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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**WEBSTER COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 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,

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Tami Scheuneman, Webster County Assessor

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## Introduction

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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.

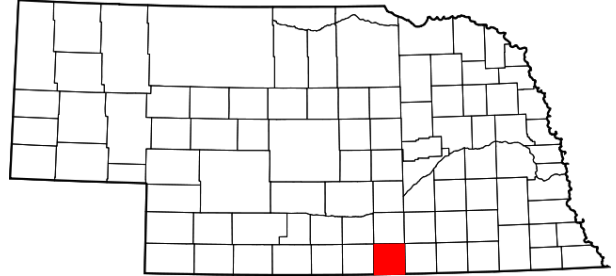
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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*

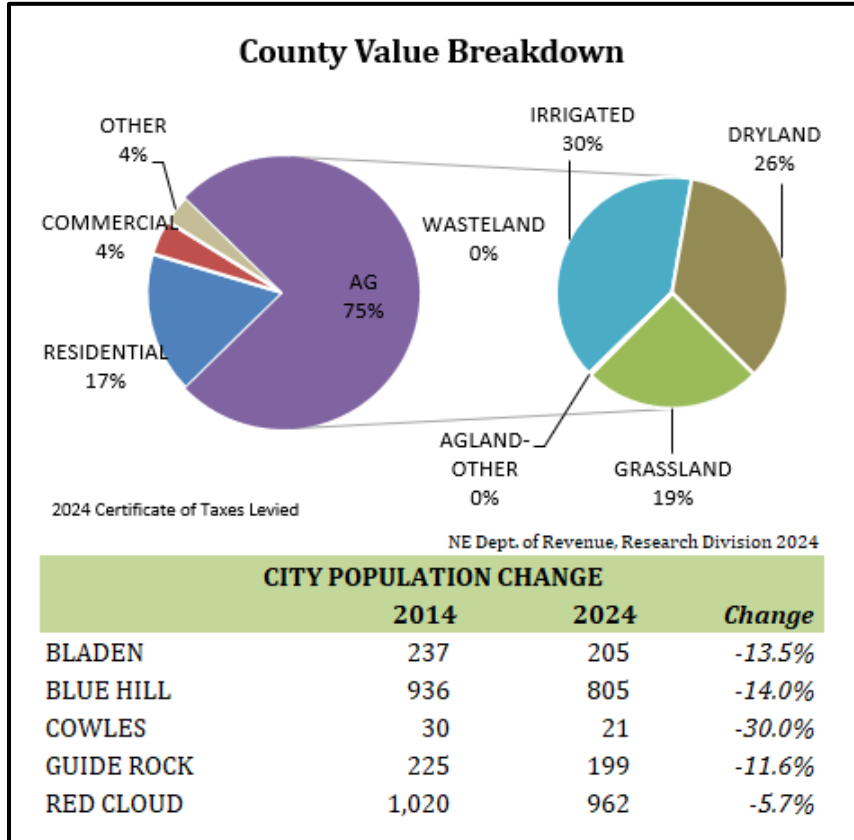


## County Overview

With a total area of 575 square miles, Webster County has 3,351 residents, per the Census Bureau Quick Facts for 2023, a 2% population decrease from the 2020 U.S. Census. Reports indicate that 81% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$112,939 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 90 employer establishments with total employment of 623, for a 3% increase in employment.



Agricultural land is the single 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). In top livestock inventory items, Webster County ranks third in sheep and lambs (USDA AgCensus).

## 2025 Residential Correlation for Webster County

### 234 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 qualifications was completed; the sales usability rate in Webster County is below the statewide average. Sales questionnaires are sent on all sales and occasionally a phone call is made to verify sales. A review of the sales roster shows a sufficient reason for all non-qualified sales and that all arm's-length transactions are made available for measurement.

There are six valuation groups in Webster County. The four largest towns and the rural area each have their own valuation group, the small villages are combined in Valuation Group 4. Cowles was previously with the rural residential but was moved to be with the other small villages as they sell similarly.

There is a systematic schedule of review that is followed to ensure that the six-year inspection and review cycle remains in compliance. The assessor and her staff physically review, including new measurements when necessary and take new pictures.

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

2025 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	2024*	2019	2024*	2024*	increased economic 25%
2	Blue Hill	2024*	2019	2023	2022/2023	increased economic 16%
3	Guide Rock	2023	2019	2023	2020	
4	Inavale/Cowles	2023	2019	2023	2021/2024*	
5	Red Cloud	2023	2019	2023	2023	decreased economic 2% and lot values were increased
6	Rural Residential	2024*	2019	2023	2019-2024*	increased economic 10%
<b>Additional comments:</b> The townships of Catherton, Harmony, and Inavale were physically reviewed for the rural residential. Inavale was physically reviewed in Valuation Group 4. Cowles was just moved into Valuation Group 4 for 2025 assessment year so all parcels in Cowles would have changed to the depreciation table and economic that was in Inavale. Pick-up work and routine maintenance was completed on all residential.						
* = assessment action for current year						

## 2025 Residential Correlation for Webster County

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### *Description of Analysis*

The statistical sample for the residential class consists of 78 sales. All three measures of central tendency are within the acceptable range. When looking at the qualitative statistics the PRD is within the recommended range while the COD is high; however, the median remains stable as outliers are removed.

A review of the sold parcels compared to the change in the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and reflect the reported assessment actions.

### *Equalization and Quality of Assessment*

A review of the statistics and the assessment practices suggests that assessments within the county are valued within the acceptable range and therefore are equalized. The quality of assessment of the residential property in Webster County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	93.00	95.55	103.47	22.69	92.35
2	22	96.40	96.33	94.88	15.07	101.53
3	2	97.24	97.24	109.32	34.18	88.95
4	3	95.37	84.36	85.22	21.28	98.99
5	39	93.85	99.34	98.13	27.27	101.23
6	8	94.56	93.61	95.76	19.59	97.75
____ALL____	78	94.72	97.08	96.53	22.77	100.57

### *Level of Value*

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

## 2025 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.

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 shows an adequate reason for non-qualified sales and that all arm's-length sales were made available for measurement.

There are four valuation groups; however, with so few sales in each valuation group, the Division's analysis is limited to the overall sample.

The county assessor and staff review the commercial parcels, with a town or village and several townships reviewed each year. The Webster County Assessor is in compliance with the six-year inspection and review cycle.

2025 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	2024*	2019	2024*	2022-2023	
3	Bladen/Cowles Inavale/Guide Rock	2023/2024*	2019	2023	2019-2024*	
5	Red Cloud	2024*	2019	2023	2023	
7	Rural	2023	2019	2023	2019-2024*	
<u>Additional comments:</u> Bladen, Inavale and the townships of Catherton, Harmony, and Inavale were physically reviewed. Adjustments to depreciation were made by occupancy group. Pick-up work and routine maintenance was completed on the entire commercial class.						
* = assessment action for current year						

### *Description of Analysis*

The statistical sample for the commercial class consists of 15 qualified sales. Two of the three measures of central tendency are within the acceptable range while the weighted mean is high. When reviewing the qualitative statistics, the COD is within the recommended range while the PRD is low. Removal of the highest ratio outlier increases the PRD two percentage points and lowers the weighted mean seven percentage points while not affecting the median significantly, the sale price substratum does not display a progressive pattern.

A review of the valuation groups shows three of the four valuation groups have medians within the acceptable range. Valuation Group 3 is below the acceptable range with three sales and

## 2025 Commercial Correlation for Webster County

statistics that do not correlate and an extremely high COD which indicate that the median would not be a reliable indicator of level of value for Valuation Group 3.

Review of the sales indicates that the sample only increased less than 1%, which corresponds to the minimal actions report for the class. Comparison of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows a 10% decrease to the class. After the 2024 CTL, the county assessor became aware of a multi-million dollar clerical error that was corrected with a Tax List Correction; the correction decreased the abstract for the commercial class by approximately \$6 million; had this not occurred the abstract would reflect a 2% increase, which would be consistent with the change in the sales and supports that commercial assessment changes were uniformly applied. .

### *Equalization and Quality of Assessment*

A review of the statistics and the assessment practices suggests that assessments within the county are valued within the acceptable range and are therefore equalized. The quality of assessment of the commercial property in Webster County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
2	2	92.44	92.44	100.97	39.20	91.55
3	3	81.41	97.92	115.17	38.96	85.02
5	8	96.69	98.73	99.36	12.61	99.37
7	2	95.93	95.93	95.84	00.60	100.09
____ALL____	15	96.51	97.35	102.64	19.46	94.85

### *Level of Value*

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

## 2025 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; the Webster County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows an adequate reason for non-qualified sales and that all arm's-length sales were made available for measurement.

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. The county assessor is in compliance with the six-year inspection and review requirement. Intensive use has been identified and is valued by a contract appraiser. Conservation Reserve Program (CRP) land is identified in the computer-assisted mass appraisal (CAMA) system as information is provided. There are special value applications on file, but there is not a recognized non-agricultural influence in the market.

2025 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	2024*	2019	2023	2019-2024*	increased economic10%
AB DW	Agricultural dwellings	2024*	2019	2023	2019-2024*	increased economic10%
<u>Additional comments:</u> The townships of Catherton, Harmony, and Inavale 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	Dryland increased 5% & Grassland increased 15%
<u>Additional comments:</u> The townships of Catherton, Harmony, and Inavale were physically reviewed.			
* = assessment action for current year			

### *Description of Analysis*

The statistical sample for the agricultural class consists of 83 qualified sales. Two of the three measures of central tendency are within the acceptable range while the mean is high. The COD is

## 2025 Agricultural Correlation for Webster County

within the recommended range and supports the use of the median as an indicator of the level of value.

The 80% Majority Land Use (MLU) subclasses all 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 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 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
____Irrigated____						
County	14	74.06	75.27	73.11	19.61	102.95
1	14	74.06	75.27	73.11	19.61	102.95
____Dry____						
County	17	71.30	77.07	74.56	19.31	103.37
1	17	71.30	77.07	74.56	19.31	103.37
____Grass____						
County	22	72.59	75.30	70.14	15.95	107.36
1	22	72.59	75.30	70.14	15.95	107.36
____ALL____	83	72.95	78.05	74.85	20.56	104.28

### ***Level of Value***

Based on analysis of all available information, the level of value of agricultural land in Webster County is 73%.

## 2025 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	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	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, 2025.



A handwritten signature in black ink, appearing to read "Sarah Scott", written over a horizontal line.

