835	1,599,545	0.54%	-14.32%	263,042,530	8,091,660	3.17%	-18.17%	211,758,510	14,766,875	7.50%	5.78%
2023	350,700,865	54,699,030	18.48%	1.51%	270,605,680	7,563,150	2.88%	-15.82%	212,778,705	1,020,195	0.48%	6.29%
2024	372,069,460	21,368,595	6.09%	7.69%	322,725,285	52,119,605	19.26%	0.40%	231,638,330	18,859,625	8.86%	15.71%
2025	371,519,110	-550,350	-0.15%	7.53%	373,735,840	51,010,555	15.81%	16.27%	241,898,310	10,259,980	4.43%	20.84%

Rate Ann.%chg: Irrigated **0.73%** Dryland **1.52%** Grassland **1.91%**

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	1,550,660	-	-	-	10,290	-	-	-	868,685,760	-	-	-
2016	1,633,645	82,985	5.35%	5.35%	4,525	-5,765	-56.03%	-56.03%	844,196,235	-24,489,525	-2.82%	-2.82%
2017	949,010	-684,635	-41.91%	-38.80%	2,330	-2,195	-48.51%	-77.36%	830,938,050	-13,258,185	-1.57%	-4.35%
2018	1,205,550	256,540	27.03%	-22.26%	60	-2,270	-97.42%	-99.42%	830,542,230	-395,820	-0.05%	-4.39%
2019	1,052,290	-153,260	-12.71%	-32.14%	0	-60	-100.00%	-100.00%	748,909,910	-81,632,320	-9.83%	-13.79%
2020	1,098,285	45,995	4.37%	-29.17%	0	0	-100.00%	-100.00%	707,677,425	-41,232,485	-5.51%	-18.53%
2021	1,215,240	116,955	10.65%	-21.63%	0	0	-100.00%	-100.00%	747,560,035	39,882,610	5.64%	-13.94%
2022	1,364,225	148,985	12.26%	-12.02%	0	0	-100.00%	-100.00%	772,167,100	24,607,065	3.29%	-11.11%
2023	1,809,805	445,580	32.66%	16.71%	0	0	-100.00%	-100.00%	835,895,055	63,727,955	8.25%	-3.77%
2024	2,439,565	629,760	34.80%	57.32%	0	0	-100.00%	-100.00%	928,872,640	92,977,585	11.12%	6.93%
2025	1,976,350	-463,215	-18.99%	27.45%	0	0	-100.00%	-100.00%	989,129,610	60,256,970	6.49%	13.87%

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Rate Ann.%chg: Total Agric Land **1.31%**

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	350,771,865	67,933	5,164	0.00%	0.00%	321,240,795	114,685	2,801	-11.63%	-11.63%	195,919,840	159,284	1,230	6.10%	6.10%
2016	352,734,595	68,316	5,163	-9.99%	-10.00%	284,997,360	115,133	2,475	-0.10%	-11.71%	205,828,005	157,722	1,305	8.55%	15.17%
2017	315,738,525	67,940	4,647	-0.30%	-10.27%	287,349,295	116,279	2,471	-9.37%	-11.78%	222,677,610	158,738	1,403	-0.97%	14.05%
2018	319,038,150	68,859	4,633	-14.30%	-30.31%	247,535,380	115,996	2,134	-18.68%	-23.81%	211,992,080	158,422	1,338	-4.61%	8.79%
2019	288,967,875	68,817	4,199	-9.37%	-30.31%	247,743,505	115,906	2,137	-14.30%	-23.69%	211,734,240	158,547	1,335	-0.20%	8.57%
2020	247,226,825	68,703	3,598	0.16%	-16.60%	255,393,560	116,200	2,198	2.83%	-21.53%	196,847,090	158,157	1,245	-6.80%	1.19%
2021	295,795,080	68,686	4,307	2.02%	-16.75%	263,094,070	117,333	2,242	2.02%	-19.95%	211,878,975	158,196	1,339	7.61%	8.89%
2022	295,834,685	68,823	4,298	2.95%	-1.38%	271,293,940	117,523	2,308	2.95%	-17.59%	212,453,885	157,948	1,345	0.43%	9.36%
2023	350,525,050	68,838	5,092	19.12%	4.43%	322,866,255	117,415	2,750	19.12%	-1.83%	231,574,335	157,803	1,467	9.10%	19.31%
2024	371,953,265	68,979	5,392	14.81%	4.41%	373,980,045	118,464	3,157	14.81%	12.70%	242,119,895	157,177	1,540	4.97%	25.24%
2025	371,519,110	68,911	5,391												

Rate Annual %chg Average Value/Acre: 0.58% 1.53% 2.14%

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	1,455,910	8,108	180			5,570	257	22			869,393,980	350,267	2,482		
2016	1,621,335	9,038	179	-0.09%	-0.09%	8,645	477	18	-16.39%	-16.39%	845,189,940	350,686	2,410	-2.90%	-2.90%
2017	1,147,645	6,406	179	-0.14%	-0.23%	301,070	1,205	250	1279.33%	1053.26%	828,786,610	350,379	2,365	-1.85%	-4.70%
2018	830,860	4,643	179	-0.11%	-0.34%	434,270	1,708	254	1.76%	1073.60%	830,330,185	350,227	2,371	0.23%	-4.48%
2019	1,081,690	6,010	180	0.58%	0.24%	0	618	0	-100.00%	-100.00%	749,577,025	349,863	2,142	-9.63%	-13.68%
2020	1,096,600	6,093	180	0.00%	0.24%	0	591	0			707,801,170	349,841	2,023	-5.57%	-18.49%
2021	1,220,670	6,103	200	11.12%	11.38%	0	591	0			749,256,400	349,737	2,142	5.89%	-13.69%
2022	1,383,750	4,941	280	40.03%	55.97%	0	631	0			772,191,480	349,923	2,207	3.01%	-11.09%
2023	1,808,060	4,876	371	32.40%	106.51%	0	632	0			836,080,935	349,817	2,390	8.31%	-3.71%
2024	2,446,965	4,894	500	34.84%	178.46%	0	632	0			928,840,820	349,723	2,656	11.12%	7.00%
2025	1,980,775	3,961	500	0.00%	178.46%	0	669	0			989,599,825	349,183	2,834	6.71%	14.18%

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Rate Annual %chg Average Value/Acre: 1.30%

(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
3,395	WEBSTER	50,325,806	24,372,439	19,153,022	144,331,215	42,493,860	4,844,460	3,343,850	989,129,610	63,115,460	46,298,645	0	1,387,408,367
cnty sectorvalue % of total value:		3.63%	1.76%	1.38%	10.40%	3.06%	0.35%	0.24%	71.29%	4.55%	3.34%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
205	BLADEN	1,029,242	86,755	5,673	7,707,510	0	0	3,543,815	0	139,720	158,980	0	12,671,695
6.04%	%sector of county sector	2.05%	0.36%	0.03%	5.34%			105.98%		0.22%	0.34%		0.91%
	%sector of municipality	8.12%	0.68%	0.04%	60.82%			27.97%		1.10%	1.25%		100.00%
805	BLUE HILL	1,145,088	768,542	504,056	49,917,265	0	0	3,801,515	0	0	0	0	56,136,466
23.71%	%sector of county sector	2.28%	3.15%	2.63%	34.59%			113.69%					4.05%
	%sector of municipality	2.04%	1.37%	0.90%	88.92%			6.77%					100.00%
21	COWLES	1,189,564	78,633	427,306	730,465	0	6,895	757,545	0	538,005	207,115	0	3,935,528
0.62%	%sector of county sector	2.36%	0.32%	2.23%	0.51%		0.14%	22.65%		0.85%	0.45%		0.28%
	%sector of municipality	30.23%	2.00%	10.86%	18.56%		0.18%	19.25%		13.67%	5.26%		100.00%
199	GUIDE ROCK	914,258	430,254	407,422	4,670,530	0	0	973,690	0	171,845	0	0	7,567,999
5.86%	%sector of county sector	1.82%	1.77%	2.13%	3.24%			29.12%		0.27%			0.55%
	%sector of municipality	12.08%	5.69%	5.38%	61.71%			12.87%		2.27%			100.00%
962	RED CLOUD	1,192,765	2,598,647	992,301	35,322,300	0	0	14,911,850	0	173,785	39,855	0	55,231,503
28.34%	%sector of county sector	2.37%	10.66%	5.18%	24.47%			445.95%		0.28%	0.09%		3.98%
	%sector of municipality	2.16%	4.71%	1.80%	63.95%			27.00%		0.31%	0.07%		100.00%
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
2,193	Total Municipalities	5,470,918	3,962,831	2,336,758	98,348,074	0	6,895	23,988,423	0	1,023,355	405,950	0	135,543,196
64.58%	%all municip.sectors of cnty	10.87%	16.26%	12.20%	68.14%		0.14%	717.39%		1.62%	0.88%		9.77%