Sarah Scott  
Property Tax Administrator



## APPENDICES

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## 2025 Commission Summary for Webster County

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### Residential Real Property - Current

Number of Sales	78	Median	94.72
Total Sales Price	\$9,246,700	Mean	97.08
Total Adj. Sales Price	\$9,246,700	Wgt. Mean	96.53
Total Assessed Value	\$8,926,125	Average Assessed Value of the Base	\$84,392
Avg. Adj. Sales Price	\$118,547	Avg. Assessed Value	\$114,438

### Confidence Interval - Current

95% Median C.I	86.09 to 100.56
95% Wgt. Mean C.I	90.50 to 102.57
95% Mean C.I	90.98 to 103.18
% of Value of the Class of all Real Property Value in the County	11.41
% of Records Sold in the Study Period	4.45
% of Value Sold in the Study Period	6.04

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	87	100	97.78
2023	135	100	96.46
2022	150	100	97.76
2021	109	100	99.72

## 2025 Commission Summary for Webster County

### Commercial Real Property - Current

Number of Sales	15	Median	96.51
Total Sales Price	\$1,959,177	Mean	97.35
Total Adj. Sales Price	\$1,959,177	Wgt. Mean	102.64
Total Assessed Value	\$2,010,985	Average Assessed Value of the Base	\$146,519
Avg. Adj. Sales Price	\$130,612	Avg. Assessed Value	\$134,066

### Confidence Interval - Current

95% Median C.I	77.75 to 119.22
95% Wgt. Mean C.I	84.09 to 121.20
95% Mean C.I	82.92 to 111.78
% of Value of the Class of all Real Property Value in the County	3.73
% of Records Sold in the Study Period	4.55
% of Value Sold in the Study Period	4.16

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	15	100	96.14
2023	9	100	94.76
2022	16	100	92.53
2021	16	100	97.43

**91 Webster****RESIDENTIAL****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 78  
 Total Sales Price : 9,246,700  
 Total Adj. Sales Price : 9,246,700  
 Total Assessed Value : 8,926,125  
 Avg. Adj. Sales Price : 118,547  
 Avg. Assessed Value : 114,438

MEDIAN : 95  
 WGT. MEAN : 97  
 MEAN : 97  
  
 COD : 22.77  
 PRD : 100.57

COV : 28.32  
 STD : 27.49  
 Avg. Abs. Dev : 21.57  
  
 MAX Sales Ratio : 162.36  
 MIN Sales Ratio : 45.33

95% Median C.I. : 86.09 to 100.56  
 95% Wgt. Mean C.I. : 90.50 to 102.57  
 95% Mean C.I. : 90.98 to 103.18

*Printed:3/21/2025 9:58:19AM***DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	11	86.78	83.02	86.87	19.13	95.57	48.42	115.55	51.44 to 108.69	115,291	100,150
01-JAN-23 To 31-MAR-23	6	106.46	100.77	96.60	16.31	104.32	71.51	124.16	71.51 to 124.16	143,250	138,383
01-APR-23 To 30-JUN-23	13	100.56	100.86	102.27	21.14	98.62	45.33	148.30	75.30 to 130.65	70,754	72,362
01-JUL-23 To 30-SEP-23	6	85.83	89.92	88.72	09.23	101.35	78.57	109.30	78.57 to 109.30	133,533	118,471
01-OCT-23 To 31-DEC-23	10	91.03	94.55	89.56	24.81	105.57	48.70	130.89	60.42 to 130.47	117,150	104,919
01-JAN-24 To 31-MAR-24	9	93.85	101.80	98.19	26.40	103.68	64.00	162.36	66.55 to 134.31	95,222	93,503
01-APR-24 To 30-JUN-24	11	99.32	108.98	106.26	22.96	102.56	68.58	153.41	71.50 to 138.90	204,545	217,352
01-JUL-24 To 30-SEP-24	12	85.24	95.26	94.78	27.90	100.51	63.94	161.59	69.70 to 102.33	93,292	88,423
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	36	94.72	93.57	93.11	19.65	100.49	45.33	148.30	81.86 to 108.69	106,908	99,541
01-OCT-23 To 30-SEP-24	42	94.84	100.09	98.97	25.42	101.13	48.70	162.36	85.49 to 105.25	128,524	127,206
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	35	98.11	97.17	94.11	20.32	103.25	45.33	148.30	85.49 to 109.15	107,200	100,886
<u>ALL</u>	78	94.72	97.08	96.53	22.77	100.57	45.33	162.36	86.09 to 100.56	118,547	114,438

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	4	93.00	95.55	103.47	22.69	92.35	70.63	125.56	N/A	86,125	89,114
2	22	96.40	96.33	94.88	15.07	101.53	60.42	135.60	81.86 to 108.82	160,455	152,243
3	2	97.24	97.24	109.32	34.18	88.95	64.00	130.47	N/A	22,000	24,050
4	3	95.37	84.36	85.22	21.28	98.99	48.42	109.30	N/A	10,067	8,578
5	39	93.85	99.34	98.13	27.27	101.23	45.33	162.36	80.62 to 114.80	79,000	77,525
6	8	94.56	93.61	95.76	19.59	97.75	66.55	131.51	66.55 to 131.51	277,125	265,379
<u>ALL</u>	78	94.72	97.08	96.53	22.77	100.57	45.33	162.36	86.09 to 100.56	118,547	114,438

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	78	94.72	97.08	96.53	22.77	100.57	45.33	162.36	86.09 to 100.56	118,547	114,438
06											
07											
<u>ALL</u>	78	94.72	97.08	96.53	22.77	100.57	45.33	162.36	86.09 to 100.56	118,547	114,438

**91 Webster**  
**RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 78  
 Total Sales Price : 9,246,700  
 Total Adj. Sales Price : 9,246,700  
 Total Assessed Value : 8,926,125  
 Avg. Adj. Sales Price : 118,547  
 Avg. Assessed Value : 114,438

MEDIAN : 95  
 WGT. MEAN : 97  
 MEAN : 97  
 COD : 22.77  
 PRD : 100.57

COV : 28.32  
 STD : 27.49  
 Avg. Abs. Dev : 21.57  
 MAX Sales Ratio : 162.36  
 MIN Sales Ratio : 45.33

95% Median C.I. : 86.09 to 100.56  
 95% Wgt. Mean C.I. : 90.50 to 102.57  
 95% Mean C.I. : 90.98 to 103.18

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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
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	7	95.37	85.19	88.63	26.77	96.12	48.42	130.65	48.42 to 130.65	10,171	9,015
Less Than 30,000	14	94.72	88.51	90.71	19.21	97.57	48.42	130.65	64.00 to 109.30	15,271	13,853
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	78	94.72	97.08	96.53	22.77	100.57	45.33	162.36	86.09 to 100.56	118,547	114,438
Greater Than 14,999	71	94.06	98.25	96.59	22.50	101.72	45.33	162.36	86.09 to 101.43	129,232	124,831
Greater Than 29,999	64	94.84	98.96	96.67	23.52	102.37	45.33	162.36	85.57 to 105.25	141,139	136,440
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	7	95.37	85.19	88.63	26.77	96.12	48.42	130.65	48.42 to 130.65	10,171	9,015
15,000 TO 29,999	7	94.06	91.82	91.75	11.35	100.08	70.63	115.42	70.63 to 115.42	20,371	18,690
30,000 TO 59,999	12	110.55	103.48	98.61	33.98	104.94	45.33	161.59	66.38 to 135.60	47,433	46,773
60,000 TO 99,999	13	105.25	110.90	109.44	22.00	101.33	78.57	162.36	85.49 to 148.30	79,154	86,630
100,000 TO 149,999	12	85.83	91.12	92.07	18.65	98.97	60.42	127.25	78.27 to 110.99	121,267	111,650
150,000 TO 249,999	20	96.30	93.86	93.28	19.06	100.62	58.69	138.90	78.42 to 108.82	177,725	165,780
250,000 TO 499,999	6	94.56	96.63	98.32	13.35	98.28	74.23	131.51	74.23 to 131.51	318,333	312,973
500,000 TO 999,999	1	99.32	99.32	99.32	00.00	100.00	99.32	99.32	N/A	515,000	511,485
1,000,000 +											
<u>ALL</u>	78	94.72	97.08	96.53	22.77	100.57	45.33	162.36	86.09 to 100.56	118,547	114,438

**91 Webster**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 15  
 Total Sales Price : 1,959,177  
 Total Adj. Sales Price : 1,959,177  
 Total Assessed Value : 2,010,985  
 Avg. Adj. Sales Price : 130,612  
 Avg. Assessed Value : 134,066

MEDIAN : 97  
 WGT. MEAN : 103  
 MEAN : 97  
 COD : 19.46  
 PRD : 94.85

COV : 26.76  
 STD : 26.05  
 Avg. Abs. Dev : 18.78  
 MAX Sales Ratio : 153.76  
 MIN Sales Ratio : 56.20

95% Median C.I. : 77.75 to 119.22  
 95% Wgt. Mean C.I. : 84.09 to 121.20  
 95% Mean C.I. : 82.92 to 111.78

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	3	96.71	87.72	89.31	16.98	98.22	58.60	107.85	N/A	85,133	76,035
01-JUL-22 To 30-SEP-22	2	92.44	92.44	100.97	39.20	91.55	56.20	128.67	N/A	143,889	145,285
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	2	79.58	79.58	80.63	02.30	98.70	77.75	81.41	N/A	108,000	87,078
01-APR-23 To 30-JUN-23	1	94.05	94.05	94.05	00.00	100.00	94.05	94.05	N/A	75,000	70,540
01-JUL-23 To 30-SEP-23	2	125.22	125.22	146.22	22.80	85.64	96.67	153.76	N/A	132,500	193,738
01-OCT-23 To 31-DEC-23	1	119.90	119.90	119.90	00.00	100.00	119.90	119.90	N/A	275,000	329,720
01-JAN-24 To 31-MAR-24	3	95.35	97.41	88.66	14.53	109.87	77.66	119.22	N/A	145,000	128,553
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	1	96.51	96.51	96.51	00.00	100.00	96.51	96.51	N/A	150,000	144,760
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	5	96.71	89.61	95.49	25.17	93.84	56.20	128.67	N/A	108,635	103,735
01-OCT-22 To 30-SEP-23	5	94.05	100.73	113.70	19.40	88.59	77.75	153.76	N/A	111,200	126,434
01-OCT-23 To 30-SEP-24	5	96.51	101.73	100.02	13.70	101.71	77.66	119.90	N/A	172,000	172,028
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	5	96.71	89.61	95.49	25.17	93.84	56.20	128.67	N/A	108,635	103,735
01-JAN-23 To 31-DEC-23	6	95.36	103.92	115.75	20.47	89.78	77.75	153.76	77.75 to 153.76	138,500	160,315
<u>ALL</u>	15	96.51	97.35	102.64	19.46	94.85	56.20	153.76	77.75 to 119.22	130,612	134,066

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	2	92.44	92.44	100.97	39.20	91.55	56.20	128.67	N/A	143,889	145,285
3	3	81.41	97.92	115.17	38.96	85.02	58.60	153.76	N/A	151,800	174,832
5	8	96.69	98.73	99.36	12.61	99.37	77.66	119.90	77.66 to 119.90	108,250	107,559
7	2	95.93	95.93	95.84	00.60	100.09	95.35	96.51	N/A	175,000	167,725
<u>ALL</u>	15	96.51	97.35	102.64	19.46	94.85	56.20	153.76	77.75 to 119.22	130,612	134,066

**91 Webster**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 15	MEDIAN : 97	COV : 26.76	95% Median C.I. : 77.75 to 119.22
Total Sales Price : 1,959,177	WGT. MEAN : 103	STD : 26.05	95% Wgt. Mean C.I. : 84.09 to 121.20
Total Adj. Sales Price : 1,959,177	MEAN : 97	Avg. Abs. Dev : 18.78	95% Mean C.I. : 82.92 to 111.78
Total Assessed Value : 2,010,985			
Avg. Adj. Sales Price : 130,612	COD : 19.46	MAX Sales Ratio : 153.76	
Avg. Assessed Value : 134,066	PRD : 94.85	MIN Sales Ratio : 56.20	

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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	98.78	98.78	101.86	21.38	96.98	77.66	119.90	N/A	240,000	244,463
03	13	96.51	97.13	102.90	19.09	94.39	56.20	153.76	77.75 to 119.22	113,783	117,082
04											
<u>ALL</u>	<u>15</u>	96.51	97.35	102.64	19.46	94.85	56.20	153.76	77.75 to 119.22	130,612	134,066

**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	107.85	107.85	107.85	00.00	100.00	107.85	107.85	N/A	20,000	21,570
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	96.51	97.35	102.64	19.46	94.85	56.20	153.76	77.75 to 119.22	130,612	134,066
Greater Than 14,999	15	96.51	97.35	102.64	19.46	94.85	56.20	153.76	77.75 to 119.22	130,612	134,066
Greater Than 29,999	14	95.93	96.60	102.59	20.14	94.16	56.20	153.76	77.66 to 119.90	138,513	142,101
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	107.85	107.85	107.85	00.00	100.00	107.85	107.85	N/A	20,000	21,570
30,000 TO 59,999	4	87.21	88.06	82.83	22.81	106.31	58.60	119.22	N/A	41,600	34,458
60,000 TO 99,999	1	94.05	94.05	94.05	00.00	100.00	94.05	94.05	N/A	75,000	70,540
100,000 TO 149,999	1	56.20	56.20	56.20	00.00	100.00	56.20	56.20	N/A	110,000	61,820
150,000 TO 249,999	7	96.51	104.30	105.84	18.46	98.54	77.66	153.76	77.66 to 153.76	187,540	198,501
250,000 TO 499,999	1	119.90	119.90	119.90	00.00	100.00	119.90	119.90	N/A	275,000	329,720
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>15</u>	96.51	97.35	102.64	19.46	94.85	56.20	153.76	77.75 to 119.22	130,612	134,066

**91 Webster**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 15  
 Total Sales Price : 1,959,177  
 Total Adj. Sales Price : 1,959,177  
 Total Assessed Value : 2,010,985  
 Avg. Adj. Sales Price : 130,612  
 Avg. Assessed Value : 134,066

MEDIAN : 97  
 WGT. MEAN : 103  
 MEAN : 97  
 COD : 19.46  
 PRD : 94.85

COV : 26.76  
 STD : 26.05  
 Avg. Abs. Dev : 18.78  
 MAX Sales Ratio : 153.76  
 MIN Sales Ratio : 56.20

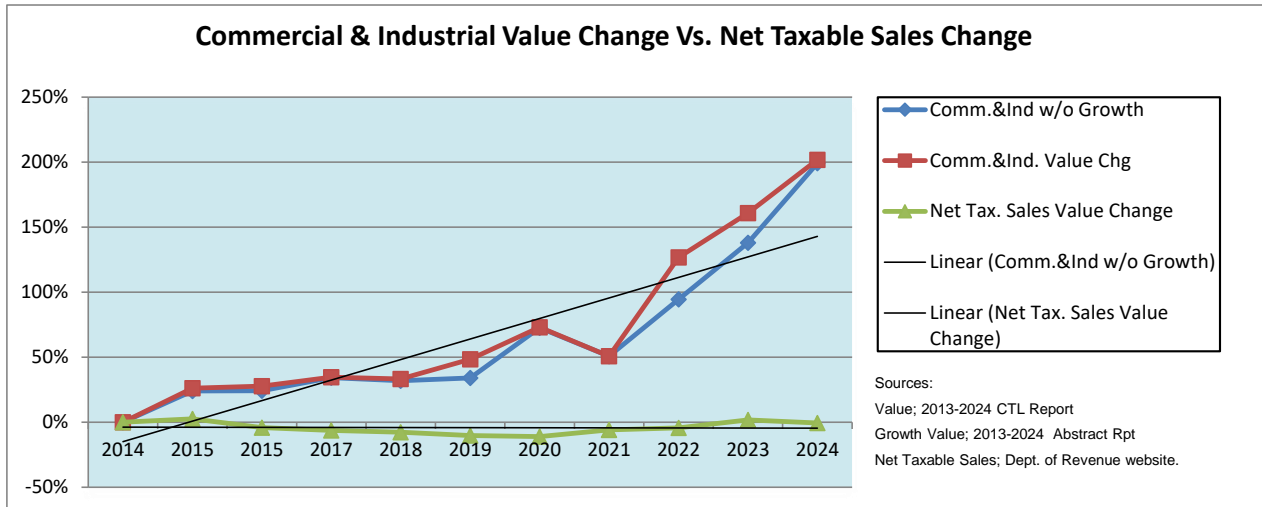
95% Median C.I. : 77.75 to 119.22  
 95% Wgt. Mean C.I. : 84.09 to 121.20  
 95% Mean C.I. : 82.92 to 111.78

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	2	98.49	98.49	94.12	21.06	104.64	77.75	119.22	N/A	38,000	35,765
313	1	95.35	95.35	95.35	00.00	100.00	95.35	95.35	N/A	200,000	190,690
350	1	58.60	58.60	58.60	00.00	100.00	58.60	58.60	N/A	55,400	32,465
352	2	98.78	98.78	101.86	21.38	96.98	77.66	119.90	N/A	240,000	244,463
353	1	96.71	96.71	96.71	00.00	100.00	96.71	96.71	N/A	180,000	174,070
471	3	96.67	99.52	96.88	04.76	102.73	94.05	107.85	N/A	43,333	41,982
493	3	128.67	112.88	124.42	25.27	90.72	56.20	153.76	N/A	172,592	214,737
531	1	96.51	96.51	96.51	00.00	100.00	96.51	96.51	N/A	150,000	144,760
582	1	81.41	81.41	81.41	00.00	100.00	81.41	81.41	N/A	170,000	138,390
<u>ALL</u>	<u>15</u>	96.51	97.35	102.64	19.46	94.85	56.20	153.76	77.75 to 119.22	130,612	134,066





Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 16,619,835	\$ 483,515	2.91%	\$ 16,136,320		\$ 20,482,253	
2014	\$ 20,966,260	\$ 357,495	1.71%	\$ 20,608,765	24.00%	\$ 21,015,149	2.60%
2015	\$ 21,222,840	\$ 578,335	2.73%	\$ 20,644,505	-1.53%	\$ 19,621,680	-6.63%
2015	\$ 22,373,935	\$ 54,965	0.25%	\$ 22,318,970	5.16%	\$ 19,183,151	-2.23%
2017	\$ 22,165,480	\$ 242,490	1.09%	\$ 21,922,990	-2.02%	\$ 18,905,011	-1.45%
2018	\$ 24,673,725	\$ 2,382,940	9.66%	\$ 22,290,785	0.57%	\$ 18,373,529	-2.81%
2019	\$ 28,775,400	\$ 67,020	0.23%	\$ 28,708,380	16.35%	\$ 18,218,792	-0.84%
2020	\$ 25,069,760	\$ -	0.00%	\$ 25,069,760	-12.88%	\$ 19,268,343	5.76%
2021	\$ 37,699,740	\$ 5,371,735	14.25%	\$ 32,328,005	28.95%	\$ 19,613,709	1.79%
2022	\$ 43,360,645	\$ 3,816,070	8.80%	\$ 39,544,575	4.89%	\$ 20,856,270	6.34%
2023	\$ 50,172,135	\$ 451,815	0.90%	\$ 49,720,320	14.67%	\$ 20,368,230	-2.34%
2024	\$ 51,705,935	\$ 185,160	0.36%	\$ 51,520,775	2.69%	\$ 20,518,283	0.74%
Ann %chg	9.45%			Average	7.35%	-0.24%	0.08%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	24.00%	26.15%	2.60%
2015	24.22%	27.70%	-4.20%
2016	34.29%	34.62%	-6.34%
2017	31.91%	33.37%	-7.70%
2018	34.12%	48.46%	-10.30%
2019	72.74%	73.14%	-11.05%
2020	50.84%	50.84%	-5.93%
2021	94.51%	126.84%	-4.24%
2022	137.94%	160.90%	1.83%
2023	199.16%	201.88%	-0.56%
2024	210.00%	211.11%	0.18%

County Number	91
County Name	Webster

**91 Webster****AGRICULTURAL LAND****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 83	MEDIAN : 73	COV : 27.10	95% Median C.I. : 69.17 to 77.57
Total Sales Price : 80,127,247	WGT. MEAN : 75	STD : 21.15	95% Wgt. Mean C.I. : 69.32 to 80.39
Total Adj. Sales Price : 80,127,247	MEAN : 78	Avg. Abs. Dev : 15.00	95% Mean C.I. : 73.50 to 82.60
Total Assessed Value : 59,977,785			
Avg. Adj. Sales Price : 965,389	COD : 20.56	MAX Sales Ratio : 152.03	
Avg. Assessed Value : 722,624	PRD : 104.28	MIN Sales Ratio : 38.14	