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

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 4,710	Value : 1,431,009,545	Growth 4,939,143	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	152	627,330	70	3,646,600	119	3,978,715	341	8,252,645	
02. Res Improve Land	1,143	3,738,025	69	1,866,290	150	3,341,720	1,362	8,946,035	
03. Res Improvements	1,159	99,498,495	82	14,194,080	155	27,979,120	1,396	141,671,695	
04. Res Total	1,311	103,863,850	152	19,706,970	274	35,299,555	1,737	158,870,375	102,060
% of Res Total	75.47	65.38	8.75	12.40	15.77	22.22	36.88	11.10	2.07
05. Com UnImp Land	15	43,905	1	11,505	3	13,980	19	69,390	
06. Com Improve Land	149	538,790	9	92,590	26	1,708,110	184	2,339,490	
07. Com Improvements	157	33,712,685	9	1,084,680	27	21,953,460	193	56,750,825	
08. Com Total	172	34,295,380	10	1,188,775	30	23,675,550	212	59,159,705	2,337,318
% of Com Total	81.13	57.97	4.72	2.01	14.15	40.02	4.50	4.13	47.32
09. Ind UnImp Land	0	0	0	0	2	27,735	2	27,735	
10. Ind Improve Land	0	0	0	0	1	25,225	1	25,225	
11. Ind Improvements	0	0	0	0	119	4,784,965	119	4,784,965	
12. Ind Total	0	0	0	0	121	4,837,925	121	4,837,925	0
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	2.57	0.34	0.00
13. Rec UnImp Land	0	0	0	0	2	37,085	2	37,085	
14. Rec Improve Land	0	0	0	0	12	1,459,210	12	1,459,210	
15. Rec Improvements	0	0	0	0	12	2,578,190	12	2,578,190	
16. Rec Total	0	0	0	0	14	4,074,485	14	4,074,485	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.30	0.28	0.00
Res & Rec Total	1,311	103,863,850	152	19,706,970	288	39,374,040	1,751	162,944,860	102,060
% of Res & Rec Total	74.87	63.74	8.68	12.09	16.45	24.16	37.18	11.39	2.07
Com & Ind Total	172	34,295,380	10	1,188,775	151	28,513,475	333	63,997,630	2,337,318
% of Com & Ind Total	51.65	53.59	3.00	1.86	45.35	44.55	7.07	4.47	47.32
17. Taxable Total	1,483	138,159,230	162	20,895,745	439	67,887,515	2,084	226,942,490	2,439,378
% of Taxable Total	71.16	60.88	7.77	9.21	21.07	29.91	44.25	15.86	49.39

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	5,240	207,605	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1	5,240	207,605
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	5,240	207,605

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	130	8	96	234

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	26	423,245	12	2,084,755	1,964	832,096,570	2,002	834,604,570
28. Ag-Improved Land	6	680,080	5	550,100	586	247,759,745	597	248,989,925
29. Ag Improvements	6	428,500	7	465,345	611	119,578,715	624	120,472,560

30. Ag Total				2,626	1,204,067,055
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	2.21	6,895	2	2.10	6,550	
32. HomeSite Improv Land	0	0.00	0	2	2.00	50,000	
33. HomeSite Improvements	0	0.00	0	2	0.00	284,890	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	4	5.00	62,440	4	4.00	55,360	
37. FarmSite Improvements	6	0.00	428,500	7	0.00	180,455	
38. FarmSite Total							
39. Road & Ditches	7	10.04	0	6	8.67	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	10	33.36	257,245	13	37.67	270,690	
32. HomeSite Improv Land	345	375.57	8,758,200	347	377.57	8,808,200	
33. HomeSite Improvements	347	0.00	74,121,600	349	0.00	74,406,490	512,730
34. HomeSite Total				362	415.24	83,485,380	
35. FarmSite UnImp Land	19	20.00	243,060	19	20.00	243,060	
36. FarmSite Improv Land	561	632.99	8,291,945	569	641.99	8,409,745	
37. FarmSite Improvements	601	0.00	45,457,115	614	0.00	46,066,070	1,987,035
38. FarmSite Total				633	661.99	54,718,875	
39. Road & Ditches	2,231	6,592.60	0	2,244	6,611.31	0	
40. Other- Non Ag Use	85	182.49	668,700	85	182.49	668,700	
41. Total Section VI				995	7,871.03	138,872,955	2,499,765