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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
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	13	89.98	91.93	79.57	19.97	115.53	57.83	128.55	70.76 to 113.54	1,245,182	990,818
01-JAN-22 To 31-MAR-22	18	85.47	94.18	92.42	19.56	101.90	66.85	152.03	79.09 to 114.81	984,674	909,997
01-APR-22 To 30-JUN-22	5	72.23	74.35	72.75	12.07	102.20	58.92	87.80	N/A	632,864	460,425
01-JUL-22 To 30-SEP-22	4	67.03	74.65	69.57	13.78	107.30	65.24	99.30	N/A	718,930	500,186
01-OCT-22 To 31-DEC-22	12	67.19	66.47	65.75	13.86	101.10	48.64	83.94	55.60 to 75.88	1,076,342	707,648
01-JAN-23 To 31-MAR-23	12	72.37	69.38	65.32	11.39	106.22	38.14	87.07	64.50 to 75.73	613,375	400,684
01-APR-23 To 30-JUN-23	6	61.30	60.13	57.82	13.31	104.00	48.07	71.30	48.07 to 71.30	817,078	472,453
01-JUL-23 To 30-SEP-23	1	81.57	81.57	81.57	00.00	100.00	81.57	81.57	N/A	800,000	652,520
01-OCT-23 To 31-DEC-23	5	66.99	69.42	67.38	09.20	103.03	60.02	86.68	N/A	915,984	617,161
01-JAN-24 To 31-MAR-24	4	70.12	80.66	72.99	21.04	110.51	63.79	118.62	N/A	1,714,368	1,251,395
01-APR-24 To 30-JUN-24	2	49.20	49.20	50.84	16.08	96.77	41.29	57.10	N/A	1,121,620	570,223
01-JUL-24 To 30-SEP-24	1	76.60	76.60	76.60	00.00	100.00	76.60	76.60	N/A	516,000	395,280
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	40	84.04	89.01	84.01	19.91	105.95	57.83	152.03	76.89 to 89.98	998,788	839,086
01-OCT-22 To 30-SEP-23	31	68.90	66.85	64.62	13.41	103.45	38.14	87.07	62.37 to 74.26	838,035	541,523
01-OCT-23 To 30-SEP-24	12	67.51	70.40	67.81	16.93	103.82	41.29	118.62	60.02 to 76.60	1,183,053	802,259
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	39	76.89	81.11	79.54	19.76	101.97	48.64	152.03	69.17 to 83.94	940,520	748,067
01-JAN-23 To 31-DEC-23	24	68.15	67.58	64.51	12.68	104.76	38.14	87.07	64.50 to 74.26	735,121	474,219
<u>ALL</u>	83	72.95	78.05	74.85	20.56	104.28	38.14	152.03	69.17 to 77.57	965,389	722,624

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	83	72.95	78.05	74.85	20.56	104.28	38.14	152.03	69.17 to 77.57	965,389	722,624
<u>ALL</u>	83	72.95	78.05	74.85	20.56	104.28	38.14	152.03	69.17 to 77.57	965,389	722,624

**91 Webster**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 83	MEDIAN : 73	COV : 27.10	95% Median C.I. : 69.17 to 77.57
Total Sales Price : 80,127,247	WGT. MEAN : 75	STD : 21.15	95% Wgt. Mean C.I. : 69.32 to 80.39
Total Adj. Sales Price : 80,127,247	MEAN : 78	Avg. Abs. Dev : 15.00	95% Mean C.I. : 73.50 to 82.60
Total Assessed Value : 59,977,785			
Avg. Adj. Sales Price : 965,389	COD : 20.56	MAX Sales Ratio : 152.03	
Avg. Assessed Value : 722,624	PRD : 104.28	MIN Sales Ratio : 38.14	

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	2	83.35	83.35	66.82	42.33	124.74	48.07	118.62	N/A	1,194,525	798,228
1	2	83.35	83.35	66.82	42.33	124.74	48.07	118.62	N/A	1,194,525	798,228
____Dry____											
County	10	70.72	76.07	75.56	15.06	100.67	57.83	99.30	65.57 to 94.18	619,851	468,341
1	10	70.72	76.07	75.56	15.06	100.67	57.83	99.30	65.57 to 94.18	619,851	468,341
____Grass____											
County	18	72.59	74.55	68.66	16.88	108.58	38.14	120.00	66.99 to 75.88	474,952	326,109
1	18	72.59	74.55	68.66	16.88	108.58	38.14	120.00	66.99 to 75.88	474,952	326,109
____ALL____	83	72.95	78.05	74.85	20.56	104.28	38.14	152.03	69.17 to 77.57	965,389	722,624

**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	14	74.06	75.27	73.11	19.61	102.95	48.07	118.62	55.60 to 82.67	1,863,436	1,362,378
1	14	74.06	75.27	73.11	19.61	102.95	48.07	118.62	55.60 to 82.67	1,863,436	1,362,378
____Dry____											
County	17	71.30	77.07	74.56	19.31	103.37	56.32	125.81	60.02 to 86.84	662,199	493,761
1	17	71.30	77.07	74.56	19.31	103.37	56.32	125.81	60.02 to 86.84	662,199	493,761
____Grass____											
County	22	72.59	75.30	70.14	15.95	107.36	38.14	120.00	67.20 to 83.75	711,913	499,326
1	22	72.59	75.30	70.14	15.95	107.36	38.14	120.00	67.20 to 83.75	711,913	499,326
____ALL____	83	72.95	78.05	74.85	20.56	104.28	38.14	152.03	69.17 to 77.57	965,389	722,624

## Webster County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Webster	1	5,570	5,529	5,464	5,480	4,914	5,290	5,231	5,139	5,391
Adams	1	7,259	7,183	7,035	6,888	6,449	6,596	6,559	6,305	7,087
Franklin	2	5,310	5,061	4,735	4,790	1,265	4,284	4,373	4,275	4,987
Kearney	1	7,900	7,798	7,300	6,000	4,950	4,400	4,000	4,000	7,014
Clay	1	8,025	8,025	7,905	7,905	n/a	7,610	7,435	7,435	7,915
Nuckolls	1	6,102	6,102	5,481	5,481	n/a	5,424	4,803	4,803	5,683

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	1	3,998	3,785	3,560	3,317	3,320	3,320	3,095	3,099	3,660
Franklin	2	3,050	3,025	2,725	2,600	2,376	2,275	1,850	1,800	2,750
Kearney	1	n/a	3,900	3,250	3,250	2,790	2,500	2,500	2,200	3,573
Clay	1	3,750	3,750	3,425	3,425	3,220	3,220	3,110	3,110	3,541
Nuckolls	1	3,080	3,080	2,912	2,912	2,632	2,632	2,576	2,576	2,930

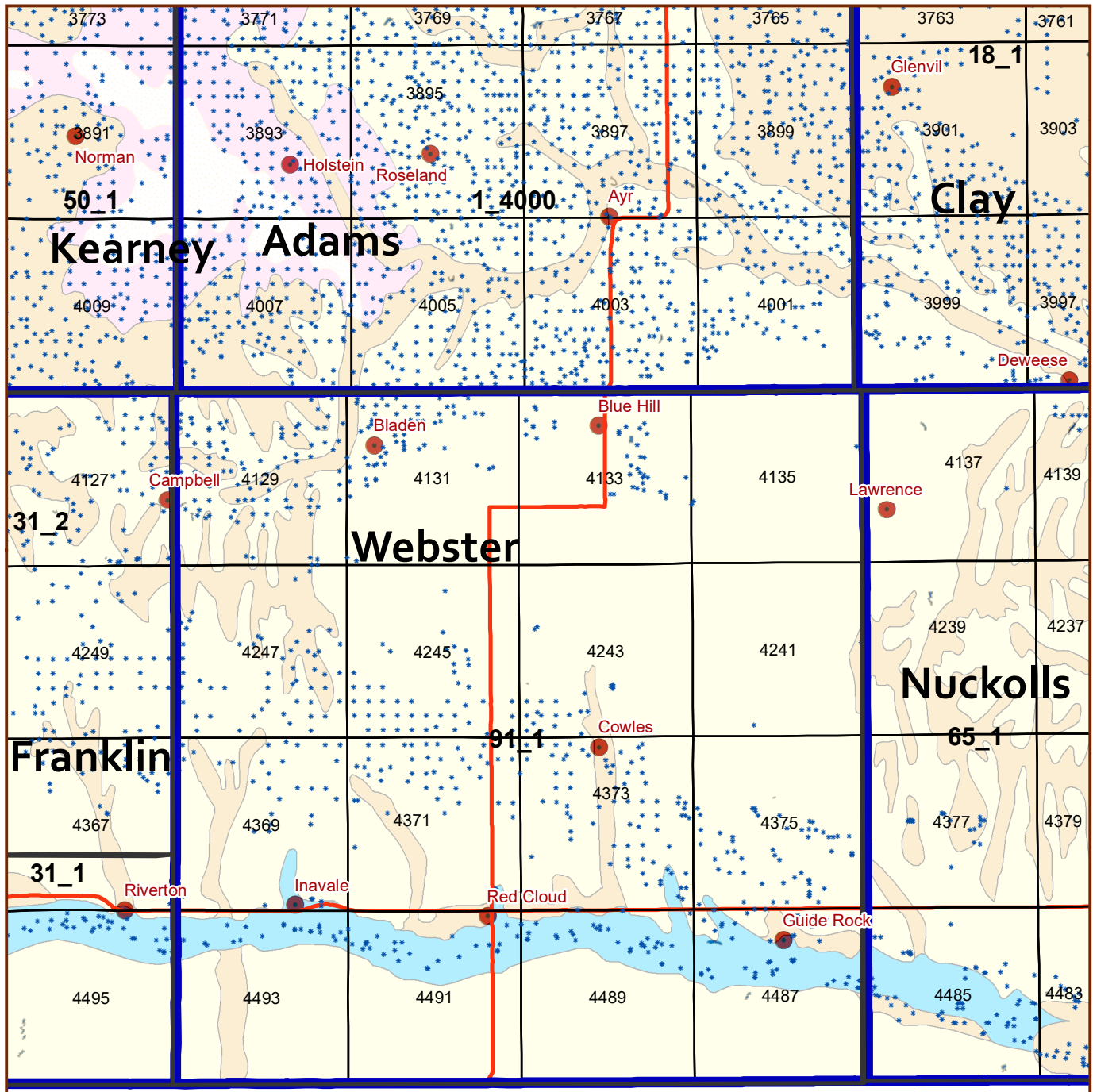
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Webster	1	1,665	1,665	1,510	1,510	1,450	1,450	1,300	1,300	1,585
Adams	1	1,605	1,605	1,570	1,570	1,550	n/a	1,550	1,550	1,580
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	1,253
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Clay	1	1,540	1,540	1,540	1,540	n/a	n/a	n/a	1,435	1,533
Nuckolls	1	1,478	1,478	1,467	1,467	n/a	1,456	1,453	1,456	1,470

County	Mkt Area	CRP	TIMBER	WASTE
Webster	1	1,831	500	500
Adams	1	n/a	n/a	206
Franklin	2	1,234	600	150
Kearney	1	1,300	n/a	150
Clay	1	1,257	n/a	500
Nuckolls	1	1,312	120	120

Source: 2025 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



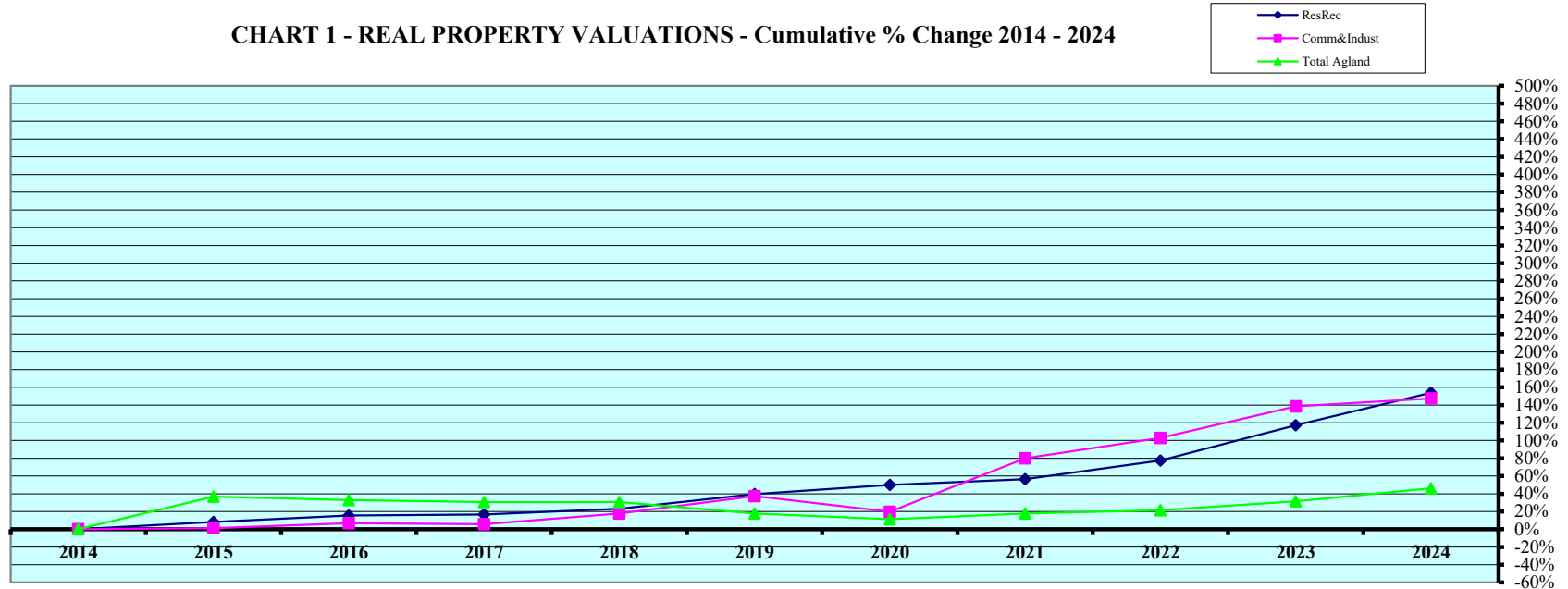
## Legend

- 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 2014 - 2024



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
2014	58,814,090	-	-	-	20,966,260	-	-	-	635,583,820	-	-	-
2015	63,624,170	4,810,080	8.18%	8.18%	21,222,840	256,580	1.22%	1.22%	868,685,760	233,101,940	36.68%	36.68%
2016	67,854,815	4,230,645	6.65%	15.37%	22,373,935	1,151,095	5.42%	6.71%	844,196,235	-24,489,525	-2.82%	32.82%
2017	68,507,020	652,205	0.96%	16.48%	22,165,480	-208,455	-0.93%	5.72%	830,938,050	-13,258,185	-1.57%	30.74%
2018	72,419,705	3,912,685	5.71%	23.13%	24,673,725	2,508,245	11.32%	17.68%	830,542,230	-395,820	-0.05%	30.67%
2019	82,123,740	9,704,035	13.40%	39.63%	28,775,400	4,101,675	16.62%	37.25%	748,909,910	-81,632,320	-9.83%	17.83%
2020	88,222,580	6,098,840	7.43%	50.00%	25,069,760	-3,705,640	-12.88%	19.57%	707,677,425	-41,232,485	-5.51%	11.34%
2021	91,935,225	3,712,645	4.21%	56.31%	37,699,740	12,629,980	50.38%	79.81%	747,560,035	39,882,610	5.64%	17.62%
2022	104,291,400	12,356,175	13.44%	77.32%	42,549,335	4,849,595	12.86%	102.94%	772,167,100	24,607,065	3.29%	21.49%
2023	127,753,695	23,462,295	22.50%	117.22%	49,992,410	7,443,075	17.49%	138.44%	835,895,055	63,727,955	8.25%	31.52%
2024	149,299,390	21,545,695	16.87%	153.85%	51,861,975	1,869,565	3.74%	147.36%	928,872,640	92,977,585	11.12%	46.14%

Rate Annual %chg: Residential & Recreational **9.76%**

Commercial & Industrial **9.48%**

Agricultural Land **3.87%**

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

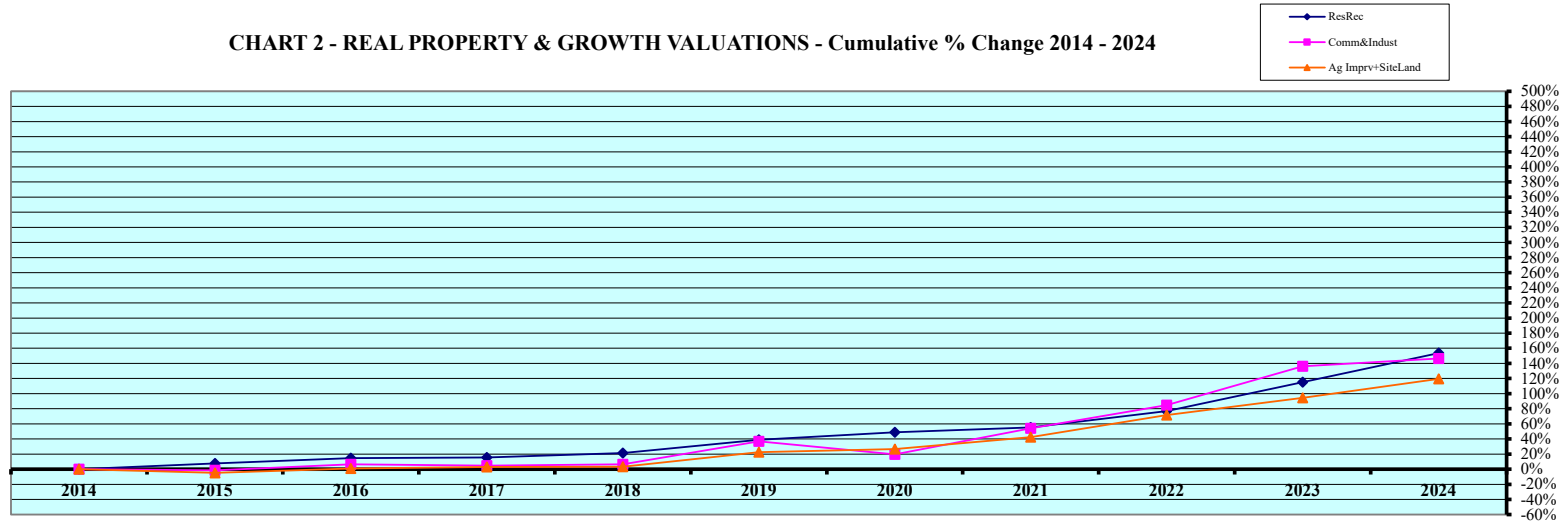
CHART 1

(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: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	58,814,090	562,225	0.96%	58,251,865	--	--	20,966,260	357,495	1.71%	20,608,765	--	--
2015	63,624,170	364,405	0.57%	63,259,765	7.56%	7.56%	21,222,840	578,335	2.73%	20,644,505	-1.53%	-1.53%
2016	67,854,815	362,310	0.53%	67,492,505	6.08%	14.76%	22,373,935	54,965	0.25%	22,318,970	5.16%	6.45%
2017	68,507,020	609,820	0.89%	67,897,200	0.06%	15.44%	22,165,480	242,490	1.09%	21,922,990	-2.02%	4.56%
2018	72,419,705	969,160	1.34%	71,450,545	4.30%	21.49%	24,673,725	2,382,940	9.66%	22,290,785	0.57%	6.32%
2019	82,123,740	469,755	0.57%	81,653,985	12.75%	38.83%	28,775,400	67,020	0.23%	28,708,380	16.35%	36.93%
2020	88,222,580	706,900	0.80%	87,515,680	6.57%	48.80%	25,069,760	0	0.00%	25,069,760	-12.88%	19.57%
2021	91,935,225	582,680	0.63%	91,352,545	3.55%	55.32%	37,699,740	5,371,735	14.25%	32,328,005	28.95%	54.19%
2022	104,291,400	273,045	0.26%	104,018,355	13.14%	76.86%	42,549,335	3,816,070	8.97%	38,733,265	2.74%	84.74%
2023	127,753,695	1,266,115	0.99%	126,487,580	21.28%	115.06%	49,992,410	451,815	0.90%	49,540,595	16.43%	136.29%
2024	149,299,390	161,650	0.11%	149,137,740	16.74%	153.57%	51,861,975	185,160	0.36%	51,676,815	3.37%	146.48%
Rate Ann%chg	9.76%	Resid & Recreat w/o growth				9.20%	9.48%	C & I w/o growth				5.71%