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	3	452.44	623,515	3	452.44	623,515

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	25	406.61	971,360	0	0.00	0
44. Market Value	25	406.61	1,358,085	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	25	406.61	971,360
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	15,687.39	22.74%	103,456,670	23.48%	6,594.89
46. 1A	12,708.57	18.42%	83,180,255	18.88%	6,545.21
47. 2A1	4,938.31	7.16%	31,945,725	7.25%	6,468.96
48. 2A	11,555.56	16.75%	75,023,375	17.03%	6,492.40
49. 3A1	2,022.29	2.93%	11,783,580	2.67%	5,826.85
50. 3A	249.18	0.36%	1,561,135	0.35%	6,265.09
51. 4A1	6,013.00	8.72%	37,266,225	8.46%	6,197.61
52. 4A	15,816.65	22.93%	96,324,220	21.86%	6,090.05
53. Total	68,990.95	100.00%	440,541,185	100.00%	6,385.49
Dry					
54. 1D1	17,793.22	15.02%	58,800,865	15.73%	3,304.68
55. 1D	38,446.04	32.46%	127,056,310	33.98%	3,304.80
56. 2D1	6,696.91	5.65%	20,989,915	5.61%	3,134.27
57. 2D	20,919.34	17.66%	65,576,225	17.54%	3,134.72
58. 3D1	7,635.87	6.45%	22,639,355	6.05%	2,964.87
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	9,318.59	7.87%	27,255,025	7.29%	2,924.80
61. 4D	17,636.61	14.89%	51,582,555	13.80%	2,924.74
62. Total	118,446.58	100.00%	373,900,250	100.00%	3,156.70
Grass					
63. 1G1	60,427.93	38.46%	103,533,285	41.61%	1,713.33
64. 1G	25,188.83	16.03%	42,637,210	17.14%	1,692.70
65. 2G1	35,020.60	22.29%	53,820,115	21.63%	1,536.81
66. 2G	11,094.60	7.06%	16,025,840	6.44%	1,444.47
67. 3G1	5,903.26	3.76%	8,885,670	3.57%	1,505.21
68. 3G	2,702.18	1.72%	4,362,985	1.75%	1,614.62
69. 4G1	2,619.65	1.67%	3,521,260	1.42%	1,344.17
70. 4G	14,148.25	9.01%	16,032,110	6.44%	1,133.15
71. Total	157,105.30	100.00%	248,818,475	100.00%	1,583.77
Irrigated Total					
Irrigated Total	68,990.95	19.76%	440,541,185	41.36%	6,385.49
Dry Total					
Dry Total	118,446.58	33.93%	373,900,250	35.10%	3,156.70
Grass Total					
Grass Total	157,105.30	45.01%	248,818,475	23.36%	1,583.77
72. Waste	3,868.22	1.11%	1,934,190	0.18%	500.02
73. Other	669.43	0.19%	0	0.00%	0.00
74. Exempt	2,153.42	0.62%	2,109,340	0.20%	979.53
75. Market Area Total	349,080.48	100.00%	1,065,194,100	100.00%	3,051.43

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	3.05	19,225	241.11	1,626,610	68,746.79	438,895,350	68,990.95	440,541,185
77. Dry Land	241.12	735,450	248.02	774,575	117,957.44	372,390,225	118,446.58	373,900,250
78. Grass	178.54	274,540	87.86	118,585	156,838.90	248,425,350	157,105.30	248,818,475
79. Waste	9.55	4,775	6.35	3,175	3,852.32	1,926,240	3,868.22	1,934,190
80. Other	0.00	0	0.71	0	668.72	0	669.43	0
81. Exempt	4.40	0	0.00	0	2,149.02	2,109,340	2,153.42	2,109,340
82. Total	432.26	1,033,990	584.05	2,522,945	348,064.17	1,061,637,165	349,080.48	1,065,194,100