Tax Year	Ag Improvements & Site Land (1)							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	Ann.%chg w/o grwth	
2014	26,349,440	20,274,015	46,623,455	1,802,135	3.87%	44,821,320	--	--
2015	23,929,995	21,497,970	45,427,965	1,065,540	2.35%	44,362,425	-4.85%	-4.85%
2016	28,178,225	19,283,125	47,461,350	483,835	1.02%	46,977,515	3.41%	0.76%
2017	28,164,115	20,107,490	48,271,605	212,875	0.44%	48,058,730	1.26%	3.08%
2018	29,121,940	20,297,670	49,419,610	1,331,150	2.69%	48,088,460	-0.38%	3.14%
2019	37,073,725	20,467,575	57,541,300	452,705	0.79%	57,088,595	15.52%	22.45%
2020	33,948,420	25,572,685	59,521,105	484,240	0.81%	59,036,865	2.60%	26.62%
2021	33,717,895	33,137,840	66,855,735	532,055	0.80%	66,323,680	11.43%	42.25%
2022	44,144,735	36,378,455	80,523,190	455,660	0.57%	80,067,530	19.76%	71.73%
2023	54,614,620	36,827,370	91,441,990	833,220	0.91%	90,608,770	12.53%	94.34%
2024	59,627,515	43,085,035	102,712,550	372,850	0.36%	102,339,700	11.92%	119.50%
Rate Ann%chg	8.51%	7.83%	8.22%	Ag Imprv+Site w/o growth			7.32%	

(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; 2014 - 2024 CTL  
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.  
Prepared as of 02/11/2025

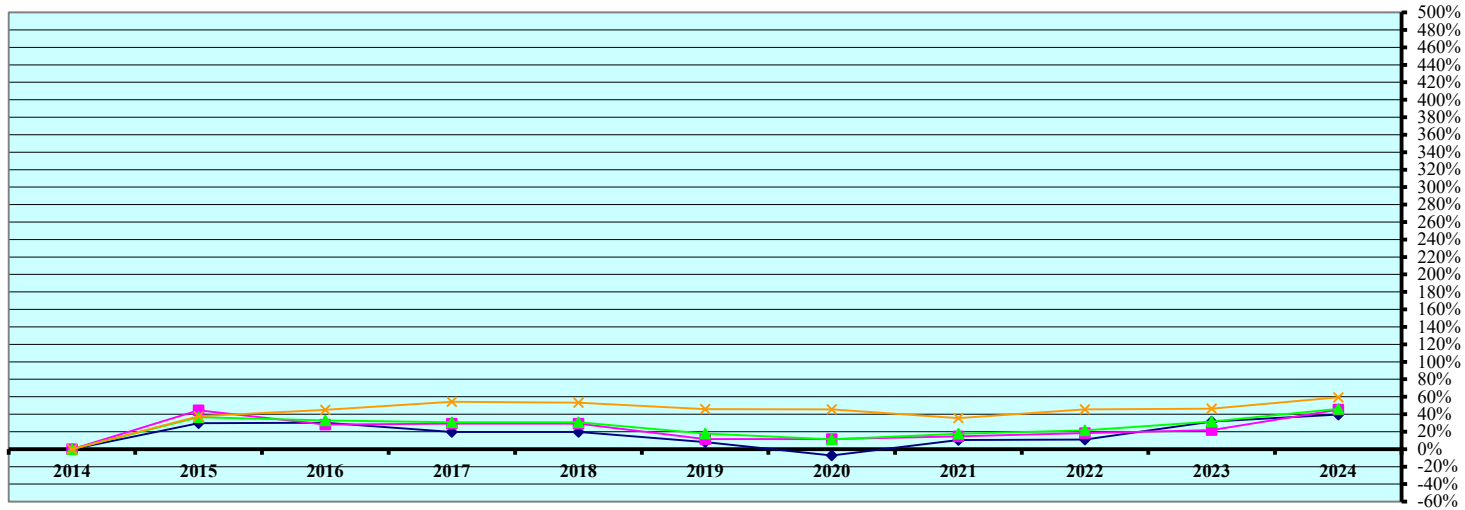
Cnty#  
County

91
WEBSTER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	266,472,100	-	-	-	222,280,365	-	-	-	145,351,640	-	-	-
2015	345,490,645	79,018,545	29.65%	29.65%	321,445,405	99,165,040	44.61%	44.61%	200,188,760	54,837,120	37.73%	37.73%
2016	346,950,520	1,459,875	0.42%	30.20%	284,753,885	-36,691,520	-11.41%	28.11%	210,853,660	10,664,900	5.33%	45.06%
2017	318,787,900	-28,162,620	-8.12%	19.63%	286,981,175	2,227,290	0.78%	29.11%	224,217,635	13,363,975	6.34%	54.26%
2018	319,103,945	316,045	0.10%	19.75%	287,414,620	433,445	0.15%	29.30%	222,818,055	-1,399,580	-0.62%	53.30%
2019	288,073,250	-31,030,695	-9.72%	8.11%	247,664,805	-39,749,815	-13.83%	11.42%	212,119,565	-10,698,490	-4.80%	45.94%
2020	247,223,935	-40,849,315	-14.18%	-7.22%	247,740,220	75,415	0.03%	11.45%	211,614,985	-504,580	-0.24%	45.59%
2021	294,402,290	47,178,355	19.08%	10.48%	254,950,870	7,210,650	2.91%	14.70%	196,991,635	-14,623,350	-6.91%	35.53%
2022	296,001,835	1,599,545	0.54%	11.08%	263,042,530	8,091,660	3.17%	18.34%	211,758,510	14,766,875	7.50%	45.69%
2023	350,700,865	54,699,030	18.48%	31.61%	270,605,680	7,563,150	2.88%	21.74%	212,778,705	1,020,195	0.48%	46.39%
2024	372,069,460	21,368,595	6.09%	39.63%	322,725,285	52,119,605	19.26%	45.19%	231,638,330	18,859,625	8.86%	59.36%

Rate Ann.%chg: Irrigated **3.39%** Dryland **3.80%** Grassland **4.77%**

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
2014	1,477,385	-	-	-	2,330	-	-	-	635,583,820	-	-	-
2015	1,550,660	73,275	4.96%	4.96%	10,290	7,960	341.63%	341.63%	868,685,760	233,101,940	36.68%	36.68%
2016	1,633,645	82,985	5.35%	10.58%	4,525	-5,765	-56.03%	94.21%	844,196,235	-24,489,525	-2.82%	32.82%
2017	949,010	-684,635	-41.91%	-35.76%	2,330	-2,195	-48.51%	0.00%	830,938,050	-13,258,185	-1.57%	30.74%
2018	1,205,550	256,540	27.03%	-18.40%	60	-2,270	-97.42%	-97.42%	830,542,230	-395,820	-0.05%	30.67%
2019	1,052,290	-153,260	-12.71%	-28.77%	0	-60	-100.00%	-100.00%	748,909,910	-81,632,320	-9.83%	17.83%
2020	1,098,285	45,995	4.37%	-25.66%	0	0	-	-100.00%	707,677,425	-41,232,485	-5.51%	11.34%
2021	1,215,240	116,955	10.65%	-17.74%	0	0	-	-100.00%	747,560,035	39,882,610	5.64%	17.62%
2022	1,364,225	148,985	12.26%	-7.66%	0	0	-	-100.00%	772,167,100	24,607,065	3.29%	21.49%
2023	1,809,805	445,580	32.66%	22.50%	0	0	-	-100.00%	835,895,055	63,727,955	8.25%	31.52%
2024	2,439,565	629,760	34.80%	65.13%	0	0	-	-100.00%	928,872,640	92,977,585	11.12%	46.14%

Cnty# **91** Rate Ann.%chg: Total Agric Land **3.87%**  
 County **WEBSTER**



**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (from County Abstract Reports)(<sup>1</sup>)**

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
2014	270,189,790	67,464	4,005			222,731,480	114,392	1,947			141,106,630	160,348	880		
2015	350,771,865	67,933	5,164	28.93%	28.93%	321,240,795	114,685	2,801	43.86%	43.86%	195,919,840	159,284	1,230	39.77%	39.77%
2016	352,734,595	68,316	5,163	0.00%	28.92%	284,997,360	115,133	2,475	-11.63%	27.13%	205,828,005	157,722	1,305	6.10%	48.30%
2017	315,738,525	67,940	4,647	-9.99%	16.04%	286,259,320	115,754	2,473	-0.10%	27.01%	225,340,050	159,074	1,417	8.55%	60.97%
2018	319,038,150	68,859	4,633	-0.30%	15.69%	287,349,295	116,279	2,471	-0.07%	26.92%	222,677,610	158,738	1,403	-0.97%	59.41%
2019	288,967,875	68,817	4,199	-9.37%	4.85%	247,535,380	115,996	2,134	-13.65%	9.60%	211,992,080	158,422	1,338	-4.61%	52.06%
2020	247,226,825	68,703	3,598	-14.30%	-10.15%	247,743,505	115,906	2,137	0.16%	9.78%	211,734,240	158,547	1,335	-0.20%	51.76%
2021	295,795,080	68,686	4,307	19.68%	7.53%	255,393,560	116,200	2,198	2.83%	12.88%	196,847,090	158,157	1,245	-6.80%	41.44%
2022	295,834,685	68,823	4,298	-0.19%	7.33%	263,094,070	117,333	2,242	2.02%	15.16%	211,878,975	158,196	1,339	7.61%	52.20%
2023	350,525,050	68,838	5,092	18.46%	27.14%	271,293,940	117,523	2,308	2.95%	18.56%	212,453,885	157,948	1,345	0.43%	52.85%
2024	371,953,265	68,979	5,392	5.90%	34.64%	322,866,255	117,415	2,750	19.12%	41.23%	231,574,335	157,803	1,467	9.10%	66.76%

Rate Annual %chg Average Value/Acre:

3.25%

3.78%

5.08%

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
2014	1,472,250	8,199	180			3,825	248	15			635,503,975	350,651	1,812		
2015	1,455,910	8,108	180	0.00%	0.00%	5,570	257	22	40.58%	40.58%	869,393,980	350,267	2,482	36.95%	36.95%
2016	1,621,335	9,038	179	-0.09%	-0.10%	8,645	477	18	-16.39%	17.54%	845,189,940	350,686	2,410	-2.90%	32.98%
2017	1,147,645	6,406	179	-0.14%	-0.24%	301,070	1,205	250	1279.33%	1521.27%	828,786,610	350,379	2,365	-1.85%	30.52%
2018	830,860	4,643	179	-0.11%	-0.35%	434,270	1,708	254	1.76%	1549.86%	830,330,185	350,227	2,371	0.23%	30.82%
2019	1,081,690	6,010	180	0.58%	0.23%	0	618	0	-100.00%	-100.00%	749,577,025	349,863	2,142	-9.63%	18.22%
2020	1,096,600	6,093	180	0.00%	0.23%	0	591	0	#DIV/0!	-100.00%	707,801,170	349,841	2,023	-5.57%	11.63%
2021	1,220,670	6,103	200	11.12%	11.38%	0	591	0	#DIV/0!	-100.00%	749,256,400	349,737	2,142	5.89%	18.21%
2022	1,383,750	4,941	280	40.03%	55.96%	0	631	0	#DIV/0!	-100.00%	772,191,480	349,923	2,207	3.01%	21.76%
2023	1,808,060	4,876	371	32.40%	106.50%	0	632	0	#DIV/0!	-100.00%	836,080,935	349,817	2,390	8.31%	31.88%
2024	2,446,965	4,894	500	34.84%	178.45%	0	632	0	#DIV/0!	-100.00%	928,840,820	349,723	2,656	11.12%	46.55%