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	68,990.95	19.76%	440,541,185	41.36%	6,385.49
Dry Land	118,446.58	33.93%	373,900,250	35.10%	3,156.70
Grass	157,105.30	45.01%	248,818,475	23.36%	1,583.77
Waste	3,868.22	1.11%	1,934,190	0.18%	500.02
Other	669.43	0.19%	0	0.00%	0.00
Exempt	2,153.42	0.62%	2,109,340	0.20%	979.53
Total	349,080.48	100.00%	1,065,194,100	100.00%	3,051.43

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 Bladen (bla)	27	1,288,905	117	344,850	119	10,084,190	146	11,717,945	0
83.2 Blue Hill (bh)	40	927,300	342	2,192,200	359	53,320,295	399	56,439,795	0
83.3 Cowles (cow)	5	5,380	17	54,510	17	196,930	22	256,820	0
83.4 Guide Rock (gr)	57	527,895	159	394,710	160	5,772,795	217	6,695,400	59,870
83.5 Inavale (ina)	11	7,000	38	48,955	38	421,100	49	477,055	0
83.6 Red Cloud (rc)	78	961,040	564	2,566,870	572	44,519,320	650	48,047,230	0
83.7 Rosemont (ros)	6	10,520	8	12,540	8	369,120	14	392,180	0
83.8 Rural (rur)	119	4,561,690	129	4,790,610	135	29,566,135	254	38,918,435	42,190
84 Residential Total	343	8,289,730	1,374	10,405,245	1,408	144,249,885	1,751	162,944,860	102,060

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bladen (bla)	4	20,395	10	44,410	10	4,732,150	14	4,796,955	81,120
85.2	Blue Hill (bh)	4	11,905	50	265,130	52	9,995,375	56	10,272,410	271,540
85.3	Cowles (cow)	1	550	3	3,615	4	877,310	5	881,475	0
85.4	Guide Rock (gr)	3	5,010	11	23,325	14	1,289,590	17	1,317,925	19,920
85.5	Red Cloud (rc)	3	6,045	87	352,280	88	18,252,410	91	18,610,735	1,178,665
85.6	Rosemont (ros)	1	285	2	7,945	3	220,275	4	228,505	1,365
85.7	Rural (rur)	5	52,935	22	1,668,010	141	26,168,680	146	27,889,625	784,708
86	Commercial Total	21	97,125	185	2,364,715	312	61,535,790	333	63,997,630	2,337,318

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	60,239.69	42.05%	103,299,720	44.17%	1,714.81
88. 1G	23,503.96	16.41%	40,307,035	17.24%	1,714.90
89. 2G1	34,116.99	23.82%	53,046,645	22.68%	1,554.85
90. 2G	9,729.27	6.79%	15,128,570	6.47%	1,554.95
91. 3G1	5,586.07	3.90%	8,351,210	3.57%	1,495.01
92. 3G	1,348.23	0.94%	2,015,620	0.86%	1,495.01
93. 4G1	1,378.53	0.96%	1,847,205	0.79%	1,339.98
94. 4G	7,355.03	5.13%	9,855,695	4.21%	1,339.99
95. Total	143,257.77	100.00%	233,851,700	100.00%	1,632.38
CRP					
96. 1C1	86.02	1.48%	182,455	1.67%	2,121.08
97. 1C	916.46	15.78%	1,945,970	17.78%	2,123.36
98. 2C1	224.93	3.87%	434,130	3.97%	1,930.07
99. 2C	149.95	2.58%	289,580	2.65%	1,931.18
100. 3C1	276.38	4.76%	514,055	4.70%	1,859.96
101. 3C	1,227.45	21.14%	2,284,115	20.87%	1,860.86
102. 4C1	804.09	13.85%	1,455,540	13.30%	1,810.17
103. 4C	2,121.73	36.54%	3,840,670	35.09%	1,810.16
104. Total	5,807.01	100.00%	10,946,515	100.00%	1,885.05
Timber					
105. 1T1	102.22	1.27%	51,110	1.27%	500.00
106. 1T	768.41	9.56%	384,205	9.56%	500.00
107. 2T1	678.68	8.44%	339,340	8.44%	500.00
108. 2T	1,215.38	15.12%	607,690	15.12%	500.00
109. 3T1	40.81	0.51%	20,405	0.51%	500.00
110. 3T	126.50	1.57%	63,250	1.57%	500.00
111. 4T1	437.03	5.44%	218,515	5.44%	500.00
112. 4T	4,671.49	58.10%	2,335,745	58.10%	500.00
113. Total	8,040.52	100.00%	4,020,260	100.00%	500.00
<hr/>					
Grass Total	143,257.77	91.19%	233,851,700	93.98%	1,632.38
CRP Total	5,807.01	3.70%	10,946,515	4.40%	1,885.05
Timber Total	8,040.52	5.12%	4,020,260	1.62%	500.00
<hr/>					
114. Market Area Total	157,105.30	100.00%	248,818,475	100.00%	1,583.77

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

91 Webster

	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	144,331,215	158,870,375	14,539,160	10.07%	102,060	10.00%
02. Recreational	3,343,850	4,074,485	730,635	21.85%	0	21.85%
03. Ag-Homesite Land, Ag-Res Dwelling	63,115,460	83,485,380	20,369,920	32.27%	512,730	31.46%
04. Total Residential (sum lines 1-3)	210,790,525	246,430,240	35,639,715	16.91%	614,790	16.62%
05. Commercial	42,493,860	59,159,705	16,665,845	39.22%	2,337,318	33.72%
06. Industrial	4,844,460	4,837,925	-6,535	-0.13%	0	-0.13%
07. Total Commercial (sum lines 5-6)	47,338,320	63,997,630	16,659,310	35.19%	2,337,318	30.25%
08. Ag-Farmsite Land, Outbuildings	45,629,945	54,718,875	9,088,930	19.92%	1,987,035	15.56%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	668,700	668,700	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	46,298,645	55,387,575	9,088,930	19.63%	1,987,035	15.34%
12. Irrigated	371,519,110	440,541,185	69,022,075	18.58%		
13. Dryland	373,735,840	373,900,250	164,410	0.04%		
14. Grassland	241,898,310	248,818,475	6,920,165	2.86%		
15. Wasteland	1,976,350	1,934,190	-42,160	-2.13%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	989,129,610	1,065,194,100	76,064,490	7.69%		
18. Total Value of all Real Property (Locally Assessed)	1,293,557,100	1,431,009,545	137,452,445	10.63%	4,939,143	10.24%

2026 Assessment Survey for Webster County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	1
6.	Assessor's requested budget for current fiscal year:
	\$213,115.10
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$118,264.80
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:
	\$45,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,500
12.	Amount of last year's assessor's budget not used:
	\$47,896.00

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 Assistant
6.	Does the county have GIS software?
	gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes https://webster.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks and Google Earth
10.	When was the aerial imagery last updated?
	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?
	Guide Rock, Bladen, Red Cloud, and Blue Hill.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

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?
	Appraiser's license
4.	Have the existing contracts been approved by the PTA?
	No.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No. Only assist with items listed above.

2026 Residential Assessment Survey for Webster County

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

2026 Commercial Assessment Survey for Webster County

1.	Valuation data collection done by:
	Stanard Appraisal
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Cost and sales approaches are used to estimate the market value of commercial properties.
2a.	Describe the process used to determine the value of unique commercial properties.
	An appraiser is hired to review unique properties - feedlots, hog farms and gravel pits.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables are developed based on local market information
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes.
5.	Describe the methodology used to determine the commercial lot values.
	Empty lot values in those areas with enough sales, lots are valued by square footage and by the acre.

2026 Agricultural Assessment Survey for Webster County

1.	Valuation data collection done by:
	Assessor and staff.
2.	Describe the process used to determine and monitor market areas.
	Lay the sales out on a map to determine if there should be separate market areas
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Monitor sales and economic trends. Flow chart for rural res/suburban.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	These properties are appraised by Stanard Appraisal. All other lands (pastures and farm ground) owned and operated by these entities is valued as the use.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A
6a.	Are any other agricultural subclasses used? If yes, please explain.
	All land has been broken out by type of irrigation and then by farm program(CRP and CREP).
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	26
7b.	What process was used to determine if non-agricultural influences exist in the county?
	We know that we have Recreational properties, but never enough sales to actually determine a value.
	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	Not enough sales to track
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).