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WEBSTER

Rate Annual %chg Average Value/Acre:

3.87%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

**CHART 5 - 2024 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	48,337,023	24,209,106	20,691,938	146,125,755	46,931,430	4,930,545	3,173,635	928,872,640	59,627,515	43,085,035	0	1,325,984,622
cnty sectorvalue % of total value:		3.65%	1.83%	1.56%	11.02%	3.54%	0.37%	0.24%	70.05%	4.50%	3.25%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
205	BLADEN	618,036	87,491	7,548	6,466,590	3,551,310	0	0	118,150	0	146,800	0	10,995,925
6.04%	%sector of county sector	1.28%	0.36%	0.04%	4.43%	7.57%			0.01%		0.34%		0.83%
	%sector of municipality	5.62%	0.80%	0.07%	58.81%	32.30%			1.07%		1.34%		100.00%
805	BLUE HILL	1,077,198	783,719	563,830	51,174,190	4,396,645	0	0	0	0	0	0	57,995,582
23.71%	%sector of county sector	2.23%	3.24%	2.72%	35.02%	9.37%							4.37%
	%sector of municipality	1.86%	1.35%	0.97%	88.24%	7.58%							100.00%
21	COWLES	969,963	79,823	470,758	736,045	771,110	0	0	488,670	6,895	192,785	0	3,716,049
0.62%	%sector of county sector	2.01%	0.33%	2.28%	0.50%	1.64%			0.05%	0.01%	0.45%		0.28%
	%sector of municipality	26.10%	2.15%	12.67%	19.81%	20.75%			13.15%	0.19%	5.19%		100.00%
199	GUIDE ROCK	1,040,727	442,352	452,504	4,757,165	1,130,625	0	0	146,195	0	0	0	7,969,568
5.86%	%sector of county sector	2.15%	1.83%	2.19%	3.26%	2.41%			0.02%				0.60%
	%sector of municipality	13.06%	5.55%	5.68%	59.69%	14.19%			1.83%				100.00%
962	RED CLOUD	1,068,168	2,504,946	1,079,993	38,474,540	19,523,275	0	0	152,615	0	37,490	0	62,841,027
28.34%	%sector of county sector	2.21%	10.35%	5.22%	26.33%	41.60%			0.02%		0.09%		4.74%
	%sector of municipality	1.70%	3.99%	1.72%	61.23%	31.07%			0.24%		0.06%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
2,193	Total Municipalities	4,774,093	3,898,331	2,574,633	101,608,534	29,372,967	0	0	905,630	6,895	377,075	0	143,518,156
64.58%	%all municip.sectors of cnty	9.88%	16.10%	12.44%	69.53%	62.59%			0.10%	0.01%	0.88%		10.82%

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Sources: 2024 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 02/11/2025

**CHART 5**

Total Real Property  
Sum Lines 17, 25, & 30

Records : 4,707

Value : 1,295,553,990

Growth 6,483,780

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	148	611,850	69	3,322,105	114	3,564,195	331	7,498,150	
<b>02. Res Improve Land</b>	1,153	3,757,645	68	1,850,945	150	3,295,955	1,371	8,904,545	
<b>03. Res Improvements</b>	1,169	94,472,220	81	12,483,400	156	21,077,820	1,406	128,033,440	
<b>04. Res Total</b>	1,317	98,841,715	150	17,656,450	270	27,937,970	1,737	144,436,135	893,625
<b>% of Res Total</b>	75.82	68.43	8.64	12.22	15.54	19.34	36.90	11.15	13.78
<b>05. Com UnImp Land</b>	13	39,995	1	11,505	3	13,980	17	65,480	
<b>06. Com Improve Land</b>	149	549,000	9	92,590	23	1,493,460	181	2,135,050	
<b>07. Com Improvements</b>	157	24,153,555	9	950,785	25	16,117,420	191	41,221,760	
<b>08. Com Total</b>	170	24,742,550	10	1,054,880	28	17,624,860	208	43,422,290	1,402,070
<b>% of Com Total</b>	81.73	56.98	4.81	2.43	13.46	40.59	4.42	3.35	21.62
<b>09. Ind UnImp Land</b>	0	0	0	0	2	27,735	2	27,735	
<b>10. Ind Improve Land</b>	0	0	0	0	2	40,995	2	40,995	
<b>11. Ind Improvements</b>	0	0	0	0	120	4,860,315	120	4,860,315	
<b>12. Ind Total</b>	0	0	0	0	122	4,929,045	122	4,929,045	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	2.59	0.38	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	2	37,085	2	37,085	
<b>14. Rec Improve Land</b>	0	0	0	0	12	1,376,100	12	1,376,100	
<b>15. Rec Improvements</b>	0	0	0	0	12	1,920,555	12	1,920,555	
<b>16. Rec Total</b>	0	0	0	0	14	3,333,740	14	3,333,740	32,790
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.30	0.26	0.51
<b>Res &amp; Rec Total</b>	1,317	98,841,715	150	17,656,450	284	31,271,710	1,751	147,769,875	926,415
<b>% of Res &amp; Rec Total</b>	75.21	66.89	8.57	11.95	16.22	21.16	37.20	11.41	14.29
<b>Com &amp; Ind Total</b>	170	24,742,550	10	1,054,880	150	22,553,905	330	48,351,335	1,402,070
<b>% of Com &amp; Ind Total</b>	51.52	51.17	3.03	2.18	45.45	46.65	7.01	3.73	21.62
<b>17. Taxable Total</b>	1,487	123,584,265	160	18,711,330	434	53,825,615	2,081	196,121,210	2,328,485
<b>% of Taxable Total</b>	71.46	63.01	7.69	9.54	20.86	27.45	44.21	15.14	35.91

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	1	5,240	227,105		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
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		1	5,240	227,105
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	227,105

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	124	8	97	229

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	26	422,105	12	1,831,540	1,956	768,964,575	1,994	771,218,220
28. Ag-Improved Land	6	670,585	6	610,210	592	235,626,580	604	236,907,375
29. Ag Improvements	6	343,510	8	655,840	618	90,307,835	632	91,307,185

30. Ag Total				2,626	1,099,432,780
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	2.21	6,895	2	2.10	6,550	Growth
32. HomeSite Improv Land	0	0.00	0	3	3.00	75,000	
33. HomeSite Improvements	0	0.00	0	3	0.00	420,370	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	4	5.00	62,440	5	5.00	69,200	
37. FarmSite Improvements	6	0.00	343,510	8	0.00	235,470	
38. FarmSite Total							
39. Road & Ditches	7	10.04	0	7	9.40	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	12	35.36	307,245	15	39.67	320,690	Growth
32. HomeSite Improv Land	345	374.57	8,748,545	348	377.57	8,823,545	
33. HomeSite Improvements	350	0.00	53,887,320	353	0.00	54,307,690	
34. HomeSite Total				368	417.24	63,451,925	
35. FarmSite UnImp Land	19	20.00	243,060	19	20.00	243,060	
36. FarmSite Improv Land	564	636.99	8,338,135	573	646.99	8,469,775	
37. FarmSite Improvements	606	0.00	36,420,515	620	0.00	36,999,495	
38. FarmSite Total				639	666.99	45,712,330	
39. Road & Ditches	2,231	6,610.92	0	2,245	6,630.36	0	
40. Other- Non Ag Use	85	182.49	668,700	85	182.49	668,700	
41. Total Section VI				1,007	7,897.08	109,832,955	4,155,295

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	615,255	3	452.44	615,255

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	25	406.61	960,950	0	0.00	0
44. Market Value	25	406.61	1,275,420	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	25	406.61	960,950
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	15,662.15	22.73%	87,244,120	23.48%	5,570.38
46. 1A	12,717.12	18.45%	70,310,830	18.93%	5,528.83
47. 2A1	4,934.42	7.16%	26,963,365	7.26%	5,464.34
48. 2A	11,526.21	16.73%	63,161,285	17.00%	5,479.80
49. 3A1	2,021.59	2.93%	9,933,150	2.67%	4,913.53
50. 3A	253.22	0.37%	1,339,560	0.36%	5,290.10
51. 4A1	5,993.02	8.70%	31,349,700	8.44%	5,231.04
52. 4A	15,803.00	22.93%	81,217,100	21.86%	5,139.35
53. Total	68,910.73	100.00%	371,519,110	100.00%	5,391.31
Dry					
54. 1D1	17,627.73	14.88%	58,253,925	15.58%	3,304.68
55. 1D	38,701.26	32.67%	127,899,800	34.20%	3,304.80
56. 2D1	6,717.43	5.67%	21,054,245	5.63%	3,134.27
57. 2D	20,864.49	17.61%	65,404,265	17.49%	3,134.72
58. 3D1	7,650.73	6.46%	22,683,410	6.07%	2,964.87
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	9,372.67	7.91%	27,413,210	7.33%	2,924.80
61. 4D	17,530.16	14.80%	51,271,190	13.71%	2,924.74
62. Total	118,464.47	100.00%	373,980,045	100.00%	3,156.90
Grass					
63. 1G1	60,538.63	38.52%	100,713,080	41.60%	1,663.62
64. 1G	25,271.14	16.08%	41,569,975	17.17%	1,644.96
65. 2G1	35,109.40	22.34%	52,444,605	21.66%	1,493.75
66. 2G	11,225.18	7.14%	15,780,480	6.52%	1,405.81
67. 3G1	5,926.32	3.77%	8,657,105	3.58%	1,460.79
68. 3G	2,616.32	1.66%	4,084,995	1.69%	1,561.35
69. 4G1	2,588.27	1.65%	3,379,260	1.40%	1,305.61
70. 4G	13,901.63	8.84%	15,490,395	6.40%	1,114.29
71. Total	157,176.89	100.00%	242,119,895	100.00%	1,540.43
Irrigated Total	68,910.73	19.73%	371,519,110	37.54%	5,391.31
Dry Total	118,464.47	33.93%	373,980,045	37.79%	3,156.90
Grass Total	157,176.89	45.01%	242,119,895	24.47%	1,540.43
72. Waste	3,961.39	1.13%	1,980,775	0.20%	500.02
73. Other	669.20	0.19%	0	0.00%	0.00
74. Exempt	2,152.04	0.62%	2,064,980	0.21%	959.55
75. Market Area Total	349,182.68	100.00%	989,599,825	100.00%	2,834.05

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	3.05	16,240	241.11	1,373,875	68,666.57	370,128,995	68,910.73	371,519,110
77. Dry Land	241.12	735,450	248.02	774,575	117,975.33	372,470,020	118,464.47	373,980,045
78. Grass	178.54	266,890	102.28	139,375	156,896.07	241,713,630	157,176.89	242,119,895
79. Waste	9.55	4,775	6.35	3,175	3,945.49	1,972,825	3,961.39	1,980,775
80. Other	0.00	0	0.71	0	668.49	0	669.20	0
81. Exempt	4.40	0	0.00	0	2,147.64	2,064,980	2,152.04	2,064,980
82. Total	432.26	1,023,355	598.47	2,291,000	348,151.95	986,285,470	349,182.68	989,599,825

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	68,910.73	19.73%	371,519,110	37.54%	5,391.31
Dry Land	118,464.47	33.93%	373,980,045	37.79%	3,156.90
Grass	157,176.89	45.01%	242,119,895	24.47%	1,540.43
Waste	3,961.39	1.13%	1,980,775	0.20%	500.02
Other	669.20	0.19%	0	0.00%	0.00
Exempt	2,152.04	0.62%	2,064,980	0.21%	959.55
Total	349,182.68	100.00%	989,599,825	100.00%	2,834.05



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	1,109,175	117	344,850	119	8,318,240	146	9,772,265	147,105
83.2 Blue Hill (bh)	39	920,200	345	2,199,725	362	53,618,190	401	56,738,115	227,065
83.3 Cowles (cow)	4	3,685	17	54,510	17	676,435	21	734,630	0
83.4 Guide Rock (gr)	55	481,880	161	398,480	162	4,716,935	217	5,597,295	0
83.5 Inavale (ina)	9	5,885	40	50,070	40	398,885	49	454,840	19,715
83.6 Red Cloud (rc)	77	893,555	568	2,550,195	576	40,305,855	653	43,749,605	104,415
83.7 Rosemont (ros)	6	10,520	8	12,540	8	357,060	14	380,120	0
83.8 Rural (rur)	116	4,110,335	127	4,670,275	134	21,562,395	250	30,343,005	428,115
84 Residential Total	333	7,535,235	1,383	10,280,645	1,418	129,953,995	1,751	147,769,875	926,415

## Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I 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	3,479,010	14	3,543,815	0
85.2	Blue Hill (bh)	3	11,310	50	272,890	52	4,537,400	55	4,821,600	110,325
85.3	Cowles (cow)	1	550	3	3,615	4	766,945	5	771,110	0
85.4	Guide Rock (gr)	2	1,695	11	24,805	14	945,355	16	971,855	0
85.5	Red Cloud (rc)	3	6,045	87	353,250	88	15,638,710	91	15,998,005	260,545
85.6	Rosemont (ros)	1	285	2	7,945	3	186,770	4	195,000	0
85.7	Rural (rur)	5	52,935	20	1,469,130	140	20,527,885	145	22,049,950	1,031,200
86	Commercial Total	19	93,215	183	2,176,045	311	46,082,075	330	48,351,335	1,402,070

## 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	60,326.92	41.96%	100,433,675	44.08%	1,664.82
88. 1G	23,635.54	16.44%	39,351,195	17.27%	1,664.92
89. 2G1	34,194.43	23.78%	51,628,540	22.66%	1,509.85
90. 2G	9,856.82	6.86%	14,883,335	6.53%	1,509.95
91. 3G1	5,613.86	3.90%	8,140,195	3.57%	1,450.02
92. 3G	1,338.86	0.93%	1,941,360	0.85%	1,450.01
93. 4G1	1,378.53	0.96%	1,792,115	0.79%	1,300.02
94. 4G	7,436.57	5.17%	9,667,620	4.24%	1,300.01
95. Total	143,781.53	100.00%	227,838,035	100.00%	1,584.61
CRP					
96. 1C1	111.19	1.95%	229,145	2.20%	2,060.84
97. 1C	896.10	15.73%	1,849,030	17.72%	2,063.42
98. 2C1	260.77	4.58%	488,965	4.69%	1,875.08
99. 2C	154.76	2.72%	290,345	2.78%	1,876.10
100. 3C1	276.38	4.85%	498,870	4.78%	1,805.01
101. 3C	1,152.37	20.22%	2,081,090	19.95%	1,805.92
102. 4C1	782.57	13.73%	1,373,560	13.17%	1,755.19
103. 4C	2,063.69	36.22%	3,622,090	34.72%	1,755.15
104. Total	5,697.83	100.00%	10,433,095	100.00%	1,831.06
Timber					
105. 1T1	100.52	1.31%	50,260	1.31%	500.00
106. 1T	739.50	9.61%	369,750	9.61%	500.00
107. 2T1	654.20	8.50%	327,100	8.50%	500.00
108. 2T	1,213.60	15.77%	606,800	15.77%	500.00
109. 3T1	36.08	0.47%	18,040	0.47%	500.00
110. 3T	125.09	1.63%	62,545	1.63%	500.00
111. 4T1	427.17	5.55%	213,585	5.55%	500.00
112. 4T	4,401.37	57.18%	2,200,685	57.18%	500.00
113. Total	7,697.53	100.00%	3,848,765	100.00%	500.00
Grass Total	143,781.53	91.48%	227,838,035	94.10%	1,584.61
CRP Total	5,697.83	3.63%	10,433,095	4.31%	1,831.06
Timber Total	7,697.53	4.90%	3,848,765	1.59%	500.00
114. Market Area Total	157,176.89	100.00%	242,119,895	100.00%	1,540.43

# **2025 County Abstract of Assessment for Real Property, Form 45** **Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

**91 Webster**

	<b>2024 CTL County Total</b>	<b>2025 Form 45 County Total</b>	<b>Value Difference (2025 form 45 - 2024 CTL)</b>	<b>Percent Change</b>	<b>2025 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	146,125,755	144,436,135	-1,689,620	-1.16%	893,625	-1.77%
02. Recreational	3,173,635	3,333,740	160,105	5.04%	32,790	4.01%
03. Ag-Homesite Land, Ag-Res Dwelling	59,627,515	63,451,925	3,824,410	6.41%	217,300	6.05%
<b>04. Total Residential (sum lines 1-3)</b>	<b>208,926,905</b>	<b>211,221,800</b>	<b>2,294,895</b>	<b>1.10%</b>	<b>1,143,715</b>	<b>0.55%</b>
05. Commercial	46,931,430	43,422,290	-3,509,140	-7.48%	1,402,070	-10.46%
06. Industrial	4,930,545	4,929,045	-1,500	-0.03%	0	-0.03%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>51,861,975</b>	<b>48,351,335</b>	<b>-3,510,640</b>	<b>-6.77%</b>	<b>1,402,070</b>	<b>-9.47%</b>
08. Ag-Farmsite Land, Outbuildings	42,762,585	45,712,330	2,949,745	6.90%	3,937,995	-2.31%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	322,450	668,700	346,250	107.38%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>43,085,035</b>	<b>46,381,030</b>	<b>3,295,995</b>	<b>7.65%</b>	<b>3,937,995</b>	<b>-1.49%</b>
12. Irrigated	372,069,460	371,519,110	-550,350	-0.15%		
13. Dryland	322,725,285	373,980,045	51,254,760	15.88%		
14. Grassland	231,638,330	242,119,895	10,481,565	4.52%		
15. Wasteland	2,439,565	1,980,775	-458,790	-18.81%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>928,872,640</b>	<b>989,599,825</b>	<b>60,727,185</b>	<b>6.54%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,232,746,555</b>	<b>1,295,553,990</b>	<b>62,807,435</b>	<b>5.09%</b>	<b>6,483,780</b>	<b>4.57%</b>

## 2025 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:
	211,408.45
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	109,197.60
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:
	\$33,500
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:
	\$58,264.76

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's Assistant
6.	<b>Does the county have GIS software?</b>
	gWorks
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes <a href="https://webster.gworks.com">https://webster.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks and Google Earth
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Guide Rock, Bladen, Red Cloud, and Blue Hill.
<b>4.</b>	<b>When was zoning implemented?</b>
	2001

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Only when needed
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	N/A

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	N/A
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	State
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No. Only assist with items listed above.

## 2025 Residential Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Cost approach and sales approach are used to estimate the market value of residential properties.
<b>3.</b>	<b>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?</b>
	Depreciation tables are developed based on local market information.
<b>4.</b>	<b>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.</b>
	No - One depreciation table that is adjusted by location with economic depreciation.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Sales comparison; lots are analyzed by square foot and acre.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Sales analysis.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	All lots are treated the same.



## 2025 Commercial Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>
	County assessor and staff.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	Cost and sales approaches are used to estimate the market value of commercial properties.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	An appraiser is hired to review unique properties - feedlots, hog farms and gravel pits.
<b>3.</b>	<b>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?</b>
	Depreciation tables are developed based on local market information
<b>4.</b>	<b>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.</b>
	Yes.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Empty lot values in those areas with enough sales, lots are valued by square footage and by the acre.

## 2025 Agricultural Assessment Survey for Webster County

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

	N/A
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**2025 Plan of Assessment for Webster County**  
**Assessment Years 2025 (March 19)**  
**June 15 / October 31**

**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 2024/2025 budget year the office budget is \$211,408.45

### ***Appraisal***

For the 2024/2025 budget year the office budget is \$109,197.60

### ***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](http://www.webster.gworks.com) the Treasurer has a webpage [www.nebraskataxesonline.us](http://www.nebraskataxesonline.us) and Webster County has a website at [www.co.webster.ne.us](http://www.co.webster.ne.us) where we have placed the sales used to determine the 2024 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 15<sup>th</sup> 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 30<sup>th</sup>. 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 if 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.

### ***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 2021/2023 for the 2024 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 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.

- ✓ For 2026 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).
- ✓ For 2027 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).
- ✓ For 2028 we will review all parcels within Blue Hill City.
- ✓ For 2029 we will review all parcels within Red Cloud City.
- ✓ For 2030 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).
- ✓ For 2031 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:

Tami Scheneman

Date:

10-15-24

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](http://www.webster.gisworkshop.com)  
[www.co.webster.ne.us](http://www.co.webster.ne.us)



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

Tami Scheuneman, Deputy Assessor  
[assessor@webstercounty.ne.gov](mailto:assessor@webstercounty.ne.gov)

Carla Jameson  
[cjwebco@outlook.com](mailto:cjwebco@outlook.com)

## 2025 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](mailto:assessor@webstercounty.ne.gov)