	N/A
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Plan of Assessment for Webster County

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 15 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 98% of actual value for residential class and 96% of actual value for commercial class of real property excluding agricultural and horticultural land;
- 2) 74% of actual value for agricultural land and horticultural land;
- 3) 74% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201

Current Resources:

A. Staff / Budget

Staff

Assessor, Deputy Assessor, Assessor's Office Clerk full time (40 hours per week), Assessor's Office Clerk part time (32 hours per week), Assessor Assistant/Deeds (shared with Clerk's Office/8-hour per week for Assessor's Office) and temporary help when needed.

Office Budget

For the 2025/2026 budget year the office budget is \$213,115.10

Appraisal

For the 2024/2025 budget year the office budget is \$118,264.80

B. Cadastral Maps

Cadastral maps will continue to be maintained to match GIS.

C. Property Record Cards

These records are maintained and updated by office staff. They are in good condition. We are scanning all old property record cards and pricing sheets so that we may dispose of them at some point. Information on all files includes the following:

Filing ID number, Parcel ID number (computer ID number), Cadastral number, Glide number (the cadastral pages hang from glides), Ownership, Legal description, Deed information, Utilities, Offsite improvements, Zoning, Neighborhood analysis, Land size computations, School district, Situs address, Map number, Class code, House data, Building data, Picture of house, Sketch of house, Ground plan sketch (on some – work in progress), Annual valuations, Remarks sheet, Deed sheet, and Valuation worksheets

D. Software

Marshall & Swift pricing will be updated for the 2026 re-appraisal year. I use Microsoft Excel to run my sales ratio studies.

E. Web based

We have our web page at www.webster.gworks.com the Treasurer has a webpage www.nebraskataxesonline.us and Webster County has a website at www.co.webster.ne.us where we have placed the sales used to determine the 2025 values.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all Property

Building permits are filed with the Planning and Zoning Officer. During the months of October and November; we make copies of all building permits received by the Planning and Zoning Officer. We also contact Guide Rock, Blue Hill and Red Cloud for their building permits during this month.

B. Sales Data

Real estate transfers are processed by an employee of the Register of Deed's and Assessor's Office. This consists of pulling the property record cards, confirming information on deed matches property record information. If anything does not match, we do deed research then

contact the person that prepared the deed. They then file a corrective deed. If everything on the deed matches our property record card we change MIPS, update the record card with new owner, and update the Deed card within the property record card. The sale is entered into Excel for the sales ratio study, and also put in the "Sales Book" for appraisers. We then mail the "Sales Review" sheet to the buyer and the seller. If we do not receive the sales verification back within 30 days, we attempt to contact the person(s) to verify the sale. The information off of the sales review is used to determine "arms-length" sales. Sales data is uploaded to the Property Assessment Division around the 15th of the month. We also scan in each 521 and deed information, this is sent to the Property Assessment Division, Lower Republican NRD and webmaster to update our webpage.

C. Data Collection

From November until the March 19 cut-off date, we inspect every property with a building permit. Sales information is updated in Excel every time we process a Real Estate Transfer and when we receive the Sales Review back.

D. Greenbelt

Revised September 2016: If living within the boundaries of a zoned city/village, a Conservation and Preservation Easement must be obtained from the city/village the land is located in. This needs to be filed with the County Clerk and a copy made for the Assessor's office.

Once this is complete, a Special Valuation Application must be filed with the Assessor's office on or before June 30th. Once filed the property is physically looked at to determine use.

Each property that is Greenbelt is looked at every six years in our review cycle. We also try to keep an eye on them in the intervening years for use change.

As of this date we have so few sales of any of this type of property so we use agricultural land prices to set value.

E. Review assessment sales ratio studies before assessment action

Internally a sales ratio study is done annually for each class of property: residential, commercial and agricultural. Residential is then broke down by each market area. It is then broken down within each sub-class in that market area that is deemed necessary. Commercial is broken down by each market area. Agricultural is broke down by use, area of the county where it is located, and by school districts. We try to keep our Field Liaison updated on what we are doing, usually just over the phone or by email.

F. Approaches to Value

Each year when we do the sales ratio studies, if needed, we update the depreciation worksheets. The most recent depreciation study being used was done in 2022/2024 for the 2025 valuation year. Sales ratio studies are also done for agricultural land as a whole. Then it is broken out and studied by predominant use, school district, and location within the county.

G. Reconciliation of Final Value and documentation

The final values are checked against the sales ratio studies. Any corrections are made and then the rest of the property within the county is changed.

H. Review assessment sales ratio studies after assessment actions

If needed the sales ratio studies are reviewed again to determine where we need to make additional changes.

I. Notices and Public Relations

Notice of Valuation changes were mailed prior to May 31, 2025. I have posted in the office, certified to the Webster County Clerk and sent to newspapers for publication the "Certified Level of Value" and "Completion of the 2025 Assessment Rolls".

Assessment Actions Planned for Assessment Year 2025 to 2030

Plan of Review

When we review a property, we send out letters to all property owners along with the real estate break down report for the parcel, asking them to contact the office to set up an appointment. We do a walk-through of the property if the owner has called to set up an appointment. Digital photos are taken of all homes and outbuildings; matching it up with the building number within our system. The rural ground plan sketches are drawn or printed off GIS and pasted to the card at this time also. If owner does not contact office for an appointment, we do an outside appraisal. We also look at each parcel in the review area on our GIS for buildings on unimproved parcels.

- ✓ In 2025 for the 2026 values, we will review all parcels within the Village of Guide Rock, Guide Rock Precinct (1-9), Beaver Creek Precinct (2-9) and Stillwater Precinct (3-9). Stanard Appraisals has been contracted to review all commercial property in Webster County except for some permissive exempt and state assessed parcels.
- ✓ In 2026 for 2027 values, we will review all parcels within the Rosemont, Amboy, Cowles, Oak Creek Precinct (4-9), Garfield Precinct (1-10), Cowles/Pleasant Hill (2-10), Elm Creek (3-10) and Potsdam Precinct (4-10).
- ✓ In 2027 for 2028 values, we will review all parcels within Blue Hill City.
- ✓ In 2028 for 2029 values, we will review all parcels within Red Cloud City.
- ✓ In 2029 for 2030 values, we will review all parcels within Line Precinct (1-11), Red Cloud (2-11), Batin (3-11), Glenwood (4-11) and Walnut Creek (1-12).

✓ In 2030 for 2031 values, we will review all parcels within Bladen Village, Inavale Village, Inavale Precinct (2-12), Catherton Precinct (3-12) and Harmony Precinct (4-12).

Respectfully submitted:

Assessor Signature: _____ Date: _____

Copy distribution: Submit the plan to the County Board of Equalization on or before July 15 of each year. Mail a copy of the plan and any amendments to Department of Property Assessment & Taxation on or before October 31 each year.



Webster County Assessor

www.webster.gisworkshop.com
www.co.webster.ne.us

621 N Cedar St.
Red Cloud, NE 68970
Phone: 402-746-2717
Fax: 402-746-2715

Tami Scheuneman, Assessor
assessor@webstercounty.ne.gov

Carla Jameson, Deputy Assessor
deputyassessor@webstercounty.ne.gov

2026 Methodology Report for Special Valuation

Pursuant to Reg-11-005.04, I am hereby submitting a report on Special Valuation in Webster County Nebraska.

All Special Valuation in Webster County sits within the corporate boundaries of Cities and Villages, We have no Special Valuation outside these boundaries. We do not have enough of these properties sell to determine a market value and therefor are priced as agricultural land. These are all dying cities and villages and have few to no new homes being constructed. They are set at the same level of value each year as all agricultural land within Webster County.

Bladen Village has 5 parcels of special valuation within its corporate boundaries. These 5 parcels contain 50.54 acres.

Red Cloud City has 8 parcels of special valuation within its corporate boundaries. These 8 parcels contain 51.75 acres.

Guide Rock Village has 8 parcels of special valuation within its corporate boundaries. These 8 parcels contain 76.23 acres.

Cowles Village has 5 parcels of special valuation within its corporate boundaries. These 5 parcels contain 267.34 acres.

All of these parcels were given **Conservation and Preservation Easements** as provided by the Conservation and Preservation Easement Act by their respective City and Village boards.

Sincerely,
Tami Scheuneman
Webster County Assessor
assessor@webstercounty.ne.gov